



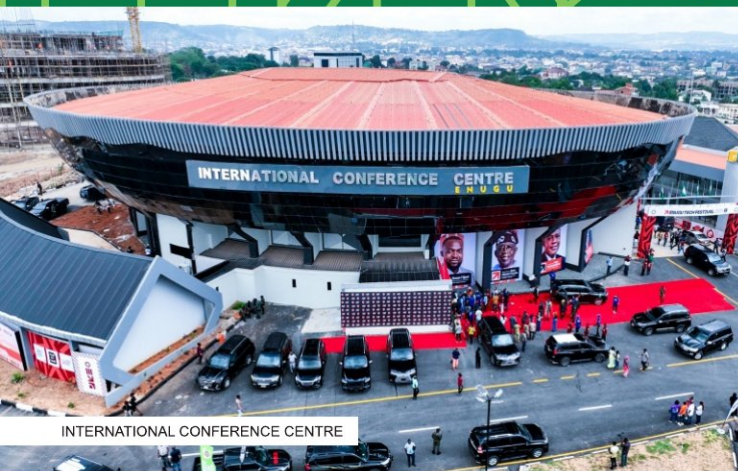
GOVERNMENT OF ENUGU STATE



REPORT OF THE

ACCOUNTANT GENERAL

WITH FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025



INTERNATIONAL CONFERENCE CENTRE



GOVERNMENT TECHNICAL COLLEGE (GTC) ENUGU



TYPE 2 PRIMARY HEALTH CARE CENTRE



ESUT TEACHING HOSPITAL PARKLANE A&E UNIT



THE NEW LOOK OF NEW HEAVEN JUNCTION



A 300-BED, ULTRAMODERN QUATERNARY MEDICAL CENTER



SECURITY SURVEILLANCE AND PATROL BIKES

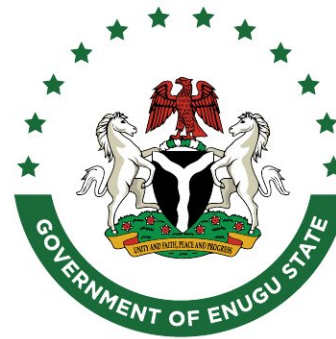


THE NEW CNG BUSES



BRAND NEW HOTEL PRESIDENTIAL

GOVERNMENT OF ENUGU STATE



REPORT OF THE

ACCOUNTANT GENERAL

WITH FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2025

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PROFILE

EXECUTIVE GOVERNOR

HIS EXCELLENCY
DR. PETER NDUBUISI MBAH
GOVERNMENT HOUSE, ENUGU

DEPUTY GOVERNOR

HIS EXCELLENCY
IFEANYI OSSAI
GOVERNMENT HOUSE, ENUGU

SECRETARY TO STATE GOVERNMENT

PROF. CHIDIEBERE ONYIA
OFFICE OF THE SECRETARY TO STATE GOV.T, ENUGU

CHIEF OF STAFF

VICTOR U. UDEH, Esq
GOVERNMENT HOUSE, ENUGU

COMMISSIONER FOR FINANCE

HON. DR. NATHANIEL E. URAMA
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

ACCOUNTANT GENERAL / PERM. SEC

MR. OKENWA ANTHONY CHIBUIKE, CNA
STATE TREASURY HOUSE, STATE SECRETARIAT
ENUGU - ENUGU STATE

SPECIAL ADVISER ON PUBLIC FINANCE MANAGEMENT

PROF. OBIAMAKA EGBO Ph.D
LION BUILDING GOVERNMENT HOUSE, ENUGU

SENIOR SPECIAL ASSISTANT TO THE GOVERNOR ON REVENUE

ADENIKE OKEBU FCA CFE
LION BUILDING GOVERNMENT HOUSE, ENUGU

QUALITY ASSURANCE CONSULTANTS

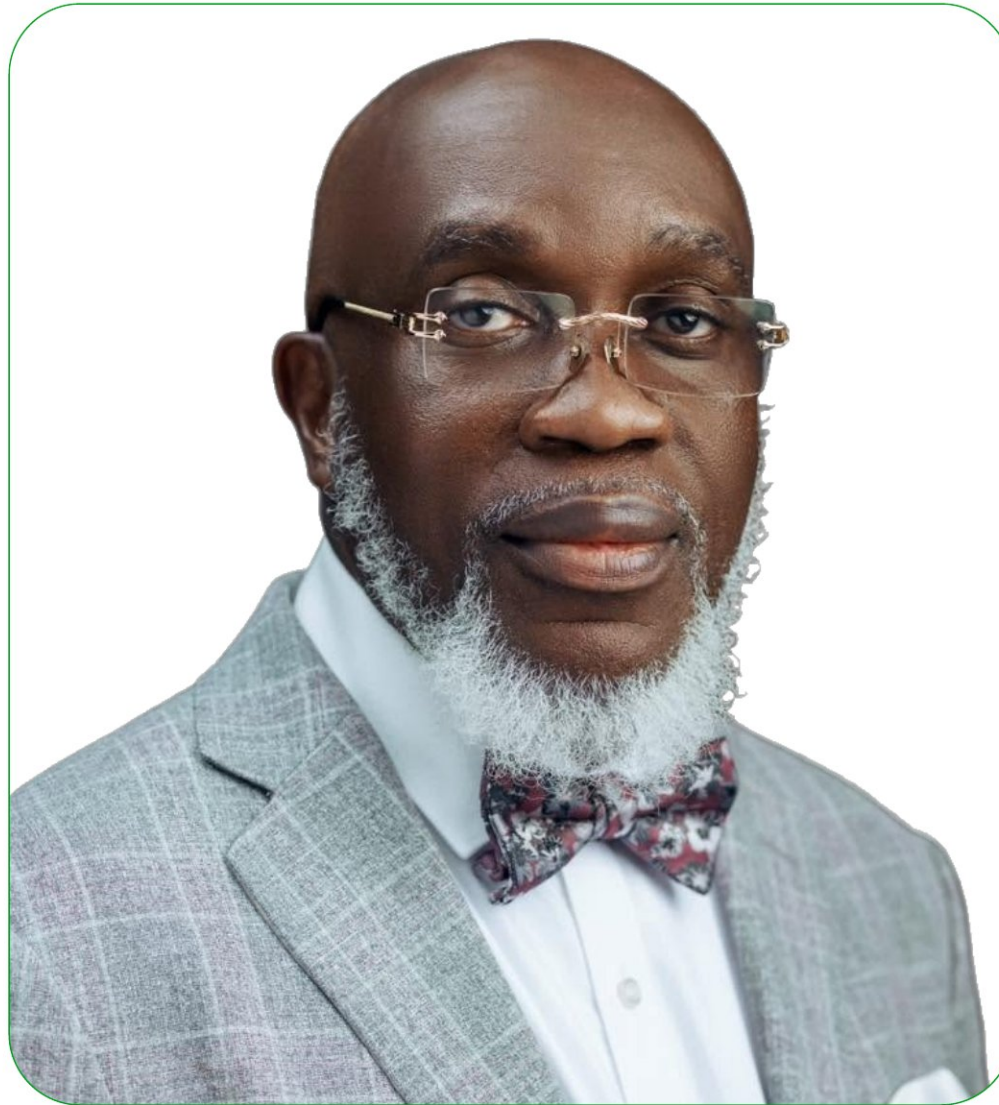
GEMS CONSULTING COMPANY LIMITED
(DEVELOPERS OF MICROSOFT DYNAMICS 365 BUSINESS
CENTRAL ACCOUNTING, BUDGETING, PAYROLL & HR
SOFTWARE)
Plot 2D Obasa Close, Oba-Akran Ikeja.
Lagos - Nigeria.
Email: info@gems-consult.com
Tell: +2348153332297, +2348169787729
URL: www.gems-consult.com



HIS EXCELLENCY
DR. PETER NDUBUISI MBAH
GOVERNOR, ENUGU STATE



HIS EXCELLENCY
IFEANYI OSSAI
DEPUTY GOVERNOR, ENUGU STATE



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SECRETARY TO THE STATE GOVERNMENT
ENUGU STATE



VICTOR U. UDEH, ESQ
CHIEF OF STAFF
ENUGU STATE



HON. DR. NATHANIEL E. URAMA
HON. COMMISSIONER
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT



MR. OKENWA ANTHONY CHIBUIKE, FCNA
ACCOUNTANT GENERAL
ENUGU STATE



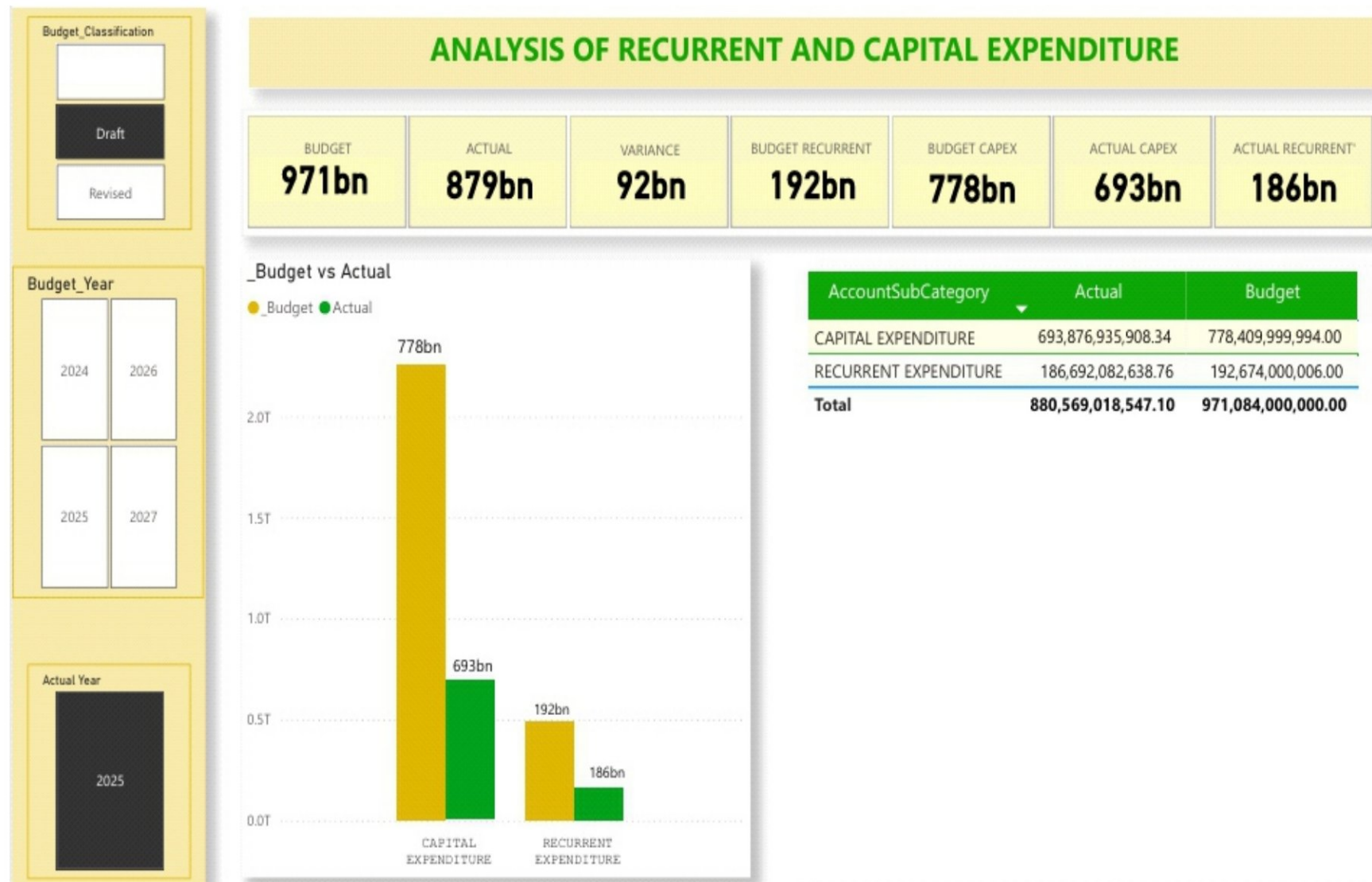
PROF. OBIAMAKA EGBO PhD
SPECIAL ADVISER ON PUBLIC FINANCE MANAGEMENT

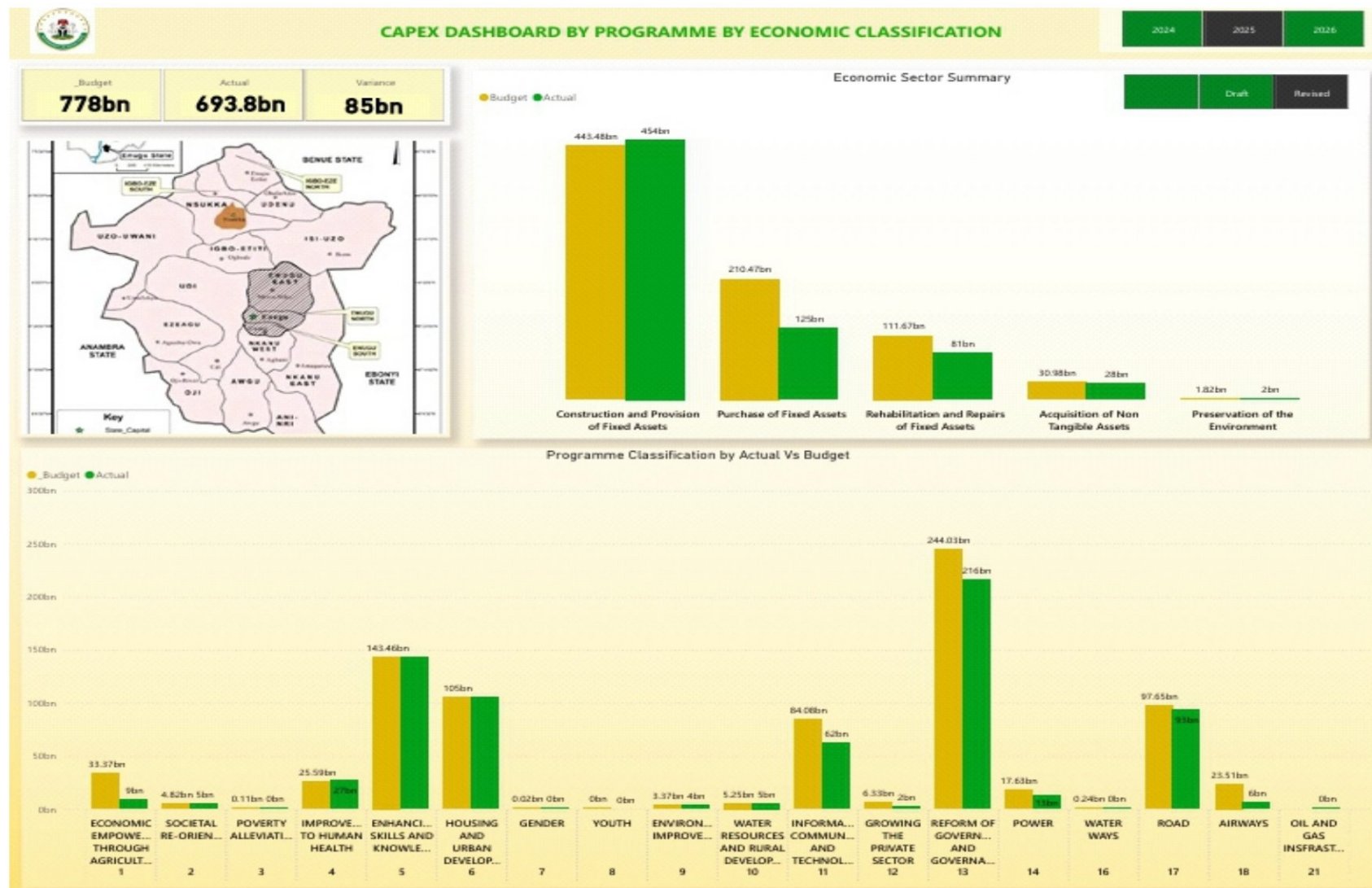


MRS ADENIKE OKEBU FCA CFE
SENIOR SPECIAL ASSISTANT TO THE GOVERNOR
OF ENUGU STATE ON REVENUE



TEAM OF MAIN ACCOUNTS DEPARTMENT DURING THE REVIEW AND FINALIZATION OF 2025 ACCOUNT







CAPEX DASHBOARD BY GEO LOCATION CLASSIFICATION

2022

2023

2024

2025

SENATORIAL
ZONES, LGA

Budget

778bn

Actual

693.8bn

Variance

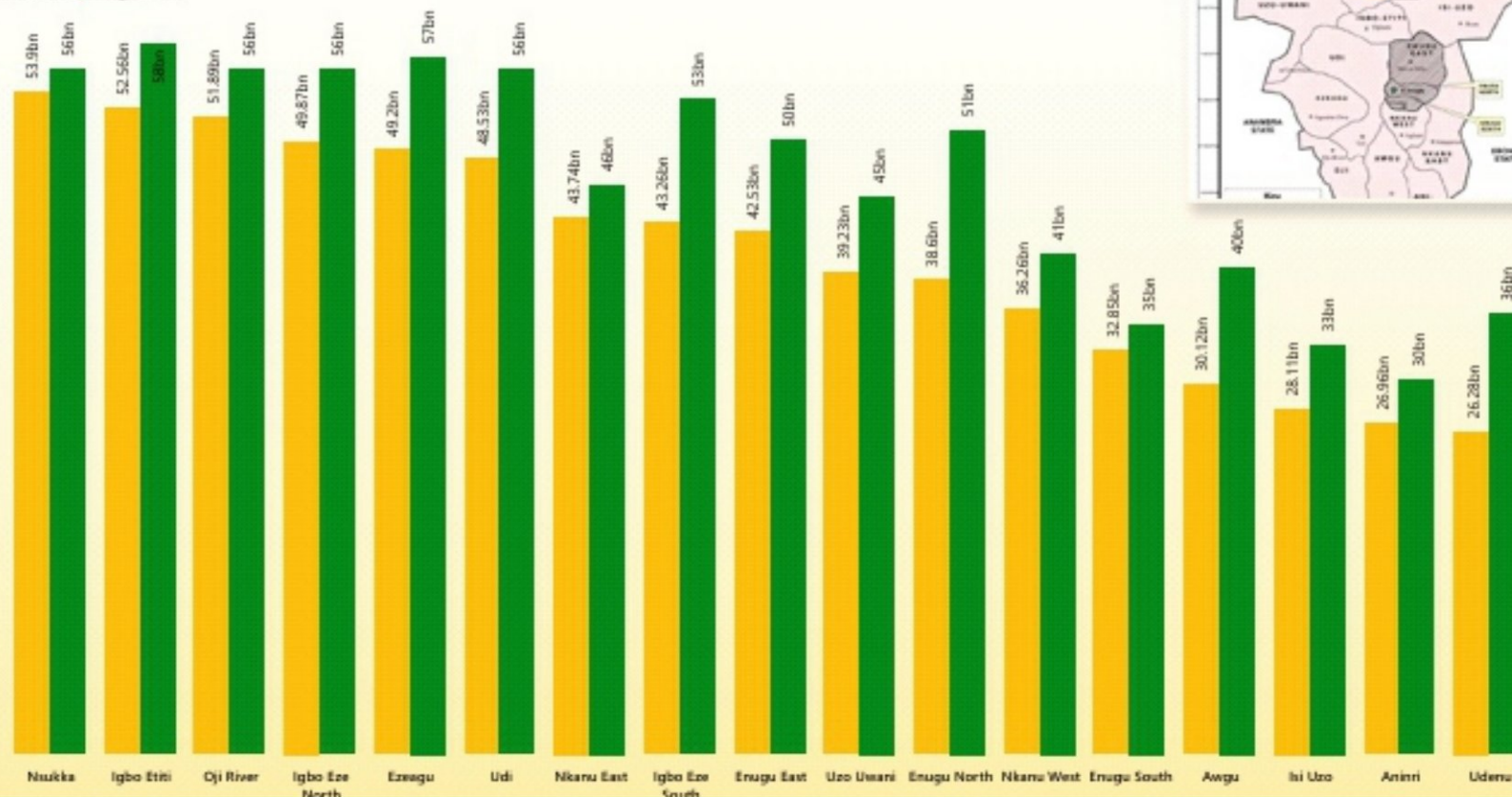
85bn

Draft

Revised

● Actual_Place ● Budget_Place

Location by Actual Vs Budget





2022	2023	2024	2025	2026
------	------	------	------	------

778bn

Actual

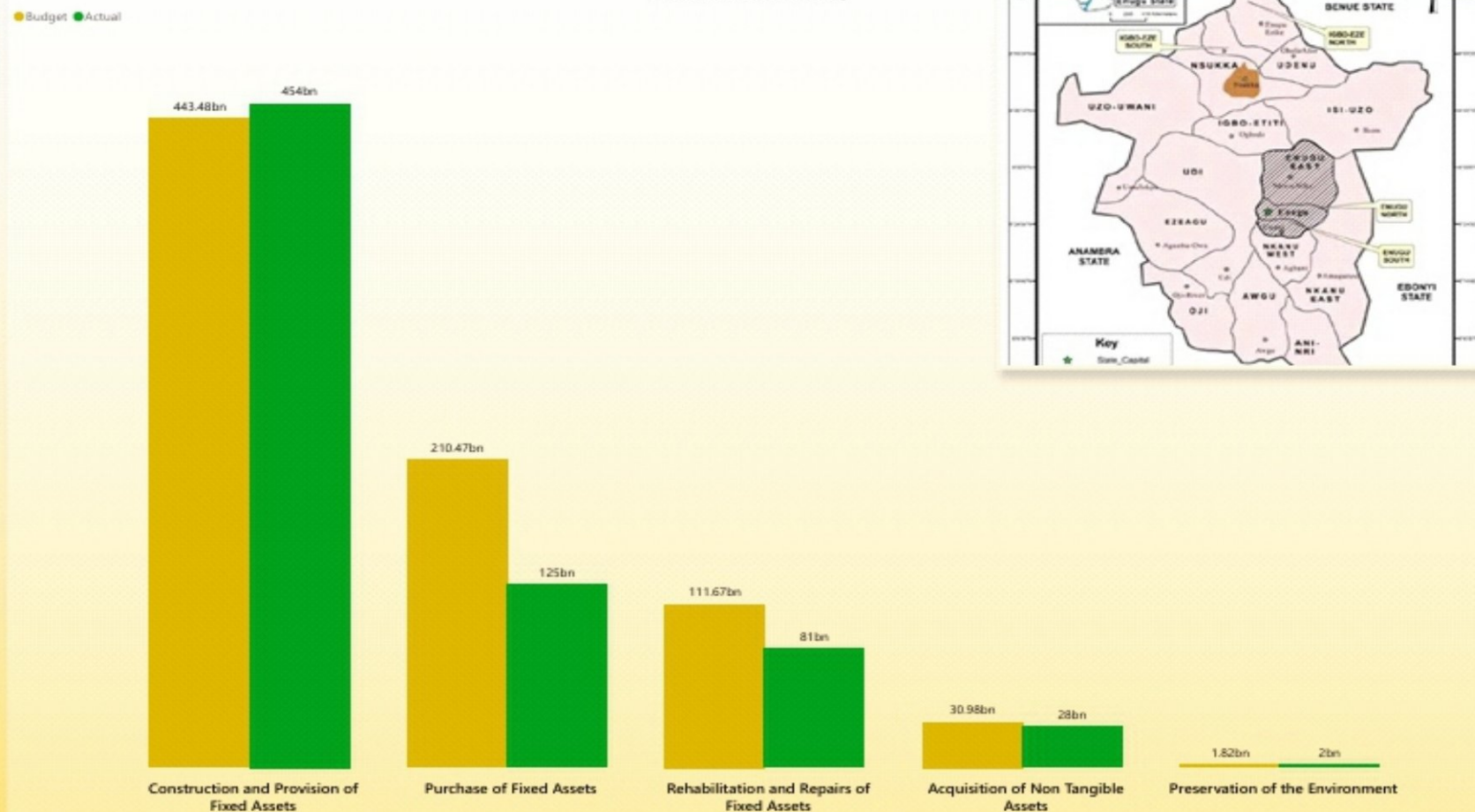
693.8bn

Variance

85bn

Plum: 100%

Economic Sector Summary



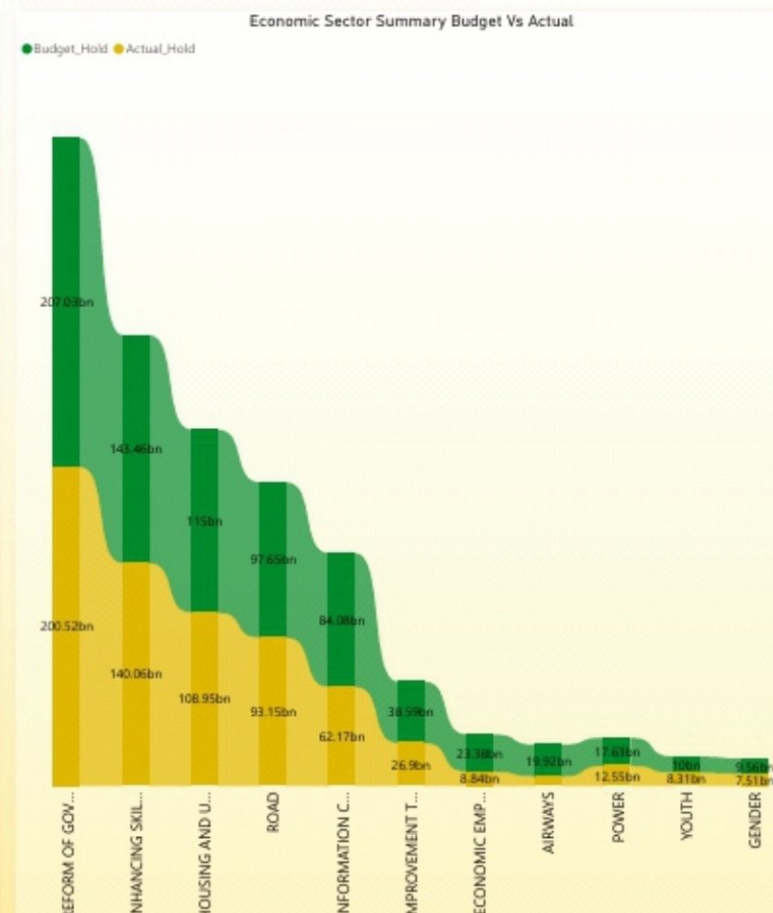
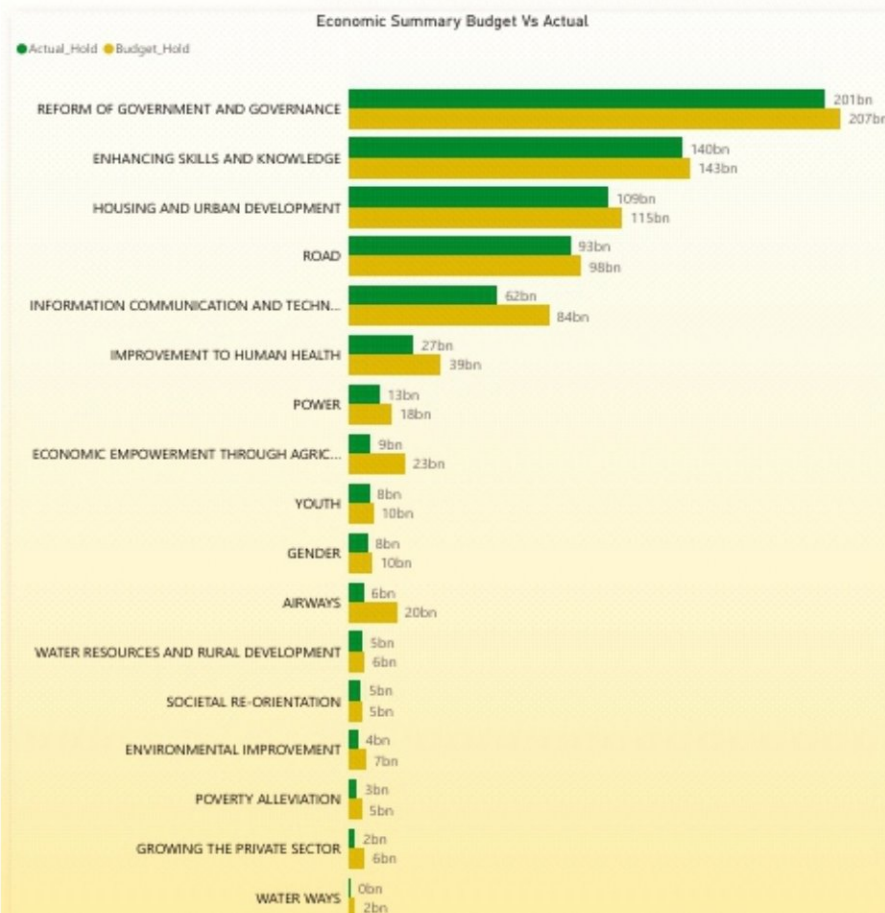


CAPEX DASHBOARD BY PROGRAMME, ECONOMIC AND FUNCTIONAL CLASSIFICATION

2022 2023 2024 2025 2026

Budget	Actual	Variance
778bn	693.8bn	85bn

Draft Revised





CAPITAL EXPENDITURE BY MAIN FUNCTION

2024

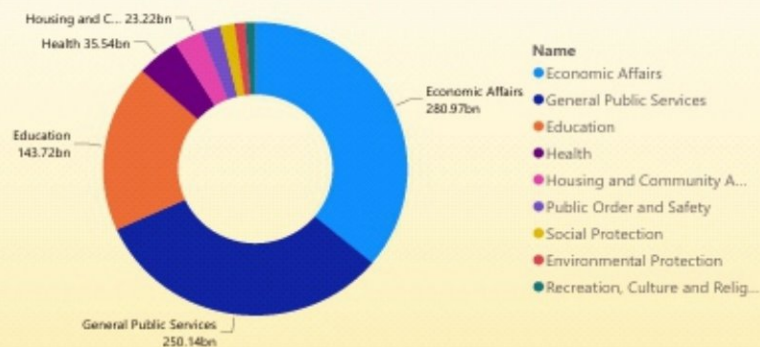
2025

Capital Expenditure By Main Function

Budget

778.41bn

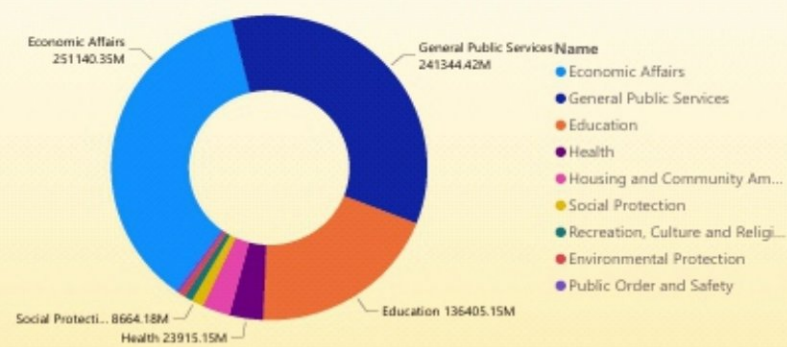
B_{udget}



Actual

693.88bn

A_{ctual}





RECURRENT EXPENDITURE DASHBOARD BY ORGANIZATION BY ECONOMIC CLASSIFICATION

2024

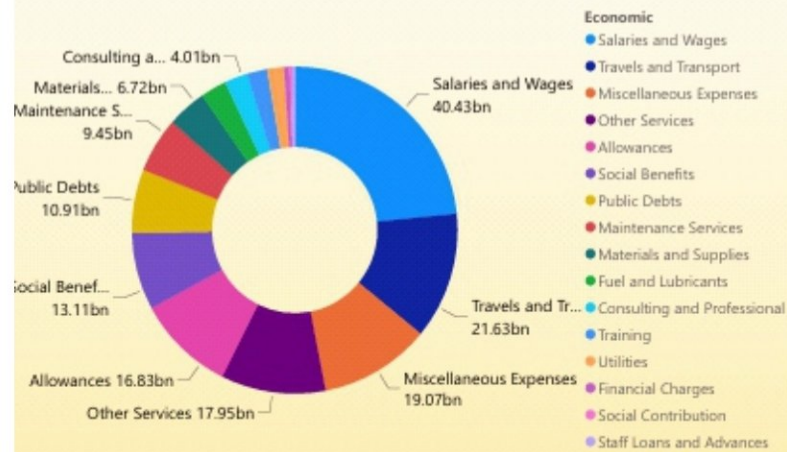
2025

Recurrent Expenditure By Economic Classification

Budget

192bn

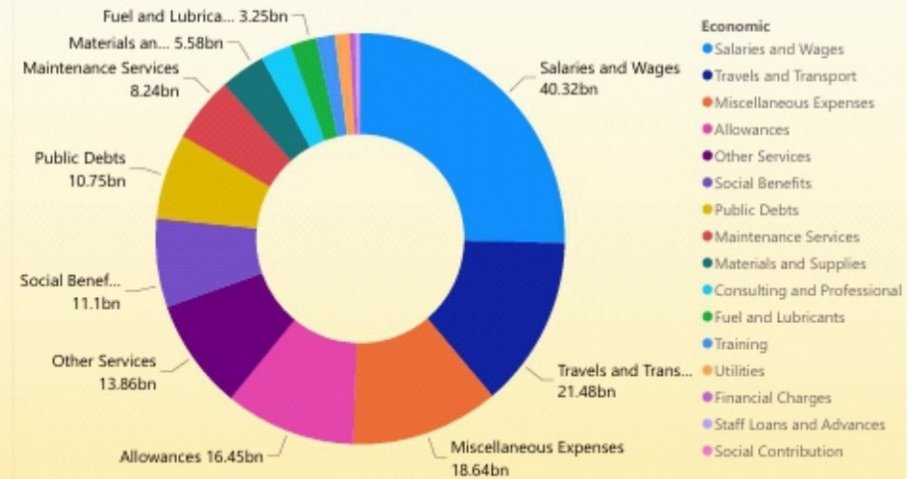
Budget



Actual

186bn

Actual





RECURRENT EXPENDITURE DASHBOARD BY PROGRAMME BY ECONOMIC CLASSIFICATION

2022

2023

2024

2025

Budget

192bn

Actual

186bn

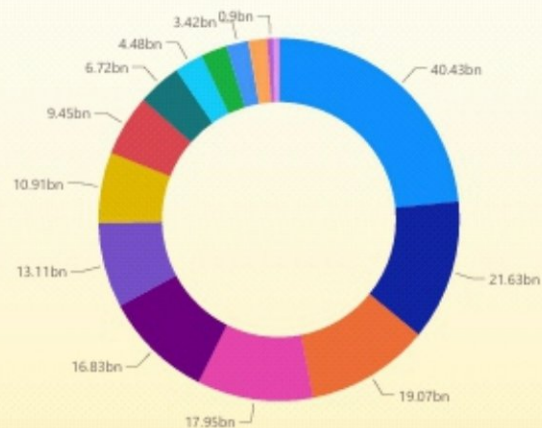
Variance

6bn

Budget by Economic

Economic

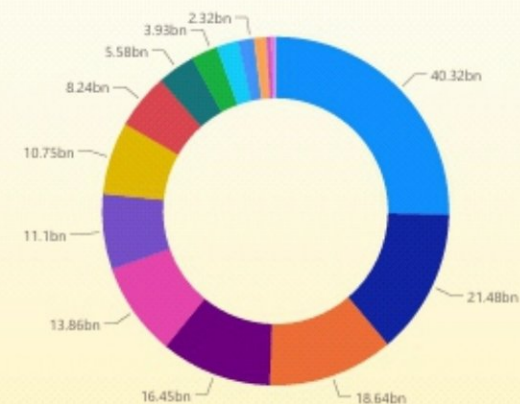
- Salaries and Wages
- Travels and Transport
- Miscellaneous Expenses
- Other Services
- Allowances
- Social Benefits
- Public Debts
- Maintenance Services
- Materials and Supplies
- Fuel and Lubricants
- Consulting and Professional
- Training
- Utilities
- Financial Charges
- Social Contribution
- Staff Loans and Advances



Actual by Economic

Economic

- Salaries and Wages
- Travels and Transport
- Miscellaneous Expenses
- Allowances
- Other Services
- Social Benefits
- Public Debts
- Maintenance Services
- Materials and Supplies
- Consulting and Professional
- Fuel and Lubricants
- Training
- Utilities
- Financial Charges
- Social Contribution
- Staff Loans and Advances
- Social Contribution





RECURRENT REVENUE DASHBOARD BY SUB ORGANIZATION BY ECONOMIC CLASSIFICATION

2022

2023

2024

2025

Budget

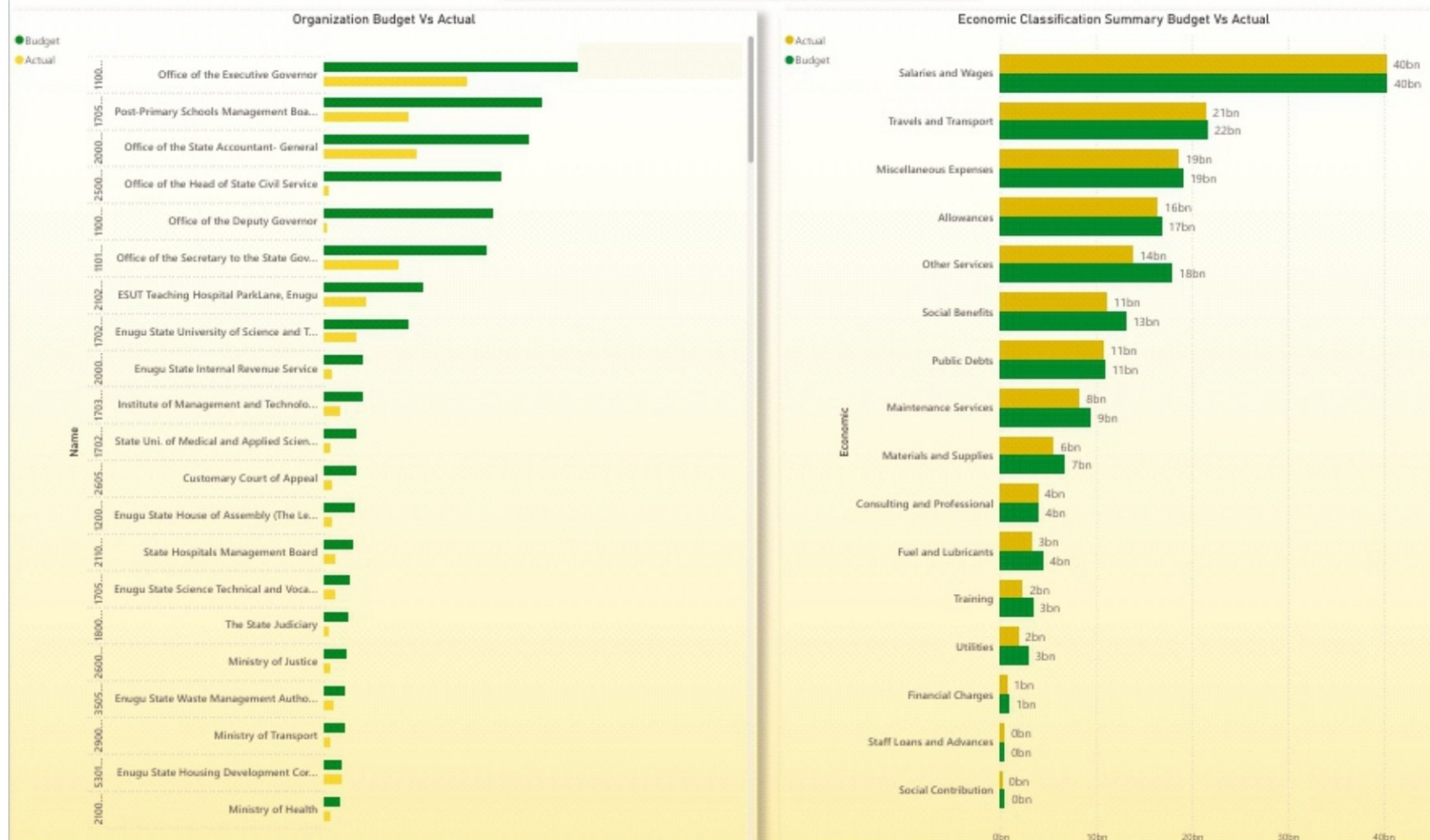
192bn

Actual

186bn

Variance

6bn

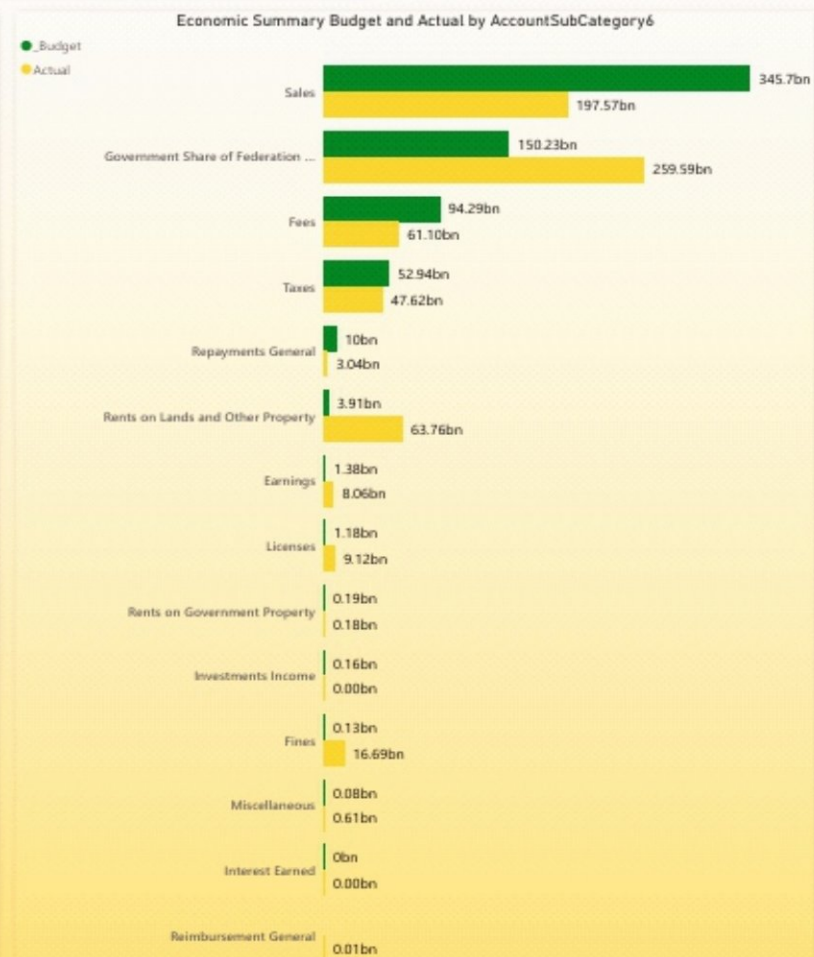
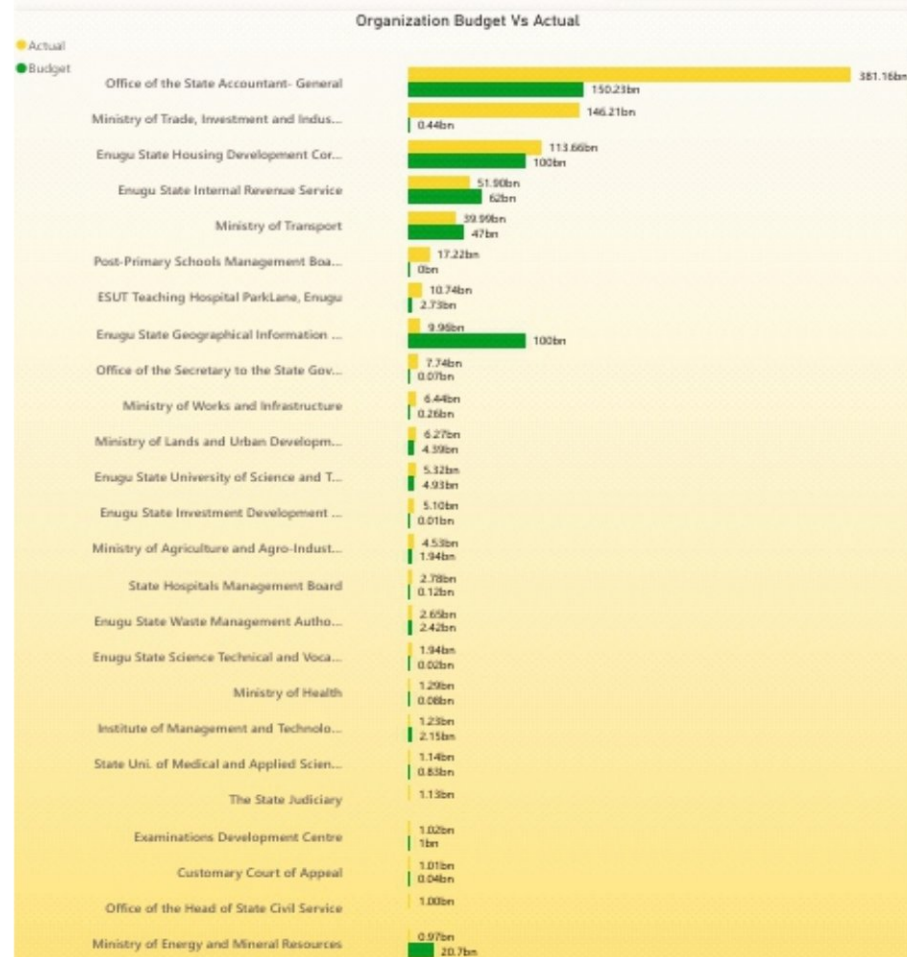




RECURRENT REVENUE DASHBOARD

2022 2023 2024 2025 2026

Budget Actual Variance
660.18bn 667.36bn 7.18bn





PART ONE

FINANCIAL STATEMENTS



REPORT OF THE ACCOUNTANT-GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2025

1. INTRODUCTION

The Report of the Accountant-General, together with the Financial Statements for the year ended 31st December 2025, presents a summary of the financial activities and position of the Enugu State Government.

It highlights the Government's efforts in aligning financial management with the principles of transparency, accountability, and good governance.

2. OBJECTIVES OF THE REPORT

This report is intended to:

- 2.1 Provide documentary evidence of transparency in financial administration.
- 2.2 Serve as a permanent record for accountability.
- 2.3 Present concise and useful financial information to stakeholders.
- 2.4 Inform the public on government financial operations and challenges.

3. COMPLIANCE WITH STANDARDS

The Enugu State Government remains committed to compliance with national and international standards.

The State adopted the International Public Sector Accounting Standards (IPSAS) in preparing its budget and Annual General Purpose Financial Statements (GPFS).

It also complied with International Monetary Fund (IMF) frameworks, including Government Finance Statistics (GFS) and Classification of Functions of Government (COFOG).

All reports were generated using Microsoft Dynamics Business Central, with support from GEMS Consulting Company Limited.

4. CONCLUSION

The Enugu State Government remains committed to transparency, accountability, and compliance with best practices in public financial management.



CONSOLIDATED FINANCIAL SUMMARY FOR THE YEAR ENDED 31ST DECEMBER, 2025

	ACTUAL	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	VARIANCE	% VARIANCE	PROPOSED	PROPOSED
	2024	2025	2025	2025	2025	2025	2026	2027
Opening Balance	34,449,639,607.54	22,339,126,691.87	11,056,171,000.00	11,056,171,000.00	11,282,955,691.87	102%	-	-
Statutory Allocation	255,669,452,570.30	259,594,667,429.32	150,232,000,000.00	48,749,000,000.00	210,845,667,429.32	433%	51,186,870,000.00	53,746,214,000.00
Internally Generated Revenue	180,500,141,721.15	407,761,905,227.98	509,946,999,999.60	509,946,999,999.60	-102,185,094,771.62	-20%	850,622,094,000.00	900,596,525,000.00
Capital Receipts	14,122,854,571.03	102,265,362,559.52	90,202,000,000.00	120,000,000,000.00	-17,734,637,440.48	-15%		
Total Current Year Receipts	450,292,448,862.48	769,621,935,216.82	750,380,999,999.60	758,695,999,999.60	10,925,935,217.22	1%		
Total Projected Funds Available	484,742,088,470.02	791,961,061,908.69	761,437,170,999.60	758,695,999,999.60	33,265,061,909.09	4%	20,584,563,497.82	20,584,563,497.82
Recurrent Expenditure: Economic Classification:								
Employees Compensation	42,869,442,289.47	56,951,125,769.58	116,571,257,180.00	57,448,646,094.00	497,520,324.42	1%	76,317,986,051.90	81,469,020,330.80
Social Benefits	8,520,274,199.55	11,096,775,663.76	25,660,000,000.00	23,111,840,966.00	12,015,065,302.24	52%	14,327,091,020.00	15,327,091,020.00
Overhead Costs	68,914,190,120.68	85,599,620,153.04	118,548,742,820.00	86,515,902,054.31	916,281,901.27	1%	54,349,397,740.00	56,043,057,293.50
Foreign Loans Repayment - Principal	8,719,505,144.03	6,584,280,407.23	2,000,000,000.00	7,598,400,000.00	1,014,119,592.77	13%	1,000,000,000.00	1,000,000,000.00
Foreign Loan Repayment - Interest			1,800,000,000.00	100,000,000.00	100,000,000.00	100%	400,000,000.00	400,000,000.00
Domestic Loans Repayment - Principal	13,215,704,002.10	24,260,527,445.30	5,200,000,000.00	15,331,161,663.73	8,929,365,781.57	-58%	2,600,000,000.00	2,600,000,000.00
Domestic Loans Repayment - Interest			5,800,000,000.00	324,881,577.96	324,881,577.96	100%	400,000,000.00	400,000,000.00
CRFC - (Excluding Public Debt & Social Benefits)	2,756,051,339.31	2,199,753,199.85	7,700,000,000.00	2,243,167,650.00	43,414,450.15	2%	7,700,000,000.00	7,700,000,000.00
Total Recurrent Expenditure	144,995,167,095.14	186,692,082,638.76	283,280,000,000.00	192,674,000,006.00	5,981,917,367.24	3%	157,094,474,811.90	164,939,168,644.30
Capital Expenditure: Programme Classification:								
01 Economic Empowerment Through Agriculture	327,149,171.21	8,837,835,649.23	80,912,896,000.00	13,383,481,481.00	4,545,645,831.77	34%	9,598,161,000.00	3,674,835,000.00
02 Societal Re - Orientation	194,293,742.07	4,798,872,356.81	5,116,510,000.00	223,127,643.19	223,127,643.19	4%	4,184,000,000.00	3,050,000,000.00
03 Poverty Alleviation		3,031,100,009.43	4,258,700,000.00	4,971,000,000.00	1,939,899,990.57	39%	150,000,000.00	140,000,000.00
04 Improvement to Human Health	1,815,942,432.70	26,897,484,002.12	46,158,206,000.00	38,591,224,144.00	11,693,740,141.88	30%	18,699,300,500.00	1,832,285,000.00
05 Enhancing Skills and Knowledge	5,544,872,661.85	140,058,395,000.00	267,425,375,000.00	143,461,209,586.00	3,402,814,586.00	2%	21,356,163,625.00	18,849,178,450.00
06 Housing and Urban Development	104,158,961,321.52	108,948,213,017.68	22,367,000,000.00	115,002,814,386.00	6,054,601,368.32	5%	96,304,400,000.00	95,043,760,000.00
07 Gender	400,000,000.00	7,508,579,510.82	118,000,000.00	9,560,000,000.00	2,051,420,489.19	21%	49,000,000.00	20,000,000.00
08 Youth	23,719,930.00	8,305,438,088.08	3,268,000,000.00	10,000,000,000.00	1,694,561,911.92	17%	508,000,000.00	608,000,000.00
09 Environmental Improvement	178,902,743.75	3,531,739,410.43	11,925,350,000.00	6,968,970,000.00	3,437,230,589.57	49%	35,360,800,000.00	34,807,400,000.00
10 Water Resources and Rural Development	3,917,754,328.99	5,547,515,782.62	23,172,004,000.00	6,354,449,027.00	806,933,244.38	13%	3,736,467,617.47	2,833,790,998.34
11 Information Communication & Technology	3,753,322,872.73	62,174,728,569.69	52,926,226,000.00	84,077,796,388.00	21,903,067,818.31	26%	26,840,320,054.00	21,012,309,000.00
12 Growing the Private Sector	818,537,858.52	2,218,599,407.56	8,543,400,000.00	6,328,706,450.00	4,110,107,042.44	65%	752,500,000.00	805,000,000.00
13 Reform of Government and Governance	132,817,149,419.21	200,524,863,000.00	88,544,396,000.00	207,030,106,776.00	6,505,243,776.00	3%	30,124,459,730.00	19,101,009,690.00
14 Power	2,792,476,351.20	12,552,475,718.61	5,997,670,000.00	17,632,583,522.00	5,080,107,803.39	29%	16,124,300,000.00	15,151,550,000.00
17 Road	73,787,613,669.95	93,150,294,476.82	195,980,267,000.00	97,647,188,604.00	4,496,894,127.18	5%	186,370,200,000.00	199,814,000,000.00
18 Airways	974,650,000.00	5,790,801,908.45	21,230,000,000.00	9,919,379,900.00	4,128,577,991.55	42%	27,000,000.00	27,000,000.00
Total Capital Expenditure by Programme	331,505,346,503.53	693,876,935,908.34	837,944,000,000.00	778,409,999,994.00	84,533,064,085.66	11%	450,185,072,526.47	416,770,118,138.34
Total Expenditure (Budget Size)	476,500,513,598.67	880,569,018,547.10	1,121,224,000,000.00	971,084,000,000.00	90,514,981,452.90	9%	607,279,547,338.37	581,709,286,782.64
Budget Surplus/(Deficit)	8,241,574,871.35	88,607,956,638.41	359,786,829,000.40	212,388,000,000.40	169,560,939,392.04	-80%		
Movement in Other Cash Equivalents:								
Below the Line Receipts	135,751,972,265.00	227,073,610,367.10			227,073,610,367.10		6,968,970,000.00	188,512,000.00
Below the Line Payments	128,960,332,849.75	166,528,959,394.89			166,528,959,394.89		9,560,000,000.00	3,908,222,000.00
Net Movement in Other Cash Equivalents	6,791,639,415.25	60,544,650,972.21			60,544,650,972.21		16,528,970,000.00	
Financing of Deficit by Borrowing:								
Internal Loans	6,500,000,000.00	50,000,000,000.00	50,000,000,000.00	50,000,000,000.00		0%	56,387,064,500.00	60,000,000,000.00
External Loans	805,912,536.96	4,305,771,300.00	12,002,999,999.60	12,002,999,999.60	7,697,228,699.60	64%	15,002,814,386.00	16,000,000,000.00
Total Loans	7,305,912,536.96	54,305,771,300.00	62,002,999,999.60	62,002,999,999.60	7,697,228,699.60	12%	71,389,878,886.00	76,000,000,000.00
Closing Balance	22,339,126,691.87	26,242,465,633.80	74,005,999,999.20	150,385,000,000.80	176,627,465,634.60	-117%		



ANALYSIS OF MONTHLY STATUTORY ALLOCATION FOR THE YEAR ENDED 31ST DECEMBER 2025

	January	February	March	April	May	June	July	August	September	October	November	December	Total
GROSS ALLOCATION:													
Statutory Allocation from Federation Accounts	2,255,679,403.58	4,622,095,332.91	4,926,783,923.54	5,683,055,450.46	5,801,733,150.08	5,293,405,797.00	6,382,132,567.85	8,256,596,964.42	9,207,029,963.94	7,824,359,985.04	8,752,617,868.62	8,990,113,882.79	77,995,604,290.23
Share of VAT	6,478,226,264.93	7,758,659,012.51	6,555,132,572.53	6,454,780,491.77	6,435,949,959.13	7,409,688,092.83	6,958,737,692.50	6,901,738,082.69	7,199,011,472.30	8,892,969,040.26	7,340,304,627.03	5,299,788,808.44	83,684,986,116.92
Excess Crude			3,326,873,385.01	5,555,555,555.56	2,724,806,201.55	3,972,868,217.05	3,875,968,992.25		5,813,953,488.37				25,270,025,839.79
Ecological Fund From FAAC	128,958,061.51		160,097,959.35	171,434,001.54	328,268,354.78	1,792,092.14	181,930,050.00		171,973,632.07	210,836,047.50		478,097,562.16	2,318,225,122.00
Budget Augmentation			1,283,767,344.96										1,283,767,344.96
Exchange Rate Difference	2,461,921,264.53			175,420,934.04	503,435,882.00	478,778,813.83	250,618,112.95	255,816,598.68	259,149,039.02				4,385,140,645.05
Non Oil Revenue			1,227,363,773.78										1,227,363,773.78
Solid Mineral			229,725,285.48				689,530,209.99						919,255,495.47
Forex Equalization						64,714,438.43							64,714,438.43
Electronic Money Transfer Levy (EMTL) Receipts	418,068,556.20	277,217,727.80	430,895,876.60	322,625,036.10	495,780,484.20	356,616,710.38	374,814,449.37	474,651,461.90	403,300,629.30	1,550,165,889.00	578,300,122.60	483,292,551.10	6,165,729,494.55
Infrastructure			5,837,837,837.84	9,249,977,886.11		13,513,513,513.52	7,975,822,927.76		2,702,702,702.70				39,279,854,867.93
Signature Bonus		5,000,000,000.00		5,000,000,000.00					3,000,000,000.00			4,000,000,000.00	17,000,000,000.00
Total	11,742,853,550.75	17,657,972,073.22	23,978,477,959.09	32,612,849,355.58	16,289,974,031.74	31,091,377,675.18	26,689,555,002.67	16,060,776,739.76	29,069,984,656.58	18,478,330,961.80	16,671,222,618.25	19,251,292,804.49	259,594,667,429.11
LESS: DEDUCTIONS @ SOURCE:													
Foreign Loans Repayment - Principal	1,045,863,175.83	443,524,391.66	443,524,391.66	443,524,391.66	443,524,391.66	443,524,391.66	443,524,391.66	778,266,799.28	778,266,799.28	778,266,799.28	778,266,799.28	778,266,799.28	7,598,343,522.19
FAAC Deduction @ Source - Ecological Fund	60,781,780.24	124,547,479.03	132,757,650.63	153,136,223.64	156,334,126.80	142,632,056.24	171,973,632.07	222,483,151.74	248,093,622.32	210,836,047.50	235,848,984.48	242,248,577.68	2,101,673,332.37
FAAC Deduction @ Source - Restructured Bank Loan	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	78,644,312.34	943,731,748.08
TOTAL DEDUCTIONS	1,185,289,268.41	646,716,183.03	654,926,354.63	675,304,927.64	678,502,836.80	664,800,760.24	694,142,336.07	1,079,394,263.36	1,105,004,733.94	1,067,747,159.12	1,092,760,096.10	1,099,159,689.30	10,643,748,602.64
NET ALLOCATION	10,536,679,900.34	16,990,371,508.15	23,302,667,222.45	31,916,660,045.97	15,590,586,818.90	30,405,692,532.94	25,974,528,284.60	14,960,498,094.35	27,944,095,540.67	17,389,699,420.92	15,557,578,140.19	18,131,248,733.16	270,238,416,031.75



ENUGU STATE DEBT PROFILE AS AT 31ST DECEMBER, 2025

EXTERNAL DEBT

1	2	3	4	5	6	7	8
S/N	Loan Details in Naira	Opening Balance 01/01/2025	Addition	Adjustment	Loans Repayment/ Servicing (As Per DMO Doc)	Net Movement in 2025	Closing Balance (N) 31/12/2025
		N	2025	8-(3-6)		4 + 5-6	3+7
1	Rural Access Mobility Project2	6,141,270,400.00		360,415,852.55	(757,454,697.45)	1,117,870,550.00	5,023,399,850.00
2	Health System Dev. Project	5,583,653,764.09		79,148,323.78	(459,664,855.39)	538,813,179.17	5,044,840,584.92
3	Universal Basic Education	2,089,399,965.39		115,204,137.97	(375,709,563.96)	490,913,701.93	1,598,486,263.46
4	Local Empowerment and Environment Mgt. Project	9,153,866,449.36		558,938,271.92	(594,949,632.43)	1,153,887,904.35	7,999,978,545.01
5	HIV/AIDS Programme	1,252,175,670.93		91,278,293.06	(155,647,440.03)	246,925,733.09	1,005,249,937.84
6	National Urban Water Sector Reform Project	13,642,598,587.20		192,189,506.66	(1,256,905,248.32)	1,449,094,754.98	12,193,503,832.22
7	Community Social Dev. Project	5,661,242,035.52		97,798,107.76	(131,534,336.22)	229,332,443.98	5,431,909,591.54
8	Comm. Agric. Dev. Project	25,746,988,934.35		439,718,716.90	(716,905,455.89)	1,156,624,172.79	24,590,364,761.56
9	Health System Dev. Project (Add. Fin.)	3,477,858,463.50		57,394,368.53	(108,960,860.24)	166,355,228.77	3,311,503,234.73
10	National Urban Water Sector Reform Project (Add. Fin)	6,395,301,674.32		108,739,526.21	(142,482,242.55)	251,221,768.76	6,144,079,905.56
11	Rural Access & Mobility Project2	29,471,683,928.09		492,220,491.99	(1,182,648,084.29)	1,674,868,576.28	27,796,815,351.81
12	Nigeria Erosion and Watershed Mgt. Project	13,634,816,626.55		6,196,651,529.21	(27,831,579.24)	6,224,483,108.44	19,803,636,576.52
13	Nigeria Erosion and Watershed Mgt. Project (Add. Financing)	-		9,096,809,328.83	(271,419,436.86)	9,368,228,765.68	8,825,389,891.97
14	Agro-Processing, Productivity, Enhancment & Livelihood Support	11,403,053,672.79		724,406,019.67	(402,166,974.38)	1,126,572,994.05	10,276,480,678.74
15	Nigeria for Women Scale-Up Project		4,305,771,300.00				4,305,771,300.00
		133,653,910,172.09	4,305,771,300.00	18,610,912,475.04	-	6,584,280,407.23	25,195,192,882.27
							143,351,410,305.88
DOMESTIC DEBT							
3	FGN Bond - Restructured Commercial Bank Loan	4,906,208,850.96		462,909,245.60	(231,454,622.80)	694,363,868.40	4,674,754,228.16
5	CBN - Single Digital Funding MSMEs Loan	935,825,105.70		-		-	935,825,105.70
7	Zenith Bank VAT Term Loan	23,260,517,345.48		16,715,193,544.84	(8,357,596,772.42)	25,072,790,317.26	14,902,920,573.06
8	Zenith Bank Term Loan - Water Corporation			31,342,952,100.16	(15,671,476,050.08)		-
10	Various Infrastructural Projects		50,000,000,000.00		(15,671,476,050.08)	15,671,476,050.08	34,328,523,949.92
	Total	29,102,551,302.14	50,000,000,000.00	48,521,054,890.60	-	39,932,003,495.38	54,842,023,856.84
							-
GRATUITY AND VERIFIED PENSION ARREARS							
1	Outstanding Pension and Gratuities	36,178,616,543.13	3,631,441,351.50		-	2,021,117,869.80	37,788,940,024.83
2	Contractual Obligations	54,003,262,261.60	196,426,132,081.10		-	185,457,043,072.38	64,972,351,270.32
		90,181,878,804.73	200,057,573,432.60	-	-	187,478,160,942.18	102,761,291,295.15



FIVE YEARS FINANCIAL SUMMARY - CONSOLIDATED

DESCRIPTION	2025	2024	2023	2022	2021
RECEIPTS:					
Statutory Allocation	259,594,667,429.32	255,669,452,570.30	85,996,195,102.80	77,974,720,680.01	60,318,273,772.03
Independent Revenue	407,761,905,227.98	180,500,141,598.36	37,491,418,986.02	26,810,965,633.64	26,717,819,044.62
BTL Receipts	227,073,610,367.10	135,751,972,265.00	132,585,886,465.28	91,361,656,737.72	63,524,687,755.24
Capital Receipts	156,571,133,859.52	21,428,767,108.74	45,049,553,005.24	30,058,070,992.55	18,210,467,311.00
TOTAL RECEIPTS	1,051,001,316,883.92	593,350,333,542.40	301,123,053,559.34	226,205,414,043.92	168,771,247,882.89
PAYMENTS:					
Personnel Cost	56,951,125,769.58	42,869,442,289.47	35,331,240,474.75	35,330,458,113.80	34,338,394,390.94
Overhead Costs	85,599,620,153.04	68,914,190,129.68	56,636,509,423.28	33,147,366,116.05	28,341,784,414.13
Public Debt Charges/Loan Repayment	30,844,807,852.53	21,935,209,146.13	6,763,997,506.37	13,042,530,017.33	2,995,525,351.03
Social Benefits	11,096,775,663.76	8,520,274,199.55	10,719,009,043.31	8,134,351,772.63	6,852,431,081.51
Capital Expenditure	693,876,935,908.34	331,505,346,503.53	63,599,680,192.80	33,285,839,943.50	35,585,557,714.70
CRFC - (Excluding Public Debt & Social Benefits)	2,199,753,199.85	2,756,051,339.31	6,643,283,575.75	7,536,426,446.58	4,405,924,062.01
BTL Payments	166,528,959,394.89	128,960,332,850.06	107,564,257,233.36	84,708,619,810.96	59,687,608,393.40
TOTAL PAYMENTS	1,047,097,977,941.99	605,460,846,457.73	287,257,977,449.62	215,185,592,220.85	172,207,225,407.72
CASH BALANCES:					
Net Cash Surplus/(Deficit)	3,903,338,941.93	-12,110,512,915.33	13,865,076,109.72	11,019,821,823.07	-3,435,977,524.83
Opening Cash Balance	22,339,126,692.21	34,449,639,607.54	20,584,563,497.82	9,564,741,674.75	13,000,719,199.99
CLOSING CASH BALANCE	26,242,465,634.14	22,339,126,692.21	34,449,639,607.54	20,584,563,497.82	9,564,741,674.75



FIVE YEARS FINANCIAL SUMMARY OF CAPITAL EXPENDITURE BY PROGRAMME

	PROGRAMME CODES AND DESCRIPTION	Actual 2025	Actual 2024	Actual 2023	Actual 2022	Actual 2021
0001	ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	8,837,835,649.23	327,149,171.21	3,492,195,504.42	71,496,296.37	1,150,530,935.10
0002	SOCIETAL RE-ORIENTATION	4,798,872,356.81	194,293,742.07	-	33,648,107.85	29,788,360.00
0003	POVERTY ALLEVIATION	3,031,100,009.43	-	6,450,000.00	-	188,000,000.00
0004	IMPROVEMENT TO HUMAN HEALTH	26,897,484,002.12	1,815,942,432.70	315,980,213.00	661,463,450.75	598,544,642.15
0005	ENHANCING SKILLS AND KNOWLEDGE	140,058,395,000.00	5,544,872,661.85	532,651,470.74	1,943,469,547.10	1,079,497,729.11
0006	HOUSING AND URBAN DEVELOPMENT	108,948,213,017.68	104,158,961,321.52	3,233,630,715.83	289,322,200.00	154,971,500.65
0007	GENDER	7,508,579,510.82	400,000,000.00		96,923,730.28	
0008	YOUTH	8,305,438,088.08	23,719,930.00	15,686,284.83	852,685,532.96	117,868,500.00
0009	ENVIRONMENTAL IMPROVEMENT	3,531,739,410.43	178,902,743.75	127,766,398.75	94,751,790.00	554,121,792.00
0010	WATER RESOURCES AND RURAL DEVELOPMENT	5,547,515,782.62	3,917,754,328.99	42,386,524.00	75,918,680.40	584,943,045.71
0011	INFORMATION COMMUNICATION AND TECHNOLOGY	62,174,728,569.69	3,753,322,872.73	486,858,297.94	9,275,800.00	150,104,938.42
0012	GROWING THE PRIVATE SECTOR	2,218,599,407.56	818,537,858.52	12,114,800.00	10,014,497,750.24	135,000,000.00
0013	REFORM OF GOVERNMENT AND GOVERNANCE	200,524,863,000.00	132,817,149,419.21	24,056,042,149.21	764,039,611.85	22,652,708,607.59
0014	POWER	12,552,475,718.61	2,792,476,351.20	763,597,526.00	18,378,347,445.70	415,526,336.65
0017	ROAD	93,150,294,476.82	73,787,613,669.95	30,514,320,308.26		7,773,951,327.32
0018	AIRWAYS	5,790,801,908.45	974,650,000.00			
	Total	693,876,935,908.34	331,505,346,503.70	63,599,680,192.98	33,285,839,943.50	35,585,557,714.70



FIVE YEARS FINANCIAL SUMMARY OF CAPITAL EXPENDITURE BY MAIN FUNCTION

MAIN FUNCTION CODE AND DESCRIPTION	Actual 2025	Actual 2024	Actual 2023	Actual 2022	Actual 2021
	₦				
701 - General Public Services	241,344,423,615.12	50,948,436,168.57	22,685,139,233.75	7,341,521,523.68	2,597,347,395.21
702 - Defense		-	-	-	-
703 - Public Order and Safety	2,616,832,808.20	14,076,000.00	-	216,572,625.62	103,274,860.00
704 - Economic Affairs	251,140,349,303.13	133,147,775,150.52	36,184,202,281.94	19,983,396,929.63	12,273,027,756.57
705 - Environmental Protection	4,371,480,588.79	178,902,743.75	121,451,698.75	666,003,712.06	8,732,726,679.86
706 - Housing and Community Amenities	19,724,560,946.25	97,385,855,159.85	2,504,584,986.55	2,880,903,011.20	9,947,524,991.75
707 - Health	23,915,149,145.36	3,986,382,795.76	326,953,813.00	662,503,150.75	594,538,786.41
708 - Recreation, Culture and Religion	5,694,806,929.28	33,719,930.00	17,814,113.06	96,923,730.28	117,868,500.00
709 - Education	136,405,152,895.52	45,410,198,555.25	1,759,534,065.93	1,438,015,260.28	1,219,248,744.90
710 - Social Protection	8,664,179,676.69	400,000,000.00	-	-	-
Total Capital Expenditure by Main Function	693,876,935,908.34	331,505,346,503.70	63,599,680,192.98	33,285,839,943.50	35,585,557,714.70



FIVE YEARS FINANCIAL SUMMARY OF CAPITAL EXPENDITURE BY GEO LOCATION

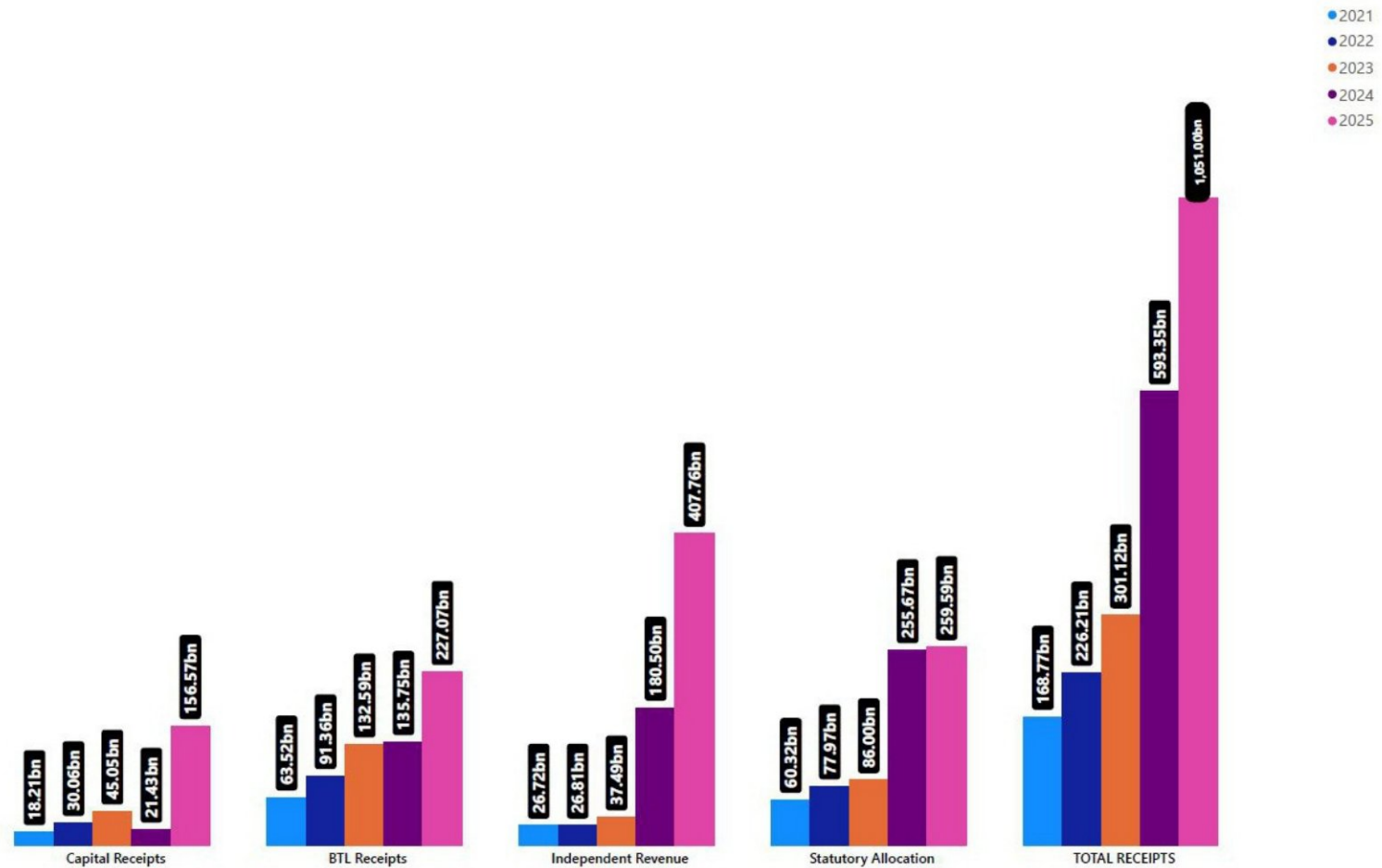
GEO LOCATION CODES AND DESCRIPTIONS	Actual 2025	Actual 2024	Actual 2023	Actual 2022	Actual 2021
414100 - Enugu East Senatorial Zone					
414103 - Enugu East	42,527,397,999.89	46,458,875,062.15	812,459,661.02	1,895,515,100.79	554,891,825.00
414104 - Enugu North	38,599,900,337.81	251,132,226,427.90	60,415,899,991.47	21,293,058,105.92	33,911,162,739.86
414105 - Enugu South	32,852,731,475.18	1,485,006,724.91	48,255,853.75	566,338,657.39	260,000.00
414110 - Isi Uzo	28,106,566,577.77	15,991,617,461.55	156,968,855.00	132,117,380.00	14,355,741.00
414111 - Nkanu East	43,736,262,970.35	4,256,891,840.90		62,878,221.00	2,630,000.00
414112 - Nkanu West	36,256,853,242.02	3,493,884,530.37	357,082,778.31	674,089,712.99	684,406,804.80
Total	222,079,712,603.02	322,818,502,047.78	61,790,667,139.55	24,623,997,178.09	35,167,707,110.66
414200 - Enugu North Senatorial Zone					
414207 - Igbo Etit	52,557,426,570.50			127,181,912.12	
414208 - Igbo Eze North	49,873,918,826.87			32,396,470.14	
414209 - Igbo Eze South	43,255,757,201.97		35,151,883.00	1,788,519,305.08	
414213 - Nsukka	53,899,180,442.32	384,483,596.59	351,733,618.40	1,023,288,395.96	
414215 - Udenu	26,284,306,937.57	2,611,667,707.19	1,218,436,309.21	2,316,242,642.23	3,680,000.00
414217 - Uzo Uwani	39,230,495,586.51	58,577,762.40	99,714,255.00	25,923,086.00	49,336,828.00
Total	265,101,085,565.74	3,054,729,066.18	1,705,036,065.61	5,313,551,811.53	53,016,828.00
414300 - Enugu West Senatorial Zone					
414301 - Awgu	30,119,197,385.50	19,448,400.00		306,649,400.00	2,000,000.00
414302 - Aninri	26,955,183,873.48	500,000.00		3,244,388.08	
414306 - Ezeagu	49,203,041,890.96	12,159,500.00	12,159,500.00	13,273,136.61	8,675,855.74
414314 - Oji River	51,886,549,634.59		67,586,000.00		
414316 - Udi	48,532,164,955.05	5,600,007,489.74	24,231,487.82	3,025,115,029.19	354,157,920.71
Total	206,696,137,739.58	5,632,115,389.74	103,976,987.82	3,348,281,953.88	364,833,776.45
Grand Total	693,876,935,908.34	331,505,346,503.70	63,599,680,192.98	33,285,839,943.50	35,585,557,714.70



RECURRENT EXPENDITURE DASHBOARD BY ORGANIZATION BY ECONOMIC CLASSIFICATION

2021 2022 2023 2024 2025

Actual Receipts For 5 Years

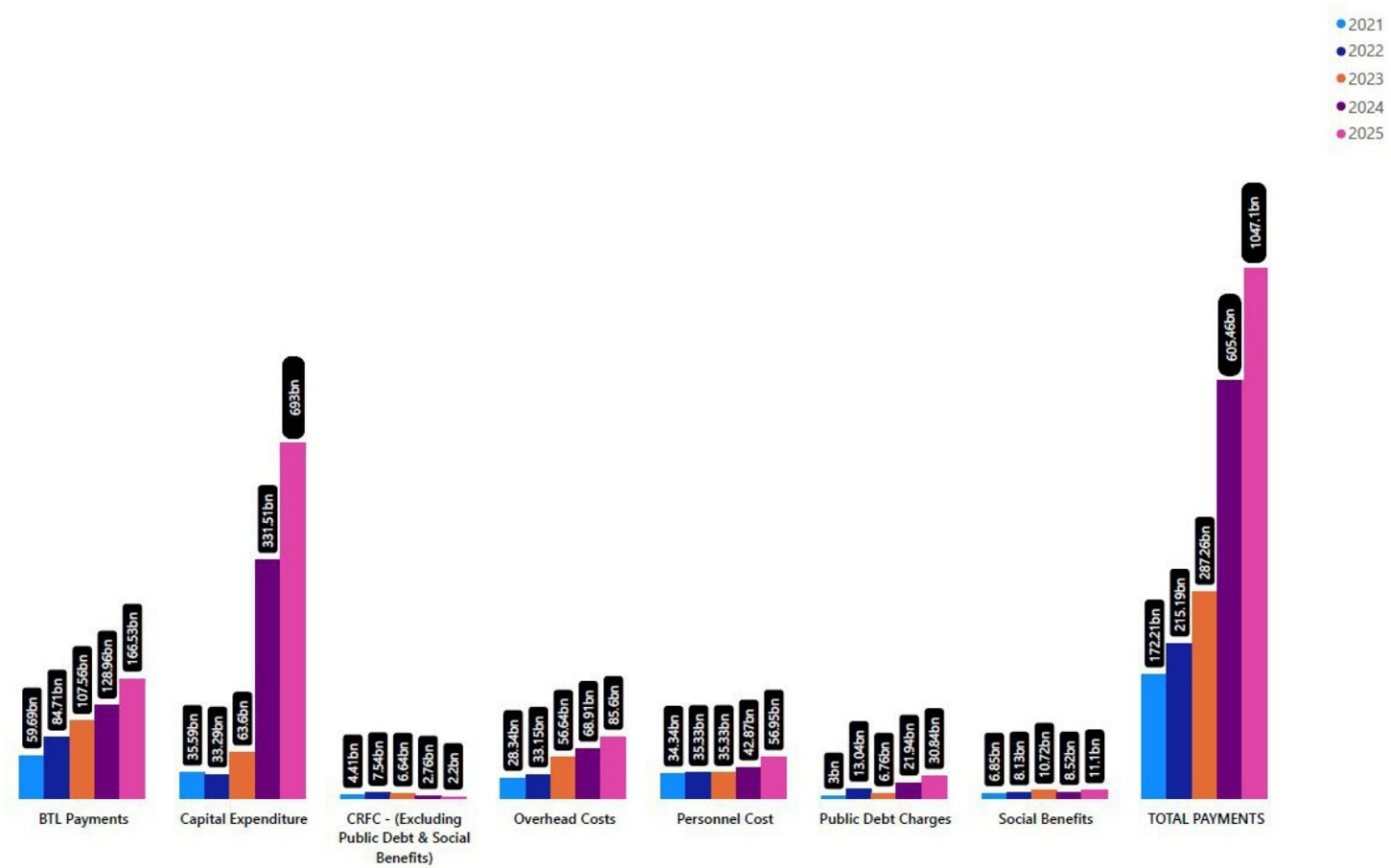




RECURRENT EXPENDITURE DASHBOARD BY ORGANIZATION BY ECONOMIC CLASSIFICATION

2021 2022 2023 2024 2025

Actual Payments For 5 Years



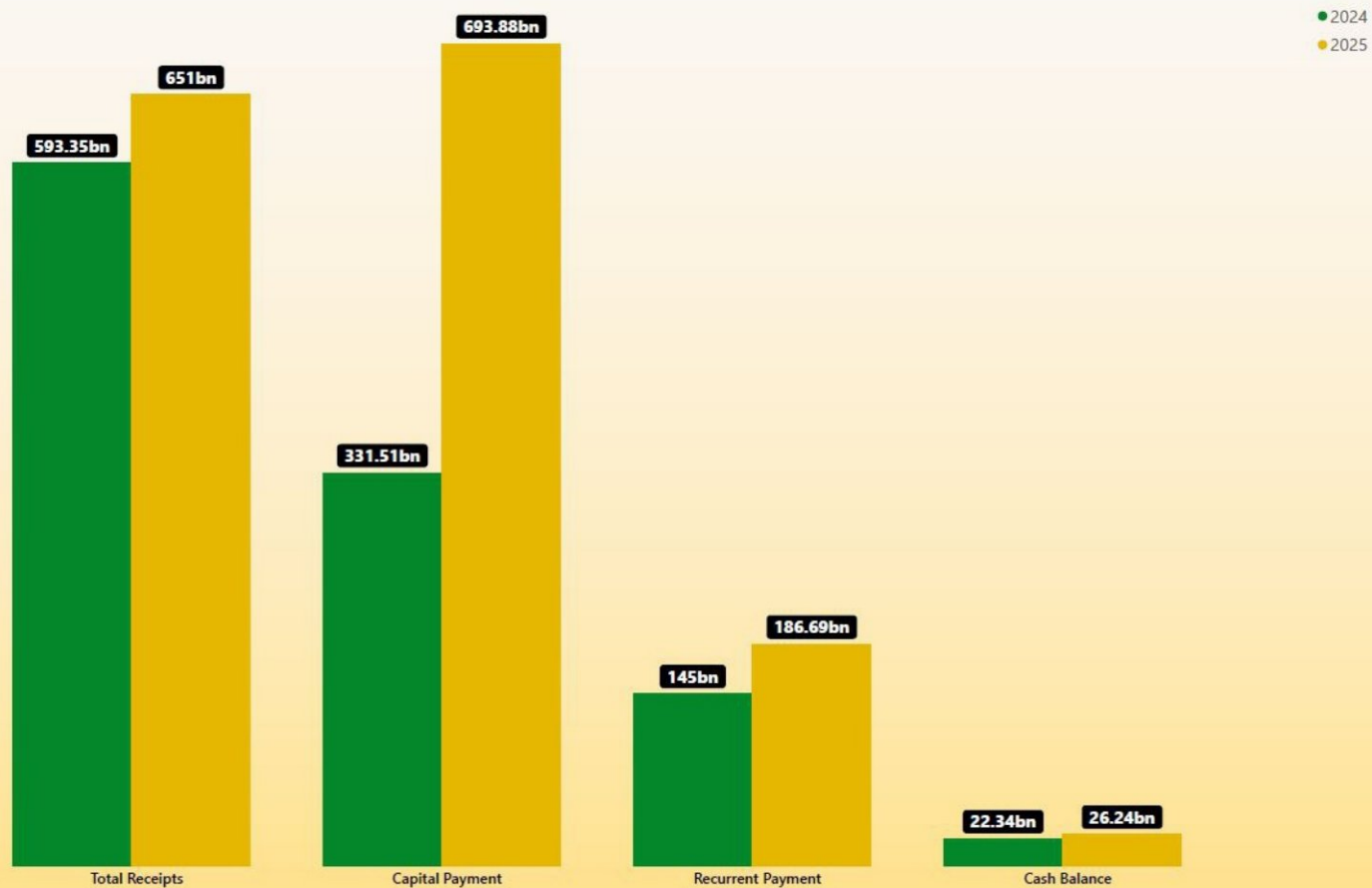


RECURRENT EXPENDITURE DASHBOARD BY ORGANIZATION BY ECONOMIC CLASSIFICATION

2024

2025

Receipts And Payments For 2 Years





GOVERNMENT OF ENUGU STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT - GENERAL
STATE TREASURY HOUSE
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT

E-mail: enugustate@nigeria.com

Our Ref: _____

Your Ref: _____

(All replies to be addressed to the Accountant General)

26th June, 2026

2.0 ACCOUNTING POLICIES:

The following are the significant accounting policies adopted by the Government of Enugu State of Nigeria in the preparation of her 2025 Financial Statements:

2.1. Accounting Terminologies/Definitions

- i. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by an entity in preparing and presenting financial statements.
- ii. **Cash:** Cash comprises cash on hand, demand deposits and cash equivalents.
- iii. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- iv. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- v. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of an entity rather than increases or decreases in the cash it controls.
- vi. **Cash receipts** are cash inflows.
- vii. **Cash payments** are cash outflows.
- viii. **Cash Controlled by an entity:** Cash is controlled by an entity when the entity can use the cash for the achievement of its own objectives or otherwise benefit from the cash and excludes or regulates the access of others to that benefit. Cash collected by or appropriated or granted to, an entity can use to fund its operating objectives acquire capital assets or repay its debt is controlled by the entity.
- ix. **Government Business Enterprise** means an entity that has all the following characteristics:
 - Is an entity with the power to contract in its own name;
 - Has been assigned the financial and operational authority to carry on a Business;
 - Sells goods and services, in the normal course of its business, to other entities at a profit or full cost recovery;



- xi. Advances are cash amounts released to a public officer or to a Ministry, Department or Agency for a specific official purpose, to be retired by accounting for the expenditure incurred or by returning any unspent balance, within a stipulated period.
- xii. Independent Revenue is internally generated revenue accruing to the State from taxes, licences, fees, fines, sales, earnings, rent and other non-FAAC sources, as distinct from Statutory Allocation and Capital Receipts.

2.2. General Purpose Financial Statements (GPFS)

The GPFS comprise of statement of cash receipts and payments and other statements that disclose additional information about the cash receipts, payments and balances controlled by the entity, and accounting policies and notes. In Enugu State Government, the GPFS are:

- i. Statement No. 1 - Cash Flow Statement: Statement of cash receipts and payments which: (a) recognises all cash receipts, cash payments and cash balances controlled by the Enugu State Government; and (b) separately identifies payments made by third parties on behalf of Enugu State.
- ii. Statement No. 2 - Statement of Assets and Liabilities: Statement of Financial Position;
- iii. Statement No. 3 - Statement of Consolidated Revenue Fund (CRF): Statement of Recurrent Financial Performance;
- iv. Statement No. 4 - Statement of Capital Development Fund (CDF): Statement of Capital Financial Performance;
- v. Notes to the General Purpose Financial Statements (GPFS): Additional disclosures to explain the GPFS; and
- vi. Accounting policies and explanatory notes.

2.3. Basis of Preparation and Legal Provisions

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS – Cash basis), the standardised General Purpose Financial Statements format approved by the Federation Account Allocation Committee (FAAC), and the National Chart of Accounts (NCOA). In addition, GPFS are in compliance with the provisions of the Finance (Control and Management) Act 1958 now CAP 144 LFN, 1990, the Financial Reporting Council of Nigeria Act 2011, the Financial Rules & Regulations and other known legal requirements.

2.4. Fundamental Accounting Concepts

The following Fundamental Accounting Concepts were adopted in the preparation of Enugu State Financial Statements for the fiscal year 2025:

- Understandability;
- Materiality;
- Relevance;
- Going concern concept;
- Consistency concept;
- Prudence;
- Completeness; and
- Comparability.

2.5. Accounting Period

The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and has been set up as such in the accounting system.



2.6. Reporting Currency

The General Purpose GPFS are prepared in Nigerian Naira (₦) and are presented in absolute Naira and Kobo values, unless otherwise stated in a particular Statement or Note.

2.7. MDA for Consolidation

The Consolidation of the GPFS is based on the cash transactions of all Ministries, Departments and Agencies (MDAs) of the Government, except Government Business Enterprises (GBEs).

2.8. Comparative Information

The General Purpose GPFS shall disclose all numerical information relating to the previous period (at least one year).

2.9. Budget Figures

These are figures from the Approved Annual Budget and Revised Budget as approved in accordance with the Enugu State Appropriation Act 2025.

IPSAS 24 (Presentation of Budget Information in Financial Statements) requires that an entity present a comparison of the budget amount for which it is held publicly accountable and the actual amount, either as a separate additional Financial Statement or as additional budget columns in the financial statements. The Government of Enugu State has opted for additional budget columns within the Statement of Consolidated Revenue Fund and the Statement of Capital Development Fund, and explanations for material variances between the final budget and actual amounts are provided in the Notes to the GPFS.

2.10. Receipts

These are cash inflows within the Financial Year. For presentation purposes, Receipts are classified under three broad heads, consistent with the standardised national GPFS format: Statutory Allocation (FAAC monthly disbursements), Independent Revenue (internally generated revenue comprising Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent on Government Land, Rent on Government building, Income from Investments and other incidental revenue), and Capital Receipts (External Assistance from Bilateral and Multilateral Agencies, Other Aid and Grants, Other Borrowings, sale of Government Assets, and Receipts from Trading activities).

These items shall be disclosed at the face of the Statement of Cash receipts and Payment for the year, in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.

2.11. External Assistance

Receipts from loans are funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.

External Loans receipts shall be disclosed separately under Statement of Cash receipts and Payment for the year.

2.12. Other Borrowings/Grants & Aids Received

These shall be categorised as either short or long term loans. Short-term loans are those repayable within one calendar year, while long-term loans and debts shall fall due beyond one calendar year. Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash receipts and Payment for the year.

2.13. Interest Received



Interest actually received during the financial year shall be treated as a receipt under item 'Other receipts'.

2.14. Government Business activities

Cash receipts from trading activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed to the Statement of cash receipts and payment under 'trading activities' item. Where gross revenue is received, corresponding payments shall be charged under corresponding payment item head 'Government Business activities' in Statement of Receipts and Payments.

2.15. Payments

These are recurrent and capital cash outflows made during the financial year and shall be categorised either by Programme, by Function and/or by Sector in the statement of cash receipts and payments.

Payments for purchase of items of capital nature (PPE) shall be expensed in the financial year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPEs shall also be treated in the same way as capital purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

In preparation for the full implementation of IPSAS Accrual Basis Accounting, Fixed Assets Purchased/Constructed/Provided during the accounting year by the Ministries, Department & Agencies (MDAs) are shown as a memoranda record because of the information value to users, pending abrogation of Capital Development Fund and/or amendment of relevant laws to pave way for full implementation of IPSAS (Accrual).

2.16. Loans Granted

Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

2.17. Loan Repayments

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

2.18. Interest on loans

Actual Interest on loans and other bank commissions charged on Bank account during the year shall be treated as payments and disclosed under interest payment in Statement of Cash Receipts and Payments.

2.19. Foreign currency transactions

Foreign currency transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.

At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange gains/losses shall be recognised in the Statement of cash receipts and payments either as receipts/payments respectively.

2.20. Prepayments

Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

**2.21. Investments**

Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are capital costs and are disclosed as purchase of Financial instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

2.22. Leases

Cash Payment for Finance leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and Payments.

Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

2.23. Cash Balances

This includes Cash at hand, at Bank and Cash Equivalent at the end of the financial year.

2.24. Advances

All cash advances shall be retired before the end of the financial year. Where an advance is given out close to the financial year end, or an advance already given could not be retired or accounted for, such an advance (or the balance outstanding) shall be treated as a cash equivalent, since there is no proof that such funds have been utilised. A schedule of unretired advances shall be maintained and disclosed in the Notes to the GPFS.

2.25. Transfers

Transfers shall be made from the Consolidated Revenue Fund to the Capital Development Fund within, or at the end of, the financial year, as the need arises. Where funds are drawn from the Capital Development Fund to finance recurrent expenditure item(s) (for example, salaries and wages) during a period of shortfall, such funds shall be transferred from the Capital Development Fund to the Consolidated Revenue Fund and separately disclosed in the Statement of Consolidated Revenue Fund and the Statement of Capital Development Fund respectively.

2.26. Assets and Liabilities

In accordance with the Cash Basis IPSAS, the face of the Statement of Assets and Liabilities recognises only cash and cash equivalents controlled by the Government. As an encouraged disclosure under Part 2 of the Standard, and in preparation for the full implementation of Accrual Accounting, non-cash balances — including Pension and Gratuity Arrears — are separately disclosed in the Notes to the GPFS and do not form part of the mandatory cash-basis statements.

Meanwhile, the State Government has mandated the Ministry of Finance Incorporated (MOFI)/Debt Management Department (DMD) of the State Ministry of Finance to embark on Registration, Verification and Valuation of Assets of the State Government, with a view to full implementation of IPSAS Accrual basis as soon as relevant extant laws are amended.

2.27. Consolidated Revenue Fund

Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and recurrent expenditure for the year have been recognised.

2.28. Capital Development Fund



Capital Development Fund represents the aggregated balance after the Capital Receipts and Capital Expenditure for the year have been recognised. It also includes annual transfers from the Consolidated Revenue Fund in line with the amount provided in the annual budget of the State.

2.29. Changes in Accounting Policies, Changes in Estimates and Correction of Errors

Accounting policies are changed only when required by a new or amended reporting requirement, or when the change results in more relevant and reliable information about the effects of transactions and events on the Government's cash receipts, payments and balances. Changes in accounting estimates arising from new information or developments are recognised in the period of change. Material errors relating to prior periods are corrected in the first set of financial statements authorised for issue after their discovery, by restating the comparative amounts for the prior period presented. The nature and amount of any material prior period error is disclosed in the Notes to the GPFS.

2.30. Contingent Liabilities and Contingent Assets

A contingent liability is a possible obligation arising from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Government, or a present obligation that is not recognised because it is not probable that a cash outflow will be required to settle it, or its amount cannot be measured with sufficient reliability. A contingent asset is a possible asset arising from past events, whose existence will similarly be confirmed only by the occurrence or non-occurrence of uncertain future events.

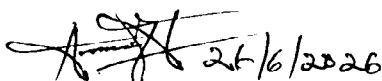
Contingent liabilities and contingent assets are not recognised in the Statement of Assets and Liabilities but are disclosed in the Notes to the GPFS, together with an estimate of their financial effect, where this can be practicably determined.

2.31. Events After the Reporting Date

Events after the reporting date are those events, favourable or unfavourable, that occur between the reporting date and the date the financial statements are authorised for issue. Where such events provide evidence of conditions that existed at the reporting date, the amounts recognised in the GPFS are adjusted accordingly. Where they are indicative of conditions that arose after the reporting date, they are disclosed by way of Note where material, but no adjustment is made to the amounts already recognised.

2.32. Memoranda to Financial Statements

In preparation for the full implementation of IPSAS Accrual Basis Accounting, Fixed Assets Purchased/Constructed/Provided during the accounting year by the Ministries, Department & Agencies (MDAs) are shown as a memoranda record because of the information value to users, pending abrogation of Capital Development Fund and or amendment of relevant laws to pave way for full implementation of IPSAS (Accrual basis).


Mr. Okenwa Anthony Chibuikwe, FCMA
(FRC/2024/PRO/ANAN/001/726642)
Permanent Secretary/Accountant General
Enugu State



**GOVERNMENT OF ENUGU STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT - GENERAL
STATE TREASURY HOUSE**

MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT

26th June, 2026

E-mail: enugustate@enugustate.gov.ng

Our Ref: _____

Your Ref: _____

(All replies to be addressed to the Accountant General)

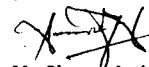
RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended. The Financial Statements comply with Generally Accepted Accounting Practices (GAAP). Furthermore, the financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) – Cash Basis.

To fulfill accounting and reporting responsibilities, the Accountant General is responsible for establishing and maintaining adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and also, properly record the use of all Public Financial Resources by the government. Consequently, the financial statements were verified and validated by the State Auditor General in line with extant laws.

Efforts were made to ensure that these financial statements reflect the financial position of Enugu State Government as at 31st December, 2025 and its operations for the year ended on that date. The efforts of all officers of the Main Accounts Department, the Accounting Officers in the Treasury Headquarters, Ministries, Departments and Agencies (MDAs) are worthy of mention and recognition in the preparation of this report. We also appreciate the support of the Permanent Secretary Ministry of Finance and the Honourable Commissioner of Finance.

I accept responsibility for the integrity of these financial statements, the information they contain and their compliance with Enugu State Financial Instructions 2003 and Finance (Control and Management) Act 1958 as amended.

 26/06/2026

Mr. Okenwe Anthony Chibulke, FCA
(FRC/2024/PRO/ANAN/001/726642)
Perm. Sec/Accountant General
Enugu State.



GOVERNMENT OF ENUGU STATE NIGERIA
OFFICE OF THE AUDITOR-GENERAL

Telephone: 012-2588641
256212



HEADQUARTERS
2 Garden Avenue
P.O. Box 400
Enugu.

Your Ref: _____
Our Ref: ENS/AUD/AG/11/VOL.7/280
(Please address all letter to the Auditor-General)

30th June, 2026.

AUDIT CERTIFICATE

The Financial Statements of the Enugu State Government of Nigeria for the year ended December 31st, 2025 have been audited in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and the Enugu State Audit Law No 2 of 2021 (as amended).

The audit was conducted in accordance with International Public Sector Auditing Standards and INTOSAI Auditing Standards.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) as described in the disclosure notes. I have obtained information and explanations that to the best of my knowledge was relevant and necessary for the purpose of the audit. The audit has provided me with reasonable evidences and assurances which formed the basis for my independent opinion.

OPINION

In my opinion, the Financial Statements, together with the Supporting Notes were fully in agreement with the books of accounts and records, thus, show a true and fair view of the Financial Position of the Enugu State Government for the year ended December 31st, 2025 as express in the observations contained in my report.

SPECIAL OPINION

The State is eligible to receive performance-based grant financing from the World Bank subject to performance against pre-defined criteria in the World Bank Assisted Sustainability Program (NG-CARES), etc. The expenditure are detailed in the General Purpose Financial Statements and Accounts of the Enugu State Government.



In my opinion, the Financial Statements presents fairly, in all material respects the expenditures incurred (and fund received) against the NG-CARES by the State for the year ended December 31st, 2025 in accordance with International Public Sector Accounting Standards (IPSAS).

Dr. Okoro 30/06/2026
Dr. Okoro Livinus U., FCNA, ACA, CPA, ACITN, FCPAN.
Auditor-General



**DISCLOSURE NOTE ON STATE ACTION ON BUSINESS ENVIRONMENT REFORM (SABER)
DETAIL ANALYSIS OF PROGRAM RECURRENT EXPENDITURE OF FOUR KEY MDAs (PERSONNEL AND OVERHEAD COSTS)**

ORG CODE	ORG NAME	2025			2024			2023		
		PERSONNEL COST	OVERHEAD COST	TOTAL	PERSONNEL COST	OVERHEAD COST	TOTAL	PERSONNEL COST	OVERHEAD COST	TOTAL
		₦								
20001001	Ministry of Finance	391,924,103.34	205,202,111.99	611,341,079.18	332,759,013.43	374,794,080.05	707,553,093.48	289,076,800.00	207,069,650.00	496,146,451.00
20007001	Office of the Accountant General	14,214,863.85	555,756,466.44	569,971,330.29	5,120,888.01	1,553,644,987.00	1,558,765,875.01	13,002,543.00	743,875,385.00	756,877,929.00
20008001	Board of Internal Revenue	998,040,817.83	661,892,382.98	1,659,933,200.81	289,972,616.52	1,980,359,162.59	2,270,331,779.11	222,122,673.00	1,792,000,426.00	2,014,123,100.00
64001001	Ministry of Budget and Planning	46,694,201.40	566,727,599.13	613,421,800.53	47,021,545.10	262,035,463	309,057,007.86	42,211,327.00	128,871,041.00	171,082,368.00
	TOTAL	1,404,179,785.02	1,989,578,560.54	3,454,667,410.81	674,874,063.06	4,170,833,692.40	4,845,707,755.46	566,413,344.00	2,871,816,503.00	3,438,229,848.00



STATEMENT NO. 1
CASH FLOW STATEMENT FOR THE YEAR ENDED 31/12/2025

BUDGET 2025		Note	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023
₦	Cash Flow from Operating Activities:				
48,749,000,000.00	Statutory Allocation	1	77,995,604,290.23	15,169,088,471.14	35,373,915,873.72
74,924,000,000.00	Share of VAT	2	83,684,986,116.92	64,117,287,653.55	34,617,628,481.41
26,559,000,000.00	Other Statutory Transfers	3	97,914,077,022.17	135,693,931,484.20	16,004,650,747.67
509,947,000,000.00	Independent Revenue	4	407,761,905,227.98	180,500,141,721.15	37,491,418,986.02
500,000,000.00	Proceeds from Aids and Grants	10	22,838,695,228.33	7,312,973,825.49	11,252,754,632.51
80,000,000,000.00	Proceeds from Other Capital Receipts	13	79,426,667,331.19	6,809,880,745.54	512,424,366.93
740,679,000,000.00	Total Receipts		769,621,935,216.82	409,603,303,901.07	135,252,793,088.26
	Payments				
57,448,646,094.00	Employees Compensation	5	56,951,125,769.58	42,869,442,289.47	35,331,240,474.75
23,111,840,966.00	Social Benefits	6	11,096,775,663.76	8,520,274,199.55	10,719,009,043.31
86,515,902,054.31	Overhead Costs	7	85,599,620,153.04	68,914,190,129.68	56,636,509,423.28
2,243,167,650.00	CRFC - Excluding Public Debt and Social Benefits	8	2,199,753,199.85	2,756,051,339.31	6,643,283,573.75
169,319,556,764.31	Total Payments		155,847,274,786.23	123,059,957,958.01	109,330,042,517.09
571,359,443,235.69	Net Cash Flow from Operating Activities		613,774,660,430.59	286,543,345,943.06	25,922,750,571.17
	Cash Flow From Investing Activities				
23,383,481,481.00	Economic Empowerment Through Agriculture		(8,837,835,649.23)	(327,149,171.19)	(3,492,195,504.58)
5,022,000,000.00	Societal Re-Orientation		(4,798,872,356.81)	(194,293,742.07)	-
143,461,209,586.00	Poverty Alleviation		(3,031,100,009.43)	-	(6,450,000.00)
38,591,224,144.00	Improvement to Human Health		(26,897,484,002.12)	(1,815,942,432.70)	(315,980,213.00)
143,461,209,586.00	Enhancing Skills and Knowledge		(140,058,395,000.00)	(5,544,872,661.85)	(532,651,470.75)
115,002,814,386.00	Housing and Urban Development		(105,297,878,436.14)	(104,158,961,321.52)	(3,233,630,715.70)
9,560,000,000.00	Gender		(7,508,579,510.82)	(400,000,000.00)	-
10,000,000,000.00	Youth		(8,305,438,088.08)	(23,719,930.00)	(15,686,284.83)
6,968,970,000.00	Environmental Improvement		(3,531,739,410.43)	(178,902,743.75)	(127,766,398.75)
6,354,449,027.00	Water Resources and Rural Development		(5,309,821,809.60)	(3,917,754,328.99)	(42,386,524.00)
84,077,796,388.00	Information and Communication Technology		(62,174,728,569.69)	(3,753,322,872.53)	(486,858,297.90)
6,328,706,450.00	Growing the Private Sector		(2,218,599,407.56)	(818,537,858.52)	(12,114,800.00)
207,030,106,776.00	Reform of Government and Governance		(200,524,863,000.00)	(132,817,149,419.26)	(24,056,042,149.04)
17,632,583,522.00	Power		(12,552,475,718.61)	(2,792,476,351.20)	(763,597,526.00)
2,459,089,730.00	Water Ways		(237,693,973.02)		
97,647,188,604.00	Road		(93,150,294,476.82)	(73,787,613,669.95)	(30,514,320,308.25)
19,919,379,900.00	Airways		(12,314,514,258.23)	(974,650,000.00)	
798,409,999,994.00	Net Cash Flow from Investing Activities		(693,876,935,908.34)	(331,505,346,503.53)	(63,599,680,192.80)
	Cash Flow from Financing Activities:				
124,002,999,999.60	Proceeds from External Loans	11	4,305,771,300.00	805,912,536.96	2,584,374,005.80
50,000,000,000.00	Proceeds from Internal Loans	12	50,000,000,000.00	6,500,000,000.00	30,700,000,000.00
7,698,400,000.00	Repayment of External Loans	14	(6,584,280,407.23)	(8,719,505,144.03)	(3,007,485,215.40)
15,656,043,241.69	Repayment of Internal Loans	15	(24,260,527,445.30)	(13,215,704,002.10)	(3,756,512,290.97)
187,065,199,999.60	Net Cash Flow From Financing Activities		23,460,963,447.47	14,629,296,609.17	26,520,376,499.43
	Movement in Other Cash Equivalents:				
	BTL Receipts	16	227,073,610,367.10	135,751,972,265.00	101,081,405,974.44
	BTL Payments	17	(166,528,959,394.89)	(128,960,332,850.06)	(107,564,257,233.36)
	Net Movement in Other Cash Equivalents		60,544,650,972.21	6,791,639,414.94	(6,482,851,258.92)
	Net Surplus/(Deficit) for the Year		3,903,338,941.93	12,110,512,915.39	13,865,076,109.72
	Opening Cash Balance		22,339,126,691.97	34,449,639,607.36	20,584,563,497.82
	Closing Cash Balance	18	26,242,465,633.90	22,339,126,691.97	34,449,639,607.36

Mr. Okenwa Anthony Chibuike, revs
 (FRS 2024 PRO ANAN 001/726642)
 Permanent Secretary/Accountant General
 Enugu State



STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31/12/2025

	Note	ACTUAL	ACTUAL
		2025	2024
		-	-
Liquid Assets:			
Treasuries and Banks	18	26,242,465,633.80	22,339,126,691.97
Total		26,242,465,633.80	22,339,126,691.97
Investments and Other Assets:			
Investments	20	10,021,756,103.15	9,652,295,953.13
Sub Total: ASSETS		10,021,756,103.15	9,652,295,953.13
Total Assets		36,264,221,736.95	31,991,422,645.00
Liabilities			
Internal Loans	25	54,842,023,856.57	32,578,359,604.14
External Loans	26	143,351,410,305.88	133,653,910,172.09
Gratuities	27	37,788,940,024.85	36,178,616,543.13
Contractual Obligations	28	64,972,351,270.32	54,003,252,261.60
Total Liabilities		300,954,725,457.62	256,414,138,580.96
Liabilities Over Assets		290,932,969,354.47	246,761,852,627.83
SUB TOTAL		10,021,756,103.15	9,652,295,953.13
Public Funds:			
Consolidated Revenue Fund	23	21,898,554,884.37	19,228,773,623.62
Capital Development Fund	24	4,343,910,749.53	3,110,353,068.35
Sub Total - Public Funds		26,242,465,633.80	22,339,126,691.97
Total Public Funds + Liabilities		36,264,221,736.95	31,991,422,645.10

Mr. Okonwa Anthony Chibulke, JCS
 (FRC 2024 PRO.AN/001/20642)
 Permanent Secretary/Accountant General
 Enugu State



STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31/12/2025

ACTUAL		NOTE	ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	VARIANCE	% VARIANCE	BUDGET	BUDGET	BUDGET
2024			2025	2025	2025	2025	2025	2026	2027	2028
34,028,829,738.06	Opening Balance		19,228,773,623.62	52,890,292,200.00	11,056,171,000.00	8,172,602,623.62	73.92	67,627,815,496.89	16,197,375,154.49	31,033,145,071.79
	Add: Recurrent Revenue									
15,169,088,471.15	Statutory Allocation FAAC	31	77,995,604,290.23	48,749,000,000.00	48,749,000,000.00	29,246,604,290.23	59.99	48,749,000,000.00	51,186,870,000.00	53,746,214,000.00
64,117,287,653.55	Share of Value Added Tax	32	83,684,986,116.92	74,924,000,000.00	74,924,000,000.00	8,760,986,116.92	11.69	74,924,000,000.00	78,669,990,000.00	82,603,490,000.00
176,383,076,445.60	Statutory Transfers	34	97,914,077,022.17	26,559,000,000.00	26,559,000,000.00	71,355,077,022.17	268.67	26,559,000,000.00	27,886,793,000.00	29,281,131,000.00
255,669,452,570.30	Sub Total: Allocation from FAAC		259,594,667,429.32	150,232,000,000.00	150,232,000,000.00	109,362,667,429.32	72.80	150,232,000,000.00	157,743,653,000.00	165,630,835,000.00
26,682,148,071.05	Direct Taxes	35	47,623,255,659.55	52,935,250,000.00	48,533,750,000.00	9,100,494,340.45	1.88	52,935,250,000.00	79,834,200,000.00	92,790,515,000.00
3,219,482,710.85	Licenses	36	9,117,119,352.21	1,179,900,000.00	8,013,300,000.00	1,103,819,352.21	13.77	1,179,900,000.00	1,148,175,000.00	1,263,172,000.00
24,005,936,683.64	Fees	39	61,098,220,569.14	94,285,870,000.00	129,083,520,000.00	67,985,299,430.86	52.67	94,285,869,999.60	110,857,591,000.00	127,040,276,000.00
226,065,232.94	Fines	40	16,685,517,848.92	127,324,000.00	227,424,000.00	16,458,093,848.92	7,236.74	127,324,000.00	140,413,000.00	156,609,000.00
103,095,243,968.93	Sales	41	197,566,667,810.49	345,699,571,000.00	311,228,621,000.00	113,661,953,189.51	36.52	345,699,571,000.00	639,915,242,000.00	659,323,040,000.00
398,050,417.92	Earnings	42	8,064,910,138.65	1,384,687,000.00	4,250,487,000.00	3,814,423,138.65	89.74	1,384,687,000.00	1,541,185,000.00	1,698,004,000.00
147,696,976.55	Rent of Government Building	43	179,058,816.02	188,512,000.00	329,012,000.00	149,953,183.98	45.58	188,512,000.00	125,274,000.00	129,433,000.00
19,261,892,821.58	Rent on Government Lands	44	63,762,655,781.52	3,908,222,000.00	3,908,222,000.00	59,854,433,781.52	1,531.50	3,908,222,000.00	4,284,044,000.00	4,824,449,000.00
1,805,153,086.34	Repayments	45	3,038,237,601.46	10,000,040,000.00	4,135,040,000.00	1,096,802,398.54	26.52	10,000,040,000.00	12,500,720,000.00	13,025,730,000.00
	Investment Income	46	1,555,981.17	160,000,000.00	160,030,000.00	158,474,018.83	99.03	160,000,000.00	160,000,000.00	160,000,000.00
380,432.25	Interest Earned	47	2,776.21	2,146,000.00	2,116,000.00	2,113,223.79	99.87	2,146,000.00	2,359,000.00	16,257,000.00
1,658,091,196.31	Miscellaneous	49	611,866,567.64	75,478,000.00	75,478,000.00	536,388,567.64	710.66	75,478,000.00	112,891,000.00	169,040,000.00
	Reimbursement	48	12,836,325.00			12,836,325.00				
180,500,141,598.36	Sub Total: Independent Revenue		407,761,905,227.98	509,947,000,000.00	509,947,000,000.00	102,185,094,772.02	20.04	509,946,999,999.60	850,622,094,000.00	900,596,525,000.00
436,169,594,168.66	Total Recurrent Revenue		667,356,572,657.30	660,178,999,999.60	660,178,999,999.60	7,177,572,657.70	1.09	660,178,999,999.60	1,008,365,747,000.00	1,066,227,360,000.00
470,198,423,906.72	Total Funds Available		686,585,346,280.92	671,235,170,999.60	671,235,170,999.60	15,350,175,281.32	2.29	1,336,457,515,496.49	2,628,103,262,496.49	4,169,541,861,271.79
	Less: Recurrent Expenditure									
42,869,442,289.47	Employees Compensation	50	56,951,125,769.58	116,571,257,180.00	57,448,646,094.00	497,520,324.42	0.87	116,571,257,180.00	226,788,100,015.30	166,821,931,650.87
8,520,274,199.55	Social Benefits	51	11,096,775,663.76	25,660,000,000.00	23,111,840,966.00	12,015,065,302.24	51.99	25,660,000,000.00	51,930,891,020.00	38,731,782,040.00
68,914,190,129.68	Overhead Charges	52	85,599,620,153.04	118,548,742,820.00	86,515,902,054.31	916,281,901.27	1.06	118,548,742,820.00	174,892,247,740.00	161,638,162,293.50
2,756,051,339.31	CRFC - (Excluding Public Debt Charges & Social Benefits)		2,199,753,199.85	7,700,000,000.00	2,243,167,650.00	43,414,450.15	1.94	7,700,000,000.00	7,700,000,000.00	7,700,000,000.00
123,059,957,958.01	Sub Total: Recurrent Expenditure		155,847,274,786.23	268,480,000,000.00	169,319,556,764.31	13,472,281,978.08	7.96	268,480,000,000.00	461,311,238,775.30	374,891,875,984.37
8,719,505,144.03	Repayment of External Loans		6,584,280,407.23	3,800,000,000.00	7,698,400,000.00	1,114,119,592.77	14.47	3,800,000,000.00	7,800,000,000.00	7,800,000,000.00
13,215,704,002.10	Repayment of Internal Loans		24,260,527,445.30	11,000,000,000.00	15,656,043,241.69	8,604,484,203.61	54.96	11,000,000,000.00	6,100,000,000.00	6,100,000,000.00
21,935,209,146.13	Sub Total: Loans Repayment		30,844,807,852.53	14,800,000,000.00	23,354,443,241.69	7,490,364,610.84	32.07	14,800,000,000.00	13,900,000,000.00	13,900,000,000.00
144,995,167,104.14	Total Expenditure		186,692,082,638.76	283,280,000,000.00	192,674,000,006.00	5,981,917,367.24	3.10	283,280,000,000.00	475,211,238,775.30	388,791,875,984.37
325,203,256,802.58	Operating Balance		499,893,263,642.16	387,955,170,999.60	478,561,170,993.60	21,332,092,648.56	4.46	1,619,737,515,496.49	3,103,314,501,271.79	4,558,333,737,256.16
	Appropriation and Transfers									
312,766,122,594.01	Transfer to Capital Development Fund		538,539,359,730.00	559,039,000,000.00	559,039,000,000.00	20,499,640,270.00	3.67	559,039,000,000.00		
312,766,122,594.01	Sub Total: Transfers		538,539,359,730.00	559,039,000,000.00	559,039,000,000.00	20,499,640,270.00	3.67	559,039,000,000.00		
	Movement in Other Cash Equivalents:									
135,751,972,265.00	Below the Line Receipts	54	227,073,610,367.10					227,073,610,367.10		
128,960,332,850.06	Below the Line Payments	55	166,528,959,394.89					166,528,959,394.89		
6,791,639,414.94	Sub-Total: Movement in Other Cash Equivalents		60,544,650,972.21					60,544,650,972.21		
19,228,773,623.62	Closing Balance		21,898,554,884.37	60,477,829,006.40	10,000,000,000.00	11,898,554,884.37	118.99	76,599,464,496.40	3,103,314,501,271.79	4,558,333,737,256.16

Mr. Okenwa Anthony Chibuike, FCA
(FRC 2024 PRO/AN/AN/001/20642)
Permanent Secretary/Accountant General
Enugu State



STATEMENT NO. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED

ACTUAL 2024		Note	ACTUAL 2025	REVISED BUDGET 2025	DRAFT BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
420,809,869.48	Opening Balance		3,110,353,068.35			3,110,353,068.35			
	Add Capital Receipts:								
312,766,122,594.01	Transfer from Consolidated Revenue Fund	56	538,539,359,730.00	559,038,999,999.60	559,039,000,000.00	- 20,499,640,269.60	- 3.67	559,039,000,000.00	
805,912,536.96	External Loans	57	4,305,771,300.00	128,503,000,000.00	124,002,999,999.60	- 124,197,228,700.00	- 96.65	124,002,999,999.60	
6,500,000,000.00	Internal Loans	58	50,000,000,000.00	55,000,000,000.00	50,000,000,000.00	- 5,000,000,000.00	- 9.09	50,000,000,000.00	
14,122,854,571.03	Other Capital Receipts	59	102,265,362,559.52	80,202,000,000.00	104,902,000,000.00	22,063,362,559.52	27.51	80,000,000,000.00	
334,194,889,702.00	Sub Total: Capital Receipts		695,110,493,589.52	837,943,999,999.60	837,943,999,999.60	- 142,833,506,410.08	- 17.05	813,041,999,999.60	
334,615,699,571.48	Total Capital Funds Available		698,220,846,657.87	837,943,999,999.60	837,943,999,999.60	- 139,723,153,341.73	- 16.67		
	Less: Capital Expenditure (Functional Classification):								
50,948,436,156.66	701 - General Public Services	60	251,140,349,303.13	280,965,391,922.09	454,294,002,000.00	29,825,042,618.96	10.62	287,812,766,826.00	295,073,684,212.00
	702 - Defense								
14,076,000.00	703 - Public Order and Safety	62	136,405,152,895.52	143,723,195,787.13	30,000,000.00	7,318,042,891.61	5.09	15,000,000.00	15,000,000.00
133,145,924,194.01	704 - Economic Affairs	63	4,371,480,588.79	8,904,574,658.13	235,474,080,000.00	4,533,094,069.34	50.91	105,149,761,810.00	69,660,405,830.00
178,902,743.75	705 - Environmental Protection	64	241,344,423,615.12	250,143,797,401.13	456,300,000.00	8,799,373,786.01	3.52	377,000,000.00	447,000,000.00
97,385,652,676.61	706 - Housing and Community Amenities	65	23,915,149,145.36	35,538,848,251.13	10,209,000,000.00	11,623,699,105.77	32.71	3,031,000,000.00	35,000,000.00
3,988,436,484.88	707 - Health	66	19,724,560,946.25	23,219,664,658.13	17,608,078,000.00	3,495,103,711.88	15.05	2,887,940,599.00	1,175,040,603.00
33,719,930.00	708 - Recreation Culture and Religion	67	2,616,832,808.20	15,925,976,664.13	8,000,000.00	13,309,143,855.93	83.57	8,000,000.00	8,000,000.00
45,410,198,317.62	709 - Education	68	5,694,806,929.28	7,985,676,452.13	119,864,540,000.00	2,290,869,522.85	28.69	51,468,783,390.47	50,837,076,596.34
400,000,000.00	710 - Social Protection	69	8,664,179,676.69	12,002,874,200.00		3,338,694,523.31	27.82		
331,505,346,503.53	Total Capital Expenditure by Main Functions		693,876,935,908.34	778,409,999,994.00	837,944,000,000.00	84,533,064,085.66	10.86	450,750,252,625.47	417,251,207,241.34
3,110,353,068.35	Closing Balance		4,343,910,749.53	39,536,000,005.60		- 35,192,089,256.07	- 89.01	450,750,252,625.47	417,251,207,241.34

(Signature)
Mr. Okeawa Anthony Chibuike, FCA
(FRC 2024 PRO/AN/001/76642)
Permanent Secretary/Accountant General
Enugu State



NOTES TO CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2025

2025		Note	2025	2024
Budget			Actual	Actual
48,749,000,000.00	Statutory Allocation from Federal Accounts		77,995,604,290.23	15,169,088,471.15
48,749,000,000.00	Total		77,995,604,290.23	15,169,088,471.15
	Note 2 - Share of VAT			
74,924,000,000.00	Share of VAT		83,684,986,116.92	64,117,287,653.55
74,924,000,000.00	Total		83,684,986,116.92	64,117,287,653.55
	This represents Share of VAT from FAAC			
	Note 3 - Other Statutory Transfers			
	20007001/11010003 Excess Crude		25,270,025,839.79	
1,050,000,000.00	20007001/11010004 Ecological Fund From FAAC		2,318,225,122.00	3,757,728,275.78
	20007001/11010005 Budget Augmentation		1,283,767,344.96	15,000,000,000.00
	20007001/11010006 NNPC Refunds			
	20007001/11010007 Special Reserve			200,000,000.00
	20007001/11010010 SURE-P			
	20007001/11010011 13% Deviation			
	20007001/11010012 Sovereign Wealth Fund			
21,459,000,000.00	20007001/11010013 Exchange Rate Difference		4,385,140,645.05	31,075,829,160.19
	20007001/11010014 Police Reform			
525,000,000.00	20007001/11010015 Non Oil Revenue		1,227,363,773.78	11,413,355,734.99
	20007001/11010016 Statutory Allocation for Ecological Problem			177,973,439.66
	20007001/11010017 Excess PPT			
	20007001/11010018 Excess Bank Charges Recovered			14,954,834,257.43
	20007001/11010019 Forex Equalization		64,714,438.43	
525,000,000.00	20007001/11010020 Solid Mineral		919,255,495.47	112,707,686.21
	20007001/11010021 FGN Withholding Tax Refund		250,612,584.04	
3,000,000,000.00	20007001/11010022 Electronic Money Transfer Levy (EMTL) Receipts		5,915,116,910.72	2,580,605,017.40
	20007001/11010023 Infrastructure		39,279,854,867.93	40,689,144,961.40
	20007001/11010024 Signature Bonus		17,000,000,000.00	56,420,897,912.54
26,559,000,000.00	Total		97,914,077,022.17	176,383,076,445.60
	Note 4 - Independent Revenue			
52,935,250,000.00	Tax Revenue	4A	47,623,255,659.55	26,682,148,071.05
456,237,004,999.60	Non Tax Revenue	4B	360,138,649,568.43	153,817,993,527.31
509,172,254,999.60	Total Independent Revenue		407,761,905,227.98	180,500,141,598.36
	Note 4A - Tax Revenue			
52,935,250,000.00	12010000 - Taxes		47,623,255,659.55	26,682,148,071.05
52,935,250,000.00	Sub Total Tax Revenue		47,623,255,659.55	26,682,148,071.05



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
₦	Note 4B - Non Tax Revenue		₦	₦
1,179,900,000.00	12020000 - Licenses		9,117,119,352.21	3,219,482,710.85
93,511,124,999.60	12040000 - Fees		61,098,220,569.14	24,005,936,683.64
127,324,000.00	12050000 - Fines		16,685,517,848.92	226,065,232.94
345,699,571,000.00	12060000 - Sales		197,566,667,810.49	103,095,243,968.93
1,384,687,000.00	12070000 - Earnings		8,064,910,138.65	398,050,417.92
188,512,000.00	12080000 - Rent on Government Property		179,058,816.02	147,696,976.55
3,908,222,000.00	12090000 - Rent on Lands Other General		63,762,655,781.52	19,261,892,821.58
10,000,040,000.00	12100000 - Repayments General		3,038,237,601.46	1,805,153,086.34
160,000,000.00	12110000 - Investments General		1,555,981.17	
2,146,000.00	12120000 - Interest		2,776.21	380,432.25
75,478,000.00	12140000 - Miscellaneous		611,866,567.64	1,658,091,196.31
456,237,004,999.60	Sub Total Non Tax Revenue		360,125,813,243.43	153,817,993,527.31
509,172,254,999.60	Total Independent Revenue		407,749,068,902.98	180,500,141,598.36
	Note 5 - Personnel Cost			
40,432,972,038.00	21010100 - Salaries and Wages	5A	40,317,751,251.73	28,175,496,568.35
16,831,682,276.00	21020100 - Allowances		16,450,101,278.40	14,620,505,219.62
183,991,780.00	21020200 - Social Contributions	5B	183,273,239.45	73,440,501.18
57,448,646,094.00	Total		56,951,125,769.58	42,869,442,289.15
	Note 5A - Salaries and Wages			
38,776,964,703.00	21010101 - Basic Salary		38,667,628,868.05	27,647,603,073.55
19,445,180.00	21010102 - Overtime Payments		19,088,606.00	48,236,644.59
1,000,000.00	21010103 - Consolidated Revenue Fund Charges - Salaries			396,564,950.21
1,610,896,115.00	21010104 - Wages		1,609,516,248.39	83,091,900.00
40,408,305,998.00	Total		40,296,233,722.44	28,175,496,568.35
	Note 5B - Social Contributions			
6,548,000.00	21020201 -National Health Insurance Scheme (NHIS) Contribution		6,105,000.00	
161,899,900.00	21020202 - Government Contribution to Pension		161,803,566.80	41,194,881.62
14,943,880.00	21020205 - Housing Fund Contribution		14,764,672.65	32,245,620.00
600,000.00	- Development Levy		600,000.00	
183,991,780.00	Total		183,273,239.45	73,440,501.62
	Note 6 - Social Benefits			
3,925,250,731.00	22010101 - Gratuity		1,923,367,763.75	6,522,743,561.86
19,162,844,235.00	22010102 - Pension		9,161,192,543.83	1,993,522,113.69
23,746,000.00	22010103 - Death Benefits		12,215,356.18	4,008,524.00
	22010104 - Severance Gratuity			
23,111,840,966.00	Total		11,096,775,663.76	8,520,274,199.55
	Note 7 - Overhead Costs:			
23,609,200,445.31	22020100 - Transport and Travelling		23,591,005,562.08	7,343,547,600.62
1,916,500,452.00	22020200 - Utilities		1,886,959,346.70	3,975,215,459.39
5,718,553,460.00	22020300 - Material and Supplies		5,584,446,378.99	8,239,216,586.94
8,453,531,380.00	22020400 - Maintenance Services		8,239,885,501.77	13,292,024,157.56
2,316,449,630.00	22020500 - Training		2,321,912,631.17	783,482,689.59
15,317,165,158.51	22020600 - Other Services		15,227,597,738.98	13,865,126,368.23
4,008,102,622.00	22020700 - Consulting & Professional Services		3,927,957,062.37	4,034,674,854.97



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
N			N	N
3,478,314,977.00	22020800 - Fuel and Lubricants		3,253,396,416.05	3,574,290,924.22
791,113,403.00	22020900 - Financial Charges		687,571,801.99	2,221,297,579.28
20,497,657,956.49	22021000 - Miscellaneous Expenses		20,471,526,602.45	11,278,658,171.65
409,312,570.00	22030100 - Sta ffLoan and Advances		407,361,110.49	306,655,737.23
86,515,902,054.31	Total		85,599,620,153.04	68,914,190,129.68
	Note 8 - CRFC (Excluding Public Debt and Social Benefit)			
125,167,650.00	20007001/22060205 Cost of IGR Collection		105,167,462.23	2,271,400,876.10
2,000,000.00	20007001/22060210 Enugu State ALGON Secretariat			
2,000,000.00	20007001/22060215 Share of IGR Collection			
	20007001/22060216 Settlement of Liabilities			
2,102,000,000.00	20007001/22060304 FAAC Deduction @ Source - Ecological Fund		2,094,585,737.62	484,650,463.21
1,000,000.00	20007001/22060305 FAAC Deduction @ Source - Accounting Software for State & LG			
2,000,000.00	20007001/22060306 FAAC Deduction @ Source - Health Care			
2,000,000.00	20007001/22060307 FAAC Deduction @ Source - Excess Crude Loan			
5,000,000.00	20007001/22060308 FAAC Deduction @ Source - Budget Support			
2,000,000.00	20007001/22060309 FAAC Deduction @ Source - Bail Out Loan			
	20007001/22060310 Deduction for Refund of LGC			
2,243,167,650.00	Total		2,199,753,199.85	2,756,051,339.31
	Note 9 - Net Cash Flow from Investing Activities:			
40,085,414,977.04	23000000 - Capital Expenditure by Administrative Sector		35,790,809,170.31	51,402,162,717.02
562,798,597,455.04	23000000 - Capital Expenditure by Economic Sector		459,554,067,770.02	230,233,549,072.62
910,037,300.00	23000000 - Capital Expenditure by Law and Justice		833,725,389.61	35,770,430.00
1,596,038,192.00	23000000 - Capital Expenditure by Regional Sector		1,591,792,192.00	412,918,649.50
193,019,912,069.92	23000000 - Capital Expenditure by Social Sector		192,456,206,804.86	49,420,945,634.39
798,409,999,994.00	Total	9A	690,226,601,326.80	331,505,346,503.70
	Note 9A - Net Cash Flow From Investment Activities by Economic:			
210,466,860,860.00	23010100 - Purchase of Fixed Assets General		125,339,621,359.46	45,864,964,041.42
443,482,448,885.00	23020100 - Construction and Provision of Fixed Assets Genera		453,676,322,048.03	183,385,196,742.56
111,668,535,161.00	23030100 - Rehabilitation and Repairs of Fixed Assets Genera		81,073,238,084.12	67,999,179,579.44
1,815,550,000.00	23040100 - Preservation of the Environment General		2,294,301,445.33	62,215,593.75
30,976,605,088.00	23050100 - Acquisition of Non Tangible Assets		27,843,118,389.86	34,193,790,546.36
798,409,999,994.00	Total	9B	690,226,601,326.80	331,505,346,503.70
	Note 9B - Analysis of Capital Expenditure by Geo Location:			
255,434,459,633.39	Enugu East Senatorial Zone		220,823,460,296.97	310,346,497,823.72
302,642,104,463.29	Enugu North Senatorial Zone		261,634,537,622.89	9,513,000,859.54
240,333,435,897.32	Enugu West Senatorial Zone		207,768,603,406.94	11,645,847,820.27
798,409,999,994.00	Total	9C	690,226,601,326.80	331,505,346,503.70
	Note 9C - Cash Flow from Investing Activities by Programme:			
	See Schedule of Capital Exp. by Programme for breakdown			
	Note 10 - Proceeds from Aids & Grants			
2,100,000,000.00	International Fund for Agricultural Development (IFAD)			
500,000,000.00	Agricultural Transformation Agenda Support Program-1 Grant			
	Livestock Productivity and Resilienc Support project L-Press			1,390,000,000.00



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
N			N	N
	20001001/13010110 State Fiscal Transparency Accountability and Sustainability			
	20001001/13010124 MOFI - Capital Grant to Enugu State Water Corporation			
5,000,000,000.00	64001001/13010111 COVID-19 Action Recovery and Economic Stimulus (CARES)			
3,500,000,000.00	17003001/13010118 Federal Government Grant for UBE			3,554,642,584.46
	17021001/13010119 Tertiary Education Trust Fund (TET Fund)		17,309,317,209.74	900,461,558.00
	17021003/13010122 Grants from 17 LGAs			
	38001001/13010206 Federal Government Grant for SDGs			
300,000,000.00	64001001/13010100 Grant From UNICEF for nutrition programme			
	14001005/13010115 Nigeria for Women Programme Grant			400,000,000.00
	17021001/13010121 LG Contribution-ESUT Funding		5,529,378,018.58	1,067,360,783.03
300,000,000.00	38001001/13000001 Grants from UNICEF			
2,000,000,000.00	21001001/13010220 Basic Healthcare Provision Fund			508,900.00
	35001002/13010221 Nigerian Erosion and Watershed Management Projects Grant			
	11018001/14020001 Reimbursement from NG-CARES			
	21007001/14030216 World Bank Loan for Primary Health Care			
13,700,000,000.00	Total		22,838,695,228.33	7,312,973,825.49
	Note 11 - Proceeds from External Loans			
50,000,000,000.00	15102001/14030204 World Bank Loan for Program Agro Processing Product-APPEALS			
7,399,999,999.60	15102001/14030205 International Fund for Agricultural Development -Value Chain			
30,603,000,000.00	34001002/14030206 World Bank Loan for Rural Access Mobility Project (RAMP)			
36,000,000,000.00	52102001/14030211 3rd NUWSRP Enugu Agente Francaise De Development (AFD)			
	52001001/14030209 National Urban Water Sector Reform Program (3RD NUWSRP)			252,671,877.00
	52001001/14030210 Partnership for the Expanded water Supply, Sanitation and Hy			
	54001002/14030213 World Bank Assistance to Community & Social Dev Project			553,240,659.96
	Nigeria for Women Scale-Up Project		4,305,771,300.00	
124,002,999,999.60	Total		4,305,771,300.00	805,912,536.96
	Note 12 - Proceeds from Internal Loans			
50,000,000,000.00	20007001/14030101 Loan from Deposit Money Banks			
	20007001/14030103 Federal Government - Budget Facility (Bond Support etc.)			
	20007001/14030102 Other Loans/Contractual Financing			6,500,000,000.00
	21007001/14030106 Term Loans			
	21007001/14030107 Various Infrastructural Projects		50,000,000,000.00	
50,000,000,000.00	Total		50,000,000,000.00	6,500,000,000.00
	Note 13 - Proceeds from Other Capital Receipts			
	40001002/14020003 ALGON Contribution to Local Government Audit			
10,000,000,000.00	20007001/14030208 State Action on Business Environment Reform (SABER)			6,000,000,000.00
100,000,000.00	38001001/14020010 Health Reform Programme			
102,000,000.00	38001001/14020013 Sports (Support to Ranger FC)			
	38001001/14020014 MDG - CGS Funding (LG)			
	38001001/14020015 Local Government Partnership on Education			
	38001001/14020016 Local Government Partnership with State on Capital Project		13,600,400.00	805,470,745.54
	31004002/14020017 LGA Funding			
	21001001/14020018 LG Contribution to Health Activities		2,200,000.00	4,410,000.00
	31004002/14020201 Other Capital Receipts to CDF		79,410,866,931.19	
	31004002/14020004 Development Charge - Statutory Right of Occupancy			



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
N			N	N
80,000,000,000.00	31004002/14020203 Infrastructural Development			
90,202,000,000.00	Total		79,426,667,331.19	6,809,880,745.54
	Note 14 - Repayment of External Loans			
7,598,400,000.00	Foreign Loans Repayment - Principal		6,584,280,407.23	8,719,505,144.03
7,598,400,000.00	Total		6,584,280,407.23	8,719,505,144.03
	Note 15 - Repayment of Internal Loans			
15,331,161,663.73	20007001/22060003 Domestic Loans Repayment - Principal		24,260,527,445.30	13,215,704,002.10
324,881,577.96	20007001/22060004 Domestic Loans Repayment - Interest			
120,000,000.00	20007001/22060009 Enugu State ALGON Secretariat			
160,000,000.00	20007001/22060013 Share of IGR Collection			
	20007001/22060014 Settlement of Liabilities			
	20007001/22060015 1% Deduction for Police Reform			
	20007001/22060016 Deduction for Adhoc Committee on Oil Theft			
	20007001/22060017 LG VAT&WHT FAAC Deductions			
	20007001/22060018 FAAC Deduction - Judiciary			
600,000,000.00	20007001/22060019 FAAC Deduction @ Source - Ecological Fund			484,650,463.21
20,000,000.00	20007001/22060020 FAAC Deduction @ Source - Accounting Software for State & LG			
800,000,000.00	20007001/22060021 FAAC Deduction @ Source - Health Care			
600,000,000.00	20007001/22060022 FAAC Deduction @ Source - Excess Crude Loan			
1,000,000,000.00	20007001/22060023 FAAC Deduction @ Source - Budget Support			
400,000,000.00	20007001/22060024 FAAC Deduction @ Source - Bail Out Loan			
	20007001/22060025 Deduction for Refund of LGC			
14,700,000,000.00	Total		24,260,527,445.30	13,700,354,465.31
	Note 16 - BTL Receipts			
	20007001/22080001 Deposit		8,459,209,943.37	4,472,782,351.30
	20007001/22080002 With Holding Taxes due to Federal Inland Revenue Service		8,400,412,902.80	3,071,363,836.18
	20007001/22080003 VAT to Federal Inland Revenue Service		16,418,020,845.75	9,830,660,883.78
	20007001/22080004 Union Deductions		10,446,585,420.58	8,686,032,122.69
	20007001/22080005 Loan Deduction for Salary Other Deduction for Payroll		8,957,371,545.94	109,734,344.18
	20007001/22080007 Monthly Net Total Salary Control Accounts		45,195,346,820.23	29,871,613,313.04
	20007001/22080009 Refund of Deduction @ Source - Bailout			297,200.00
	20007001/22060022 Deduction @ Source - Excess Crude Loan			
	20007001/22081001 Allocation to Local Governments		129,196,662,888.37	79,709,488,213.11
	20007001/22081180 JAAC Contribution from LG			
	20007001/22081010 Enugu East			
	20007001/22081020 Enugu North			
	20007001/22081030 Enugu South			
	20007001/22081040 Isi Uzo			
	20007001/22081050 Nkanu West			
	20007001/22081060 Igbo Etti			
	20007001/22081070 Igbo Eze North			
	20007001/22081080 Igbo Eze South			
	20007001/22081090 Nkanu East			
	20007001/22080100 Nsukka			
	20007001/22080110 Udenu			



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
N			N	N
	20007001/22080120 Uzo Uwani			
	20007001/22080130 Awgu			
	20007001/22080140 Aninri			
	20007001/22081150 Ezeagu			
	20007001/22081160 Oji River			
	20007001/22081170 Udi			
	Total		227,073,610,367.10	135,751,972,265.00
	Note 17 - BTL Payments			
	20007001/22080101 With-Holding Taxes due to FIRS		525,354,230.47	1,558,383,140.91
	20007001/22080102 VAT Due to FIRS		434,697,753.51	4,167,785,673.87
	20007001/22080103 Union Dues Deductions/Remittance		1,512,540,682.41	7,922,606,710.55
	20007001/22080104 Loans Deduction from Salary		492,484,054.52	79,099.83
	20007001/22080105 Monthly Net Pay Control Accounts		35,377,925,270.88	36,888,600,716.00
	20007001/22080106 SME Loan Payment Disbursed To Beneficiary			
	20007001/22080107 Stamp Duty		15,342,759,497.24	82,690,631.66
	20007001/22080108 Deduction @ Source - Bailout			87,204,711.36
	20007001/22080101 Deduction @ Source - Excess Loan			
	20007001/22082001 Enugu East		7,728,521,091.53	5,366,538,723.58
	20007001/22082002 Enugu North		7,276,993,960.60	5,101,254,185.82
	20007001/22082003 Enugu South		6,857,159,914.40	4,794,361,001.51
	20007001/22082004 Isi Uzo		6,157,579,888.40	5,901,587,114.65
	20007001/22082005 Nkanu West		6,213,217,496.97	2,562,627,190.58
	20007001/22082006 Igbo Etti		6,835,775,304.84	4,720,010,778.42
	20007001/22082007 Igbo Eze North		6,187,355,502.31	5,159,718,399.11
	20007001/22082008 Igbo Eze South		6,441,688,905.83	4,120,971,692.29
	20007001/22082009 Nkanu East		6,929,307,166.96	4,313,310,892.11
	20007001/22082010 Nsukka		8,204,684,575.39	7,395,780,235.07
	20007001/22082011 Udenue		6,349,687,921.14	4,212,048,448.71
	20007001/22082012 Uzo Uwani		5,808,109,696.57	2,599,703,777.97
	20007001/22082013 Awgu		6,746,463,014.99	4,662,971,841.53
	20007001/22082014 Aninri		5,694,073,881.68	3,853,613,304.27
	20007001/22082015 Ezeagu		6,531,569,574.20	4,513,938,757.13
	20007001/22082016 Oji River		5,741,423,348.41	4,023,952,384.27
	20007001/22082017 Udi		7,139,586,661.64	4,950,593,438.55
	Total		166,528,959,394.89	128,960,332,849.75
	Note 18 - Cash and Bank Balances			
	20007001/31010010 Sterling Bank Salary A/C No. - 0020521629		24,222,242.84	120,883,723.75
	20007001/31010010 FCMB Payment Account No. - 1723705011		1,720,110.18	(111,538,549.28)
	20007001/31010010 FCMB IGR POOL ACCOUNT No. - 1267020010		37,898,611.29	478,833,986.25
	20007001/31010010 Zenith Bank (Grants &Sub) A/c: - 1010943248		4,554,801.29	(202,914,459.65)
	20007001/31010010 ZENITH BANK Dedicated A/C No. - 1011842025			525,720.96
	20007001/31010010 FBN ENSG SME ACCOUNT - 2027085297		16,632,285.44	5,786,964.19
	20007001/31010010 UBA VAT A/C - 1018609458		8,703.20	8,703.20
	20007001/31010010 UBA FAAC A/C - 1018791104		35,592,108.28	35,592,108.28
	20007001/31010010 UBA CAP A/C - 1018803232		185,552.43	185,552.43
	20007001/31010010 UBA O/H A/C No - 1018891822		249,238,213.20	(588,733,098.41)



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
N			N	N
	20007001/31010010	UBA SAL ADMIN II A/C NO - 1019100316	25,533,835.91	26,702,436.80
	20007001/31010010	JAAC SRA Fidelity Bank A/c No - 5030064966	7,959,019,950.75	434,248,269.40
	20007001/31010010	JAAC VAT Fidelity Bank A/c No - 5030064973	196,828,327.67	805,950,833.59
	20007001/31010010	JAAC Excess Crude Fidelity Bank A/c No - 5030064980	210,803.50	210,803.50
	20007001/31010010	Access Bank ENSG Dev.Infrast Proj.Acct - 0006430579	(522,247,309.48)	(796,885,650.27)
	20007001/31010010	Fidelity Bank Bail Out Account - 5030062230	89,289,192.71	(132,713,420.84)
	20007001/31010010	FBN IGR Pool Account No - 2029139369	87,649,242.69	33,445,156.68
	20007001/31010010	Fidelity Bank Pensions A/c No. - 5030070075	67,485,404.64	17,795,662.63
	20007001/31010010	Access Bank ENSG Infrastructure Capital Acct - 0701193964	7,398,540.11	7,398,540.11
	20007001/31010010	JAAC Fidelity Bank London Paris A/C No. - 5030071807		2.75
	20007001/31010010	UBA Stabilization Account Acct. No. - 1020450785	63,485,473.68	235,509,030.05
	20007001/31010010	Fidelity Bank ENSG IGR Pool Account - 5030138399	103,885,937.98	4,387,349.48
	20007001/31010010	Fidelity Bank JAAC Committe Cost A/c - 5670000010	309,502.00	1,256,371.01
	20007001/31010010	ENSG Coalition Against Covid 19 Access Bank - 1385353875		250.64
	20007001/31010010	Fidelity Bank Acct - 5030113754 _SFTAS GRANT	993,475.75	19,994,561.00
	20007001/31010010	Sterling Bank IGR Account Federal PAYE - 0005660222	66,301,966.07	17,033,408.88
	20007001/31010010	Ecobank IGR Account Federal PAYE - 2292027184	94,551,791.85	62,470,996.46
	20007001/31010010	UBA Other Charges Account - 1024004368	2,810,860.67	9,040,551.79
	20007001/31010010	Zenith Bank Ecological Account - 1214520812	482,973,723.89	333,949,268.89
	20007001/31010010	ENSG ACCESS BANK IGR POOL ACCOUNT - 1460854613	440,996.06	442,359.16
	20007001/31010010	ENSG FMF/CBN Inter. Access Bank - 1502952837	385,717.40	385,717.40
	20007001/31010010	Fidelity Bank ENSG Reserve A/C - 5030058400	24,908,723.13	17,038,834.40
	20007001/31010010	ENSLG Share of Land Use Charge ZENITH-1015685985	293,890,687.34	293,601,997.26
	20007001/31010010	Zenith Bank ENSG Capital Account - 1228881413	1,011,898,211.94	(2,376,798,566.94)
	20007001/31010010	ENSG Globus Bank Capital Act. - 1000227712	4,090,945.63	4,090,945.63
	20007001/31010010	Zenith Bank Other Charges Account - 1228058541	90,081,280.06	877,875,318.21
	20007001/31010010	Fidelity Bank Other Charges Account - 5030138076	13,501,898.18	(252,517,110.58)
	20007001/31010010	Zenith Bank VAT Account Acct - 1228864094	(5,820,559,865.43)	1,001,147,626.33
	20007001/31010010	Fidelity Bank SRA Account (FAAC) - 5030137969	39,292,676.89	(2,586,853,267.90)
	20007001/31010010	ENSG Globus Bank Capital Act. Project - 1000226526	4,740,032.92	4,740,034.92
	20007001/31010010	ENSG NG CARES Zenith A/C No. - 1213069804	311,306,921.10	2,204,494,314.78
	20007001/31010010	Fidelity Capital Account - 5030138942	42,935,232.22	2,978.75
	20007001/31010010	Fidelity Housing Project Account - 5030135532	58,212.47	40,441,895.95
	20007001/31010010	Fidelity JAAC Ecological Acc - 5030121489	172,561,033.65	2,688,077,334.14
	20007001/31010010	Fidelity JAAC London Paris Refund - 5030121459		32.00
	20007001/31010010	Fidelity ENSG 2015 MDG CSS - 4011059386		2,666,713.70
	20007001/31010010	Fidelity ENSG 2017 MDG CSS - 5030085273	984.34	5,225,538.09
	20007001/31010010	Office of Acct Gen. Fidelity Cap.2-5030148626	1,701,315.82	(1,926,961,673.74)
	20007001/31010010	ENSG CAPITAL PRJ ACCT 2 ZENITH - 1310033683	1,018,833.78	1,024,032.78
	20007001/31010010	ENSG Tax Liability Acct Zenith - 1310124916	5,488,639.08	2,189,837,942.75
	20007001/31010010	Globus ENSG IGR Account - 1000278824	4,575,280.17	672,859.54
	20007001/31010010	FID State. Fed Acct Alloc. Comm. - 5030137966		52,955,146.84
	20007001/31010020	Zenith Bank Domiciliary Account (Dollar) - 5070033464	38,794,500.00	11,600,848.65
	20007001/31010010	Coal City Eastern Ext. EST. Alliance LTD - 1221134907	3,676.07	
	20007001/31010010	ENSG CAPITAL ACCOUNT_ACCESS - 1957714743	100,309,046.79	
	20007001/31010010	ENS Economic Planning Comm - 5030137505	84,932,884.02	
	20007001/31010010	MIN OF ENVIRO AND CLIMATE STAB. FUND - 1228963605	98,942,834.79	
	20007001/31010010	ENSG Other Charges_FCMB Acct - 1498374016	407,263.28	



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
N			N	N
	20007001/31010010 ENSG Revenue Reserve FCMB Acct - 1726148013		5.10	
	20007001/31010010 ENSG Tax Liability Acct UBA - 1023907084		26,740,072.24	
	20007001/31010010 ENSG SABER Program Account Zenith - 1311897134		825,521.61	
	11001001/31020010 Executive Gov Fidelity Other Charges - 5030138117		1,993,190.48	8,247.80
	11001001/31020010 Executive Governor Zenith Other Charges - 1229790125		70,104.44	20,807.54
	11001001/31020010 Office of the Governor Overhead UBA - 1018887731		4,705,564.47	20,971.00
	11001001/31020010 Office of the Executive Governor FBN A/C No. - 2016724123		227.04	22,500,373.24
	11001001/31020010 Office of the Governor Zenith Special Pay office - 1228901812			793.96
	11001001/31020010 Office of the Governor Zenith Bank Capital - 1228901805		57,085,495.46	15,070.64
	11001001/31020010 Office of the Governor Fidelity (Security Vote) - 5030138124		6,671,813.02	8,284,313.02
	11001001/31020010 Office of the Governor Zenith Security Vote - 1228901836		3,815,646.77	67,162.77
	11001001/31020010 Office of the Governor Overhead FCMB - 2006054415		38,177.28	
	11001002/31020020 Office of the Deputy Governor Zenith - 1313377452		49.43	685,006.65
	11001002/31020020 Office of the Deputy Governor Zenith Acc. - 1210454786		98.06	5,122.53
	11001002/31020020 Office of the Deputy Govt. FBN Acct. - 2043114331		6,836.60	6,836.60
	11005001/31021810 Enugu State Forest Guard Access Bank - 1229903204		134,427,481.90	29,808,689.80
	11008001/31020040 Enugu State Emergency Mgt Agency UBA - 1015709230		211.02	1,847.70
	11013001/31020060 Office of the SSG FCMB - 3242378022		73,785,471.36	30,000.00
	11013001/31020060 Office of the SSG FCMB-3242378015		19,256,207.93	
	11021001/31020090 Liaison Office Lagos Keystone Bank A/c No. - 1002383098		26,074.58	901.18
	11021002/31020100 ENSG Liaison Office Abuja Keystone Bk - 1002823280		5,370,359.74	6,974,917.48
	11033001/31020120 State Action Committee on Aids (ENSACA) UBA - 1002300062		868.86	886.76
	11038002/31020140 Christian Pilgrims Board FBN - 2039604107		185,646.61	185,553.06
	11101001/31020160 Proj Dev. Imple Dept. Fidelity - 5030156818		75,006,242.88	
	11101001/31020160 Project Dev. & Implem, Zenith - 1228765706		703,905,715.28	217,614,519.00
	11101001/31020160 Project Dev. & Implem. Zenith - 1311973180		245,415,094.37	187,933,500.50
	11101001/31020160 Project Dev & Implem. Dept Fidelity - 5030046997		28,169,626.71	517,370.95
	11101001/31020160 Project Dev. & Implem Zenith - 1229315706		391,658.94	35,932,158.69
	11101001/31020160 Project Dev. & Implementation Dept. UBA - 1026461891		843,084.52	497,721,392.97
	11101001/31020160 Project Dev. & Implementation Dept. Zenith - 1228916979		125,094,280.56	51,667,116.26
	11101001/31020160 Project Dev. Imp. Dept. Proj Zenith - 1229315720		194,027,342.43	646,078,542.03
	11101001/31020160 Project Dev. Implementatin Dept. UBA - 1022785540		9,664.45	713,228.28
	11184001/31020170 Volunteer Service Agency Keystone - 1000879977		14,519.12	(133,773.53)
	12003001/31020190 State House of Assembly Zenith Bank - 1010181396		10,047.43	19,946.25
	13001001/31020200 Ministry of Youth & Sports FBN - 2021691010		1,920.50	
	13001001/31020200 Ministry of Youth First Banks Cash & Bank			1,000,212.81
	13001002/31021510 YSFON Fidelity - 5601281141		10,473.57	
	13001002/31021510 YSFON Heritage - 6000429134			12,290.61
	13002001/31021200 Rangers Mgt Corp JAAC Access Bank - 0027885636		513,697.06	34,240.18
	13002001/31021200 Rangers Mgt Corp Zenith Bank Sign On - 1012201452			(1,595,270.91)
	13002001/31021200 Rangers Mgt Corp Zenith Subv - 1011296343		35,579.44	968.93
	13002001/31021200 Rangers Mgt. Corp. FBN - 2011714640		43,788.59	1,852.21
	13003001/31020210 NYSC FIDELITY ACCOUNT - 4011151228		42,974.14	64,594.93
	14001001/31020220 Min of Gender Affrs & Soc Dev. UBA - 1019385667		706.60	1,381.98
	15001001/31020290 Min of Agric & Natural Res Cap A/c FBN - 2022763044			1,279.85
	15001001/31020290 Min. of Agriculture FCMB - 2202035772		2,913,333.97	
	15102001/31020350 Enugu State Agricultural Dev. Programme (ENADEP) FBN - 2010200681		7,546.56	2,101,140.56
	15102005/31020320 Enugu State FADAMA Project NG Cares Zenith - 1222255795		13,121,333.99	62,523,195.78



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
N			N	N
	15102006/31020310 Enugu State IFAD Assisted Value Chain - 1017426256		773,332.32	145,628,578.77
	15102006/31020310 Enugu State IFAD Draw Down Value Dev. - 1017427057		59,798,994.28	176,333,364.36
	15102009/31020300 Live Stock Productivity_FCMB - 2005844547		673.24	
	17001001/31020410 Min. of Education Globus - 1000233838		17,758,116.50	192,428.50
	17001001/31020410 Ministry of Education_ Keystone BanK - 1006379503		20,399,554.40	3,000,950.63
	17003001/31020420 ENSUBEB Matching Grant Acct Zenith 1312497373		5,889,036,836.88	7,109,285,169.00
	17003001/31020420 ENSUBEB FIDELITY BANK A/C NO. - 5030030929		81,053.52	81,061.52
	17003001/31020420 ENSUBEB UBA A/C. NO. - 1025104210		1,104,358,439.66	2,647,319,930.00
	17003001/31020420 ENSUBEB Zenith A/C No. - 1015260238		9,990,322.83	290,550.80
	17003001/31020420 ENSUBEB Zenith Bank A/C - 1015111990		19,164,200.00	5,100,256.38
	17008001/31020430 Enugu State Library Board_ Keystone Bank - 1001348294		156,713.00	152,071.91
	17008001/31020430 Enugu State Library Board_ Zenith Bank - 1012685661		2,688.35	695,009.68
	17009001/31020440 Exam Dev't Centre FBN A/C No. - 2029791875		33,184,867.29	152,904,637.16
	17010001/31020450 Agency for Mass Literacy_ Keystone Bank - 1002882986		868.96	2,096.62
	17010002/31020460 Special Education Centre Oji River_ KeyStone - 1002273311		18,644.39	1,514,071.53
	17010003/31020470 Special Education Centre Ogbete - 0110212063		1,005.08	2,808.68
	17018001/31020330 ENG State Poly Iwollo_ UBA IGR Fees - 1021245870		6,246,156.68	25,230,514.07
	17018001/31020330 ENG State Poly Iwollo_ UBA Sub - 1021245894		101,181,314.73	7,696,756.15
	17019001/31020480 Enugu State Coll of Edu (Fees) Zenith - 1011060997		87,575,902.51	36,710,044.21
	17019001/31020480 Enugu State College of Edu. (Fees) FCMB_UNN - 200974357		10,074,160.49	14,105,437.07
	17019001/31020480 Enugu State College of Education (Subven) Zenith - 1011044867		100,575,705.23	107,124,540.66
	17021001/31020500 ESUT Fidelity Bank - 4010326616 - Fees Account		2,849,693,929.13	1,928,118,703.81
	17021001/31020500 ESUT Fidelity Bank - 5030066379 - Subvention Acct		212,765,722.92	394,033,314.00
	17021002/31020650 ESUT Coll of Med.(Tch. Hosp) Fid - 5230001206		120,112,114.93	2,772,429.00
	17021002/31020650 ESUT Coll of Med(Tch. Hosp) Fid - 4011056213		29,391,654.35	58,023,628.88
	17021003/31020660 SUMAS SUBVN Zen - 1228239272		58,437,467.25	70,014,409.00
	17021003/31020660 SUMAS Access - 1662014848		50,911,774.57	1,223,571,369.57
	17021003/31020660 SUMAS Fidelity Overhead - 5700109292		26,030,670.83	15,165,832.72
	17021003/31020660 SUMAS Drug Revolving Zen A/C - 1228932621		1,040,592.40	
	17021003/31020660 SUMAS ACCEPTANCE FEE ACCESS - 1711425838		62,295,167.86	27,180,470.04
	17021003/31020660 SUMAS Education Service FBN - 2042606226		236,064,140.66	35,401,942.40
	17021003/31020660 SUMAS PERSNL Zen - 1228239265		216,290.20	98,738.98
	17021003/31020660 SUMAS Development Fee Zenith - 1228239258		26,030,670.83	
	17021003/31020660 SUMAS Hostel Fees Fidelity - 5700122314		20,083,290.79	33,263,483.29
	17021003/31020660 SUMAS Medical Centre Zenith - 1228110272		943,879.38	
	17021003/31020660 SUMAS NLFUND - 2045719637		103,132,966.36	
	17021003/31020660 SUMAS Pension FBN - 2042935559		102,735,582.89	
	17021003/31020660 SUMAS Screening & App. Zenith - 1226932621		5,079,600.75	
	17021003/31020660 SUMAS T Ship Zenith - 1228110289		4,417,733.85	
	17021003/31020660 SUMAS TETFUND Interv. Fidelity - 5700122802		492,117,442.55	
	17021003/31020660 SUMAS IGR(Revenue Acct) Fidelity - 5700122819		31,745,903.87	
	17033001/31020560 IMT Zenith A/C No - 1015021523		334,763,433.81	237,807,478.11
	17033001/31020560 IMT FBN - 2017807838		38,772,491.23	64,443.36
	17033001/31020560 IMT FBN 3 - 2001544026		3,362,262.24	2,893,479.09
	17033001/31020560 IMT Fidelity - 5210035081		142,242,921.40	260,656,528.52
	17033001/31020560 IMT Sterling - 0079513710		419,541.61	994,879.08
	17033001/31020560 IMT Sterling 2 - 0011401419		500,542,949.74	882,784.14
	17033001/31020560 IMT FBN - 2001544033		1,539,741,101.49	2,893,448.99



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
N			N	N
	17033001/31020560 IMT TET Fund_Zenith - 1214000655		126,889,031.14	126,889,031.14
	17033001/31020560 IMT_UBA - 1023510585		29,010,762.57	
	17051001/31020510 PPSMB_FBN - 203115511		4,350.13	4,594,581.54
	17051001/31020510 PPSMB_FBN - 2031175449		20,825.85	6,201,437.00
	17051001/31020510 PPSMB_Fidelity - 5030062515		543.14	55,447,345.96
	17051001/31020510 PPSMB_FBN - 2031175384		1,079,377.70	3,627,927.13
	17051001/31020510 PPSMB_UBA - 1020548000		195,748,015.23	120,741,018.61
	17051001/31020510 PPSMB_Operational Acct._FBN - 2045217645		1,045.15	
	17051001/31020510 PPSMB_Sterling - 0070880446		3,235.49	3,235.49
	17054001/31020520 Science Tech & Voc. Sch Board_Zenith - 1011800360		(39,194.71)	537,510.71
	17054001/31020520 State Science Tech & Voc. Sch Board_Zenith - 1011212796		1,867,416.44	1,976,613.76
	17054001/31020520 State Sci. Tech & Voc. Sch Board_Fidelity - 0733699461			22,298,630.46
	17054001/31020520 State Science Tech & Voc. Sch Board_Fid - 5030158104		27,086,772.70	
	17056001/31020540 State Scholar Board_Keystone Bank - 1002883897		382.64	1,235.06
	17102002/31021421 COL OF HEALTH TECH, OJI_RIVER FBN - 2032256796		344,668.29	
	17104001/31021422 Coll. of Nursing Sc. Tech. Nsk_FBN - 2001506644		23,741,089.90	11,037,693.85
	18002001/31020570 The State Judiciary_Cap. Zenith Bank -1012196990		8,035,063.25	22,735,904.00
	18002001/31020570 The State Judiciary_O/H Zenith Bank - 1012349284		867.25	10,792.65
	18002001/31020570 The State Judiciary_P/E Zenith Bank - 1014090580		4,040,277.79	
	18011001/31020580 Judicial Service Comm_Zenith Bank - 1010191386		1,515.38	1,819.35
	18011001/31020580 Judicial Service Comm_Zenith Bank - 1014233523		(166,683.84)	
	18011001/31020580 Judicial Service Comm_Zenith Bank - 1011745281			
	20001001/31020590 Ministry of Finance_FBN A/C No - 2031675303		5,017.57	375.79
	20007001/31020600 Forest Guard_Access bank - 1421119924		23,089,392.34	
	20007001/31020600 Office of the AG_FCMB - 3631273015		8.41	21.99
	20007001/31020600 Office of the Accountant General_Zenith Capt.Ac - 1211489428		1,242.15	1,292.15
	20007001/31020600 Fidelity ENSG Capital Account - 5030138045		253,300.95	253,300.95
	20007001/31020600 Globus Global Fund_ENSACA GC7 Project - 1000313253		303,656.25	2,205,663.12
	20007001/31020600 Zenith Bank ENSG Free Mat_Child Health - 1229219330		360,202,724.02	267,057,057.77
	20007001/31020600 FBN Nat Res Invest Rev. Coy Acct - 2045561908		18,000,675.00	18,424,223.83
	20008001/31020610 Board of Internal Revenue_UBA A/C - 1001155942		11,376,755.81	81,667.84
	20008001/31020610 Fidelity Back Duty Account - 5030070604		168,000.00	19,941,341.41
	20012001/31020620 Enugu State Gaming Comm. Zenith Bank - 1214091253		2,196.41	3,687,941.28
	21001001/31020630 Min. of Health_Eco Bank - 2292046538			217,506,998.69
	21001001/31020630 Min. of Health_Keystone Bank - 1002295546		410,625.32	259,515.10
	21001001/31020630 Min. of Health_Zenith Bank - 1012027177		25,038.95	25,038.95
	21001001/31020630 Min. of Health_Zenith Bank - 1012082215		19,593,060.41	180,343,769.24
	21001001/31020630 Min. of Health_Zenith Covid_19 Emergency A/C - 1017210282		15,033.12	1,193,401.37
	21003001/31020690 PHCDA_Zenith Bank A/C - 1214143956		161,697,993.20	372,625,703.70
	21003001/31020690 PHCDA_Zenith Bank A/C - 1015301872		25,869,904.22	632.95
	21003002/31021821 ESA Universal Health Coverage Zen - 1016765833		63,904,046.35	
	21027017/31020670 ESUT Spec. Hosp (Parklane) FBN - 2006651312		31,743,078.94	318,720,239.63
	21102001/31020680 State Health Board (SHB)_FCMB - 1480249021		1,030.70	3,564.47
	21102001/31020680 State Health Board (SHB) Polaris - 1765294256		2,007,185.90	3,620,598.23
	21102001/31020680 State Health Board (SHB) Eco Bank - 2292076175		1,687,534.28	1,687,534.26
	22001001/31020700 Min. of Trade, Invest & Ind._Zenith - 1229586526		567.34	
	22001001/31030162 Min. of Trade & Investment - 1002171967		134.65	3,223.88
	22001002/31020720 ENG State Invest. Dev. Auth. Zenith - 1015959589		10,246,726.25	1,290,880.25



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
N			N	N
	22001002/31020720	ENG State Invest. Dev. Auth. Zenith - 1311895800	45,729.38	647,875.59
	22001003/31020010	INTERNATIONAL CONF. CENTRE. FIDELITY - 5030158135	2,001,965.71	
	22001003/31021790	INTERNATIONAL CONF. CENTRE. ACCESS BANK - 1918565205	286,841.64	
	22018001/31020710	ENSG SME NG CARES Zenith	26,232,036.99	32,430,424.76
	22018001/31020710	Small Medium Scale Enterprises FIDELITY - 5030080175	143,613,024.68	202.98
	22018003/31020750	Enugu Marketing Company Zenith - 1010185844	257,396,563.05	
	22018003/31020750	Enugu Marketing Company UBA - 1014047009	2,815,554.24	
	22018003/31020750	Enugu Marketing Company Fidelity - 5030150469	32,557,563.00	
	23001001/31020780	Ministry of Information UBA - 1022110483	1,123.26	1,901.15
	23001001/31020780	Ministry of Information Zenith-1016904744	-	1,969,559.00
	23001001/31020790	NUJ Zenith Bank - 1223431617	-	4,949.92
	23003001/31020800	ESBS/TV FBN - 2031209331	11,232,444.47	225,029,439.30
	23013001/31020810	Gov't Printing & Stationery (Govt Press) K/stone - 1001176374	903.66	229.39
	23055001/31020820	ENS Printing & Pub Coy (Daily Star) - 1001633064	46,397.29	78,834.78
	25001001/31020850	Head Of State Fidelity - 5030157114	6,116.28	3,339,054.57
	25001001/31020850	HOS Zenith Bank A/c. - 1012185642	21,890.63	46.25
	25005001/31020860	Establishment Pension & Training Keyston A/c - 101175212	3,647.88	330.01
	25006001/31020900	State Development Center UBA - 1018001069	200,171.08	493.48
	26001001/31020920	Min. of Justice FBN A/C - 2031498302	13,522.46	244.25
	26007001/31020940	Citizens Rights & Mediation Centre Zenith Bank - 1010930350	246.61	66.61
	26007002/31020950	Administrator General/Public Trustees Zenith Bank	241.65	6,331.88
	26007003/31020990	Enugu State Justice Reform Team Zenith A/C No. - 1226529751	5,221.90	997.86
	26052001/31020970	Enugu State Customary Court Zenith Bank - 1015981405	2,891,776.71	8,421,001.48
	26052001/31020970	Enugu State Customary Court Zenith Bank - 1015978256	6,088.62	14,031.89
	27001001/31021000	Ministry of Labour and Productivity FBN - 2020362474	623.21	118,345.87
	28001001/31021010	Min. of Science & Tech Zenith - 1014366171	2,031.20	1,346.25
	28001002/31021020	Enugu State Tech. HUB Zenith Bank - 1222682168	1,406.56	880.62
	29001001/31021040	Min. of Transport FBN - 2035936907	57,972.68	27.44
	29001001/31021040	Min. of Transport Zenith - 1312038819	187,756.99	314.66
	29001001/31021040	Ministry of Transport UBA - 1028301027	183,935,774.74	
	29053002/31021060	Coal City Transport Fidelity Bank - 5030072574	669.47	117.38
	31001001/31021615	NAT.RES.INVEST. REV COY FBN - 2045315194	44,588,593.25	121,831,452.95
	31001001/31021615	Min. of Energy & Mineral Res. FBN - 2045315273	-	6,592.22
	31001001/31021615	MIN OF ENERGY ZENITH - 1310515262	7,369,804.91	
	31003001/31021070	Rural Electrification Board FBN - 2022833864	73,843,639.35	47,624,611.15
	31003001/31021070	Rural Electrification Board FCMB - 0945502018	-	84,513.81
	31003001/31021070	Rural Electrification Board UBA - 1001046712	34,082,893.36	7,976,851.53
	31003001/31021070	Rural Electrification Board Zenith - 1010268284	19,095,560.85	3,559,214.18
	31004001/31021780	Electricity Regulatory Com. Zenith - 1310774445	5,129,993.40	28,917,473.24
	34001001/31021080	Min of Works & Infrast Zenith - 1013679078	95,688,138.86	953.96
	34001001/31021080	Min.of Works & Infrastructure Zenith - 1013679494	6,372,013.25	279.54
	34001001/31021080	NCFC Zenith Bank - 1015464919	8,401.20	9,595.96
	35001001/31021110	Min. of Environment Zenith - 1310023875	344.91	
	35001001/31021110	Min.of Environment Zenith - 1011745315	78,678.74	624.04
	35001003/31021120	ENGS Strc. Signage & Avert Agency Fidelity - 5030138234	599,536.74	
	35001003/31021120	ENS Strc. Sign & Advert Fidelity - 5030110791	3,841.20	2,810.25
	35002001/31020400	Forestry Comm. Keystone Bank A/C No - 1001176628	464.94	383.84
	35053001/31021130	ENG State Waste Mgt Auth. Zenith - 1013089833	(501,792,224.11)	(484,876,878.10)



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
N			N	N
	35053001/31021130 ENG State Waste Mgt Auth. Fees Collection. Act. Zenith - 1229119241		(459,797,967.40)	(272,470,028.73)
	35053001/31021130 ENG State Waste Mgt Auth. Polaris - 4060012949			1,278,157.21
	36001001/31021140 Min. of Culture and Tourism_UBA - 1019216734		679.67	82,842.68
	36001001/31021140 Min. of Culture & Tourism Zenith Bank - 1015178922		306.25	506.10
	36040001/31021150 Council for Arts & Culture Zenith - 1011707036		(11,522.10)	2,778.65
	36052001/31021160 Tourism Board FCMB - 3647128011		766,072.73	922,449.47
	36052001/31021160 Tourism Board Wema Acct-126387186		159,876,489.93	
	38001001/31020180 SOCU Zenith Bank - 1016343052			2,750.76
	38001001/31021170 State Eco. Planning Comm Zenith - 1212706173		122,928,451.71	223,370,654.10
	38001002/31021180 Bureau of Statistics Zenith - 1014434155		215.07	19.24
	40001001/31021230 State Auditor Gen. Cash & Bank EcoBank - 1193066845		1,870.57	46.38
	40001002/31021240 Local Govt. Audit Keystone - 1002171974		2,372.76	3,160.93
	47001001/31021250 Civil Service Comm FCMB - 1480240011		3,766.09	955.43
	48001001/31021270 ENGS Independent Electoral Comm ZBN - 1011757976		584.28	15,021.96
	51001002/31020890 Local Government Pension Board FCMB - 3685866010		34,098,656.92	
	51007001/31020840 Fire Service Dept. Cap. FBN A/C No - 2035416647		2,595.01	416,288.39
	51007001/31020840 Fire Service Dept. FCMB A/C No-1541526010		1,971.30	657.43
	52001001/31021290 Min of Water Resources Zenith Bank - 1014533584		3,224,000.00	615.19
	52001001/31021290 Min. of Water Resources Zenith - 1229753331		(426.37)	
	52102001/31021300 ENGS Water Corp Invest. Act. Oji River Zenith - 1228837070		1,043,890.06	29,705,437.86
	52102001/31021300 ENGS Water Corp Acc.9th MI Zenith - 1228687385		60,170,763.13	1,247,181.25
	52102001/31021300 ENGS Water Corp Zenith - 1010260738		186,285,468.30	48,091,145.87
	52103001/31021310 State Rural Water Sup & Sanit Agency FBN - 2045360747		460,181,493.59	2,512.29
	52103001/31021310 State Water Rural Sup. & Sani. Agency Zenith - 1013941094			50.00
	52103001/31021310 State Water Rural Sup. & Sanita. Agency Zenith - 1016330653			1,695,255.01
	52103001/31030213 State Rural Water Sup & Sanit. Agency FCMB - 2004435586		72,976.20	6,925.67
	53001001/31021330 Ministry of Housing UBA - 1024051788		3,481,926.32	155,054,459.45
	53001001/31021330 Ministry of Housing Contractor A/C Zen - 1228282247		117,464,009.33	96,434,496.56
	53001001/31021330 Ministry of Housing Zenith - 1313547574		205,741,362.10	194,995,333.80
	53001001/31021330 Ministry of Housing FBN - 2019824165		779.65	1,257.65
	53010001/31021340 ENGS Housing Dev. Corp Fidelity - 5030152188		7,897,939.56	2,099,782.00
	53010001/31021340 ENGS Housing Dev. Corp FBN Acct - 2045359891		378,185,895.72	142,457,307.62
	53010001/31021340 ENGS Housing Dev. Corp UBA - 1028024449		28,742,596.99	
	53010001/31021340 ENGS Housing Corp Fidelity Bank - 5030066544		11,998,776.76	6,098,643.45
	53010001/31021340 ENGS Housing Corp Fidelity 1 - 5030140242		219,858,113.50	112,997,568.96
	53010001/31021340 ENGS Housing Corp Globus - 1000225598		420,326,465.76	20,093,053.49
	53010001/31021340 ENGS Housing Corp Wema - 0125920935		766,364.84	31,601,451.67
	53010001/31021340 ESHDC WEMA - 0125874942		4,774,903.93	147,961,979.98
	53010001/31021340 ESHDC Sterling - 0124084666		2,608,581.10	
	53010001/31021340 Housing Dev. Corp Mass Housing Fidelity - 5030083396		24,814,248.23	3,334,884.26
	54001001/31021370 Community Dev. Agency Zenith - 1017351929			336.03
	60001001/31021380 Min. of Lands Dev. Fidelity Bank O/H - 5030107607		1,636.82	2,023,332.58
	60001001/31021380 Min. of Lands Dev. Zenith Bank Cap. - 1224451896		6,836,664.00	23,023,496.31
	60002001/31021390 Office of Surveyor General FCMB Cap - 2002912692		350,547.50	977.50
	60002001/31021390 Office of Surveyor Gen O/H Keystone - 1012455079		1,220.37	127.24
	60004001/31021800 M/S ENGIS POLARIS - 4030021144		652,919,634.11	
	60004001/31021800 M/S ENGIS STANBIC IBTC - 0066312726		95,175,129.23	
	60004001/31021800 M/S ENGIS ZENITH - 1229588300		228,630.75	



Notes To Cash Flow Statement For The Year Ended 31st December, 2025...Cont'd

2025		Note	2025	2024
Budget			Actual	Actual
N			N	N
	62001001/31021400 Min. Chieftaincy Matters UBA - 1010181976		3,141.77	
	64001001/31021420 Budget and Planning Keystone - 1001179791		718.93	875,628.59
	64001001/31021420 ENSG NG CARES UNIT ZENITH BANK A/C. - 1216150420		41,227,965.48	5,375,445.92
	65001001/31021440 Min of Capt Territory Zenith - 1017270631		50,999,686.23	298.73
	65001001/31021440 Min. of Capital Territory Union Bank - 123864878		1,999,799.55	1,228.05
	66001001/31021450 Min of Human Dev. & Perty Red. K/S - 1001180070		515.22	815.78
	67001001/31021410 Min. of Special Duties O/H UBA - 1026496770		481.85	2,155.10
	26051001/31020960 Judicial Customary Court of Appeal _ Salary Account			8,421,001.48
	Total		26,242,465,633.80	22,339,126,691.97



NOTES TO STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2025

	ACTUAL 2025	ACTUAL 2024
Note 19 - Treasuries and Banks	₦	₦
20007001/31010010 Sterling Bank Salary A/C No. - 0020521629	24,222,242.84	120,883,723.75
20007001/31010010 FCMB Payment Account No. - 1723705011	1,720,110.18	(111,538,549.28)
20007001/31010010 FCMB IGR POOL ACCOUNT No. - 1267020010	37,898,611.29	478,833,986.25
20007001/31010010 Zenith Bank (Grants & Sub) A/c: - 1010943248	4,554,801.29	(202,914,459.65)
20007001/31010010 ZENITH BANK Dedicated A/C No. - 1011842025		525,720.96
20007001/31010010 FBN ENSG SME ACCOUNT - 2027085297	16,632,285.44	5,786,964.19
20007001/31010010 UBA VAT A/C - 1018609458	8,703.20	8,703.20
20007001/31010010 UBA FAAC A/C - 1018791104	35,592,108.28	35,592,108.28
20007001/31010010 UBA CAP A/C - 1018803232	185,552.43	185,552.43
20007001/31010010 UBA O/H A/C No - 1018891822	249,238,213.20	(588,733,098.41)
20007001/31010010 UBA SAL ADMIN II A/C NO - 1019100316	25,533,835.91	26,702,436.80
20007001/31010010 JAAC SRA Fidelity Bank A/c No - 5030064966	7,959,019,950.75	434,248,269.40
20007001/31010010 JAAC VAT Fidelity Bank A/c No - 5030064973	196,828,327.67	805,950,833.59
20007001/31010010 JAAC Excess Crude Fidelity Bank A/c No - 5030064980	210,803.50	210,803.50
20007001/31010010 Access Bank ENSG Dev.Infrast Proj.Acct - 0006430579	(522,247,309.48)	(796,885,650.27)
20007001/31010010 Fidelity Bank Bail Out Account - 5030062230	89,289,192.71	(132,713,420.84)
20007001/31010010 FBN IGR Pool Account No - 2029139369	87,649,242.69	33,445,156.68
20007001/31010010 Fidelity Bank Pensions A/c No. - 5030070075	67,485,404.64	17,795,662.63
20007001/31010010 Access Bank ENSG Infrastructure Capital Acct - 0701193964	7,398,540.11	7,398,540.11
20007001/31010010 JAAC Fidelity Bank London Paris A/C No. - 5030071807	0.00	2.75
20007001/31010010 UBA Stabilization Account Acct. No. - 1020450785	63,485,473.68	235,509,030.05
20007001/31010010 Fidelity Bank ENSG IGR Pool Account - 5030138399	103,885,937.98	4,387,349.48
20007001/31010010 Fidelity Bank JAAC Committe Cost A/c - 5670000010	309,502.00	1,256,371.01
20007001/31010010 ENSG Coalition Against Covid 19 Access Bank - 1385353875	0.00	250.64
20007001/31010010 Fidelity Bank Acct - 5030113754 SFTAS GRANT	993,475.75	19,994,561.00
20007001/31010010 Sterling Bank IGR Account Federal PAYE - 0005660222	66,301,966.07	17,033,408.88
20007001/31010010 Ecobank IGR Account Federal PAYE - 2292027184	94,551,791.85	62,470,996.46
20007001/31010010 UBA Other Charges Account - 1024004368	2,810,860.67	9,040,551.79
20007001/31010010 Zenith Bank Ecological Account - 1214520812	482,973,723.89	333,949,268.89
20007001/31010010 ENSG ACCESS BANK IGR POOL ACCOUNT - 1460854613	440,996.06	442,359.16
20007001/31010010 ENSG FMF/CBN Inter. Access Bank - 1502952837	385,717.40	385,717.40
20007001/31010010 Fidelity Bank ENSG Reserve A/C - 5030058400	24,908,723.13	17,038,834.40



Notes To Statement Of Assets And Liabilities As At 31st December 2025...Cont'd

	ACTUAL 2025	ACTUAL 2024
	₦	₦
Note 19 - Treasuries and Banks		
20007001/31010010 ENSLG Share of Land Use Charge ZENITH-1015685985	293,890,687.34	293,601,997.26
20007001/31010010 Zenith Bank ENSG Capital Account - 1228881413	1,011,898,211.94	(2,376,798,566.94)
20007001/31010010 ENSG Globus Bank Capital Act. - 1000227712	4,090,945.63	4,090,945.63
20007001/31010010 Zenith Bank Other Charges Account - 1228058541	90,081,280.06	877,875,318.21
20007001/31010010 Fidelity Bank Other Charges Account - 5030138076	13,501,898.18	(252,517,110.58)
20007001/31010010 Zenith Bank _ VAT Account _ Acct - 1228864094	(5,820,559,865.43)	1,001,147,626.33
20007001/31010010 Fidelity Bank SRA Account _ (FAAC) - 5030137969	39,292,676.89	(2,586,853,267.90)
20007001/31010010 ENSG Globus Bank Capital Act. Project - 1000226526	4,740,032.92	4,740,034.92
20007001/31010010 ENSG NG CARES Zenith A/C No. - 1213069804	311,306,921.10	2,204,494,314.78
20007001/31010010 Fidelity Capital Account - 5030138942	42,935,232.22	2,978.75
20007001/31010010 Fidelity Housing Project Account - 5030135532	58,212.47	40,441,895.95
20007001/31010010 Fidelity JAAC Ecological Acc - 5030121489	172,561,033.65	2,688,077,334.14
20007001/31010010 Fidelity JAAC London Paris Refund - 5030121459	0.00	32.00
20007001/31010010 Fidelity ENSG 2015 MDG CSS - 4011059386	0.00	2,666,713.70
20007001/31010010 Fidelity ENSG 2017 MDG CSS - 5030085273	984.34	5,225,538.09
20007001/31010010 Office of Acct Gen. Fidelity Cap.2-5030148626	1,701,315.82	(1,926,961,673.74)
20007001/31010010 ENSG CAPITAL PRJ ACCT 2 ZENITH - 1310033683	1,018,833.78	1,024,032.78
20007001/31010010 ENSG Tax Liability Acct Zenith - 1310124916	5,488,639.08	2,189,837,942.75
20007001/31010010 Globus ENSG IGR Account - 1000278824	4,575,280.17	672,859.54
20007001/31010010 FID State. Fed Acct Alloc. Comm. - 50301379696		52,955,146.84
20007001/31010020 Zenith Bank Domiciliary Account (Dollar) - 5070033464	38,794,500.00	11,600,848.65
20007001/31010010 Coal City Eastern Ext. EST. Alliance LTD - 1221134907	3,676.07	
20007001/31010010 ENGS CAPITAL ACCOUNT _ACCESS - 1957714743	100,309,046.79	
20007001/31010010 ENS Economic Planning Comm - 5030137505	84,932,884.02	
20007001/31010010 MIN OF ENVIRO AND CLIMATE _ STAB. FUND - 1228963605	98,942,834.79	
20007001/31010010 ENSG Other Charges _FCMB Acct - 1498374016	407,263.28	
20007001/31010010 ENSG Revenue Reserve _FCMB Acct - 1726148013	5.10	
20007001/31010010 ENSG Tax Liability Acct _UBA - 1023907084	26,740,072.24	
20007001/31010010 ENSG SABER Program Account _Zenith - 1311897134	825,521.61	
11001001/31020010 Executive Gov _Fidelity Other Charges - 5030138117	1,993,190.48	8,247.80
11001001/31020010 Executive Governor _Zenith Other Charges - 1229790125	70,104.44	20,807.54
11001001/31020010 Office of the Governor _Overhead UBA - 1018887731	4,705,564.47	20,971.00
11001001/31020010 Office of the Executive Governor _ FBN A/C No. - 2016724123	227.04	22,500,373.24
11001001/31020010 Office of the Governor _Zenith Special Pay office - 1228901812	0.00	793.96
11001001/31020010 Office of the Governor _Zenith Bank Capital - 1228901805	57,085,495.46	15,070.64
11001001/31020010 Office of the Governor _Fidelity (Security Vote) - 5030138124	6,671,813.02	8,284,313.02



Notes To Statement Of Assets And Liabilities As At 31st December 2025...Cont'd

	ACTUAL 2025	ACTUAL 2024
	₦	₦
Note 19 - Treasuries and Banks		
11001001/31020010 Office of the Governor Zenith Security Vote - 1228901836	3,815,646.77	67,162.77
11001001/31020010 Office of the Governor Overhead FCMB - 2006054415	38,177.28	
11001002/31020020 Office of the Deputy Governor Zenith - 1313377452	49.43	685,006.65
11001002/31020020 Office of the Deputy Governor Zenith Acc. - 1210454786	98.06	5,122.53
11001002/31020020 Office of the Deputy Govt. FBN Acct. - 2043114331	6,836.60	6,836.60
11005001/31021810 Enugu State Forest Guard Access Bank - 1229903204	134,427,481.90	29,808,689.80
11008001/31020040 Enugu State Emergency Mgt Agency UBA - 1015709230	211.02	1,847.70
11013001/31020060 Office of the SSG FCMB - 3242378022	73,785,471.36	30,000.00
11013001/31020060 Office of the SSG FCMB-3242378015	19,256,207.93	
11021001/31020090 Liaison Office Lagos Keystone Bank A/c No. - 1002383098	26,074.58	901.18
11021002/31020100 ENSG Liaison Office Abuja Keystone Bk - 1002823280	5,370,359.74	6,974,917.48
11033001/31020120 State Action Committee on Aids (ENSACA) UBA - 1002300062	868.86	886.76
11038002/31020140 Christian Pilgrims Board FBN - 2039604107	185,646.61	185,553.06
11101001/31020160 Proj Dev. Imple Dept. Fidelity - 5030156818	75,006,242.88	
11101001/31020160 Project Dev. & Implem, Zenith - 1228765706	703,905,715.28	217,614,519.00
11101001/31020160 Project Dev.& Implem. Zenith - 1311973180	245,415,094.37	187,933,500.50
11101001/31020160 Project Dev & Implem. Dept Fidelity - 5030046997	28,169,626.71	517,370.95
11101001/31020160 Project Dev. & Implem Zenith - 1229315706	391,658.94	35,932,158.69
11101001/31020160 Project Dev. & Implementation Dept. UBA - 1026461891	843,084.52	497,721,392.97
11101001/31020160 Project Dev. & Implementation Dept. Zenith - 1228916979	125,094,280.56	51,667,116.26
11101001/31020160 Project Dev. Imp. Dept. Proj Zenith - 1229315720	194,027,342.43	646,078,542.03
11101001/31020160 Project Dev. Implementatin Dept. UBA - 1022785540	9,664.45	713,228.28
11184001/31020170 Volunteer Service Agency Keystone - 1000879977	14,519.12	(133,773.53)
12003001/31020190 State House of Assembly Zenith Bank - 1010181396	10,047.43	19,946.25
13001001/31020200 Ministry of Youth & Sports FBN - 2021691010	1,920.50	
13001001/31020200 Ministry of Youth First Banks Cash & Bank	0.00	1,000,212.81
13001002/31021510 YSFON Fidelity - 5601281141	10,473.57	
13001002/31021510 YSFON Heritage - 6000429134	0.00	12,290.61
13002001/31021200 Rangers Mgt Corp JAAC Access Bank - 0027885636	513,697.06	34,240.18
13002001/31021200 Rangers Mgt Corp Zenith Bank Sign On - 1012201452	0.00	(1,595,270.91)
13002001/31021200 Rangers Mgt Corp Zenith Subv - 1011296343	35,579.44	968.93
13002001/31021200 Rangers Mgt. Corp. FBN - 2011714640	43,788.59	1,852.21
13003001/31020210 NYSC FIDELITY ACCOUNT - 4011151228	42,974.14	64,594.93
14001001/31020220 Min of Gender Affrs & Soc Dev. UBA - 1019385667	706.60	1,381.98
15001001/31020290 Min of Agric & Natural Res Cap A/c FBN - 2022763044	0.00	1,279.85
15001001/31020290 Min. of Agriculture FCMB - 2202035772	2,913,333.97	



Notes To Statement Of Assets And Liabilities As At 31st December 2025...Cont'd

	ACTUAL 2025	ACTUAL 2024
Note 19 - Treasuries and Banks	₦	₦
15102001/31020350 Enugu State Agricultural Dev. Programme (ENADEP)_ FBN - 2010200681	7,546.56	2,101,140.56
15102005/31020320 Enugu State FADAMA Project NG Cares Zenith - 1222255795	13,121,333.99	62,523,195.78
15102006/31020310 Enugu State IFAD Assisted Value Chain - 1017426256	773,332.32	145,628,578.77
15102006/31020310 Enugu State IFAD Draw Down Value Dev. - 1017427057	59,798,994.28	176,333,364.36
15102009/31020300 Live Stock Productivity FCMB - 2005844547	673.24	
17001001/31020410 Min. of Education_Globus - 1000233838	17,758,116.50	192,428.50
17001001/31020410 Ministry of Education _ Keystone BanK - 1006379503	20,399,554.40	3,000,950.63
17003001/31020420 ENSUBEB Matching Grant Acct_Zenith 1312497373	5,889,036,836.88	7,109,285,169.00
17003001/31020420 ENSUBEB _ FIDELITY BANK A/C NO. - 5030030929	81,053.52	81,061.52
17003001/31020420 ENSUBEB _ UBA A/C. NO. - 1025104210	1,104,358,439.66	2,647,319,930.00
17003001/31020420 ENSUBEB _ Zenith A/C No. - 1015260238	9,990,322.83	290,550.80
17003001/31020420 ENSUBEB _Zenith Bank _A/C - 1015111990	19,164,200.00	5,100,256.38
17008001/31020430 Enugu State Library Board _ Keystone Bank - 1001348294	156,713.00	152,071.91
17008001/31020430 Enugu State Library Board _Zenith Bank - 1012685661	2,688.35	695,009.68
17009001/31020440 Exam Dev't Centre _ FBN A/C No. - 2029791875	33,184,867.29	152,904,637.16
17010001/31020450 Agency for Mass Literacy _ Keystone BanK - 1002882986	868.96	2,096.62
17010002/31020460 Special Education Centre Oji_River _ KeyStone - 1002273311	18,644.39	1,514,071.53
17010003/31020470 Special Education Centre Ogbete - 0110212063	1,005.08	2,808.68
17018001/31020330 ENG State Poly Iwollo _ UBA IGR Fees - 1021245870	6,246,156.68	25,230,514.07
17018001/31020330 ENG State Poly Iwollo _ UBA Sub - 1021245894	101,181,314.73	7,696,756.15
17019001/31020480 Enugu State Coll of Edu (Fees) Zenith - 1011060997	87,575,902.51	36,710,044.21
17019001/31020480 Enugu State College of Edu. (Fees) FCMB UNN - 200974357	10,074,160.49	14,105,437.07
17019001/31020480 Enugu State College of Education (Subven) Zenith - 1011044867	100,575,705.23	107,124,540.66
17021001/31020500 ESUT Fidelity Bank - 4010326616 - Fees Account	2,849,693,929.13	1,928,118,703.81
17021001/31020500 ESUT Fidelity Bank - 5030066379 - Subvention Acct	212,765,722.92	394,033,314.00
17021002/31020650 ESUT Coll of Med.(Tch. Hosp) Fid - 5230001206	120,112,114.93	2,772,429.00
17021002/31020650 ESUT Coll of Med(Tch. Hosp) Fid - 4011056213	29,391,654.35	58,023,628.88
17021003/31020660 SUMAS SUBVN Zen - 1228239272	58,437,467.25	70,014,409.00
17021003/31020660 SUMAS _ Access - 1662014848	50,911,774.57	1,223,571,369.57
17021003/31020660 SUMAS _ Fidelity Overhead - 5700109292	26,030,670.83	15,165,832.72
17021003/31020660 SUMAS Drug Revolving Zen A/C - 1228932621	1,040,592.40	
17021003/31020660 SUMAS ACCEPTANCE FEE ACCESS - 1711425838	62,295,167.86	27,180,470.04
17021003/31020660 SUMAS Education Service FBN - 2042606226	236,064,140.66	35,401,942.40
17021003/31020660 SUMAS PERSNL Zen - 1228239265	216,290.20	98,738.98



Notes To Statement Of Assets And Liabilities As At 31st December 2025...Cont'd

	ACTUAL 2025	ACTUAL 2024
Note 19 - Treasuries and Banks	₦	₦
17021003/31020660 SUMAS Development Fee Zenith - 1228239258	26,030,670.83	
17021003/31020660 SUMAS Hostel Fees Fidelity - 5700122314	20,083,290.79	33,263,483.29
17021003/31020660 SUMAS Medical Centre Zenith - 1228110272	943,879.38	
17021003/31020660 SUMAS NELFUND - 2045719637	103,132,966.36	
17021003/31020660 SUMAS Pension FBN - 2042935559	102,735,582.89	
17021003/31020660 SUMAS Screening & App. Zenith - 1226932621	5,079,600.75	
17021003/31020660 SUMAS T Ship Zenith - 1228110289	4,417,733.85	
17021003/31020660 SUMAS TETFUND Interv. Fidelity - 5700122802	492,117,442.55	
17021003/31020660 SUMAS IGR(Revenue Acct) Fidelity - 5700122819	31,745,903.87	
17033001/31020560 IMT Zenith A/C No - 1015021523	334,763,433.81	237,807,478.11
17033001/31020560 IMT FBN - 2017807838	38,772,491.23	64,443.36
17033001/31020560 IMT FBN 3 - 2001544026	3,362,262.24	2,893,479.09
17033001/31020560 IMT Fidelity - 5210035081	142,242,921.40	260,656,528.52
17033001/31020560 IMT Sterling - 0079513710	419,541.61	994,879.08
17033001/31020560 IMT Sterling 2 - 0011401419	500,542,949.74	882,784.14
17033001/31020560 IMT FBN - 2001544033	1,539,741,101.49	2,893,448.99
17033001/31020560 IMT TET Fund Zenith - 1214000655	126,889,031.14	126,889,031.14
17033001/31020560 IMT UBA - 1023510585	29,010,762.57	
17051001/31020510 PPSMB FBN - 203115511	4,350.13	4,594,581.54
17051001/31020510 PPSMB FBN - 2031175449	20,825.85	6,201,437.00
17051001/31020510 PPSMB Fidelity - 5030062515	543.14	55,447,345.96
17051001/31020510 PPSMB FBN - 2031175384	1,079,377.70	3,627,927.13
17051001/31020510 PPSMB UBA - 1020548000	195,748,015.23	120,741,018.61
17051001/31020510 PPSMB Operational Acct. FBN - 2045217645	1,045.15	
17051001/31020510 PPSMB Sterling - 0070880446	3,235.49	3,235.49
17054001/31020520 Science Tech & Voc. Sch Board Zenith - 1011800360	(39,194.71)	537,510.71
17054001/31020520 State Science Tech & Voc. Sch Board Zenith - 1011212796	1,867,416.44	1,976,613.76
17054001/31020520 State Sci. Tech & Voc. Sch Board Fidelity - 0733699461	0.00	22,298,630.46
17054001/31020520 State Science Tech & Voc. Sch Board Fid - 5030158104	27,086,772.70	
17056001/31020540 State Scholar Board Keystone Bank - 1002883897	382.64	1,235.06
17102002/31021421 COL OF HEALTH TECH, OJI RIVER FBN - 2032256796	344,668.29	
17104001/31021422 Coll. of Nursing Sc. Tech. Nsk FBN - 2001506644	23,741,089.90	11,037,693.85
18002001/31020570 The State Judiciary Cap. Zenith Bank -1012196990	8,035,063.25	22,735,904.00



Notes To Statement Of Assets And Liabilities As At 31st December 2025...Cont'd

	ACTUAL 2025	ACTUAL 2024
Note 19 - Treasuries and Banks	₦	₦
18002001/31020570 The State Judiciary O/H Zenith Bank - 1012349284	867.25	10,792.65
18002001/31020570 The State Judiciary P/E Zenith Bank - 1014090580	4,040,277.79	
18011001/31020580 Judicial Service Comm Zenith Bank - 1010191386	1,515.38	1,819.35
18011001/31020580 Judicial Service Comm Zenith Bank - 1014233523	(166,683.84)	
20001001/31020590 Ministry of Finance FBN A/C No - 2031675303	5,017.57	375.79
20007001/31020600 Forest Guard Access bank - 1421119924	23,089,392.34	
20007001/31020600 Office of the AG FCMB - 3631273015	8.41	21.99
20007001/31020600 Office of the Accountant General Zenith Capt.Ac - 1211489428	1,242.15	1,292.15
20007001/31020600 Fidelity ENSG Capital Account - 5030138045	253,300.95	253,300.95
20007001/31020600 Globus Global Fund ENSACA GC7 Project - 1000313253	303,656.25	2,205,663.12
20007001/31020600 Zenith Bank ENSG Free Mat Child Health - 1229219330	360,202,724.02	267,057,057.77
20007001/31020600 FBN Nat Res Invest Rev. Coy Acct - 2045561908	18,000,675.00	18,424,223.83
20008001/31020610 Board of Internal Revenue UBA A/C - 1001155942	11,376,755.81	81,667.84
20008001/31020610 Fidelity Back Duty Account - 5030070604	168,000.00	19,941,341.41
20012001/31020620 Enugu State Gaming Comm. Zenith Bank - 1214091253	2,196.41	3,687,941.28
21001001/31020630 Min. of Health Eco Bank - 2292046538	0.00	217,506,998.69
21001001/31020630 Min. of Health Keystone Bank - 1002295546	410,625.32	259,515.10
21001001/31020630 Min. of Health Zenith Bank - 1012027177	25,038.95	25,038.95
21001001/31020630 Min. of Health Zenith Bank - 1012082215	19,593,060.41	180,343,769.24
21001001/31020630 Min. of Health Zenith Covid 19 Emergency A/C - 1017210282	15,033.12	1,193,401.37
21003001/31020690 PHCDA Zenith Bank A/C - 1214143956	161,697,993.20	372,625,703.70
21003001/31020690 PHCDA Zenith Bank A/C - 1015301872	25,869,904.22	632.95
21003002/31021821 ESA Universal Health Coverage Zen - 1016765833	63,904,046.35	
21027017/31020670 ESUT Spec. Hosp (Parklane) FBN - 2006651312	31,743,078.94	318,720,239.63
21102001/31020680 State Health Board (SHB) FCMB - 1480249021	1,030.70	3,564.47
21102001/31020680 State Health Board (SHB) Polaris - 1765294256	2,007,185.90	3,620,598.23
21102001/31020680 State Health Board (SHB) Eco Bank - 2292076175	1,687,534.28	1,687,534.26
22001001/31020700 Min. of Trade, Invest & Ind. Zenith - 1229586526	567.34	
22001001/31030162 Min. of Trade & Investment - 1002171967	134.65	3,223.88
22001002/31020720 ENG State Invest. Dev. Auth. Zenith - 1015959589	10,246,726.25	1,290,880.25
22001002/31020720 ENG State Invest. Dev. Auth. Zenith - 1311895800	45,729.38	647,875.59
22001003/31020010 INTERNATIONAL CONF. CENTRE. FIDELITY - 5030158135	2,001,965.71	
22001003/31021790 INTERNATIONAL CONF. CENTRE. ACCESS BANK - 1918565205	286,841.64	
22018001/31020710 ENSG SME NG CARES Zenith	26,232,036.99	32,430,424.76
22018001/31020710 Small Medium Scale Enterprises FIDELITY - 5030080175	143,613,024.68	202.98
22018003/31020750 Enugu Marketing Company Zenith - 1010185844	257,396,563.05	



Notes To Statement Of Assets And Liabilities As At 31st December 2025...Cont'd

	ACTUAL 2025	ACTUAL 2024
	₦	₦
Note 19 - Treasuries and Banks		
22018003/31020750 Enugu Marketing Company_UBA - 1014047009	2,815,554.24	
22018003/31020750 Enugu Marketing Company_Fidelity - 5030150469	32,557,563.00	
23001001/31020780 Ministry of Information UBA - 1022110483	1,123.26	1,901.15
23001001/31020780 Ministry of Information Zenith-1016904744	0.00	1,969,559.00
23001001/31020790 NUJ_Zenith Bank - 1223431617	0.00	4,949.92
23003001/31020800 ESBS/TV_FBN - 2031209331	11,232,444.47	225,029,439.30
23013001/31020810 Gov't Printing & Stationery (Govt Press)_K/stone - 1001176374	903.66	229.39
23055001/31020820 ENS Printing & Pub Coy (Daily Star) - 1001633064	46,397.29	78,834.78
25001001/31020850 Head Of State_Fidelity - 5030157114	6,116.28	3,339,054.57
25001001/31020850 HOS_Zenith Bank_A/c. - 1012185642	21,890.63	46.25
25005001/31020860 Establishment Pension & Training_Keyston_A/c - 101175212	3,647.88	330.01
25006001/31020900 Sta ffDevelopment Center_UBA - 1018001069	200,171.08	493.48
26001001/31020920 Min. of Justice_FBN_A/C - 2031498302	13,522.46	244.25
26007001/31020940 Citizens Rights & Mediation Centre_Zenith Bank - 1010930350	246.61	66.61
26007002/31020950 Administrator_General/Public Trustees_Zenith Bank	241.65	6,331.88
26007003/31020990 Enugu State Justice Reform Team_Zenith A/C No. - 1226529751	5,221.90	997.86
26052001/31020970 Enugu State Customary Court_Zenith Bank - 1015981405	2,891,776.71	8,421,001.48
26052001/31020970 Enugu State Customary Court_Zenith Bank - 1015978256	6,088.62	14,031.89
27001001/31021000 Ministry of Labour and Productivity_FBN - 2020362474	623.21	118,345.87
28001001/31021010 Min. of Science & Tech_Zenith - 1014366171	2,031.20	1,346.25
28001002/31021020 Enugu State Tech. HUB_Zenith Bank - 1222682168	1,406.56	880.62
29001001/31021040 Min. of Transport_FBN - 2035936907	57,972.68	27.44
29001001/31021040 Min. of Transport_Zenith - 1312038819	187,756.99	314.66
29001001/31021040 Ministry_of_Transport_UBA - 1028301027	183,935,774.74	
29053002/31021060 Coal City Transport_Fidelity Bank - 5030072574	669.47	117.38
31001001/31021615 NAT.RES.INVEST. REV COY_FBN - 2045315194	44,588,593.25	121,831,452.95
31001001/31021615 Min. of Energy & Mineral Res. FBN - 2045315273	0.00	6,592.22
31001001/31021615 MIN OF ENERGY ZENITH - 1310515262	7,369,804.91	
31003001/31021070 Rural Electrification Board_FBN - 2022833864	73,843,639.35	47,624,611.15
31003001/31021070 Rural Electrification Board_FCMB - 0945502018	0.00	84,513.81
31003001/31021070 Rural Electrification Board_UBA - 1001046712	34,082,893.36	7,976,851.53
31003001/31021070 Rural Electrification Board_Zenith - 1010268284	19,095,560.85	3,559,214.18
31004001/31021780 Electricity Regulatory Com. Zenith - 1310774445	5,129,993.40	28,917,473.24
34001001/31021080 Min of Works & Infrast_Zenith - 1013679078	95,688,138.86	953.96
34001001/31021080 Min.of Works & Infrastructure_Zenith - 1013679494	6,372,013.25	279.54
34001001/31021080 NCFC_Zenith Bank - 1015464919	8,401.20	9,595.96



Notes To Statement Of Assets And Liabilities As At 31st December 2025...Cont'd

	ACTUAL 2025	ACTUAL 2024
Note 19 - Treasuries and Banks	₦	₦
35001001/31021110 Min. of Environment Zenith - 1310023875	344.91	
35001001/31021110 Min. of Environment Zenith - 1011745315	78,678.74	624.04
35001003/31021120 ENGS Strc. Signage & Avert Agency Fidelity - 5030138234	599,536.74	
35001003/31021120 ENS Strc. Sign & Advert Fidelity - 5030110791	3,841.20	2,810.25
35002001/31020400 Forestry Comm. Keystone Bank A/C No - 1001176628	464.94	383.84
35053001/31021130 ENG State Waste Mgt Auth. Zenith - 1013089833	(501,792,224.11)	(484,876,878.10)
35053001/31021130 ENG State Waste Mgt Auth. Fees Collection. Act. Zenith - 1229119241	(459,797,967.40)	(272,470,028.73)
35053001/31021130 ENG State Waste Mgt Auth. Polaris - 4060012949	0.00	1,278,157.21
36001001/31021140 Min. of Culture and Tourism UBA - 1019216734	679.67	82,842.68
36001001/31021140 Min. of Culture & Tourism Zenith Bank - 1015178922	306.25	506.10
36040001/31021150 Council for Arts & Culture Zenith - 1011707036	11,522.10	2,778.65
36052001/31021160 Tourism Board FCMB - 3647128011	766,072.73	922,449.47
36052001/31021160 Tourism Board Wema Acct-126387186	159,876,489.93	
38001001/31020180 SOCU Zenith Bank - 1016343052	0.00	2,750.76
38001001/31021170 State Eco. Planning Comm Zenith - 1212706173	122,928,451.71	223,370,654.10
38001002/31021180 Bureau of Statistics Zenith - 1014434155	215.07	19.24
40001001/31021230 State Auditor Gen Cash & Bank EcoBank - 1193066845	1,870.57	46.38
40001002/31021240 Local Govt. Audit Keystone - 1002171974	2,372.76	3,160.93
47001001/31021250 Civil Service Comm FCMB - 1480240011	3,766.09	955.43
48001001/31021270 ENGS Independent Electoral Comm ZBN - 1011757976	584.28	15,021.96
51001002/31020890 Local Government Pension Board FCMB - 3685866010	34,098,656.92	
51007001/31020840 Fire Service Dept. Cap. FBN A/C No - 2035416647	2,595.01	416,288.39
51007001/31020840 Fire Service Dept. FCMB A/C No-1541526010	1,971.30	657.43
52001001/31021290 Min of Water Resources Zenith Bank - 1014533584	3,224,000.00	615.19
52001001/31021290 Min. of Water Resources Zenith - 1229753331	(426.37)	
52102001/31021300 ENGS Water Corp Invest. Act. Oji River Zenith - 1228837070	1,043,890.06	29,705,437.86
52102001/31021300 ENGS Water Corp Acc.9th MI Zenith - 1228687385	60,170,763.13	1,247,181.25
52102001/31021300 ENGS Water Corp Zenith - 1010260738	186,285,468.30	48,091,145.87
52103001/31021310 State Rural Water Sup & Sanit Agency FBN - 2045360747	460,181,493.59	2,512.29
52103001/31021310 State Water Rural Sup. & Sani. Agency Zenith - 1013941094	0.00	50.00
52103001/31021310 State Water Rural Sup. & Sanita. Agency Zenith - 1016330653	0.00	1,695,255.01
52103001/31030213 State Rural Water Sup & Sanit. Agency FCMB - 2004435586	72,976.20	6,925.67
53001001/31021330 Ministry of Housing UBA - 1024051788	3,481,926.32	155,054,459.45
53001001/31021330 Ministry of Housing Contractor A/C Zen - 1228282247	117,464,009.33	96,434,496.56
53001001/31021330 Ministry of Housing Zenith - 1313547574	205,741,362.10	194,995,333.80
53001001/31021330 Ministry of Housing FBN - 2019824165	779.65	1,257.65



Notes To Statement Of Assets And Liabilities As At 31st December 2025...Cont'd

	ACTUAL 2025	ACTUAL 2024
	₦	₦
Note 19 - Treasuries and Banks		
53010001/31021340 ENGS Housing Dev. Corp Fidelity - 5030152188	7,897,939.56	2,099,782.00
53010001/31021340 ENGS Housing Dev. Corp_FBN Acct - 2045359891	378,185,895.72	142,457,307.62
53010001/31021340 ENGS Housing Dev. Corp_UBA - 1028024449	28,742,596.99	
53010001/31021340 ENGS Housing Corp_Fidelity Bank - 5030066544	11,998,776.76	6,098,643.45
53010001/31021340 ENGS Housing Corp_Fidelity_1 - 5030140242	219,858,113.50	112,997,568.96
53010001/31021340 ENGS Housing Corp_Globus - 1000225598	420,326,465.76	20,093,053.49
53010001/31021340 ENGS Housing Corp_Wema - 0125920935	766,364.84	31,601,451.67
53010001/31021340 ESHDC WEMA - 0125874942	4,774,903.93	147,961,979.98
53010001/31021340 ESHDC_Sterling - 0124084666	2,608,581.10	
53010001/31021340 Housing Dev. Corp_Mass Housing_Fidelity - 5030083396	24,814,248.23	3,334,884.26
54001001/31021370 Community Dev. Agency_Zenith - 1017351929	0.00	336.03
60001001/31021380 Min. of Lands Dev. _Fidelity Bank O/H - 5030107607	1,636.82	2,023,332.58
60001001/31021380 Min. of Lands Dev. Zenith Bank Cap. - 1224451896	6,836,664.00	23,023,496.31
60002001/31021390 Office of Surveyor General FCMB Cap - 2002912692	350,547.50	977.50
60002001/31021390 Office of Surveyor Gen O/H Keystone - 1012455079	1,220.37	127.24
60004001/31021800 M/S ENGIS POLARIS - 4030021144	652,919,634.11	
60004001/31021800 M/S ENGIS STANBIC IBTC - 0066312726	95,175,129.23	
60004001/31021800 M/S ENGIS ZENITH - 1229588300	228,630.75	
62001001/31021400 Min. Chieftaincy Matters UBA - 1010181976	3,141.77	
64001001/31021420 Budget and Planning Keystone - 1001179791	718.93	875,628.59
64001001/31021420 ENSG NG CARES UNIT ZENITH BANK A/C. - 1216150420	41,227,965.48	5,375,445.92
65001001/31021440 Min of Capt Territory Zenith - 1017270631	50,999,686.23	298.73
65001001/31021440 Min. of Capital Territory Union Bank - 123864878	1,999,799.55	1,228.05
66001001/31021450 Min of Human Dev. & Perty Red. _K/S - 1001180070	515.22	815.78
67001001/31021410 Min. of Special Duties O/H UBA - 1026496770	481.85	2,155.10
26051001/31020960 Judicial Customary Court of Appeal _Salary Account		8,421,001.48
Total	26,242,465,633.80	22,339,126,691.97
Note 20 - Investments		
Forte Oil Plc(Ardova Plc)	7,221,699.50	7,221,699.50
PZ Industries Plc	62,609,120.00	27,167,886.00
FBN Holding Plc	571,769,772.00	314,473,374.00
Glaxo Smithkline Consumer Plc	157,777.00	157,777.00
Guinness Nigeria Plc	20,999,979.00	19,159,071.75
Nigerian Breweries Plc	246,662.00	220,488.00
Cadbury NigeriaPlc	94,737.00	88,558.50



Notes To Statement Of Assets And Liabilities As At 31st December 2025...Cont'd

	ACTUAL 2025	ACTUAL 2024
Note 20 - Investment	₦	₦
Flour Mills Nig.Plc	99,917,473.00	99,917,473.00
9 Unilever Nigeria Plc	38,104,652.00	33,040,744.30
Julius Berger Plc	91,908.00	91,908.00
1 Mobil Nigeria Plc(11Plc)	223,212.00	223,212.00
2 Royal Exchange Assurance Plc	6,638,946.93	4,224,784.41
Sterling Bank Plc	16,338,698.60	15,775,295.20
UAC Nigeria Plc	122,308,272.00	106,849,865.40
MRS OIL PLc(Texaco)	51,607,274.40	51,607,274.40
Chem,& Allied Prdcts Plc	2,851,255.00	1,264,865.25
Nestle Plc	2,050,425.00	1,840,125.00
Total Energies Marketing Nig Plc	1,487,438.00	1,487,438.00
Fidelity Bank Plc	244,552,688.90	195,000,000.00
Emenite Limited	445,254,556.00	445,254,556.00
Nike Lake Resort	2,500,000.00	2,500,000.00
First Aluminium Plc	14,688,000.00	14,688,000.00
Sunrise Flour Mills Ltd	2,000,000.00	2,000,000.00
Dumez Nigeria Ltd	87,360.00	87,360.00
Aba Textile Mills	6,039,540.00	6,039,540.00
Urban Development Bank Ltd	5,161,290.00	5,161,290.00
United Nigeria Ltd	240.00	240.00
AVOP Limited	1,365,000.00	1,365,000.00
Afex Bank L.td	2,475,960.00	2,475,960.00
ANAMCO Limited	1,462,860.00	1,462,860.00
2Aluminium Tech.Limited	190,944.00	190,944.00
3Apex Securities Limited	17,160.00	17,160.00
Oriental Insurance Limited	1,000,000.00	1,000,000.00
Marklint Medical Limited	58,500.00	58,500.00
Niger Steel Limited	443,643.00	443,643.00
Nigergas Limited	98,128.00	98,128.00
Bewac Automotive Limited	56,132.00	56,132.00
International Enamelware Ltd	98,132.00	98,132.00
Polo Park Dev.Ltd	200,000.00	200,000.00
Investment with Nig Sovereign Investment Authority	8,287,386,667.82	8,287,386,667.82
Lion Business Park Limited	1,500,000.00	1,500,000.00
Enugu SanCarlos Pineapple Ltd	400,000.00	400,000.00
TOTAL	10,021,756,103.15	9,652,295,952.53



Notes To Statement Of Assets And Liabilities As At 31st December 2025...Cont'd

	ACTUAL 2025	ACTUAL 2024
	₦	₦
Note 23 - Consolidated Revenue Fund		
Opening Balance	19,228,773,623.62	34,028,829,738.06
Add/(Less) Net Surplus/(Deficit)	493,029,915.89	14,800,056,114.44
Closing Balance	18,735,743,707.73	19,228,773,623.62
Note 24 - Capital Development Fund		
Opening Balance	3,110,353,068.35	420,809,869.30
Add/(Less) Net Surplus/(Deficit)	4,396,368,857.72	2,689,543,199.05
Closing Balance	7,506,721,926.07	3,110,353,068.35
Note 25 - Internal Loans		
20007001/41030004 FGN Bond - Restructured Commercial Bank Loan	4,674,754,228.13	4,906,208,850.96
20007001/41030015 CBN - Single Digital Funding MSMEs Loan	935,825,105.70	935,825,105.70
20007001/41030019 Zenith Bank VAT Term Loan		23,260,517,345.48
20007001/41030009 Zenith Bank Term Loan - Water Corporation	49,231,444,522.74	
20007001/41030021 Economic Planning Loan		3,475,808,302.00
Total	54,842,023,856.57	32,578,359,604.14
Note 26 - External Loans		
20007001/40000001 Foreign Loans Control Accounts	143,351,410,305.88	133,653,910,172.09
Schedule of External Loans (Naria N)		
Phase I RAMP	5,023,399,850.00	6,141,270,400.00
HIV/AIDS Prog. Dev	1,005,249,937.84	1,252,175,670.93
UBE	1,598,486,263.46	2,089,399,965.39
Health System Dev	5,044,840,584.92	5,583,653,764.09
Com. and Social Dev. Proj	5,431,909,591.54	5,661,242,035.52
Health System Add. Fin.	3,311,503,234.73	3,477,858,463.50
2nd RAMP	27,796,815,351.81	29,471,683,928.09
Loc Empower & Environ. LEEP	7,999,978,545.01	9,153,866,449.36
Urban Water Sector Reform	12,193,503,832.22	13,642,598,587.20
Comm. Agric Dev. Prog. CADP	24,590,364,761.56	25,746,988,934.35
Nat Urb Water Sect Ref - Add	6,144,079,905.56	6,395,301,674.32
Nig. Ero & W/shed Mgt. Proj	19,803,636,576.52	13,634,816,626.55
Agro Proc. Prod. Enhance	10,276,480,678.74	11,403,053,672.79
Nigeria Erosion and Watershed Mgt. Project (Add. Financing)	8,825,389,891.97	
Nigeria for Women Scale-Up Project	4,305,771,300.00	
Closing Balance	143,351,410,305.88	133,653,910,172.09



Notes To Statement Of Assets And Liabilities As At 31st December 2025...Cont'd

	ACTUAL 2025	ACTUAL 2024
	₦	₦
Note 27 - Gratuities		
Schedule of Outstanding Gratuities and Pension		
Gratuity	37,788,940,024.85	30,800,785,510.97
Pension Arrears		5,377,831,032.18
Total	37,788,940,024.85	36,178,616,543.15
Note 28 - Contractual Obligations		
Schedule of Contractual Obligaation		
Program Code/Descriptions		
04- Enhancing Skill and Education	516,799,268.52	516,799,268.52
05- Improvement to Human Health	9,671,768,461.98	9,671,768,461.98
12- Growing the Private Sector	5,880,861,220.84	5,880,861,220.84
17- Road	37,933,833,310.26	37,933,833,310.26
Total	54,003,262,261.60	54,003,262,261.60



NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	Note 32 Statutory Allocation from FAAC						
15,169,088,471.14	20007001/11010001 Statutory Allocation from Federal Accounts	77,995,604,290.23	48,749,000,000.00	29,246,604,290.23	60%	51,186,870,000.00	53,746,214,000.00
15,169,088,471.14	Total	77,995,604,290.23	48,749,000,000.00	29,246,604,290.23	60%	51,186,870,000.00	53,746,214,000.00
	This represents Statutory Allocation from Federation Accounts			-			
	Note 33 Share of VAT from FAAC			-			
64,117,287,653.55	20007001/11010002 Share of VAT	83,684,986,116.92	74,924,000,000.00	8,760,986,116.92	12%	78,669,990,000.00	82,603,490,000.00
64,117,287,653.55	Total	83,684,986,116.92	74,924,000,000.00	8,760,986,116.92	12%	78,669,990,000.00	82,603,490,000.00
	This represents Share of VAT from FAAC			-			
	Note 34 Other Statutory Transfers			-			
	20007001/11010003 Excess Crude	25,270,025,839.79		25,270,025,839.79			
3,757,728,275.78	20007001/11010004 Ecological Fund From FAAC	2,318,225,122.00	1,050,000,000.00	1,268,225,122.00	121%	1,102,500,000.00	1,157,625,000.00
15,000,000,000.00	20007001/11010005 Budget Augmentation	1,283,767,344.96		1,283,767,344.96			
	20007001/11010010 SUREP			-			
	20007001/11010013 Exchange						
31,075,829,160.19	Rate Difference	4,385,140,645.05	21,459,000,000.00	17,073,859,354.95	-80%	22,531,793,000.00	23,658,382,000.00
11,413,355,734.99	20007001/11010015 Non Oil Revenue	1,227,363,773.78	525,000,000.00	702,363,773.78	134%	551,250,000.00	578,812,000.00
14,954,834,257.43	20007001/11010018 Excess Bank Charges Recovered			-			
	20007001/11010019 Forex Equalization	64,714,438.43		64,714,438.43			
112,707,686.21	20007001/11010020 Solid Mineral	919,255,495.47	525,000,000.00	394,255,495.47	75%	551,250,000.00	578,812,000.00
2,580,605,017.40	20007001/11010022 Electronic Money Transfer Levy (EMTL) Receipts	6,165,729,494.55	3,000,000,000.00	2,915,116,910.72	97%	3,150,000,000.00	3,307,500,000.00
40,689,144,961.40	20007001/11010023 Infrastructure	39,279,854,867.93		39,279,854,867.93			
56,420,897,912.54	20007001/11010024 Signature Bonus	17,000,000,000.00		17,000,000,000.00			
200,000,000.00	20007001/11010007 Special Reserve			-			
177,973,439.66	20007001/11010018 Statutory Allocation for Ecological Problem			-			
135,693,931,484.20	Total	97,914,077,022.17	26,559,000,000.00	71,355,077,022.17	269%	27,886,793,000.00	29,281,131,000.00
	Note 35 : Direct Taxes			-			
26,520,436,899.48	Enugu State Internal Revenue Service	46,946,408,402.25	49,517,500,000.00	2,571,091,597.75	-5%	75,993,900,000.00	88,593,095,000.00
91,105,610.82	Enugu State Gaming Commission	106,418,308.24	221,800,000.00	115,381,691.76	-52%	326,400,000.00	331,000,000.00
12,437,959.00	Enugu State Housing Development Corporation	27,706,900.00	3,162,950,000.00	3,135,243,100.00	-99%	3,479,200,000.00	3,827,120,000.00



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
47,848,600.00	Ministry of Environment	58,364,101.69	14,000,000.00	44,364,101.69	317%	14,500,000.00	17,000,000.00
8,661,727.00	Local Government Service Commission	62,509,517.52	1,000,000.00	61,509,517.52	6151%	1,200,000.00	2,300,000.00
1,657,274.75	Independent Electoral Commission	21,185,490.62		21,185,490.62			
	Ministry Of Local Government Rural Development & Chieftaincy	81,660,041.61	18,000,000.00	63,660,041.61	354%	19,000,000.00	20,000,000.00
	Ministry of Housing	298,530,000.00		298,530,000.00			
	Enugu State Water Corporation	40,000.00		40,000.00			
	State Hospitals Management Board	20,432,897.62		20,432,897.62			
26,682,148,071.05	Total	47,623,255,659.55	52,935,250,000.00	- 5,311,994,340.45	-10%	79,834,200,000.00	92,790,515,000.00
	Note 36 : Licenses			-			
757,000.00	Ministry of Agriculture and AgroIndustrialization	4,007,152,000.00	3,000,000.00	4,004,152,000.00	133472%	3,700,000.00	5,400,000.00
2,009,000.00	Forestry Commission	1,235,000.00	1,400,000.00	- 165,000.00	-12%	1,600,000.00	1,800,000.00
2,237,327,987.67	Enugu State Internal Revenue Service	901,238,353.40	960,000,000.00	- 58,761,646.60	-6%	1,008,000,000.00	1,058,400,000.00
415,328,738.83	Enugu State Gaming Commission	387,755,901.25	183,700,000.00	204,055,901.25	111%	100,560,000.00	161,070,000.00
553,243,876.80	Ministry of Transport	3,791,246,694.78	9,000,000.00	3,782,246,694.78	42025%	7,000,000.00	8,000,000.00
9,163,302.00	Ministry of Water Resources	4,940,000.00	4,900,000.00	40,000.00	1%	7,760,000.00	8,000,000.00
130,805.55	Enugu State Water Corporation	51,200.00		51,200.00			
1,422,000.00	Ministry of Health	1,723,332.50	4,000,000.00	- 2,276,667.50	-57%	5,000,000.00	5,300,000.00
	Enugu State Electricity Regulatory Commission			-			
100,000.00	Ministry Of Lands And Urban Development			-			
	Ministry Of Environment	1,300,000.00	800,000.00	500,000.00	63%	800,000.00	800,000.00
	Enugu State University Of Science and Technology	19,815,860.60		19,815,860.60			
	Ministry Of Finance and Economic Development	101,009.68		101,009.68			
	Institute Of Management and Technology	560,000.00		560,000.00			
3,219,482,710.85	Total	9,117,119,352.21	1,179,900,000.00	7,937,219,352.21	673%	1,148,175,000.00	1,263,172,000.00
	Note 39 : Fees			-			
8,192,100.00	Government House	336,001.00	5,650,000.00	- 5,313,999.00	-94%	7,700,000.00	8,750,000.00
219,911,500.00	Office of the Secretary to the State Govt.	7,552,167,440.00	4,200,000.00	7,547,967,440.00	179714%	4,700,000.00	4,800,000.00
50.00	Enugu Broadcasting Service	4,506,688.00	50,250,000.00	- 45,743,312.00	-91%	70,350,000.00	
	Enugu State Printing and Publishing Company (Daily Star)	6,000.00	6,000.00	-	0%	7,000.00	8,000.00
1,565,000.00	Office of the Auditor General (State)	3,528,908.03	2,400,000.00	1,128,908.03	47%	2,780,000.00	3,330,000.00
104,400.00	Office of the Auditor General (LG)	1,715,000.00	2,940,000.00	- 1,225,000.00	-42%	2,010,000.00	1,740,000.00
1,350,000.00	Civil Service Commission	1,650,000.00	1,400,000.00	250,000.00	18%	1,600,000.00	1,600,000.00
	Independent Electoral Commission		300,000.00	- 300,000.00	-100%		300,000.00
10,434,500.00	Ministry of Human Development & Poverty Reduction	9,169,350.00	7,200,000.00	1,969,350.00	27%	10,100,000.00	18,500,000.00
27,296,896.00	Ministry of Agriculture and AgroIndustrialization	8,439,000.00	66,000,000.00	- 57,561,000.00	-87%	70,200,000.00	75,000,000.00
404,375,612.50	Enugu State Polytechnic Iwollo	31,268,277.75	96,235,000.00	- 64,966,722.25	-68%	108,583,000.00	51,955,000.00
12,438,827.02	Ministry of Finance and Economic Development	293,803.18	10,000,000.00	- 9,706,196.82	-97%	11,000,000.00	12,000,000.00



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
320,247,001.10	Enugu State Internal Revenue Service	532,713,605.73	1,301,000,000.00	- 768,286,394.27	-59%	1,366,050,000.00	1,434,352,500.00
260,654,631.72	Ministry of Trade, Investment and Industry	1,336,770,855.43	421,300,000.00	915,470,855.43	217%	472,600,000.00	509,000,000.00
10,200,000.00	Ministry of Innovation, Science and Technology	1,287,000.00	5,000,000.00	- 3,713,000.00	-74%	6,000,000.00	6,500,000.00
113,862,149.50	Ministry of Transport	13,201,869,416.60	46,952,500,000.00	- 33,750,630,583.40	-72%	50,618,470,000.00	59,725,585,000.00
	Ministry Of Energy and Mineral Resources	969,269,371.00	30,000,000.00	939,269,371.00	3131%	36,000,000.00	40,000,000.00
	Enugu State Primary Health Care Dev. Agency	53,023,576.57	5,000,000.00	48,023,576.57	960%	5,500,000.00	6,050,000.00
229,093,245.00	Ministry of Works and Infrastructure	80,308,001.00	255,200,000.00	- 174,891,999.00	-69%	240,000,000.00	262,000,000.00
495,000.00	Ministry of Culture and Tourism	1,480,000.00	400,000.00	1,080,000.00	270%	450,000.00	500,000.00
4,527,300.00	Enugu State Tourism Board	3,497,100.00	6,650,000.00	- 3,152,900.00	-47%	7,950,000.00	9,100,000.00
1,642,500.00	Ministry of Water Resources	3,088,900.00	210,000.00	2,878,900.00	1371%	240,000.00	270,000.00
31,365,235.76	Enugu State Water Corporation	17,974,423.00	544,000,000.00	- 526,025,577.00	-97%	266,000,000.00	266,000,000.00
1,956,217,359.00	Ministry of Housing	39,067,328.85	750,000.00	38,317,328.85	5109%	202,500,000.00	303,500,000.00
1,124,033,369.65	Enugu State Housing Development corporation	224,254,696.89	2,437,757,000.00	- 2,213,502,303.11	-91%	2,681,383,000.00	2,939,320,000.00
27,191,300.00	Ministry of Rural Development	27,981,000.00		27,981,000.00			
8,798,800.00	Fire Service Department	19,724,588.00	16,700,000.00	3,024,588.00	18%	18,960,000.00	20,760,000.00
2,242,251,005.49	Ministry of Lands and Urban Development	5,743,290,083.47	2,681,360,000.00	3,061,930,083.47	114%	4,823,420,000.00	6,655,200,000.00
18,694,620.54	Ministry of Justice	31,667,305.00	11,340,000.00	20,327,305.00	179%	12,040,000.00	11,140,000.00
346,101.00	Citizens' Rights and Mediation Centre	365,100.00	340,000.00	25,100.00	7%	345,000.00	350,000.00
572,132,281.27	Enugu State High Court	742,355,648.05	440,200,000.00	302,155,648.05	69%	600,250,000.00	650,400,000.00
3,880,360.00	Enugu State Multi Door Court House	3,975,210.00	9,800,000.00	- 5,824,790.00	-59%	9,750,000.00	10,050,000.00
17,888,753.00	Customary Court of Appeal	38,131,397.00	35,000,000.00	3,131,397.00	9%	37,000,000.00	39,000,000.00
440,882,354.70	Enugu Capital Territory Development Authority	544,034,180.00	550,000,000.00	- 5,965,820.00	-1%	655,000,000.00	710,000,000.00
1,010,000.00	Ministry of Youth and Sports	3,665,000.00	702,000.00	2,963,000.00	422%	913,000.00	974,000.00
22,085,023.70	Ministry of Children, Gender Affairs and Social Development	2,483,800.00	10,590,000.00	- 8,106,200.00	-77%	11,374,000.00	12,212,000.00
266,808,315.00	Ministry of Education	249,700,360.00	101,650,000.00	148,050,360.00	146%	105,500,000.00	114,190,000.00
8,255,500.00	Enugu State Universal Basic Education Board	3,203,697.00	8,400,000.00	- 5,196,303.00	-62%	6,400,000.00	6,400,000.00
1,000.00	Enugu State Library Board	1,225,000.00	-	1,225,000.00	-100%	1,340,000.00	1,450,000.00
1,148,544,873.40	Examinations Development Centre	993,178,662.50	1,000,000,000.00	- 6,821,337.50	-1%	1,077,000,000.00	1,153,000,000.00
6,033,341.49	Agency For Mass Literacy	1,205,260.35	600,000.00	605,260.35	101%	600,000.00	600,000.00
6,623,999.22	Enugu State College of Education (Technical)	245,387,465.06	130,235,000.00	115,152,465.06	88%	516,385,000.00	572,670,000.00
5,670,858,636.78	Enugu State University of Science and Technology (ESUT)	4,930,571,812.77	4,616,803,000.00	313,768,812.77	7%	4,848,539,000.00	5,159,927,500.00
1,540,860,374.92	Institute of Management and Technology (IMT)	1,645,082,080.00	2,035,643,000.00	- 390,560,920.00	-19%	2,041,758,000.00	2,051,959,000.00
927,100.01	PostPrimary Schools Management Board (PPSMB)	1,319,089,600.00		1,319,089,600.00			
2,910,900.00	Enugu State Science Technical and Vocational Sch. Mgt. Board		18,000,000.00	- 18,000,000.00	-100%	18,900,000.00	19,845,000.00
96,610,072.00	Ministry of Health	45,361,007.00	75,000,000.00	- 29,638,993.00	-40%	84,400,000.00	91,100,000.00
45,904,000.00	ESUT College of Medicine (Teaching Hospital)	74,961,672.06	58,800,000.00	16,161,672.06	27%	66,830,000.00	73,850,000.00
1,719,992,896.98	ESUT Teaching Hospital ParkLane, Enugu	2,400,062,063.84	2,595,360,999.60	- 195,298,935.76	-8%	3,893,043,000.00	5,117,380,000.00



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
7,217,082.12	State Hospitals Management Board	192,427,053.06	117,400,000.00	75,027,053.06	64%	121,100,000.00	127,400,000.00
1,540,722,133.84	Enugu State Waste Management Authority (ESWAMA)	2,627,095,161.63	2,350,000,000.00	277,095,161.63	12%	2,855,000,000.00	516,140,000.00
56,337,000.00	Min. of Local Govt., Rural Dev. and Chieftaincy Matters	108,200,000.00	55,890,000.00	52,310,000.00	94%		
2,407,461,779.35	Ministry of Environment	352,266,226.00	8,700,000.00	343,566,226.00	3949%	9,900,000.00	10,850,000.00
10,500.00	Office Of The Head Of Service			-			
	IFAD/Value Chain Dev Programme Office		1,310,000.00	1,310,000.00	-100%	2,485,000.00	2,660,000.00
	Enugu State Investment Development Authority	5,095,124,487.00	11,170,000.00	5,083,954,487.00	45514%	11,200,000.00	11,370,000.00
	Enugu State Water Supply And Sanitation Agency		1,000,000.00	1,000,000.00	-100%	1,200,000.00	1,300,000.00
102,917,240.00	Office Of The Surveyor General	66,090,129.79	119,500,000.00	53,409,870.21	-45%	148,000,000.00	160,000,000.00
52,430,754.91	College Of Public Health Nursing/Health Tech. Nsukka	77,261,040.00	54,973,000.00	22,288,040.00	41%	66,215,000.00	68,377,000.00
29,502,600.00	Enugu State College Of Health Tech. Orji River	58,752,009.00	112,704,000.00	53,951,991.00	-48%	112,704,000.00	112,704,000.00
29,685,750.00	College Of Nursing Sciences Parklane/ Awgu	210,426,290.67	143,520,000.00	66,906,290.67	47%	145,000,000.00	148,000,000.00
299,984,737.40	Enugu State Structure For Signage And Advertisement	758,829,709.67	2,455,000,000.00	1,696,170,290.33	-69%	2,455,000,000.00	3,122,000,000.00
	Forestry Commission	724,000.00		724,000.00			
	Enugu State Geographical Info. Sys	7,471,358,370.37		7,471,358,370.37			
	State Uni. Of Medical And Applied Sciences	934,937,356.82	793,020,000.00	141,917,356.82	18%	1,407,700,000.00	1,906,217,000.00
	Enugu State Agric Dev. Programme	1,567,000.00		1,567,000.00			
24,005,936,734.43	Total	61,098,220,569.14	94,285,869,999.60	33,187,649,430.46	-35%	110,857,591,000.00	127,040,276,000.00
	Note 40: Fines			-			
46,779,276.09	Ministry of Transport	16,543,267,045.96	32,000,000.00	16,511,267,045.96	51598%	35,000,000.00	35,000,000.00
530,000.00	Ministry of Works and Infrastructure	8,147,833.00	3,500,000.00	4,647,833.00	133%	3,000,000.00	3,200,000.00
1,063,900.00	Enugu State Housing development Corporation	189,300.00	31,020,000.00	30,830,700.00	-99%	34,121,000.00	37,535,000.00
	Enugu State High Court	8,716,473.00	12,000,000.00	3,283,527.00	-27%	10,000,000.00	14,000,000.00
37,300.00	Customary Court of Appeal	4,281,720.96		4,281,720.96			
	Enugu State Water Corporation	2,000,000.00	5,400,000.00	3,400,000.00	-63%	5,400,000.00	5,400,000.00
29,526,606.85	Enugu Capital Territory Development Authority	25,034,592.00	5,000,000.00	20,034,592.00	401%	4,500,000.00	4,300,000.00
106,752,000.00	Ministry of Environment and Climate Change	15,815,307.00	500,000.00	15,315,307.00	3063%	600,000.00	650,000.00
23,630,150.00	Enugu State Waste Management Authority (ESWAMA)	23,685,100.00	15,000,000.00	8,685,100.00	58%	19,500,000.00	25,000,000.00
157,000.00	Forestry Commission	331,000.00	190,000.00	141,000.00	74%	200,000.00	250,000.00
	Enugu State College of Education (Technical)		300,000.00	300,000.00	-100%	700,000.00	800,000.00
556,500.00	Institute of Management and Technology (IMT)	16,366,574.50		16,366,574.50			
	Enugu State University of Science and Technology (ESUT)	201,000.00	1,500,000.00	1,299,000.00	-87%	1,575,000.00	1,654,000.00
802,500.00	Enugu State Polytechnic Iwollo	63,072.50		63,072.50			
	Ministry Of Lands And Urban Development	100,000.00	3,100,000.00	3,000,000.00	-97%	3,200,000.00	3,300,000.00



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	Ministry of Energy and Mineral Resources		2,000,000.00	- 2,000,000.00	-100%	3,000,000.00	3,200,000.00
	Enugu State Electricity Regulatory Commission		1,064,000.00	- 1,064,000.00	-100%	1,117,000.00	1,170,000.00
	Enugu State Electrification Agency	565,000.00		565,000.00			
	Ministry of Education	35,195,000.00	12,000,000.00	23,195,000.00	193%	13,000,000.00	14,000,000.00
	Ministry of Water Resources	1,558,830.00		1,558,830.00			
	State Uni. Of Medical And Applied Sciences, IgboE		2,750,000.00	- 2,750,000.00	-100%	5,500,000.00	7,150,000.00
226,065,232.94	Total	16,685,517,848.92	127,324,000.00	16,558,193,848.92	13005%	140,413,000.00	156,609,000.00
				-			
	Note 41 : Sales			-			
	Ministry of Information and Communication		111,000.00	- 111,000.00	-100%	335,000.00	335,000.00
	Government Printing and Stationery Department. (Govt. Press)		10,000,000.00	- 10,000,000.00	-100%	20,000,000.00	20,000,000.00
4,085,250.00	Enugu State Printing and Publishing Company (Daily Star)	1,403,519.97	8,000,000.00	- 6,596,480.03	-82%	9,600,000.00	10,800,000.00
9,649,372.80	Ministry of Agriculture and AgroIndustrialization	17,185,244.00	115,000,000.00	- 97,814,756.00	-85%	135,500,000.00	30,000,000.00
5,787,322.50	Enugu State Polytechnic Iwollo	3,194,885.51	9,320,000.00	- 6,125,114.49	-66%	8,197,000.00	9,017,000.00
3,911,000.00	Forestry Commission	27,114,000.00	2,500,000.00	24,614,000.00	985%	2,600,000.00	2,700,000.00
117,154,400.00	Ministry of Finance and Economic Development	41,426,200.00	120,000,000.00	- 78,573,800.00	-65%	121,000,000.00	122,000,000.00
70,808,305.50	Enugu State Internal Revenue Service	118,643,697.71	220,000,000.00	- 101,356,302.29	-46%	231,000,000.00	242,550,000.00
2,000,000.00	Enugu State Gaming Commission	4,800,100.00	6,200,000.00	- 1,399,900.00	-23%	8,300,000.00	10,400,000.00
	Enugu State Transport Company (ENTRACO)		35,000,000.00	- 35,000,000.00	-100%	40,000,000.00	450,000,000.00
	Coal City Transport Services		180,000,000.00	- 180,000,000.00	-100%	198,000,000.00	217,800,000.00
				-			
303,041,824.47	State Economic Planning Commission			-			
1,796,717,154.30	Enugu State Water Corporation	213,011,697.62	3,225,100,000.00	- 3,012,088,302.38	-93%	8,270,595,000.00	8,271,500,000.00
	Ministry of Housing	272,677,892.00	49,969,250,000.00	- 49,696,572,108.00	-99%	62,006,000,000.00	70,007,000,000.00
78,692,834,991.30	Enugu State Housing Development Corporation	112,240,008,302.72	93,910,051,000.00	18,329,957,302.72	20%	98,000,000,000.00	99,000,000,000.00
252,400,000.00	Ministry of Lands and Urban Development			-			
643,000.00	Enugu State Multi Door Court House	1,214,000.00	1,250,000.00	- 36,000.00	-3%	1,300,000.00	1,450,000.00
147,617,062.06	Enugu State Waste Management Authority (ESWAMA)	2,338,427.72	50,000,000.00	- 47,661,572.28	-95%	75,000,000.00	100,000,000.00
271,251.00	Ministry of Justice		1,600,000.00	- 1,600,000.00	-100%	1,600,000.00	1,600,000.00
4,014,000.00	Rangers Management Corporation	23,113,020.00	320,000,000.00	- 296,886,980.00	-93%	345,000,000.00	360,000,000.00
	Examinations Development Centre			-			
	Enugu State College of Education (Technical)	21,281,962.78	2,020,000.00	19,261,962.78	954%	2,480,000.00	4,112,000.00
7,586,250.00	Enugu State University of Science and Technology (ESUT)	40,698,310.23	4,715,000.00	35,983,310.23	763%	4,951,000.00	5,198,000.00
44,245,976.00	Institute of Management and Technology (IMT)		70,879,000.00	- 70,879,000.00	-100%	68,659,000.00	69,003,000.00
	ESUT Teaching Hospital ParkLane, Enugu			-			
7,131,267.00	Ministry of Local Government Matters	4,599,328.31	3,000,000.00	1,599,328.31	53%	3,200,000.00	3,400,000.00
	Ministry of Chieftaincy Matters	4,500,000.00		4,500,000.00			
21,600,700,000.00	United Palm Produce LTD (UNPPL)			-			



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
10,000.50	Ministry of Trade, Investment and Industry	84,448,573,542.23		84,448,573,542.23			
2,705,341.50	Ministry of Transport	8,492,490.81	6,500,000.00	1,992,490.81	31%	5,800,000.00	6,800,000.00
300,000.00	Ministry of Innovation, Science and Technology						
	Enugu New City Corporation		97,141,700,000.00	- 97,141,700,000.00	-100%	210,000,000,000.00	220,000,000,000.00
	Enugu State Geographical Information System (ENGIS)		100,000,000,000.00	- 100,000,000,000.00	-100%	260,000,000,000.00	260,000,000,000.00
	Enugu State Council for Arts and Culture		7,000,000.00	- 7,000,000.00	-100%	7,000,000.00	7,000,000.00
	Enugu State Primary Healthcare Development Agency		18,000,000.00	- 18,000,000.00	-100%	24,000,000.00	30,000,000.00
	College Of Public Health Nursing/Health Tech. Nsukka	6,465,400.00	5,000,000.00	1,465,400.00	29%	5,500,000.00	6,000,000.00
	Enugu State College Of Health Tech. Orji River	37,344,700.00	10,000,000.00	27,344,700.00	273%	11,000,000.00	12,000,000.00
21,630,200.00	College Of Nursing Sciences Parklane/ Awgu	21,327,196.38	12,000,000.00	9,327,196.38	78%	13,000,000.00	14,000,000.00
	State Uni. of Medical and Applied Sciences, IgboE	108,000.00	25,375,000.00	- 25,267,000.00	-100%	75,625,000.00	78,375,000.00
	Local Government Pension Board		210,000,000.00	- 210,000,000.00	-100%	220,000,000.00	230,000,000.00
	Enugu State Broadcasting Service Radio/TV ESBS/T	7,145,892.50		7,145,892.50			
103,095,243,968.93	Total	197,566,667,810.49	345,699,571,000.00	- 148,132,903,189.51	-43%	639,915,242,000.00	659,323,040,000.00
	Note 42 : Earnings			-			
	Ministry of Information		1,055,000.00	- 1,055,000.00	-100%	1,265,000.00	1,470,000.00
1,757,100.00	Enugu Broadcasting Service	57,564,872.00		57,564,872.00			
97,000.00	Government Printing and Stationary Dept.	315,000.00	25,000,000.00	- 24,685,000.00	-99%	26,000,000.00	27,000,000.00
1,429,000.00	Gov't Printing and Publishing Corp. (Daily Star)	496,575.30	2,000,000.00	- 1,503,424.70	-75%	2,300,000.00	2,500,000.00
30,000.00	Ministry of Human Development & Poverty Reduction	300,000.00		300,000.00			
	Ministry of Agriculture	180,000.00	1,000,000.00	- 820,000.00	-82%	1,500,000.00	2,000,000.00
1,033,935.00	Enugu State Polytechnic Iwollo	7,493,217.50	500,000.00	6,993,217.50	1399%	525,000.00	577,000.00
280,000.00	Enugu State Gaming Commission	2,040,000.00	55,000.00	1,985,000.00	3609%	60,000.00	65,000.00
	Enugu State Marketing Company	766,718.14	54,000,000.00	- 53,233,281.86	-99%	76,000,000.00	58,300,000.00
	Ministry of Transport	6,047,923,931.65		6,047,923,931.65			
	Enugu State Transport Company (ENTRACO)			-			
	Coal City Transport Services		10,000,000.00	- 10,000,000.00	-100%	11,000,000.00	12,000,000.00
7,523,000.00	Ministry of Culture and Tourism	5,905,000.00	2,500,000.00	3,405,000.00	136%	3,000,000.00	3,000,000.00
149,120,000.00	Ministry of Housing	36.90	30,000,000.00	- 29,999,963.10	-100%	50,000,000.00	100,000,000.00
2,005,296.00	Ministry of Lands and Urban Development	598,700.00	10,000,000.00	- 9,401,300.00	-94%	20,000,000.00	30,000,000.00
	Enugu State Housing Development Corporation	930,050.00		930,050.00			
7,136,250.00	Ministry of Justice	9,680,138.05	7,000,000.00	2,680,138.05	38%	7,000,000.00	7,000,000.00
165,160,000.00	Rangers Management Corporation Enugu	30,100,000.00	825,000,000.00	- 794,900,000.00	-96%	860,000,000.00	905,000,000.00
2,539,708.00	Ministry of Gender and Social Development	2,813,600.00	4,725,000.00	- 1,911,400.00	-40%	4,962,000.00	5,210,000.00



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	Enugu State Library Board			-			
	Agency For Mass Literacy			-			
10,000.00	Enugu State College of Education (Tech.) Enugu	13,632,148.04	900,000.00	12,732,148.04	1415%	330,000.00	440,000.00
3,179,000.00	Enugu State University of Science & Tech. (ESUT)	225,770,681.85	298,400,000.00	72,629,318.15	-24%	313,320,000.00	328,988,000.00
636,000.00	Enugu State Hospital Management Board	19,889,811.69		19,889,811.69			
44,256,823.87	Enugu State Tourism Board	43,357,580.00	11,400,000.00	31,957,580.00	280%	11,400,000.00	11,400,000.00
2,581,465.00	Institute of Management & Technology (Enugu)		26,311,000.00	26,311,000.00	-100%	30,011,000.00	30,161,000.00
0.05	ESUT Teaching Hospital Parklane Enugu	101,771,085.00	62,841,000.00	38,930,085.00	62%	94,262,000.00	141,393,000.00
	Ministry of Environment			-			
9,274,840.00	Ministry of Trade, Investment and Industry	11,040,430.00		11,040,430.00			
1,000.00	Enugu State Investment Development Authority			-			
	State Uni. of Medical and Applied Sciences, IgboE	109,338,988.33	7,500,000.00	101,838,988.33	1358%	22,950,000.00	25,500,000.00
	College Of Public Health Nursing/Health Tech. Nsukka		1,500,000.00	1,500,000.00	-100%	1,800,000.00	2,000,000.00
	Office of the Secretary to the State Government	1,000.00		1,000.00			
	Special education centre Oji River	44,913,999.48		44,913,999.48			
	ESUT College of Medicine(Teaching Hospital)	1,666,458.33		1,666,458.33			
	Local Government Service Commission	132,000.00		132,000.00			
	Enugu State Water Corporation	4,513,808.00		4,513,808.00			
	Ministry of Education	3,248,140.00		3,248,140.00			
	Enugu State Science Technical and Vocational Sch. Mgt. Board	3,195,000.00		3,195,000.00			
	Examinations Development Centre	33,148,087.50		33,148,087.50			
	Ministry of Innovation, Science and Technology	1,000.00		1,000.00			
	Enugu state Tech Hub	1,782,588.86		1,782,588.86			
	Enugu State Electricity Regulatory Commission	217,664,596.39		217,664,596.39			
	Enugu State Structure For Signage And Advertisement	395,401.64		395,401.64			
	International Conference Centre	470,160,994.00		470,160,994.00			
	Project Development Implementation	559,789,400.00		559,789,400.00			
	PostPrimary Schools Management Board (PPSMB)	32,389,100.00	3,000,000.00	29,389,100.00	980%	3,500,000.00	4,000,000.00
398,050,417.92	Total	8,064,910,138.65	1,384,687,000.00	6,680,223,138.65	482%	1,541,185,000.00	1,698,004,000.00
	Note 43 : Rent on Gov't Building			-			
	Government House	406,621.95	600,000.00	193,378.05	-32%	720,000.00	820,000.00
127,779,840.55	Office of the S.S.G.	64,422,634.30	63,767,000.00	655,634.30	1%	64,150,000.00	65,150,000.00
24,000.00	Gov't Printing and Publishing Corp. (Daily Star)			-			
25,000.00	Office of the Head of State Civil Service	15,000.00		15,000.00			



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
N		N	N	N	%	N	N
1,928,050.00	Ministry of Commerce and Industry	1,992,750.27	18,000,000.00	- 16,007,249.73	-89%	19,500,000.00	21,000,000.00
2,000.00	Ministry of Works			-			
17,092,050.00	Ministry of Youths Sports	17,950,000.00	13,800,000.00	4,150,000.00	30%	13,760,000.00	13,900,000.00
716,036.00	Ministry of Gender and Social Development	1,012,000.00		1,012,000.00			
	Enugu State Library Board		180,000.00	- 180,000.00	-100%	180,000.00	180,000.00
	Enugu State University of Science & Tech. (ESUT)		5,332,000.00	- 5,332,000.00	-100%	5,598,000.00	5,878,000.00
	Institute of Management & Technology		17,633,000.00	- 17,633,000.00	-100%	17,686,000.00	17,775,000.00
	Enugu State College of Education Technical	200,322.50		200,322.50			
	Local Government Pension Board		18,600,000.00	- 18,600,000.00	-100%		
	ESUT Teaching Hospital Parklane Enugu			-			
	ESUT College of Medicine Teaching Hospital		500,000.00	- 500,000.00	-100%	550,000.00	600,000.00
	Ministry of Science and Technology			-			
50,000.00	Ministry of Environment	150,000.00	100,000.00	50,000.00	50%	130,000.00	130,000.00
	Enugu State Broadcasting Service Radio/TV ESBS/T		50,000,000.00	- 50,000,000.00	-100%		
	International Conference Centre	92,909,487.00		92,909,487.00			
80,000.00	Enugu State Gaming and Lotto Commission			-			
147,696,976.55	Total	179,058,816.02	188,512,000.00	- 9,453,183.98	-5%	125,274,000.00	129,433,000.00
	Note 44 : Rent on Gov't Lands			-			
9,068,285.24	Ministry of Agriculture	1,828,000.00	1,750,000,000.00	- 1,748,172,000.00	-100%	1,800,000,000.00	2,000,000,000.00
19,066,176,197.44	Ministry of Lands and Urban Dev.	36,134,594.07	1,700,000,000.00	- 1,663,865,405.93	-98%	1,980,000,000.00	2,270,000,000.00
	Ministry of Housing	113,878,000.00		113,878,000.00			
	Enugu State Geographical Information System (ENGIS)	2,488,846,067.00		2,488,846,067.00			
	Ministry of Trade, Investment and Industry	60,093,623,134.45		60,093,623,134.45			
186,648,338.90	Enugu State Housing Development Corporation	1,028,345,986.00	458,222,000.00	570,123,986.00	124%	504,044,000.00	554,449,000.00
19,261,892,821.58	Total	63,762,655,781.52	3,908,222,000.00	59,854,433,781.52	1532%	4,284,044,000.00	4,824,449,000.00
	Note 45 : Repayment			-			
	Enugu State Polytechnic Iwollo	362,373.61		362,373.61			
	Enugu State Liaison Office, Lagos	3,053.75		3,053.75			
	Citizens' Rights and Mediation Centre	64.00		64.00			
	Office of the Head of State Civil Service	8,171,441.52		8,171,441.52			
	Enugu State Printing and Publishing Company (Daily)	79,468.97		79,468.97			
	State Economic Planning Commission	28,215.01		28,215.01			
	Enugu State Independent Electoral Commission	66,364.84		66,364.84			
	Fire Service Department	11,000.00		11,000.00			
	Small and Medium Scale Enterprises Promotion	2,925,300.00		2,925,300.00			



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	Enugu State Water Corporation	39,266,321.96		39,266,321.96			
	Enugu State Rural Water Supply and Sanitation Agency	230,000.00		230,000.00			
	Ministry of Transport	26,740,000.00		26,740,000.00			
	State Electricity Regulatory Commission	1,206,000.00		1,206,000.00			
	Enugu State Broadcasting Service Radio/TV ESBS/T	394,759.47		394,759.47			
	Enugu State Investment Development Authority			-			
	State Uni. of Medical and Applied Sciences, IgboE			-			
	Enugu State Gaming and Lotto Commission	32.00		32.00			
	Enugu State College of Education (Technical)		40,000.00	40,000.00	-100%	720,000.00	730,000.00
	PostPrimary Schools Management Board (PPSMB)	15,000.00		15,000.00			
41,339,314.16	Office of the Accountant General			-			
1,763,813,772.18	Board of Internal Revenue	2,958,738,206.33	10,000,000,000.00	7,041,261,793.67	-70%	12,500,000,000.00	13,025,000,000.00
1,805,153,086.34	Total	3,038,237,601.46	10,000,040,000.00	6,961,802,398.54	-70%	12,500,720,000.00	13,025,730,000.00
				-			
	Note 46 : Investment Income			-			
	Enugu State University of Science & Tech (ESUT)			-			
	Office Of The Accountant General	1,555,981.17		1,555,981.17			
	Total	1,555,981.17	160,000,000.00	158,444,018.83	-99%	160,000,000.00	160,000,000.00
				-			
	Note 47 : Interest			-			
	Enugu State College of Education (Tech) Enugu			-			
	Enugu State Univ. of Science & Tech. (ESUT)		30,000.00	30,000.00	-100%	33,000.00	36,000.00
	Institute of Management & Technology (IMT)		1,061,000.00	1,061,000.00	-100%	1,064,000.00	1,117,000.00
	ESUT College of Medicine (Teaching Hospital)		1,000,000.00	1,000,000.00	-100%	1,262,000.00	15,104,000.00
380,432.25	Office Of The Accountant General			-			
	State Uni. of Medical and Applied Sciences, IgboE		55,000.00	55,000.00	-100%		
	Ministry of Health	2,776.21		2,776.21			
380,432.25	Total	2,776.21	2,146,000.00	2,143,223.79	-100%	2,359,000.00	16,257,000.00
				-			
	Note 48 : ReImbursement	12,836,325.00		12,836,325.00			
				-			
	Note 49 : Miscellaneous			-			
	Government House			-			
	Ministry of Finance	1,399,200.00		1,399,200.00			
	Enugu State Polytechnic Iwollo	75,000.00		75,000.00			
1,554,820.00	Ministry of Gender and Social Development	300,000.00		300,000.00			
	ESUT Teaching Hospital Parklane Enugu		74,821,000.00	74,821,000.00	-100%		



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	Institute of Management & Technology (IMT)		657,000.00	- 657,000.00	-100%	659,000.00	692,000.00
230,290,019.16	Office Of The Accountant General	100,000,000.00		100,000,000.00			
327,718,957.15	Enugu State Internal Revenue Service			-			
1,097,748,000.00	Office of the Secretary to the State Government	1,000.00		1,000.00			
400.00	Ministry of Environment and Climate Change			-			
779,000.00	Ministry of Chieftaincy Matters	347,000.00		347,000.00			
	Office of the Secretary to the State Government	1,000.00		1,000.00			
	Enugu State Liaison Office, Lagos	700,000.00		700,000.00			
	Enugu State House of Assembly (The Legislature)	3,743,610.00		3,743,610.00			
	Ministry of Youth and Sports	46,200.00		46,200.00			
	Ministry of Youth and Sports	40,370.55		40,370.55			
	Ministry of Children, Gender Affairs and Social De	300,000.00		300,000.00			
	Ministry of Agriculture and AgroIndustrialization	500,000.00		500,000.00			
	Ministry of Education	20,000.00		20,000.00			
	Enugu State Library Board	40,000.00		40,000.00			
	Examination Development Centre	336,700.00		336,700.00			
	Special Education Centre, OjiRiver	46,179,500.00		46,179,500.00			
	Enugu State Polytechnic Iwollo	25,000.00		25,000.00			
	State Uni. of Medical and Applied Sciences, IgboE	134,499,195.00		134,499,195.00			
	PostPrimary Schools Management Board (PPSMB)	1,000.00		1,000.00			
	Enugu State Science Technical and Vocational Sch.	14,359,920.40		14,359,920.40			
	College of Nursing Science and Health Tech, Nsukka	130,000.00		130,000.00			
	Ministry of Finance and Economic Development	1,399,200.00		1,399,200.00			
	Office of the State Accountant General	100,000,000.00		100,000,000.00			
	State Hospitals Management Board	10,685,582.75		10,685,582.75			
	Enugu State Investment Development Authority	56,000.00		56,000.00			
	Ministry of Information and Communication	1,950,000.00		1,950,000.00			
	Enugu State Printing and Publishing Company (Daily	1,814,000.00		1,814,000.00			
	Ministry of Justice	101,693,000.00		101,693,000.00			
	Ministry of Labour and Employment	45,000.00		45,000.00			
	Ministry of Works and Infrastructure	11,500,000.00		11,500,000.00			
	Enugu State Council for Arts and Culture	45,000.00		45,000.00			
	State Economic Planning Commission	76,000.00		76,000.00			
	Ministry of Water Resources	50,000.00		50,000.00			



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	Enugu State Water Corporation	25,274,329.42		25,274,329.42			
	Ministry of Housing	101,355,684.25		101,355,684.25			
	Ministry of Chieftaincy Matters	347,000.00		347,000.00			
1,658,091,268.31	Total	611,866,567.64	75,478,000.00	536,388,567.64	711%	112,891,000.00	169,040,000.00
	Note 50 - Employees Compensation						
309,972,637.45	Office of the Executive Governor	351,431,053.93	351,958,200.00	527,146.07	0%	483,250,110.00	507,412,615.50
28,932,564.70	Deputy Governor's Office	42,472,986.64	47,641,810.00	5,168,823.36	11%	48,679,900.50	51,113,895.53
	Office of the Secretary to the State						
108,132,907.00	Govt.	284,351,756.43	286,880,240.00	2,528,483.57	1%	611,240,752.00	651,802,789.60
50,426,270.24	Enugu State Liaison Office - Lagos	54,712,363.14	56,919,654.00	2,207,290.86	4%	36,837,654.00	36,837,654.00
35,193,552.10	Enugu State Liaison Office - Abuja	37,568,322.50	37,772,202.00	203,879.50	1%	54,280,298.10	56,994,313.01
	Volunteer Service Agency (VSA)	1,800,000.00	1,900,000.00	100,000.00	5%		
	Ministry of Special Duties & Intergov						
28,813,599.58	Affairs	12,702,620.32	12,909,940.00	207,319.68	2%	62,821,437.00	65,962,508.85
277,404,217.82	Enugu State House of Assembly	365,728,746.62	538,300,000.00	172,571,253.38	32%	475,000,000.00	475,000,000.00
123,022,279.30	Ministry of Information	138,802,051.30	138,957,360.00	155,308.70	0%	215,915,280.00	226,711,044.00
39,587,881.62	Enugu State Broadcasting Service/TV	50,099,408.19	50,275,420.00	176,011.81	0%	120,462,820.00	120,462,820.00
	Govt. Printing & Stationery Dept.						
27,938,814.23	(Govt. Press)	32,210,123.32	32,258,280.00	48,156.68	0%	66,698,259.60	70,033,172.58
	Eng. St. Printing & Publishing Co.						
10,776,410.00	(Daily Star)	1,710,275.00	1,892,035.00	181,760.00	10%	44,553,075.00	46,780,728.75
795,298,341.02	Office of the Head of Service	1,004,453,342.21	890,491,602.00	-113,961,740.21	-13%	1,720,400,411.10	1,806,420,431.66
40,679,835.92	Office of the State Auditor General	47,384,383.33	48,188,722.00	804,338.67	2%	107,928,802.80	113,325,242.94
	Office of the Local Govt Auditor						
25,082,576.65	General	35,461,357.92	36,683,874.00	1,222,516.08	3%	80,203,067.70	84,213,221.09
70,457,185.21	Civil Service Commission (CSC)	89,952,807.48	90,145,600.00	192,792.52	0%	106,990,380.00	112,339,899.00
	Local Government Service						
26,878,571.68	Commission	26,756,764.69	27,234,664.00	477,899.31	2%	48,842,497.20	51,284,622.06
	Enugu State Independent Electoral						
140,057,507.47	Commission	195,254,049.14	195,654,769.00	400,719.86	0%	202,482,682.50	212,606,816.63
	Ministry of Inter Ministerial Affairs	19,289,567.32	19,341,000.00	51,432.68	0%		
	Ministry of Human Dev. & Poverty						
36,382,968.50	Reduction	48,683,365.57	-	48,683,365.57		61,718,443.50	64,804,365.68
	Ministry of Agriculture & Natural						
631,406,140.61	Resources	496,392,593.75	494,910,400.00	-1,482,193.75	0%	690,044,420.00	747,546,641.00
307,832,556.20	Enugu State Polytechnic Iwollo	375,107,365.19	377,321,020.00	2,213,654.81	1%	454,348,965.00	477,066,413.25
36,297,025.43	Forestry Commission	39,298,615.25	39,430,814.00	132,198.75	0%	52,122,854.70	54,728,997.44
	Ministry of Finance and Economic						
332,759,013.43	Development	406,138,967.19	406,643,320.00	504,352.81	0%	585,104,236.00	624,359,447.80
397,942,228.22	Office of the Accountant General	82,864,291.02	83,960,000.00	1,095,708.98	1%	1,531,500,000.00	1,633,075,000.00
289,972,616.52	Board of Internal Revenue	998,040,817.83	998,816,770.00	775,952.17	0%	589,741,416.60	619,228,487.43
33,162,266.27	Enugu Gaming Commission	5,421,655.62	8,268,000.00	2,846,344.38	34%	4,900,000.00	4,900,000.00
162,398,906.39	Ministry of Commerce and Industry	271,382,413.33	274,646,000.00	3,263,586.67	1%	51,860,000.00	51,860,000.00
	Enugu State Investment Development						
74,588,203.28	Agency	96,171,220.60	96,750,000.00	578,779.40	1%	11,170,000.00	11,170,000.00
	International Conference Centre	78,581,014.23	78,782,000.00	200,985.77	0%		
199,962,436.31	Small & Medium Scale Enterprises	193,268,773.64	195,092,000.00	1,823,226.36	1%	242,670,000.00	242,670,000.00
	Enugu Marketing Company	91,403,943.77	92,990,000.00	1,586,056.23	2%	26,500,000.00	26,500,000.00
47,904,288.08	Ministry of Labour & Productivity	15,254,736.73	17,721,000.00	2,466,263.27	14%	41,930,000.00	41,930,000.00
364,604,397.87	Ministry Science & Technology	43,896,096.40	49,085,500.00	5,189,403.60	11%	86,160,000.00	89,160,000.00
	Enugu State Tech. HUB	2,730,284.46	2,730,300.00	15.54	0%		
2,411,308,801.43	Ministry of Transport	1,384,320,449.70	1,414,651,000.00	30,330,550.30	2%	256,790,000.00	216,790,000.00



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	ENTRACO		2,700,000.00	2,700,000.00	100%	6,700,000.00	6,700,000.00
7,132,291.61	Coal City Transport	6,481,834.75	7,782,000.00	1,300,165.25	17%	109,900,000.00	109,900,000.00
49,213,281.05	Ministry of Energy and Mineral Resources	50,860,922.22	93,211,000.00	42,350,077.78	45%	421,100,000.00	431,100,000.00
214,747,933.37	State Electricity Regulatory Commission	244,196,952.61	246,481,000.00	2,284,047.39	1%	125,000,000.00	125,000,000.00
186,891,808.21	Ministry of Works & Infrastructure	300,748,628.95	304,562,000.00	3,813,371.05	1%	1,165,850,000.00	1,165,850,000.00
203,725,439.25	Ministry of Culture & Tourism	73,142,070.09	77,762,420.00	4,620,349.91	6%	19,500,000.00	19,500,000.00
13,761,140.37	Council For Arts & Culture	23,980,799.47	24,407,000.00	426,200.53	2%	2,350,000.00	2,350,000.00
1,433,419,781.41	Tourism Board	30,461,693.64	32,805,000.00	2,343,306.36	7%	15,050,000.00	15,050,000.00
111,749,974.16	State Economic Planning Commission	130,213,215.36	131,159,000.00	945,784.64	1%	53,100,000.00	53,100,000.00
28,280,821.31	Bureau of Statistics	173,691,163.62	176,291,000.00	2,599,836.38	1%	158,400,000.00	161,400,000.00
19,547,535.44	Ministry of Water Resources	30,564,937.90	34,437,000.00	3,872,062.10	11%	43,000,000.00	43,000,000.00
1,332,885,608.81	Enugu State Water Corporation	647,587,170.09	651,621,837.00	4,034,666.91	1%	540,100,000.00	540,100,000.00
25,991,462.01	Enugu State Rural Water Supply & Sanitation Agency	97,064,483.69	97,893,100.00	828,616.31	1%	5,430,000.00	5,430,000.00
12.9	Small Town Water and Sanitation Agency		2,050,000.00	2,050,000.00	100%	5,950,000.00	5,950,000.00
25,030,011.44	Ministry of Housing	257,131,571.74	259,117,090.00	1,985,518.26	1%	21,710,000.00	21,710,000.00
1,096,495,628.17	Enugu State Housing Corporation	3,713,061,282.11	3,713,429,000.00	367,717.89	0%		
	Ministry of Rural Development						
	Community and Social Development Agency	60,827,574.38	61,242,000.00	414,425.62	1%	2,650,000.00	2,650,000.00
1,799,839.78	Community Development Agency						
189,330,170.00	Rural Electrification Board (REB)	228,870,674.16	232,333,000.00	3,462,325.84	1%	245,150,000.00	245,150,000.00
45,174,111.15	Fire Service Department	11,564,472.60	13,165,000.00	1,600,527.40	12%	67,030,000.00	67,030,000.00
102,468,645.63	Ministry of Lands and Urban Development	100,875,593.35	102,031,000.00	1,155,406.65	1%	90,100,000.00	90,100,000.00
	Enugu State Geographical Information System (ENGIS)	155,386,512.49	155,386,515.00	2.51	0%		
44,563,751.32	Office of the Surveyor General	45,629,946.17	47,376,000.00	1,746,053.83	4%	20,500,000.00	20,500,000.00
262,035,462.76	Ministry of Budget and Planning	566,727,599.13	570,116,890.00	3,389,290.87	1%	328,600,000.00	326,600,000.00
697,774,646.21	The State Judiciary					698,931,070.00	698,930,623.50
6,023,380.41	Judicial Service Commission	6,000,303.97	14,603,730.00	8,603,426.03	59%	215,900,000.00	215,900,000.00
1,061,904,920.19	Ministry of Justice	741,136,725.93	749,910,000.00	8,773,274.07	1%	370,550,000.00	370,550,000.00
600,000.00	Legal Aid Council	814,000.00	1,745,000.00	931,000.00	53%	2,800,000.00	2,800,000.00
3,600,193.00	Citizens' Rights and Mediation Centre	3,728,944.00	5,396,000.00	1,667,056.00	31%	14,350,000.00	14,350,000.00
1,500,000.00	Administrator-General/Public Trustee	1,500,000.00	2,733,240.00	1,233,240.00	45%	2,450,000.00	2,450,000.00
	Enugu State Customary Court of Appeal	146,230,330.27	149,780,000.00	3,549,669.73	2%	161,200,000.00	161,200,000.00
139,276,124.00	Enugu State Justice Reform Team	14,485,775.01	17,305,000.00	2,819,224.99	16%	19,500,000.00	19,500,000.00
5,364,721.28	Enugu State Capital Territory Dev. Authority	154,949,848.26	158,750,000.00	3,800,151.74	2%	149,390,000.00	149,390,000.00
94,905,116.56	Ministry of Youth and Sport	758,602,534.07	760,861,000.00	2,258,465.93	0%	194,860,000.00	194,860,000.00
270,024,476.67	Rangers Management Corporation	409,692,094.04	412,575,000.00	2,882,905.96	1%	286,500,000.00	286,500,000.00
1,134,146,004.99	National Youth Service Corp (NYSC)	129,566.00	3,530,000.00	3,400,434.00	96%	337,830,000.00	337,830,000.00
6,506,073.47	YSFON	1,110,782.38	2,870,000.00	1,759,217.62	61%	2,820,000.00	2,820,000.00
1,588,628.02	Ministry of Gender Affairs and Social Dev.	168,786,974.82	190,421,000.00	21,634,025.18	11%	262,800,000.00	263,800,000.00
210,002,473.60	Vocational and Rehabilitation Centre Emene		1,300,000.00	1,300,000.00	100%	4,400,000.00	4,400,000.00
	Remand Home		1,600,000.00	1,600,000.00	100%	2,900,000.00	2,900,000.00
	Skills Acquisition Centre Uwani		1,200,000.00	1,200,000.00	100%	2,000,000.00	2,000,000.00



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	Social Welfare Centre Emene		1,000,000.00	1,000,000.00	100%	3,000,000.00	3,000,000.00
3,152,308,431.54	Ministry of Education	626,767,013.43	629,565,590.00	2,798,576.57	0%	716,900,000.00	750,200,000.00
	Enugu State Universal Basic Edu.						
438,233,586.28	Board - ESUBEB	192,346,006.32	206,474,000.00	14,127,993.68	7%	1,077,400,000.00	1,113,400,000.00
9,822,914.71	Enugu State Library Board	48,946,385.02	226,635,000.00	177,688,614.98	78%	3,780,000.00	3,780,000.00
662,410,175.67	Examinations Development Centre	833,135,653.60	833,995,000.00	859,346.40	0%	300,800,000.00	300,800,000.00
1,561,494.82	Agency For Mass Literacy	968,677.26	1,700,000.00	731,322.74	43%	3,400,000.00	3,400,000.00
17,507,641.57	Special Education Centre Oji-River	23,556,516.82	24,695,000.00	1,138,483.18	5%	7,660,000.00	7,660,000.00
22,733,606.59	Special Education Centre Ogbete	24,104,903.11	25,835,000.00	1,730,096.89	7%	15,150,000.00	15,150,000.00
	Enugu State College of Education						
139,922,898.83	(Technical)	338,974,838.86	342,386,000.00	3,411,161.14	1%	147,450,000.00	147,450,000.00
	Enugu State University of Science & Tech.						
1,183,261,398.00		1,316,128,665.11	1,319,752,500.00	3,623,834.89	0%	1,135,710,000.00	1,135,730,000.00
	Enugu State University of Medical & Applied Science						
692,470,328.77		786,503,297.99	791,104,055.00	4,600,757.01	1%	677,595,000.00	677,595,000.00
	Post Prim. Schools Management Board (PPSMB)						
24,027,265.62		191,703,982.40	193,858,000.00	2,154,017.60	1%	46,250,000.00	46,250,000.00
	Enugu State Science Techn. & Vocational School						
56,354,412.65		427,094,972.38	428,550,400.00	1,455,427.62	0%	62,050,000.00	62,050,000.00
311,860,081.26	State Scholarship Board	216,309,240.63	216,875,000.00	565,759.37	0%	538,850,000.00	538,850,000.00
	Education Resource Centre						
	Institute of Management & Technology (IMT)						
905,296,964.58		2,676,155,958.81	2,680,089,000.00	3,933,041.19	0%	700,280,000.00	700,280,000.00
	College of Nursing Sci. and Health Tech Oji River						
		20,335,036.08	25,940,000.00	5,604,963.92	22%	300,800,000.00	300,800,000.00
	College of Nursing Sci. and Health Tech Nsukka						
106,121,807.38		117,083,731.97	129,865,335.00	12,781,603.03	10%	146,100,000.00	146,100,000.00
	College of Nursing Sci.(Parklane/Awgu)						
		83,893,892.49	121,368,000.00	37,474,107.51	31%	458,900,000.00	486,900,000.00
155,393,421.11	Ministry of Health	72,217,656.96	94,990,000.00	22,772,343.04	24%	193,650,000.00	193,650,000.00
405,000.00	FSP Medical Centre			-		3,100,000.00	3,100,000.00
	ESUT College of Medicine (Teaching Hospital)						
145,387,386.92		136,629,394.16	138,300,602.00	1,671,207.84	1%	188,450,000.00	196,750,000.00
1,111,084,878.81	Park Lane Specialist Hospital	798,022,562.76	806,746,880.00	8,724,317.24	1%	966,670,000.00	966,670,000.00
63,933,054.83	State Health Board (SHB)	106,902,117.04	108,127,000.00	1,224,882.96	1%	38,660,000.00	38,660,000.00
	State Primary Health Care Development Agency						
59,527,514.65		49,844,013.28	63,690,000.00	13,845,986.72	22%	157,350,000.00	207,350,000.00
262,897,513.40	Ministry of Environment	195,927,542.34	197,930,000.00	2,002,457.66	1%	133,660,000.00	133,660,000.00
	Enugu State Mgt Waste Authority (ESWAMA)						
2,021,312,755.76		2,391,067,200.28	2,404,252,418.31	13,185,218.03	1%	1,032,080,000.00	1,023,080,000.00
	Enugu State Structure For Signage and Advert Agency						
45,063,322.50		138,086,081.64	140,087,000.00	2,000,918.36	1%	9,100,000.00	9,100,000.00
	Awgu Games Village		950,000.00	950,000.00	100%	2,800,000.00	2,800,000.00
	Ministry of Local Government Matters						
900,343.00		2,341,308.64	5,001,000.00	2,659,691.36	53%	8,500,000.00	8,500,000.00
15,056,697.27	Ministry of Chieftaincy Matters	109,553,312.23	109,780,000.00	226,687.77	0%		
	Enugu State Agency for Universal Health Coverage						
		110,344,395.97	111,598,000.00	1,253,604.03	1%	60,800,000.00	60,800,000.00
68,869,126,807.45	Total	85,599,620,153.04	86,515,902,054.31	916,281,901.27	1%	54,429,747,740.00	56,128,407,293.50
	Note 53 - Consolidated Revenue Fund Charges						
	Excluding Public Debt and Social Benefits						



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	Note 51 - Social Benefits						
6,522,743,561.86	Gratuity	1,923,367,763.75	3,925,250,731.00	2,001,882,967.25	51%	3,063,403,560.00	3,063,403,560.00
1,993,522,113.69	Pension	9,161,192,543.83	19,162,844,235.00	10,001,651,691.17	52%	11,155,687,460.00	12,155,687,460.00
4,008,524.00	Death Benefits	12,215,356.18	23,746,000.00	11,530,643.82	49%	111,800,000.00	111,800,000.00
8,520,274,199.55	Total	11,096,775,663.76	23,111,840,966.00	12,015,065,302.24	52%	14,330,891,020.00	15,330,891,020.00
	Note 52 - Overhead Cost						
33,351,719,564.79	Office of the Executive Governor	38,127,425,943.75	38,194,295,000.00	66,869,056.25	0%	26,671,200,000.00	27,671,200,000.00
1,170,189,283.36	Deputy Governor's Office	680,296,250.26	721,675,000.00	41,378,749.74	6%	369,650,000.00	369,650,000.00
	Department of Due Process & Budget Monitoring		4,000,000.00	4,000,000.00	100%	29,700,000.00	29,700,000.00
	Economic Affairs and Parastatals		1,700,000.00	1,700,000.00	100%	4,500,000.00	4,500,000.00
	Economic Affairs Unit		2,350,000.00	2,350,000.00	100%	4,850,000.00	4,850,000.00
179,478,778.35	Project Development & Implementation Dept.	33,081,813.74	34,652,000.00	1,570,186.26	5%	37,820,000.00	37,820,000.00
4,698,458.50	Enugu State Emergency Management Agency	70,003,051.68	75,410,000.00	5,406,948.32	7%	94,400,000.00	94,400,000.00
2,542,095,380.27	Office of the Secretary to the State Govt.	17,294,861,669.14	17,322,656,120.00	27,794,450.86	0%	845,400,000.00	875,400,000.00
	Boundary Adjustment Commission		3,150,000.00	3,150,000.00	100%	10,550,000.00	10,550,000.00
	Enugu State Economic Development Unit		2,350,000.00	2,350,000.00	100%	4,850,000.00	4,850,000.00
31,415,436.84	Enugu State Liaison Office - Lagos	69,945,484.58	76,253,000.00	6,307,515.42	8%	75,700,000.00	75,700,000.00
95,303,081.87	Enugu State Liaison Office - Abuja	316,973,206.79	321,352,000.00	4,378,793.21	1%	55,100,000.00	55,100,000.00
	Enugu State Liaison Office - Kaduna			-			
5,704,992.00	Enugu State Action Committee On Aids (ENSACA)	22,732,396.00	24,741,000.00	2,008,604.00	8%	25,980,000.00	25,980,000.00
	Muslim Pilgrim Board		46,000,000.00	46,000,000.00	100%	70,100,000.00	70,100,000.00
	Christian Pilgrim Board		15,700,000.00	15,700,000.00	100%	609,000,000.00	609,000,000.00
2,461,183.27	Volunteer Service Agency (VSA)	606,212.00	2,550,000.00	1,943,788.00	76%	4,250,000.00	4,250,000.00
	Performance Improvement Bureau(PIB)			-			
	Ministry of Special Duties & Intergov Affairs	12,231,273.25	14,182,000.00	1,950,726.75	14%	23,150,000.00	23,150,000.00
	State Committee on Privatization & Commerce.		4,250,000.00	4,250,000.00	100%	19,650,000.00	19,650,000.00
	Enugu State Social Investment Agency		1,150,000.00	1,150,000.00	100%	2,750,000.00	2,750,000.00
1,518,534,544.93	Enugu State House of Assembly	1,565,659,048.39	1,592,220,000.00	26,560,951.61	2%	2,120,800,000.00	2,120,800,000.00
75,429,627.50	Ministry of Information	76,162,913.89	72,965,000.00	(3,197,913.89)	-4%	57,420,000.00	57,420,000.00
212,030,719.13	Enugu State Broadcasting Service/TV	455,345,400.92	475,676,000.00	20,330,599.08	4%	298,400,000.00	298,400,000.00
5,500,226.85	Govt. Printing & Stationery Dept.(Govt. Press)	2,000,168.78	2,760,100.00	759,931.22	28%	5,900,000.00	5,900,000.00
45,031,132.22	Enugu St. Printing & Publishing Co. (Daily Star)	50,618,309.22	52,006,000.00	1,387,690.78	3%	43,880,000.00	43,880,000.00
259,554,032.34	Office of the Head of Service	130,644,941.09	139,279,700.00	8,634,758.91	6%	314,350,000.00	316,850,000.00
1,204,535.58	Establishment Pension and Training	1,696,200.53	1,710,000.00	13,799.47	1%	2,650,000.00	2,650,000.00



ENUGU STATE GOVERNMENT

Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	Local Government Pension Board	50,865,000.00	53,099,000.00	2,234,000.00	4%	11,800,000.00	11,800,000.00
	Public Service Department			-		1,880,000.00	1,880,000.00
2,349,792.83	Staff Development Center	450,306.50	455,000.00	4,693.50	1%		
29,388,429.22	Office of the State Auditor General	41,115,926.06	44,436,000.00	3,320,073.94	7%	76,450,000.00	76,450,000.00
	Office of the Local Govt Auditor General	8,777,956.67	10,990,000.00	2,212,043.33	20%	14,200,000.00	14,200,000.00
11,353,295.87	Civil Service Commission (CSC)	61,234,229.22	63,300,000.00	2,065,770.78	3%	79,970,000.00	80,970,000.00
55,706,342.64	Local Government Service Commission		1,400,000.00	1,400,000.00	100%	9,000,000.00	9,000,000.00
498,983,557.32	Enugu State Independent Electoral Commission	98,101,278.87	99,914,000.00	1,812,721.13	2%	152,750,000.00	153,250,000.00
12,482,064.90	Ministry of Inter Ministerial Affairs						
	Ministry of Human Dev. & Poverty Reduction	54,508,860.67	42,900,000.00	(11,608,860.67)	-27%	306,741,670.00	344,741,670.00
103,912,081.26	Ministry of Agriculture & Natural Resources	358,363,515.96	372,821,000.00	14,457,484.04	4%	98,700,000.00	98,700,000.00
751,264,991.36	Enugu State Polytechnic Iwollo	72,515,904.93	77,800,732.00	5,284,827.07	7%	240,900,000.00	240,900,000.00
84,337,336.69	Veterinary School Achi	1,200,000.00	2,645,000.00	1,445,000.00	55%	3,900,000.00	3,900,000.00
1,200,000.00	Enugu State Agric Dev. Programme (ENADEP)	22,168,522.11	22,855,000.00	686,477.89	3%	5,800,000.00	5,800,000.00
23,017,659.79	Fertilizer Procurement & Distribution Company					2,400,000.00	2,400,000.00
	FADAMA	66,680,863.77	66,770,000.00	89,136.23	0%		
	IFAD/Value Chain Development Programme	720,496,859.77	720,722,000.00	225,140.23	0%		
	Livestock Productivity and Resilience Support Pro	134,443,826.76	134,561,000.00	117,173.24	0%		
4,799,705.93	Forestry Commission	1,949,933.00	3,060,000.00	1,110,067.00	36%	8,410,000.00	8,410,000.00
	Ministry of Finance and Economic Development	205,202,111.99	211,055,000.00	5,852,888.01	3%	339,050,000.00	339,050,000.00
374,794,080.05	Office of the Accountant General	555,756,466.44	592,877,000.00	37,120,533.56	6%	1,245,450,000.00	1,250,450,000.00
1,553,644,987.00	Board of Internal Revenue	661,892,382.98	665,413,000.00	3,520,617.02	1%	3,963,800,000.00	4,463,800,000.00
1,980,359,162.59	Enugu Gaming Commission	5,421,655.62	8,268,000.00	2,846,344.38	34%	4,900,000.00	4,900,000.00
33,162,266.27	Ministry of Commerce and Industry	271,382,413.33	274,646,000.00	3,263,586.67	1%	51,860,000.00	51,860,000.00
162,398,906.39	Enugu State Investment Development Agency	96,171,220.60	96,750,000.00	578,779.40	1%	11,170,000.00	11,170,000.00
74,588,203.28	International Conference Centre	78,581,014.23	78,782,000.00	200,985.77	0%		
199,962,436.31	Small & Medium Scale Enterprises	193,268,773.64	195,092,000.00	1,823,226.36	1%	242,670,000.00	242,670,000.00
	Enugu Marketing Company	91,403,943.77	92,990,000.00	1,586,056.23	2%	26,500,000.00	26,500,000.00
47,904,288.08	Ministry of Labour & Productivity	15,254,736.73	17,721,000.00	2,466,263.27	14%	41,930,000.00	41,930,000.00
364,604,397.87	Ministry Science & Technology	43,896,096.40	49,085,500.00	5,189,403.60	11%	86,160,000.00	89,160,000.00
	Enugu State Tech. HUB	2,730,284.46	2,730,300.00	15.54	0%		
2,411,308,801.43	Ministry of Transport	1,384,320,449.70	1,414,651,000.00	30,330,550.30	2%	256,790,000.00	216,790,000.00
	ENTRACO		2,700,000.00	2,700,000.00	100%	6,700,000.00	6,700,000.00
7,132,291.61	Coal City Transport	6,481,834.75	7,782,000.00	1,300,165.25	17%	109,900,000.00	109,900,000.00
	Ministry of Energy and Mineral Resources	50,860,922.22	93,211,000.00	42,350,077.78	45%	421,100,000.00	431,100,000.00
49,213,281.05	State Electricity Regulatory Commission	244,196,952.61	246,481,000.00	2,284,047.39	1%	125,000,000.00	125,000,000.00
214,747,933.37							



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
186,891,808.21	Ministry of Works & Infrastructure	300,748,628.95	304,562,000.00	3,813,371.05	1%	1,165,850,000.00	1,165,850,000.00
203,725,439.25	Ministry of Culture & Tourism	73,142,070.09	77,762,420.00	4,620,349.91	6%	19,500,000.00	19,500,000.00
13,761,140.37	Council For Arts & Culture	23,980,799.47	24,407,000.00	426,200.53	2%	2,350,000.00	2,350,000.00
1,433,419,781.41	Tourism Board	30,461,693.64	32,805,000.00	2,343,306.36	7%	15,050,000.00	15,050,000.00
111,749,974.16	State Economic Planning Commission	130,213,215.36	131,159,000.00	945,784.64	1%	53,100,000.00	53,100,000.00
28,280,821.31	Bureau of Statistics	173,691,163.62	176,291,000.00	2,599,836.38	1%	158,400,000.00	161,400,000.00
19,547,535.44	Ministry of Water Resources	30,564,937.90	34,437,000.00	3,872,062.10	11%	43,000,000.00	43,000,000.00
1,332,885,608.81	Enugu State Water Corporation	647,587,170.09	651,621,837.00	4,034,666.91	1%	540,100,000.00	540,100,000.00
25,991,462.01	Enugu State Rural Water Supply & Sanitation Agency	97,064,483.69	97,893,100.00	828,616.31	1%	5,430,000.00	5,430,000.00
12.9	Small Town Water and Sanitation Agency		2,050,000.00	2,050,000.00	100%	5,950,000.00	5,950,000.00
25,030,011.44	Ministry of Housing	257,131,571.74	259,117,090.00	1,985,518.26	1%	21,710,000.00	21,710,000.00
1,096,495,628.17	Enugu State Housing Corporation	3,713,061,282.11	3,713,429,000.00	367,717.89	0%		
	Ministry of Rural Development						
	Community and Social Development Agency	60,827,574.38	61,242,000.00	414,425.62	1%	2,650,000.00	2,650,000.00
1,799,839.78	Community Development Agency						
189,330,170.00	Rural Electrification Board (REB)	228,870,674.16	232,333,000.00	3,462,325.84	1%	245,150,000.00	245,150,000.00
45,174,111.15	Fire Service Department	11,564,472.60	13,165,000.00	1,600,527.40	12%	67,030,000.00	67,030,000.00
102,468,645.63	Ministry of Lands and Urban Development	100,875,593.35	102,031,000.00	1,155,406.65	1%	90,100,000.00	90,100,000.00
	Enugu State Geographical Information System (ENGIS)	155,386,512.49	155,386,515.00	2.51	0%		
44,563,751.32	Office of the Surveyor General	45,629,946.17	47,376,000.00	1,746,053.83	4%	20,500,000.00	20,500,000.00
262,035,462.76	Ministry of Budget and Planning	566,727,599.13	570,116,890.00	3,389,290.87	1%	328,600,000.00	326,600,000.00
697,774,646.21	The State Judiciary					698,891,070.00	698,930,623.50
6,023,380.41	Judicial Service Commission	6,000,303.97	14,603,730.00	8,603,426.03	59%	215,900,000.00	215,900,000.00
1,061,904,920.19	Ministry of Justice	741,136,725.93	749,910,000.00	8,773,274.07	1%	370,550,000.00	370,550,000.00
600,000.00	Legal Aid Council	814,000.00	1,745,000.00	931,000.00	53%	2,800,000.00	2,800,000.00
3,600,193.00	Citizens' Rights and Mediation Centre	3,728,944.00	5,396,000.00	1,667,056.00	31%	14,350,000.00	14,350,000.00
1,500,000.00	Administrator-General/Public Trustee	1,500,000.00	2,733,240.00	1,233,240.00	45%	2,450,000.00	2,450,000.00
139,276,124.00	Enugu State Customary Court of Appeal	146,230,330.27	149,780,000.00	3,549,669.73	2%	161,200,000.00	161,200,000.00
5,364,721.28	Enugu State Justice Reform Team	14,485,775.01	17,305,000.00	2,819,224.99	16%	19,500,000.00	19,500,000.00
94,905,116.56	Enugu State Capital Territory Dev. Authority	154,949,848.26	158,750,000.00	3,800,151.74	2%	149,390,000.00	149,390,000.00
270,024,476.67	Ministry of Youth and Sport	758,602,534.07	760,861,000.00	2,258,465.93	0%	194,860,000.00	194,860,000.00
1,134,146,004.99	Rangers Management Corporation	409,692,094.04	412,575,000.00	2,882,905.96	1%	286,500,000.00	286,500,000.00
6,506,073.47	National Youth Service Corp (NYSC)	129,566.00	3,530,000.00	3,400,434.00	96%	337,830,000.00	337,830,000.00
1,588,628.02	YSFON	1,110,782.38	2,870,000.00	1,759,217.62	61%	2,820,000.00	2,820,000.00
210,002,473.60	Ministry of Gender Affairs and Social Dev.	168,786,974.82	190,421,000.00	21,634,025.18	11%	262,800,000.00	263,800,000.00
	Vocational and Rehabilitation Centre Emene		1,300,000.00	1,300,000.00	100%	4,400,000.00	4,400,000.00



ENUGU STATE GOVERNMENT

Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	Remand Home		1,600,000.00	1,600,000.00	100%	2,900,000.00	2,900,000.00
	Skills Acquisition Centre Uwani		1,200,000.00	1,200,000.00	100%	2,000,000.00	2,000,000.00
	Social Welfare Centre Emene		1,000,000.00	1,000,000.00	100%	3,000,000.00	3,000,000.00
3,152,308,431.54	Ministry of Education	626,767,013.43	629,565,590.00	2,798,576.57	0%	716,900,000.00	750,200,000.00
	Enugu State Universal Basic Edu.						
438,233,586.28	Board - ESUBEB	192,346,006.32	206,474,000.00	14,127,993.68	7%	1,077,400,000.00	1,113,400,000.00
9,822,914.71	Enugu State Library Board	48,946,385.02	226,635,000.00	177,688,614.98	78%	3,780,000.00	3,780,000.00
662,410,175.67	Examinations Development Centre	833,135,653.60	833,995,000.00	859,346.40	0%	300,800,000.00	300,800,000.00
1,561,494.82	Agency For Mass Literacy	968,677.26	1,700,000.00	731,322.74	43%	3,400,000.00	3,400,000.00
17,507,641.57	Special Education Centre Oji-River	23,556,516.82	24,695,000.00	1,138,483.18	5%	7,660,000.00	7,660,000.00
22,733,606.59	Special Education Centre Ogbete	24,104,903.11	25,835,000.00	1,730,096.89	7%	15,150,000.00	15,150,000.00
	Enugu State College of Education						
139,922,898.83	(Technical)	338,974,838.86	342,386,000.00	3,411,161.14	1%	147,450,000.00	147,450,000.00
	Enugu State University of Science & Tech.						
1,183,261,398.00		1,316,128,665.11	1,319,752,500.00	3,623,834.89	0%	1,135,710,000.00	1,135,730,000.00
	Enugu State University of Medical & Applied Science						
692,470,328.77		786,503,297.99	791,104,055.00	4,600,757.01	1%	677,595,000.00	677,595,000.00
	Post Prim. Schools Management Board (PPSMB)						
24,027,265.62		191,703,982.40	193,858,000.00	2,154,017.60	1%	46,250,000.00	46,250,000.00
	Enugu State Science Techn. & Vocational School						
56,354,412.65		427,094,972.38	428,550,400.00	1,455,427.62	0%	62,050,000.00	62,050,000.00
311,860,081.26	State Scholarship Board	216,309,240.63	216,875,000.00	565,759.37	0%	538,850,000.00	538,850,000.00
	Education Resource Centre						
	Institute of Management & Technology (IMT)						
905,296,964.58		2,676,155,958.81	2,680,089,000.00	3,933,041.19	0%	700,280,000.00	700,280,000.00
	College of Nursing Sci. and Health Tech Oji River						
		20,335,036.08	25,940,000.00	5,604,963.92	22%	300,800,000.00	300,800,000.00
	College of Nursing Sci. and Health Tech Nsukka						
106,121,807.38		117,083,731.97	129,865,335.00	12,781,603.03	10%	146,100,000.00	146,100,000.00
	College of Nursing Sci.(Parklane/Awgu)						
		83,893,892.49	121,368,000.00	37,474,107.51	31%	458,900,000.00	486,900,000.00
155,393,421.11	Ministry of Health	72,217,656.96	94,990,000.00	22,772,343.04	24%	193,650,000.00	193,650,000.00
405,000.00	FSP Medical Centre			-		3,100,000.00	3,100,000.00
	ESUT College of Medicine (Teaching Hospital)						
145,387,386.92		136,629,394.16	138,300,602.00	1,671,207.84	1%	188,450,000.00	196,750,000.00
1,111,084,878.81	Park Lane Specialist Hospital	798,022,562.76	806,746,880.00	8,724,317.24	1%	966,670,000.00	966,670,000.00
63,933,054.83	State Health Board (SHB)	106,902,117.04	108,127,000.00	1,224,882.96	1%	38,660,000.00	38,660,000.00
	State Primary Health Care Development Agency						
59,527,514.65		49,844,013.28	63,690,000.00	13,845,986.72	22%	157,350,000.00	207,350,000.00
262,897,513.40	Ministry of Environment	195,927,542.34	197,930,000.00	2,002,457.66	1%	133,660,000.00	133,660,000.00
	Enugu State Mgt Waste Authority (ESWAMA)						
2,021,312,755.76		2,391,067,200.28	2,404,252,418.31	13,185,218.03	1%	1,032,080,000.00	1,023,080,000.00
	Enugu State Structure For Signage and Advert Agency						
45,063,322.50		138,086,081.64	140,087,000.00	2,000,918.36	1%	9,100,000.00	9,100,000.00
	Awgu Games Village		950,000.00	950,000.00	100%	2,800,000.00	2,800,000.00
900,343.00	Ministry of Local Government Matters	2,341,308.64	5,001,000.00	2,659,691.36	53%	8,500,000.00	8,500,000.00
15,056,697.27	Ministry of Chieftaincy Matters	109,553,312.23	109,780,000.00	226,687.77	0%		
	Enugu State Agency for Universal Health Coverage						
		110,344,395.97	111,598,000.00	1,253,604.03	1%	60,800,000.00	60,800,000.00
68,869,126,807.45	Total	85,599,620,153.04	86,515,902,054.31	916,281,901.27	1%	54,429,747,740.00	56,128,407,293.50
	Note 53 - Consolidated Revenue Fund Charges						
	Excluding Public Debt and Social Benefits						



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
2,271,400,876.10	20007001/22060005 Cost of IGR Collection	105,167,462.23	125,167,650.00	20,000,187.77	16%	2,000,000,000.00	2,000,000,000.00
	20007001/22060009 Enugu State ALGON Secretariat		2,000,000.00	2,000,000.00	100%	60,000,000.00	60,000,000.00
	20007001/22060013 Share of IGR Collection		2,000,000.00	2,000,000.00	100%	80,000,000.00	80,000,000.00
	20007001/22060014 Settlement of Liabilities						
484,650,463.21	20007001/22060019 FAAC Deduction @ Source - Ecological Fund	2,094,585,737.62	2,102,000,000.00	7,414,262.38	0%	300,000,000.00	300,000,000.00
	20007001/22060020 FAAC Deduction @ Source - Accounting Software for State & LG		1,000,000.00	1,000,000.00	100%	10,000,000.00	10,000,000.00
	20007001/22060021 FAAC Deduction @ Source - Health Care		2,000,000.00	2,000,000.00	100%	400,000,000.00	400,000,000.00
	20007001/22060022 FAAC Deduction @ Source - Excess Crude Loan		2,000,000.00	2,000,000.00	100%	300,000,000.00	300,000,000.00
	20007001/22060023 FAAC Deduction @ Source - Budget Support		5,000,000.00	5,000,000.00	100%	500,000,000.00	500,000,000.00
	20007001/22060024 FAAC Deduction @ Source - Bail Out Loan		2,000,000.00	2,000,000.00	100%	200,000,000.00	200,000,000.00
	20007001/22060025 Deduction for Refund of LGC						
2,756,051,339.31	Total	2,199,753,199.85	2,243,167,650.00	43,414,450.15	2%	3,850,000,000.00	3,850,000,000.00
				-			
	Note 54 : BTL Receipts			-			
4,472,782,351.30	20007001/22080001 Deposit	8,459,209,943.37		- 8,459,209,943.37			
3,071,363,836.18	20007001/22080002 With Holding Taxes due to Federal Inland Revenue Service	8,400,412,902.80		- 8,400,412,902.80			
9,830,660,883.78	20007001/22080003 VAT to Federal Inland Revenue Service	16,418,020,845.75		- 16,418,020,845.75			
8,686,032,122.69	20007001/22080004 Union Deductions	10,446,585,420.58		- 10,446,585,420.58			
29,871,613,313.04	20007001/22080007 Monthly Net Total Salary Control Accounts	45,195,346,820.23		- 45,195,346,820.23			
297,200.00	20007001/22080009 Refund of Deduction @ Source - Bailout						
	20007001/22080010 Deduction @ Source - Excess Crude Loan						
79,709,488,213.11	20007001/22081001 Allocation to Local Governments	129,196,662,888.37		- 129,196,662,888.37			
	20007001/22081180 JAAC Contribution from LG						
109,734,344.18	20007001/22080005 Loan Deduction For Salary other than Payroll	8,957,371,545.94		- 8,957,371,545.94			
135,751,972,264.28	Total	227,073,610,367.10		- 227,073,610,367.10			



Notes To Statement Of Consolidated Revenue Fund For The Year Ended 31st December, 2025... Cont'd

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	VARIANCE 2025	% VARIANCE 2025	BUDGET 2026	BUDGET 2027
₦		₦	₦	₦	%	₦	₦
	Note 55 - BTL Payments						
	20007001/22080101 With-Holding						
1,558,383,140.91	Taxes due to FIRS	525,354,230.47		525,354,230.47			
	20007001/22080102 VAT Due to						
4,167,785,673.87	FIRS	434,697,753.51		434,697,753.51			
	20007001/22080103 Union Dues						
7,922,606,710.55	Deductions/Remittance	1,512,540,682.41		1,512,540,682.41			
	20007001/22080104 Loans						
79,099.83	Deduction from Salary	492,484,054.52		492,484,054.52			
	20007001/22080105 Monthly Net						
36,888,600,716.00	Pay Control Accounts	35,377,925,270.88		35,377,925,270.88			
	20007001/22080106 SME Loan						
	Payment Disbursed to Beneficiary						
82,690,631.66	20007001/22080107 Stamp Duty	15,342,759,497.24		15,342,759,497.24			
	20007001/22080108 Deduction @						
87,204,711.36	Source - Bailout						
	20007001/22080109 Deduction @						
	Source - Excess Loan						
5,366,538,723.58	20007001/22082001 Enugu East	7,728,521,091.53		7,728,521,091.53			
5,101,254,185.82	20007001/22082002 Enugu North	7,276,993,960.60		7,276,993,960.60			
4,794,361,001.51	20007001/22082003 Enugu South	6,857,159,914.40		6,857,159,914.40			
5,901,587,114.65	20007001/22082004 Isi Uzo	6,157,579,888.40		6,157,579,888.40			
2,562,627,190.58	20007001/22082005 Nkanu West	6,213,217,496.97		6,213,217,496.97			
4,720,010,778.42	20007001/22082006 Igbo Etiti	6,835,775,304.84		6,835,775,304.84			
5,159,718,399.11	20007001/22082007 Igbo Eze North	6,187,355,502.31		6,187,355,502.31			
4,120,971,692.29	20007001/22082008 Igbo Eze South	6,441,688,905.83		6,441,688,905.83			
4,313,310,892.11	20007001/22082009 Nkanu East	6,929,307,166.96		6,929,307,166.96			
7,395,780,235.07	20007001/22082010 Nsukka	8,204,684,575.39		8,204,684,575.39			
4,212,048,448.71	20007001/22082110 Udenu	6,349,687,921.14		6,349,687,921.14			
2,599,703,777.97	20007001/22082120 Uzo Uwani	5,808,109,696.57		5,808,109,696.57			
4,662,971,841.53	20007001/22082130 Awgu	6,746,463,014.99		6,746,463,014.99			
3,853,613,304.27	20007001/22082140 Aninri	5,694,073,881.68		5,694,073,881.68			
4,513,938,757.13	20007001/22082150 Ezeagu	6,531,569,574.20		6,531,569,574.20			
4,023,952,384.27	20007001/22082160 Oji River	5,741,423,348.41		5,741,423,348.41			
4,950,593,438.55	20007001/22082170 Udi	7,139,586,661.64		7,139,586,661.64			
128,960,332,849.75	Total	166,528,959,394.89		166,528,959,394.89			



NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2025

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	Variance 2025	% Variance 2025	BUDGET 2026	PROPOSED BUDGET 2027	PROPOSED BUDGET 2028
N		N	N	N	%			
	Note 56 - Transfer from Consolidated Revenue Fund							
312,766,122,594.01	Transfer from Consolidated Revenue Fund	538,539,359,730.00		538,539,359,730.00				
312,766,122,594.01	Total	538,539,359,730.00		538,539,359,730.00				
	Note 57 - External Loans							
	15102001/14030204 World Bank Loan for Program Agro Processing Product-APPEALS					50,000,000,000.00		
	15102001/14030205 International Fund for Agricultural Development -Value Chain					7,399,999,999.60		
	34001002/14030206 World Bank Loan for Rural Access Mobility Project (RAM-P)					30,603,000,000.00		
	22001002/14030208 State Action on Business Environmental Reform (SABER)							
252,671,877.00	52001001/14030209 National Urban Water Sector Reform Program (3RD NUWSRP)							
	52001001/14030210 Partnership for the Expanded water Supply Sanitation and Hy							
	52102001/14030211 3rd NUWSRP Enugu Agente Francaise De Development (AFD)					36,000,000,000.00		
553,240,659.96	54001002/14030213 World Bank Assistance to Community & Social Dev Project							
	14001005/14030219 Nigeria for Women Scale-Up Project	4,305,771,300.00		4,305,771,300.00				
805,912,536.96	Total	4,305,771,300.00		4,305,771,300.00		124,002,999,999.60		
	Note 58 - Internal Loans							
	20007001/14030101 Loan from Deposit Money Banks					50,000,000,000.00		
6,500,000,000.00	20007001/14030102 Other Loans/Contractual Financing							
	20001001/14030105 Covid-19 Action Recoveryand Economic Stimulus (CARES)							
	20007001/14030106 Term Loans							
	20007001/14030107 Various Infrastructural Projects	50,000,000,000.00		50,000,000,000.00				
6,500,000,000.00	Total	50,000,000,000.00		50,000,000,000.00		50,000,000,000.00		
	Note 59 - Other Capital Receipts							
	40001002/14020003 ALGON Contribution to Local Government Audit							
	38001001/14020010 Health Reform Programme					100,000,000.00	100,000,000.00	100,000,000.00
	38001001/14020013 Sports (Support to Ranger FC)					102,000,000.00	102,000,000.00	102,000,000.00
	38001001/14020014 MDG - CGS Funding (LG)							
	38001001/14020015 Local Government Partnership on Education							
805,470,745.54	38001001/14020016 Local Government Partnership with Stateon Capital Project	13,600,400.00		13,600,400.00				
	31004002/14020017 LGA Funding							
4,410,000.00	21001001/14020018 LG Contribution to Health Activities	2,200,000.00		2,200,000.00				
	15001001/13010105 Federal Government Grant for Food Security NPFS						103,400,000.00	134,420,000.00
	15001001/13010108 International Fundfor Agricultural Development(IFAD)					2,100,000,000.00		
	15001001/13010109 Agricultural Transformation Agenda Support Program-1 Grant					500,000,000.00		
1,390,000,000.00	15001001/13010223 Livestock Productivity and Resilience Support Project							
	20001001/13010110 State Fiscal Transparency Accountability and Sustainability							
	20001001/13010124 MOFI- Capital Grant to Enugu State Water Corporation							
	64001001/13010111 COVID-19 Action Recoveryand Economic Stimulus (CARES)					5,000,000,000.00		
	64001001/13010112 Grant From UNICEF for nutrition programme					300,000,000.00		
400,000,000.00	14001005/13010115 Nigeria for Women Programme Grant							
3,554,642,584.46	17003001/13010118 Federal Government Grant for UBE					3,500,000,000.00		
900,461,558.00	17021001/13010119 Tertiary Education Trust Fund (TET Fund)							
1,067,360,783.03	17021001/13010121 LG Contribution To ESUT							
	17021003/13010122 Grants from 17 LGAs							
	20007001/14020201 Other Capital Receipts To Cdf	102,249,562,159.52		102,249,562,159.52				
	22001002/13010203 ECOWAS Grant for Human Capital Development Initiative							
	22001002/13010204 State Actionon Business Environmental Reform(SABER)						10,000,000.00	
	38001001/13010205 Grants from UNICEF					300,000,000.00		
	38001001/13010206 Federal Government Grant for SDGs							
508,900.00	21001001/13010220 Basic Healthcare Provision Fund					2,000,000,000.00		
	35001002/13010221 Nigerian Erosion and Watershed Management Projects Grant							
	11018001/14020001 Reimbursement from NG-CARES							
6,000,000,000.00	21007001/14020019 State Action on Business Environmental Reform (SABER)							
	21007001/14030216 World Bank Loan for Primary Health Care							
14,122,854,571.03	Total	102,265,362,559.52		102,265,362,559.52		13,902,000,000.00	315,400,000.00	336,420,000.00
	Note 60: 701 - General Public Services							
40,280,413,189.36	70111 - Executive and Legislative Organs	10,729,737,282.82	10,988,135,697.00	258,398,414.18	2.35%	5,598,676,000.00	3,500,670,000.00	3,783,800,000.00
1,500,000.00	70112 - Financial and Fiscal Affairs	14,145,059,077.66	14,963,931,000.00	818,871,922.34	5.47%	664,130,000.00		
	70113 - External	171,113,157,798.88	176,515,352,029.26	5,402,194,230.38	3.06%	440,668,927,000.00	277,777,390,354.00	285,095,742,200.00
	70121 - Economic Aid to Developing Countries and Transition		3,700,000.00	3,700,000.00	100.00%	11,700,000.00	22,000,000.00	22,500,000.00
25,000,000.00	70122 - Economic Aid routed through International Organs.							
980,000.00	70131 - General Personnel Services	3,809,410,878.84	3,828,240,000.00	18,829,121.16	0.49%	73,370,000.00	5,870,000.00	9,350,000.00



ENUGU STATE GOVERNMENT

Notes To Statement Of Capital Development Fund For The Year Ended 31st December, 2025... Cont.d

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	Variance 2025	% Variance 2025	BUDGET 2026	PROPOSED BUDGET 2027	PROPOSED BUDGET 2028
N		N	N	N	%			
	70132 - Overall Planning and Statistical Services	3,762,258,008.61	4,001,000,000.00	238,741,991.39	5.97%			
10,617,542,967.30	70133 - Other General Services	33,987,840,559.70	35,684,386,675.00	1,696,546,115.30	4.75%	7,155,069,000.00	6,506,836,472.00	6,161,612,012.00
	70140 - Basic Research							
23,000,000.00	70150 - Research and Development General Public Services	3,796,960,008.61	4,159,052,000.00	362,091,991.39	8.71%	122,130,000.00		680,000.00
	70160 - General Public Services Not Elsewhere Classified							
50,948,436,156.66	Total	241,344,423,615.12	250,143,797,401.13	8,799,373,786.01	3.52%	454,294,002,000.00	287,812,766,826.00	295,073,684,212.00
	Note 61: 702 - Defense							
	702 - Defense							
	Total							
	Note 62: 703 - Public Order and Safety							
14,076,000.00	70320 - Fire Protection Services	804,085,134.00	4,462,722,442.80	3,658,637,308.80	81.98%			
	70330 - Law Courts	1,812,747,674.20	11,453,254,221.33	9,640,506,547.13	84.17%			
	70350 - Research and Development Public Order and Safety		10,000,000.00	10,000,000.00	100.00%	30,000,000.00	15,000,000.00	15,000,000.00
14,076,000.00	Total	2,616,832,808.20	15,925,976,664.13	13,309,143,855.93	83.57%	30,000,000.00	15,000,000.00	15,000,000.00
	Note 63: 704 - Economic Affairs							
22,779,562,902.52	70411 - General Economic and Commercial Affairs	116,459,565,457.26	116,500,264,561.98	40,699,104.72	0.03%	1,181,100,000.00	281,000,000.00	695,000,000.00
	70412 - General Labour Affairs		1,000,000.00	1,000,000.00	100.00%	3,000,000.00	4,000,000.00	
182,368,074.96	70421 - Agriculture	7,463,493,701.50	12,470,508,030.00	5,007,014,328.50	40.15%	73,686,780,000.00	6,361,695,000.00	721,475,000.00
	70422 - Forestry		3,000,000.00	3,000,000.00	100.00%	21,500,000.00	32,000,000.00	
	70431 - Coal and Other Solid Minerals	3,000,000.00	7,000,000.00	4,000,000.00	57.14%			
	70433 - Nuclear Fuel	3,441,762.24	6,000,000.00	2,558,237.76	42.64%			
740,238,621.65	70435 - Electricity	7,387,803,993.61	13,390,032,000.00	6,002,228,006.39	44.83%	5,046,950,000.00	16,421,400,000.00	15,100,650,000.00
	70441 - Mining of Mineral Resources Other Than Mineral Fuels	36,000,000.00	42,000,000.00	6,000,000.00	14.29%			
	70442 - Manufacturing							
34,278,953,638.01	70443 - Construction	91,198,872,202.01	100,213,148,020.99	9,014,275,818.98	9.00%	42,343,700,000.00	44,953,666,810.00	18,193,280,830.00
74,039,316,520.16	70451 - Road Transport	16,509,283,541.05	21,511,000,000.00	5,001,716,458.95	23.25%	72,809,000,000.00	33,909,000,000.00	31,860,000,000.00
	70453 - Railway Transport		1,000,000.00	1,000,000.00	100.00%	2,000,000,000.00	3,000,000,000.00	3,000,000,000.00
	70454 - Air Transport	2,004,467,913.45	4,005,375,292.00	2,000,907,378.55	49.96%	19,000,000,000.00	26,000,000.00	26,000,000.00
	70455 - Pipeline and Other Transport	5,748,000.00	6,000,000.00	252,000.00	4.20%			
527,872,500.00	70460 - Communication	3,164,166,077.65	4,002,448,368.13	838,282,290.48	20.94%	10,238,950,000.00	57,000,000.00	3,000,000.00
	70471 - Distributive Trade Storage and Warehousing							
1,622,332,986.00	70472 - Hotels and Restaurants	6,689,756,654.36	7,781,599,999.99	1,091,843,345.63	14.03%			
	70473 - Tourism	135,463,000.00	936,000,000.00	800,537,000.00	85.53%	30,000,000.00	20,000,000.00	
655,741,876.48	70474 - Multipurpose Development Projects	64,915,000.00	72,131,636.00	7,216,636.00	10.00%	28,000,000.00	12,000,000.00	10,000,000.00
	70481 - R & D Gen Economic Commercial and Labour Affairs							
	70482 - R & D Agriculture Forestry Fishing and Hunting		1,000,000.00	1,000,000.00	100.00%	30,000,000.00	50,000,000.00	50,000,000.00
	70485 - R & D Transport	14,372,000.00	15,884,013.00	1,512,013.00	9.52%	46,000,000.00	22,000,000.00	1,000,000.00
	70486 - R & D Communication							
	70423 - Fishing livestock and Hunting							
3,782,135,893.52	70484 - R & D Manufacturing and Construction							
	70487 - R & D Other Industries							
138,608,523,013.30	Total	251,140,349,303.13	280,965,391,922.09	29,825,042,618.96	10.62%	226,474,080,000.00	105,149,761,810.00	69,660,405,830.00
	Note 64: 705 - Environmental Protection							
	70510 - Waste Management	1,582,683,813.80	2,260,957,082.78	678,273,268.98	30.00%	150,000,000.00	100,000,000.00	132,000,000.00
	70520 - Waste Water Management	513,995,985.25	1,065,719,082.79	551,723,097.54	51.77%	120,000,000.00		
14,400,000.00	70540 - Protection of Biodiversity and Landscape					100,000,000.00	130,000,000.00	150,000,000.00
91,312,650.00	70550 - R & D Environmental Protection	371,839,555.00	2,068,361,409.78	1,696,521,854.78	82.02%	50,000,000.00	133,000,000.00	153,000,000.00
73,190,093.75	70560 - Environmental Protection	1,902,961,234.74	3,509,537,082.78	1,606,575,848.04	45.78%	36,300,000.00	14,000,000.00	12,000,000.00
	70537 - Pollution Abatement							
178,902,743.75	Total	4,371,480,588.79	8,904,574,658.13	4,533,094,069.34	50.91%	456,300,000.00	377,000,000.00	447,000,000.00
	Note 65: 706 - Housing and Community Amenities							
91,428,543,460.23	70610 - Housing Development	7,849,656,510.76	8,485,700,760.28	636,044,249.52	7.50%	10,209,000,000.00	3,031,000,000.00	35,000,000.00
412,508,649.50	70620 - Community Development	3,708,104,253.79	5,706,208,399.29	1,998,104,145.50	35.02%			
43,924,273.09	70630 - Water Supply	4,998,789,406.70	5,812,087,099.28	813,297,692.58	13.99%			
446,071,124.00	70650 - R & D Housing and Community Amenities							
	70640 - Street Lighting	3,168,010,775.00	3,215,668,399.28	47,657,624.28	1.48%			
92,331,047,506.82	Total	19,724,560,946.25	23,219,664,658.13	3,495,103,711.88	15.05%	10,209,000,000.00	3,031,000,000.00	35,000,000.00
	Note 66: 707 - Health							
	70711 - Pharmaceutical Products	284,373,539.27	865,954,637.17	581,581,097.90	67.16%			
39,059,282.80	70712 - Other Medical Products		1,000,000.00			30,000,000.00	26,250,000.00	
126,056,857.76	70721 - General Medical Services	1,555,728,714.65	6,218,793,881.28	4,663,065,166.63	74.98%	922,000,000.00	30,000,000.00	10,000,000.00
7,129,617.29	70722 - Specialized Medical Services	309,097,762.71	943,479,637.17	634,381,874.46	67.24%	1,500,000,000.00	1,000,000,000.00	
140,624,776.75	70731 - General Hospital Services	1,660,546,806.53	2,322,293,134.17	661,746,327.64	28.50%	2,078,609,000.00	15,000,000.00	12,000,000.00



Notes To Statement Of Capital Development Fund For The Year Ended 31st December, 2025... Cont.d

ACTUAL 2024		ACTUAL 2025	BUDGET 2025	Variance 2025	% Variance 2025	BUDGET 2026	PROPOSED BUDGET 2027	PROPOSED BUDGET 2028
N		N	N	N	%			
	70732 - Specialized Hospital Services	872,977,602.17	979,129,637.17	106,152,035.00	10.84%	22,975,000.00		
	70733 - Medical and Maternity Centre Services							
3,267,572,300.78	70740 - Public Health Services	19,232,424,720.03	24,207,197,324.17	4,974,772,604.14	20.55%	13,051,494,000.00	1,816,690,599.00	1,153,040,603.00
	70750 - R & D Health		1,000,000.00			3,000,000.00		
3,580,442,835.38	Total	23,915,149,145.36	35,538,848,251.13	11,623,699,105.77	32.71%	17,608,078,000.00	2,887,940,599.00	1,175,040,603.00
	Note 67: 708 - Recreation Culture and Religion							
26,219,930.00	70810 - Recreation and Sporting Services	4,571,948,622.62	6,507,794,126.13	1,935,845,503.51	29.75%	8,000,000.00	8,000,000.00	8,000,000.00
7,500,000.00	70820 - Cultural Services	553,263,153.33	681,941,163.00	128,678,009.67	18.87%			
	70840-Religious and Other Community Services	569,595,153.33	795,941,163.00	226,346,009.67	28.44%			
	70850 - R & D Recreation Culture and Religion							
33,719,930.00	Total	5,694,806,929.28	7,985,676,452.13	2,290,869,522.85	28.69%	8,000,000.00	8,000,000.00	8,000,000.00
	Note 68: 709 - Education							
	70911 - Pre-Primary Education	646,700,716.97	1,187,954,462.01	541,253,745.04	45.56%			
4,676,713,525.34	70912 - Primary Education	114,709,655,268.29	114,892,959,462.01	183,304,193.72	0.16%	2,000,447,000.00	327,000,000.00	172,000,000.00
250,000,000.00	70921 - Lower Secondary Education	1,177,909,308.50	1,206,284,462.01	28,375,153.51	2.35%	8,000,000.00	12,000,000.00	12,000,000.00
10,562,000.00	70922 - Upper Secondary Education	10,279,783,595.29	10,942,272,047.01	662,488,451.72	6.05%	10,499,343,000.00	34,682,197,000.00	34,556,606,875.00
	70930 - Post Secondary Education							
39,344,031,453.45	70941 - First Stage of Tertiary Education	6,140,247,765.99	7,472,214,511.01	1,331,966,745.02	17.83%	105,440,250,000.00	15,262,292,390.47	15,114,454,721.34
1,116,731,838.83	70942 - Second Stage of Tertiary Education	2,573,117,942.35	3,890,912,138.01	1,317,794,195.66	33.87%	1,596,500,000.00	1,055,294,000.00	879,515,000.00
	70950 - Education Not Defined by Level	303,353,743.11	700,054,462.01	396,700,718.90	56.67%	60,000,000.00	12,000,000.00	13,000,000.00
	70960 - Subsidiary Services to Education	311,371,743.11	2,807,854,462.01	2,496,482,718.90	88.91%	100,000,000.00	5,000,000.00	3,500,000.00
12,159,500.00	70970 - R & D Education	263,012,811.91	622,689,781.01	359,676,969.10	57.76%	160,000,000.00	113,000,000.00	86,000,000.00
45,410,198,317.62	Total	136,405,152,895.52	143,723,195,787.13	7,318,042,891.61	5.09%	119,864,540,000.00	51,468,783,390.47	50,837,076,596.34
	Note 69: 710 - Social Protection							
400,000,000.00	71040 - Family and Children							
	71060 - Housing	8,664,179,676.69	12,002,874,200.00	3,338,694,523.31	27.82%			
	71070 - Social Exclusion							
400,000,000.00	Total	8,664,179,676.69	12,002,874,200.00	3,338,694,523.31	27.82%			



PART TWO

DETAILED SCHEDULES



SCHEDULE OF DETAILED RECURRENT REVENUE BY ORGANIZATION FOR THE YEAR ENDED 31/12/2025

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
STATUTORY ALLOCATION FROM FAAC	₦	₦		%	₦	₦	₦
Office of the State Accountant General							
Organization/Economic Code							
20007001/11010001 Statutory Allocation from Federal Accounts	15,169,088,471.14	77,995,604,290.23	29,246,604,290.23	60%	48,749,000,000.00	51,186,870,000.00	53,746,214,000.00
20007001/11010002 Share of VAT	64,117,287,653.55	83,684,986,116.92	8,760,986,116.92	12%	74,924,000,000.00	78,669,990,000.00	82,603,490,000.00
20007001/11010003 Excess Crude		25,270,025,839.79	25,270,025,839.79				
20007001/11010004 Ecological Fund From FAAC	3,757,728,275.78	2,318,225,122.00	1,268,225,122.00	121%	1,050,000,000.00	1,102,500,000.00	1,157,625,000.00
20007001/11010005 Budget Augmentation	15,000,000,000.00	1,283,767,344.96	1,283,767,344.96				
20007001/11010007 Special Reserve	200,000,000.00		-				
20007001/11010013 Exchange Rate Difference	31,075,829,160.19	4,385,140,645.05	-17,073,859,354.95	-80%	21,459,000,000.00	22,531,793,000.00	23,658,382,000.00
20007001/11010015 Non Oil Revenue	11,413,355,734.99	1,227,363,773.78	702,363,773.78	134%	525,000,000.00	551,250,000.00	578,812,000.00
20007001/11010018 Excess Bank Charges Recovered	14,954,834,257.43		-				
20007001/11010019 Forex Equalization		64,714,438.43	64,714,438.43				
20007001/11010020 Solid Mineral	112,707,686.21	919,255,495.47	394,255,495.47	75%	525,000,000.00	551,250,000.00	578,812,000.00
20007001/11010021 FGN Withholding Tax Refund		250,612,584.04	250,612,584.04				
20007001/11010022 Electronic Money Transfer Levy (EMTL) Receipts	2,580,605,017.40	5,915,116,910.72	2,915,116,910.72	97%	3,000,000,000.00	3,150,000,000.00	3,307,500,000.00
20007001/11010023 Infrastructure	40,689,144,961.40	39,279,854,867.93	39,279,854,867.93				
20007001/11010024 Signature Bonus	56,420,897,912.54	17,000,000,000.00	17,000,000,000.00				
Total	255,669,452,570.29	259,594,667,429.32	109,362,667,429.32	73%	150,232,000,000.00	157,743,653,000.00	165,630,835,000.00
			-				
TAXES							
Enugu State Internal Revenue Service							
Organization/Economic Code							
20008001/12010001 Capital Gains Tax	304,931,116.78	238,547,961.65	-179,452,038.35	-43%	418,000,000.00	438,900,000.00	460,845,000.00
20008001/12010002 Direct Assessment	2,798,171,187.06	1,941,452,241.36	1,521,452,241.36	362%	420,000,000.00	441,000,000.00	463,050,000.00
20008001/12010003 Direct Assessment Tax (Arrears/Late)	128,249,829.46	233,081,980.60	3,081,980.60	1%	230,000,000.00	241,500,000.00	253,575,000.00
20008001/12010004 Pay As You Earn (PAYE) Federal	1,571,904,085.67	11,527,849,487.94	4,027,849,487.94	54%	7,500,000,000.00	10,875,000,000.00	12,268,750,000.00
20008001/12010005 Pay As You Earn (PAYE) State Employment	505,151,068.67	272,537,693.55	-547,462,306.45	-67%	820,000,000.00	861,000,000.00	904,050,000.00
20008001/12010006 Pay As You Earn (PAYE) Local Government	-	56,648,392.66	-463,351,607.34	-89%	520,000,000.00	546,000,000.00	573,300,000.00
20008001/12010007 Pay As You Earn (PAYE) Companies	12,808,003,382.95	12,574,797,637.30	3,574,797,637.30	40%	9,000,000,000.00	10,450,000,000.00	12,922,500,000.00
20008001/12010010 Withholding Tax	643,082,979.67	1,062,219,159.29	242,219,159.29	30%	820,000,000.00	861,000,000.00	904,050,000.00
20008001/12010011 10% Withholding Tax on Dividends	1,365,884,875.04	951,212,794.07	331,212,794.07	53%	620,000,000.00	651,000,000.00	683,550,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
20008001/12010012 10% Withholding Tax on Bank Interest	5,325,357,918.48	3,313,768,016.55	1,113,768,016.55	51%	2,200,000,000.00	5,310,000,000.00	6,425,500,000.00
20008001/12010013 10% Withholding Tax on Rent	320,956,160.76	84,074,127.20	14,074,127.20	20%	70,000,000.00	73,500,000.00	77,175,000.00
20008001/12010014 10% Withholding Tax on Royalty	47,387,770.53	95,639,021.99	85,639,021.99	856%	10,000,000.00	10,500,000.00	11,025,000.00
20008001/12010015 10% Withholding Tax on Director's Fees	1,034,351.70	26,468,382.88	-3,531,617.12	-12%	30,000,000.00	31,500,000.00	33,075,000.00
20008001/12010016 Tax Agents Debit	161,222,594.62						
20008001/12010017 Development Levy	3,471,346.60	3,374,654.18	-8,625,345.82	-72%	12,000,000.00	12,600,000.00	13,230,000.00
20008001/12010018 Pay As You Earn (PAYE) Other Employees	99,555,658.52	460,663,386.79	260,663,386.79	130%	200,000,000.00	210,000,000.00	220,000,000.00
20008001/12010019 Land Use Charge	280,764,549.88	987,436,523.22	-14,012,563,476.78	-93%	15,000,000,000.00	22,750,000,000.00	25,537,500,000.00
20008001/12010020 Appeal Tax	114,606,505.80	76,200.00	76,200.00		-		
20008001/12010021 Mortuary Tax	-	4,835,425.00	1,835,425.00	61%	3,000,000.00	3,150,000.00	3,307,500.00
20008001/12010022 Penalties	12,698,172.88	16,816,699.33	-13,183,300.67	-44%	30,000,000.00	31,500,000.00	33,075,000.00
20008001/12010023 Infrastructural Development Levy	10,175,436.73	14,030,668.15	-969,331.85	-6%	15,000,000.00	15,750,000.00	16,537,500.00
20008001/12010024 10% Withholding Tax on Consultancy	17,827,907.68	732,914,996.36	732,914,996.36		-		
20008001/12010025 Transport Sector Tax	-	-	-4,500,000,000.00	-100%	4,500,000,000.00	8,725,000,000.00	9,961,250,000.00
20008001/12010026 Market/Shop Tax	-	9,003,533,181.91	4,504,033,181.91	100%	4,499,500,000.00	8,725,000,000.00	9,961,250,000.00
20008001/12010027 Purchase/Entertainment Tax	-	281,670.00	-2,599,718,330.00	-100%	2,600,000,000.00	4,730,000,000.00	6,866,500,000.00
20008001/12010029 Infrastructural Development Tax		2,021,172,518.82	2,021,172,518.82		-		
20008001/12010034 Withholding Tax On Liability	-	19,916,921.07	19,916,921.07		-		
20008001/12010035 Back Duty Audit	-	962,330,313.50	962,330,313.50		-		
20008001/12010037 Burrow Pit Revenue	-	113,471.00	113,471.00		-		
20008001/12010038 Purchase Tax on Hotels	-	361,132,091.38	361,132,091.38		-		
20008001/12010039 Purchase Tax on Media Houses	-	10,002,189.04	10,002,189.04		-		
20008001/12010040 Consolidated Bill Revenue	-	101,000.00	101,000.00		-		
Total	26,520,436,899.48	46,977,028,806.79	-2,540,471,193.21	-5%	49,517,500,000.00	75,993,900,000.00	88,593,095,000.00
Enugu State Gaming and Lotto Commission							
Organization/Economic Code							
20012001/12010008 Pools Betting Proprietors Monthly Good Cause	77,595,610.82	99,418,308.24	97,618,308.24	5423%	1,800,000.00	1,400,000.00	1,000,000.00
20012001/12010028 Lotto Proprietors Monthly Good Cause	13,510,000.00	7,000,000.00	-13,000,000.00	-65%	20,000,000.00	25,000,000.00	30,000,000.00
20012001/12010033 Sports Betting Proprietors Monthly Good Cause	-		-200,000,000.00	-100%	200,000,000.00	300,000,000.00	300,000,000.00
Total	91,105,610.82	106,418,308.24	-115,381,691.76	-52%	221,800,000.00	326,400,000.00	331,000,000.00
State Hospitals Management Board							
Organization/Economic Code							
21102001/12010000							
21102001/12010017 Development Levy		20,432,897.62	20,432,897.62		-		
Total		20,432,897.62	20,432,897.62		-		
Ministry of Environment and Climate Change							
Organization/Economic Code							
35001001/12010000							



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
35001001/12010030 Environmental Development Levy	47,848,600.00	58,364,101.69	44,364,101.69	317%	14,000,000.00	14,500,000.00	17,000,000.00
Total	47,848,600.00	58,364,101.69	44,364,101.69	317%	14,000,000.00	14,500,000.00	17,000,000.00
Local Government Service Commission							
Organization/Economic Code							
47001002/12010031 Withholding Tax from Consultant Training of Staffs	8,661,727.00	31,457,912.98	30,457,912.98	3046%	1,000,000.00	1,200,000.00	2,300,000.00
20012001/12010028 Lotto Proprietors Monthly Good Cause		31,051,604.54	31,051,604.54				
Total	8,661,727.00	62,509,517.52	61,509,517.52		1,000,000.00	1,200,000.00	2,300,000.00
Enugu State Independent Electoral Commission							
Organization/Economic Code							
48001001/12010032 5% Withholding Tax from Contractors	1,657,274.75	21,185,490.62	21,185,490.62		-		
Total	1,657,274.75	21,185,490.62	21,185,490.62		-		
Ministry of Local Government, Rural Development and Planning							
Organization/Economic Code							
51001001/12010017 Development Levy	-	81,660,041.61	63,660,041.61	354%	18,000,000.00	19,000,000.00	20,000,000.00
Total	-	81,660,041.61	63,660,041.61	354%	18,000,000.00	19,000,000.00	20,000,000.00
Enugu State Water Corporation							
Organization/Economic Code							
52102001/12010003 Direct Assessment Tax (Arrears/Late)		40,000.00	40,000.00		-		
Total		40,000.00	40,000.00		-		
Ministry of Housing							
Organization/Economic Code							
53001001/12010023 Infrastructural Development Levy		298,530,000.00	298,530,000.00		-		
Total		298,530,000.00	298,530,000.00		-		
Enugu State Housing Development Corporation							
Organization/Economic Code							
53010001/12010029 Infrastructural Development Tax	12,437,959.00	27,706,900.00	-3,135,243,100.00	-99%	3,162,950,000.00	3,479,200,000.00	3,827,120,000.00
Total	12,437,959.00	27,706,900.00	-3,135,243,100.00	-99%	3,162,950,000.00	3,479,200,000.00	3,827,120,000.00
			-				
LICENSES REVENUE							
Ministry of Agriculture and AgroIndustrialization							
Organization/Economic Code							
15001001/12020000							
15001001/12020007 Tractor Hiring License	157,000.00	4,007,152,000.00	4,007,152,000.00		-		
15001001/12020011 Registration of Butchers Licences	600,000.00	-	-2,000,000.00	-100%	2,000,000.00	2,500,000.00	4,000,000.00
15001001/12020012 Renewal of Butchers Licences		-	-1,000,000.00	-100%	1,000,000.00	1,200,000.00	1,400,000.00
Total	757,000.00	4,007,152,000.00	4,004,152,000.00	133472%	3,000,000.00	3,700,000.00	5,400,000.00
Enugu State University of Science and Technology (ESUT)							



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Organization/Economic Code							
17021001/12020050 Patent Medicine and Drugs Stores Licenses		19,815,860.60	19,815,860.60		-		
Total		19,815,860.60	19,815,860.60		-		
Institute of Management and Technology (IMT)							
Organization/Economic Code							
17033001/12020007 Tractor Hiring License		540,000.00	540,000.00		-		
17033001/12020047 Concession		20,000.00	20,000.00		-		
Total		560,000.00	560,000.00		-		
Enugu State Internal Revenue Service							
Organization/Economic Code							
20008001/ 12020064 Radio Licenses		-	-70,000,000.00	-100%	70,000,000.00	73,500,000.00	77,175,000.00
20008001/12020016 Motor Vehicle Licenses	2,210,574,662.67	729,650,373.00	309,650,373.00	74%	420,000,000.00	441,000,000.00	463,050,000.00
20008001/12020017 Drivers' Licenses	24,229,650.00	168,219,430.40	-251,780,569.60	-60%	420,000,000.00	441,000,000.00	463,050,000.00
20008001/12020018 Motorcycle Licenses	1,224,000.00	-	-50,000,000.00	-100%	50,000,000.00	52,500,000.00	55,125,000.00
20008001/12020019 Tricycle Licenses	-	3,163,650.00	3,163,650.00		-		
20008001/12020020 Road Traffic Exams	-	204,900.00	204,900.00		-		
20008001/12020039 Tricycle Permit Licenses	1,299,675.00	-	-		-		
Total	2,237,327,987.67	901,238,353.40	-58,761,646.60	-6%	960,000,000.00	1,008,000,000.00	1,058,400,000.00
Enugu State Gaming and Lotto Commission							
Organization/Economic Code							
20012001/12020021 Gaming Licenses (Current)	234,194,125.10	22,162,466.81	22,162,466.81		-		
20012001/12020022 Gaming Licenses (Arrears)	-	201,374.53	201,374.53		-		
20012001/12020023 Pools Agents Licenses	50,000.00	440,790.34	340,790.34	341%	100,000.00	110,000.00	120,000.00
20012001/12020024 Pools Agents Licenses (Arrears)	15,466,359.82	5,000.00	5,000.00		-		
20012001/12020025 Pools Proprietor Licenses	15,362,580.43	-	-500,000.00	-100%	500,000.00	500,000.00	500,000.00
20012001/12020026 Pool Betting and Casino Licenses	5,675,000.00	-	-20,000,000.00	-100%	20,000,000.00	20,000,000.00	20,000,000.00
20012001/12020027 Gaming Machine Licenses	8,775,000.00	1,020,000.00	1,020,000.00		-		
20012001/12020029 Lottery Licenses			-				
20012001/12020030 Promoters' Licenses	300,000.00		-				
20012001/12020031 Lotto Proprietor Licenses	2,828,000.00	39,596,750.00	24,596,750.00	164%	15,000,000.00	20,000,000.00	25,000,000.00
20012001/12020032 Lotto Agents License	20,000.00	-	-2,000,000.00	-100%	2,000,000.00	2,000,000.00	2,000,000.00
20012001/12020033 Sport Betting Proprietors License	81,313,742.44	27,963,500.00	7,963,500.00	40%	20,000,000.00	20,000,000.00	30,000,000.00
20012001/12020034 Sport Betting Agents License	51,343,931.04	31,627,467.79	16,627,467.79	111%	15,000,000.00	20,000,000.00	25,000,000.00
20012001/12020035 Promotional/Charity Raffles and Other Lotteries	-	2,201,009.68	2,201,009.68		-		
20012001/12020036 Rent From Shops	-	262,638,551.78	262,638,551.78		-		
20012001/12020055 Casino License Renewal		-	-100,000,000.00	-100%	100,000,000.00	2,000,000.00	30,000,000.00
20012001/12020056 Promo Raffle License		-	-1,000,000.00	-100%	1,000,000.00	1,500,000.00	2,000,000.00
20012001/12020057 Promo Raffle License Renewal		-	-2,500,000.00	-100%	2,500,000.00	500,000.00	1,000,000.00
20012001/12020058 Game House License		-	-100,000.00	-100%	100,000.00	200,000.00	300,000.00
20012001/12020059 Game House License Renewal		-	-50,000.00	-100%	50,000.00	100,000.00	150,000.00
20012001/12020060 Lotto/Lottery Proprietor License Renewal		-	-2,000,000.00	-100%	2,000,000.00	3,000,000.00	4,000,000.00
20012001/12020061 Pool Betting Proprietor License Renewal		-	-450,000.00	-100%	450,000.00	650,000.00	1,000,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
20012001/12020062 Sports Betting Proprietor License Renewal		-	-5,000,000.00	-100%	5,000,000.00	10,000,000.00	20,000,000.00
Total	415,328,738.83	387,856,910.93	204,156,910.93	111%	183,700,000.00	100,560,000.00	161,070,000.00
Ministry of Health							
Organization/Economic Code							
21001001/12020051 Health Facilities Licenses	1,320,000.00	212,000.00	-1,788,000.00	-89%	2,000,000.00	2,500,000.00	2,700,000.00
21001001/12020053 Pharmacy License	102,000.00	1,024,312.50	1,024,312.50		-		
21001001/12020054 Private Hospitals and Clinic Licenses	-	487,020.00	-1,512,980.00	-76%	2,000,000.00	2,500,000.00	2,600,000.00
Total	1,422,000.00	1,723,332.50	-2,276,667.50	-57%	4,000,000.00	5,000,000.00	5,300,000.00
Ministry of Transport							
Organization/Economic Code							
29001001/12020016 Motor Vehicle Licenses			-		-		
29001001/12020017 Drivers' Licenses			-		-		
29001001/12020018 Motorcycle Licenses	-	300.00	300.00		-		
29001001/12020037 Mass Transit Operators License	1,052,000.00	70,906,352.24	70,906,352.24		-		
29001001/12020038 Renewal of Mass Transit Operators Licenses	220,000.00	7,615,000.00	7,615,000.00		-		
29001001/12020039 Tricycle Permit Licenses	551,971,876.80	3,712,725,042.54	3,703,725,042.54	41153%	9,000,000.00	7,000,000.00	8,000,000.00
Total	553,243,876.80	3,791,246,694.78	3,782,246,694.78	42025%	9,000,000.00	7,000,000.00	8,000,000.00
State Electricity Regulatory Commission							
Organization/Economic Code							
31004001/12020063 License to Electricity Operators		-	-13,100,000.00	-100%	13,100,000.00	13,755,000.00	14,402,000.00
Total		-	-13,100,000.00	-100%	13,100,000.00	13,755,000.00	14,402,000.00
Ministry of Environment and Climate Change							
Organization/Economic Code							
35001001/12020048 Ecology Control Permit	-	1,300,000.00	800,000.00	160%	500,000.00	500,000.00	500,000.00
35001001/12020049 Renewal of Ecology Control Permit	-	-	-300,000.00	-100%	300,000.00	300,000.00	300,000.00
Total	-	1,300,000.00	500,000.00	63%	800,000.00	800,000.00	800,000.00
Forestry Commission							
Organization/Economic Code							
35002001/12020013 Hunting Permit	-	-	-100,000.00	-100%	100,000.00	150,000.00	200,000.00
35002001/12020014 Forestry Licenses	1,799,000.00	1,235,000.00	235,000.00	24%	1,000,000.00	1,100,000.00	1,200,000.00
35002001/12020015 Forestry Game Licenses	210,000.00	-	-300,000.00	-100%	300,000.00	350,000.00	400,000.00
Total	2,009,000.00	1,235,000.00	-165,000.00	-12%	1,400,000.00	1,600,000.00	1,800,000.00
Ministry of Water Resources							
Organization/Economic Code							
52001001/12020040 License for Commercial/Private Water Borehole	105,900.00	500,000.00	-150,000.00	-23%	650,000.00	2,500,000.00	2,000,000.00
52001001/12020041 License for Water Producing Companies	5,658,800.00	1,720,000.00	1,070,000.00	165%	650,000.00	1,760,000.00	1,500,000.00
52001001/12020042 Renewal of License for Water Producing Companies	-	1,700,000.00	100,000.00	6%	1,600,000.00	2,000,000.00	2,500,000.00
52001001/12020043 Renewal of License for Commercial/Private Borehole	3,398,602.00	1,020,000.00	-980,000.00	-49%	2,000,000.00	1,500,000.00	2,000,000.00
Total	9,163,302.00	4,940,000.00	40,000.00	1%	4,900,000.00	7,760,000.00	8,000,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Enugu State Water Corporation							
Organization/Economic Code							
52102001/12020044 License For Commercial Water Vendor	129,805.55		-				
52102001/12020045 Renewal for Commercial Water Vendor	1,000.00	51,200.00	51,200.00		-		
Total	130,805.55	51,200.00	51,200.00		-		
Ministry of Lands and Urban Development							
Organization/Economic Code							
60001001/12020046 Temporary Occupation Licenses (TOL)	100,000.00		-				
Total	100,000.00		-				
FEES REVENUE							
Office of the Executive Governor							
Organization/Economic Code							
11001001/12040001 Tender Fees	8,192,100.00	336,001.00	-4,663,999.00	-93%	5,000,000.00	7,000,000.00	8,000,000.00
11001001/12040002 Clinic Fees	-	-	-650,000.00	-100%	650,000.00	700,000.00	750,000.00
Total	8,192,100.00	336,001.00	-5,313,999.00	-94%	5,650,000.00	7,700,000.00	8,750,000.00
Office of the Secretary to the State Government							
Organization/Economic Code							
11013001/12040003 Billboard/Advertisement Fees	200,000,000.00		-				
11013001/12040004 Identification of Enugu State Indigene Fees	19,754,000.00	7,552,167,440.00	7,547,967,440.00	179714%	4,200,000.00	4,700,000.00	4,800,000.00
11013001/12040006 Proceeds from Public Private Partnership	157,500.00		-				
11013001/12040043 Technical Services			-			-	
Total	219,911,500.00	7,552,167,440.00	7,547,967,440.00	179714%	4,200,000.00	4,700,000.00	4,800,000.00
Enugu State House of Assembly (The Legislature)							
Organization/Economic Code							
12003001/12040003 Billboard/Advertisement Fees	50.00		-				
Total	50.00		-				
Ministry of Youth and Sports							
Organization/Economic Code							
13001001/12040001 Tender Fees	300,000.00	3,475,000.00	3,075,000.00	769%	400,000.00	500,000.00	500,000.00
13001001/12040026 Renewal of Registration of Social Clubs	680,000.00	20,000.00	20,000.00		-		
13001001/12040245 Registration of Youth Clubs and Organisations	30,000.00	140,000.00	-60,000.00	-30%	200,000.00	300,000.00	350,000.00
13001001/12040246 Renewal of Youth Clubs and Organisations	-	30,000.00	-70,000.00	-70%	100,000.00	110,000.00	120,000.00
13001001/12040248 Course Fees from train the Trainers Programmes	-	-	-2,000.00	-100%	2,000.00	3,000.00	4,000.00
Total	1,010,000.00	3,665,000.00	2,963,000.00	422%	702,000.00	913,000.00	974,000.00
Ministry of Children, Gender Affairs and Social De							
Organization/Economic Code							
14001001/12040001 Tender Fees	360,000.00	8,800.00	8,800.00		-		



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
14001001/12040025 Registration of Social Clubs	-	900,000.00	900,000.00		-		
14001001/12040026 Renewal of Registration of Social Clubs	-	1,030,000.00	510,000.00	98%	520,000.00	580,000.00	640,000.00
14001001/12040249 Registration of Voluntary Organization and Adult S	17,808,523.70	-	-5,670,000.00	-100%	5,670,000.00	5,954,000.00	6,252,000.00
14001001/12040250 Renewal of Registration fees for Day Care Centre	3,656,500.00	345,000.00	-3,055,000.00	-90%	3,400,000.00	3,740,000.00	4,120,000.00
14001001/12040251 Registration Fees for Widows Cooperative Societies	-		-				
14001001/12040252 Registration fee for Day Care Centre	260,000.00	200,000.00	-800,000.00	-80%	1,000,000.00	1,100,000.00	1,200,000.00
Total	22,085,023.70	2,483,800.00	-8,106,200.00	-77%	10,590,000.00	11,374,000.00	12,212,000.00
Ministry of Agriculture and AgroIndustrialization							
Organization/Economic Code							
15001001/12040001 Tender Fees	1,476,000.00	250,000.00	250,000.00		-		
15001001/12040002 Clinic Fees	129,000.00	171,000.00	171,000.00		-		
15001001/12040036 Veterinary Clinic Health Charges	-	-	-2,000,000.00	-100%	2,000,000.00	2,500,000.00	3,000,000.00
15001001/12040037 Trade Animal Control	18,000.00	-	-50,000,000.00	-100%	50,000,000.00	52,000,000.00	55,000,000.00
15001001/12040039 Meat Inspection Fees	25,673,896.00	8,018,000.00	-2,982,000.00	-27%	11,000,000.00	11,500,000.00	12,000,000.00
15001001/12040489 Registration of Agro Business		-	-2,000,000.00	-100%	2,000,000.00	2,200,000.00	2,500,000.00
15001001/12040490 Renewal of Agro Business		-	-1,000,000.00	-100%	1,000,000.00	2,000,000.00	2,500,000.00
Total	27,296,896.00	8,439,000.00	-57,561,000.00	-87%	66,000,000.00	70,200,000.00	75,000,000.00
Enugu State Agricultural Development Programme (EN							
Organization/Economic Code							
15102001/12040382 Farm Land Allocation Fees		1,567,000.00	1,567,000.00		-		
Total		1,567,000.00	1,567,000.00		-		
Ministry of Education							
Organization/Economic Code							
17001001/12040253 Application Form Fees from Vocational School	8,790,100.00	-	-300,000.00	-100%	300,000.00	330,000.00	450,000.00
17001001/12040254 Certificate Evaluation	520,000.00	570,000.00	70,000.00	14%	500,000.00	550,000.00	600,000.00
17001001/12040255 WAEC/NECO Approval for SSIII	1,850,000.00	11,064,500.00	1,064,500.00	11%	10,000,000.00	11,000,000.00	12,000,000.00
17001001/12040256 InterState Transfer and Reval. Of Common Entrance	341,015.00	1,820,000.00	1,820,000.00		-		
17001001/12040258 Registration of Vocational Centre	400,000.00		-				
17001001/12040259 Renewal of Registration Fee of Vocation Center	30,650,200.00	-	-100,000.00	-100%	100,000.00	120,000.00	140,000.00
17001001/12040260 Registration of Private School	14,765,000.00	33,777,000.00	18,777,000.00	125%	15,000,000.00	15,500,000.00	16,000,000.00
17001001/12040261 Renewal of Registration of Private School	35,562,000.00	52,215,000.00	6,465,000.00	14%	45,750,000.00	46,000,000.00	50,000,000.00
17001001/12040262 Application Form Fees from Private School	172,562,500.00	144,782,860.00	114,782,860.00	383%	30,000,000.00	32,000,000.00	35,000,000.00
17001001/12040263 Common Entrance Fees	1,367,500.00		-		-		
17001001/12040171 Sanitation/Sewage Fees		21,004.50	21,004.50		-		



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17001001/12040273 Exam Fees Transition Exam (Q and A)		10,000.00	10,000.00		-		
17001001/12040274 Exam Fees Basic Education Certificate Examination		2,981,495.50	2,981,495.50		-		
17001001/12040275 Exam Fees		2,458,500.00	2,458,500.00		-		
Total	266,808,315.00	249,700,360.00	148,050,360.00	146%	101,650,000.00	105,500,000.00	114,190,000.00
Enugu State Universal Basic Education Board							
Organization/Economic Code							
17003001/	60,000.00		-				
17003001/12040001 Tender Fees	570,000.00	2,260,000.00	1,860,000.00	465%	400,000.00	4,400,000.00	4,400,000.00
17003001/12040003 Billboard/Advertisement Fees			-		-		
17003001/12040009 Registration of Contractors Fees	7,665,500.00	843,697.00	843,697.00		-		
17003001/12040010 Renewal of Contractor Registration Fees	20,000.00	100,000.00	-900,000.00	-90%	1,000,000.00	1,000,000.00	1,000,000.00
17003001/12040085 Renewal of Registration for Investors							
17003001/12040172 Legal Fee							
17003001/12040248 Course Fees from train the Trainers Programmes	-	-	-7,000,000.00	-100%	7,000,000.00	1,000,000.00	1,000,000.00
17003001/12040694 Prequalification/Processing Fees	60,000.00		-				
Total	8,255,500.00	3,203,697.00	-5,196,303.00	-62%	8,400,000.00	6,400,000.00	6,400,000.00
Enugu State Library Board							
Organization/Economic Code							
17008001/12040045 Consultancy Services			-		-		
17008001/12040191 Fire Services Fees from Saw Mill Machine/Engines			-		-		
17008001/12040264 Binding Charges	-		-45,000.00	-100%	45,000.00	50,000.00	50,000.00
17008001/12040265 Certification of Newspapers/Others	1,000.00		-180,000.00	-100%	180,000.00	190,000.00	200,000.00
17008001/12040266 Library Registration	-		-1,000,000.00	-100%	1,000,000.00	1,100,000.00	1,200,000.00
Total	1,000.00		-1,225,000.00	-100%	1,225,000.00	1,340,000.00	1,450,000.00
Examinations Development Centre							
Organization/Economic Code							
17009001/12040012 Staff Development Fees	4,000.00	11,500.00	11,500.00		-		
17009001/12040050 Fees for obtaining Statement of Result	4,000.00		-				
17009001/12040269 Tuition/Examination Fees (Student Fees)	571,449,308.00	5,347,000.00	5,347,000.00		-		
17009001/12040270 Issue of Statement of Result Fees (PSLC & TC II)	244,504.00		-2,000,000.00	-100%	2,000,000.00	2,500,000.00	3,000,000.00
17009001/12040271 J.S.CE Result	9,000.00	500.00	500.00		-		
17009001/12040272 Exam Fees Primary School Leaving Cert. (Q and A)	167,179,799.00	280,242,212.50	-3,257,787.50	-1%	283,500,000.00	290,000,000.00	295,000,000.00
17009001/12040273 Exam Fees Transition Exam (Q and A)	26,118,100.00	242,866,800.00	-57,133,200.00	-19%	300,000,000.00	310,000,000.00	320,000,000.00
17009001/12040274 Exam Fees Basic Education Certificate Examination	65,751,500.00	51,344,300.00	-248,655,700.00	-83%	300,000,000.00	350,000,000.00	400,000,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17009001/12040275 Exam Fees Special Science School (CEE)	49,000.00	9,500.00	9,500.00		-		
17009001/12040276 Exam Fees Others (Reissue of Lost /Referred Can	63,000.00	8,000.00	8,000.00		-		
17009001/12040277 Uniform Mock Fee	1,800.00		-				
17009001/12040278 Uniform Exam Fees	7,430.00	83,100.00	83,100.00		-		
17009001/12040279 Resit Exam Basic Education Certificate Examination	58,152,100.00	15,341,940.00	4,341,940.00	39%	11,000,000.00	11,000,000.00	11,000,000.00
17009001/12040280 Basic Education Certificate Examination Fees (Q an	241,056,902.40	397,923,810.00	297,923,810.00	298%	100,000,000.00	110,000,000.00	120,000,000.00
17009001/12040281 Basic Education Certificate Examination Fee Photo	18,461,860.00	-	-3,500,000.00	-100%	3,500,000.00	3,500,000.00	4,000,000.00
17009001/12040527 Book Review Fee	7,430.00		-				
Total	1,148,544,873.40	993,178,662.50	-6,821,337.50	-1%	1,000,000,000.00	1,077,000,000.00	1,153,000,000.00
Agency for Mass Literacy							
Organization/Economic Code							
17010001/12040257 Fees for Registration of Non Formal Education Cent	6,033,241.49	200.00	-299,800.00	-100%	300,000.00	300,000.00	300,000.00
17010001/12040282 Renewal of Non Formal Learning Center	-	855,060.35	655,060.35	328%	200,000.00	200,000.00	200,000.00
17010001/12040283 Reg of ICT and Other Non Formal Education Training	-	250,000.00	200,000.00	400%	50,000.00	50,000.00	50,000.00
17010001/12040284 Renewal of ICT and Other Non Formal Education Trai	100.00	100,000.00	50,000.00	100%	50,000.00	50,000.00	50,000.00
Total	6,033,341.49	1,205,260.35	605,260.35	101%	600,000.00	600,000.00	600,000.00
Enugu State Polytechnic Iwollo							
Organization/Economic Code							
17018001/12040001 Tender Fees	1,500.00	486,712.50	486,712.50		-		
17018001/12040009 Registration of Contractors Fees	-	-	-51,350,000.00	-100%	51,350,000.00	105,000.00	115,000.00
17018001/12040010 Renewal of Contractor Registration Fees	-		-				
17018001/12040035 Lab/Medical Screening (Examination) Fee		45,645.00	45,645.00		-		
17018001/12040043 Technical Services	906,550.00		-				
17018001/12040044 Fees from Regular/Undergraduate Students	396,665,822.50	5,426,672.50	-22,173,327.50	-80%	27,600,000.00	28,980,000.00	31,878,000.00
17018001/12040045 Consultancy Services	-	-	-10,000,000.00	-100%	10,000,000.00	10,500,000.00	11,550,000.00
17018001/12040046 Acceptance Fees	5,078,822.50	351,467.50	-2,648,532.50	-88%	3,000,000.00	3,150,000.00	3,465,000.00
17018001/12040047 Hostel Fees	-	-	-450,000.00	-100%	450,000.00	61,822,000.00	519,000.00
17018001/12040048 Student Verification Fees	1,423,972.50		-				
17018001/12040049 Transcript Fees	114,322.50	934,890.00	534,890.00	134%	400,000.00	420,000.00	462,000.00
17018001/12040050 Fees for obtaining Statement of Result	40,300.00	57,870.00	-347,130.00	-86%	405,000.00	425,000.00	467,000.00
17018001/12040051 Convocation Fees	-	1,033,695.00	-966,305.00	-48%	2,000,000.00	2,100,000.00	2,310,000.00
17018001/12040053 Student Industrial Work Expert. Sched (SIWES) Form	-	28,015.00	28,015.00		-		
17018001/12040054 Screening Fees (JAMB)	-	6,967.50	6,967.50		-		
17018001/12040057 Loss of Receipts Fees	-	23,515.00	-6,485.00	-22%	30,000.00	31,000.00	34,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17018001/12040058 Certificate Collection Fees	144,322.50	754,295.00	-245,705.00	-25%	1,000,000.00	1,050,000.00	1,155,000.00
17018001/12040062 Secondary School Fees		172,967.50	172,967.50		-		
17018001/12040269 Tuition/Examination Fees (Student Fees)		48,322.50	48,322.50		-		
17018001/12040328 Students Hostel Fees		15,322.50	15,322.50		-		
17018001/12040350 Post UTME Exams		1,561,217.74	1,561,217.74		-		
17018001/12040360 Resit Exam Fees		20,172,612.51	20,172,612.51		-		
17018001/12040379 Electricity Charges			-		-		
17018001/12040385 Admission/ReAdmission Fees		3,122.50	3,122.50		-		
17018001/12040390 Tuition Fees (Degree Programme)		144,967.50	144,967.50		-		
Total	404,375,612.50	31,268,277.75	-64,966,722.25	-68%	96,235,000.00	108,583,000.00	51,955,000.00
Enugu State College of Education (Technical)							
Organization/Economic Code							
17019001/12040001 Tender Fees	-	83,380.00	83,380.00		-	220,000.00	230,000.00
17019001/12040009 Registration of Contractors Fees	-	30,322.50	-669,677.50	-96%	700,000.00	1,200,000.00	1,250,000.00
17019001/12040010 Renewal of Contractor Registration Fees		120,645.00	120,645.00		-		
17019001/12040014 Arrears of Audit Fees			-			-	
17019001/12040046 Acceptance Fees	-	8,380,325.00	5,380,325.00	179%	3,000,000.00	4,000,000.00	4,500,000.00
17019001/12040047 Hostel Fees	-	604,547.50	-7,395,452.50	-92%	8,000,000.00	7,000,000.00	8,000,000.00
17019001/12040048 Student Verification Fees		41,330.00	41,330.00		-		
17019001/12040049 Transcript Fees	-	1,514,575.00	414,575.00	38%	1,100,000.00	1,100,000.00	1,150,000.00
17019001/12040050 Fees for obtaining Statement of Result	-	2,694,410.00	-505,590.00	-16%	3,200,000.00	1,000,000.00	1,200,000.00
17019001/12040051 Convocation Fees	-	13,023,462.00	5,023,462.00	63%	8,000,000.00	8,500,000.00	9,000,000.00
17019001/12040053 Student Industrial Work Expert. Sched (SIWES) Form	-	361,027.50	61,027.50	20%	300,000.00	60,000.00	70,000.00
17019001/12040054 Screening Fees (JAMB)		2,500.00	2,500.00		-		
17019001/12040055 Change of Course Fees	-		-				
17019001/12040057 Loss of Receipts Fees	-	623,210.00	523,210.00	523%	100,000.00	120,000.00	130,000.00
17019001/12040058 Certificate Collection Fees	-	271,492.50	271,492.50		-		
17019001/12040171 Sewerage Maintenance Fee	4,951,338.12	1,055,309.66	1,055,309.66		-		
17019001/12040269 Tuition/Examination Fees (Student Fees)	40,111,230.00	70,950,320.00	-12,049,680.00	-15%	83,000,000.00	450,000,000.00	500,000,000.00
17019001/12040285 Accreditation Fees	90,000.00	1,963,377.50	463,377.50	31%	1,500,000.00	2,200,000.00	2,300,000.00
17019001/12040286 Professionals Registration Fees	-	-	-200,000.00	-100%	200,000.00	400,000.00	400,000.00
17019001/12040289 Registration/Late Registration Fees (Late Payment)	134,000.00	230,322.50	130,322.50	130%	100,000.00	3,000,000.00	3,200,000.00
17019001/12040290 Publication/Brochure Fees	-	31,935.00	-168,065.00	-84%	200,000.00	300,000.00	400,000.00
17019001/12040291 JAMB Adm Letters		1,852.50	1,852.50		-		
17019001/12040292 Medical Examination Fees	633,761.10		-				
17019001/12040293 Affiliation Fees		6,147,033.00	6,147,033.00		-		
17019001/12040294 Certification Verification Fees	120,000.00	1,289,835.00	-510,165.00	-28%	1,800,000.00	1,100,000.00	1,200,000.00
17019001/12040295 Authentication Fees		96,370.00	96,370.00		-		
17019001/12040297 Student Induction Fees	-	24,435.00	24,435.00		-		
17019001/12040298 Degree Programme Running Cost		2,901,287.50	2,901,287.50		-		



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17019001/12040300 JAMB Fees (Regularization)	516,750.00	-	-600,000.00	-100%	600,000.00	650,000.00	700,000.00
17019001/12040301 Matriculation Fees	-	22,403,395.10	20,803,395.10	1300%	1,600,000.00	1,200,000.00	1,200,000.00
17019001/12040302 Library Fees	-	-	-35,000.00	-100%	35,000.00	35,000.00	40,000.00
17019001/12040303 Teaching Practice Fees	785,000.00	40,500.00	40,500.00		-	-	-
17019001/12040305 Registration Fee (Teachers Registration)		22,500.00	22,500.00		-	-	-
17019001/12040306 Parent Teachers Association Fees		5,861,640.00	5,861,640.00		-	-	-
17019001/12040307 Research Development and Staff Training		121,290.00	121,290.00		-	-	-
17019001/12040308 Student Association Reg Fees	39,900.00	-	-		-	-	-
17019001/12040309 Testimonial Fees	-	1,169,087.50	319,087.50	38%	850,000.00	1,250,000.00	1,300,000.00
17019001/12040310 Information and Communication Technology Fee	-	-	-		-	-	-
17019001/12040311 Result/Admin Checking Fees	-	-	-150,000.00	-100%	150,000.00	350,000.00	350,000.00
17019001/12040312 Project Fees	-	100.00	-599,900.00	-100%	600,000.00	1,400,000.00	1,500,000.00
17019001/12040313 Technology Fees	-	45,322.50	-354,677.50	-89%	400,000.00	11,000,000.00	12,000,000.00
17019001/12040316 Scratch Cards/Test Fees	-	790,797.50	790,797.50		-	-	-
17019001/12040317 Exam Misconduct Fees	-	214,515.00	214,515.00		-	-	-
17019001/12040319 Arrears of School Fees	-	160,000.00	-640,000.00	-80%	800,000.00	3,800,000.00	4,000,000.00
17019001/12040320 Outreach Programme	-	-	-10,000,000.00	-100%	10,000,000.00	12,000,000.00	14,000,000.00
17019001/12040321 Local Scholarship Scheme	-	-	-4,000,000.00	-100%	4,000,000.00	4,500,000.00	4,550,000.00
17019001/12040328 Students Hostel Fees	-	1,413,725.28	1,413,725.28		-	-	-
17019001/12040340 Notification of Result	4,000.00	-	-		-	-	-
17019001/12040341 Registration of Student Association		291,290.00	291,290.00		-	-	-
17019001/12040360 Resit Exam Fees		100,213,205.02	100,213,205.02		-	-	-
17019001/12040379 Electricity Charges		-	-		-	-	-
17019001/12040390 Tuition Fees (Degree Programme)		90,967.50	90,967.50		-	-	-
17019001/12040531 Admission Reg. Material		30,422.50	30,422.50		-	-	-
17019001/12040532 Registration of Association(Renewal)		75,402.50	75,402.50		-	-	-
Total	6,623,999.22	245,387,465.06	115,152,465.06	88%	130,235,000.00	516,385,000.00	572,670,000.00
Enugu State University of Science and Technology (ESUT)							
Organization/Economic Code							
17021001/12040001 Tender Fees	2,000.00	-	-500,000.00	-100%	500,000.00	525,000.00	551,000.00
17021001/12040009 Registration of Contractors Fees	16,404,150.00	-	-50,000.00	-100%	50,000.00	53,000.00	71,507,500.00
17021001/12040035 Lab/Medical Screening (Examination) Fee	14,197,990.00	-	-5,000,000.00	-100%	5,000,000.00	5,250,000.00	5,512,000.00
17021001/12040042 Student Attains Clearance Fees	1,247,050.00	1,332,650.00	332,650.00	33%	1,000,000.00	1,050,000.00	1,102,000.00
17021001/12040044 Fees from Regular/Undergraduate Students	-	2,439,060,370.50	2,439,060,370.50		-	-	-
17021001/12040045 Consultancy Services	222,000.00	-	-30,000,000.00	-100%	30,000,000.00	31,500,000.00	33,075,000.00
17021001/12040046 Acceptance Fees	778,310,900.00	283,828,613.20	69,663,613.20	33%	214,165,000.00	224,872,000.00	236,116,000.00
17021001/12040047 Hostel Fees	-	179,599,400.00	179,599,400.00		-	-	-
17021001/12040049 Transcript Fees	-	73,158,615.50	-26,841,384.50	-27%	100,000,000.00	105,000,000.00	110,250,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021001/12040050 Fees for obtaining Statement of Result	24,000.00						
17021001/12040051 Convocation Fees	16,308,200.00	13,220,000.00	-21,780,000.00	-62%	35,000,000.00	36,750,000.00	38,587,000.00
17021001/12040054 Screening Fees (JAMB)	-	2,935,000.00	2,935,000.00		-		
17021001/12040055 Change of Course Fees	662,000.00	13,400,000.00	1,400,000.00	12%	12,000,000.00	12,600,000.00	13,230,000.00
17021001/12040056 Remarking of Exam Script	-	30,000.00	-450,000.00	-94%	480,000.00	504,000.00	529,000.00
17021001/12040057 Loss of Receipts Fees	-						
17021001/12040058 Certificate Collection Fees	26,840,506.00	126,380,300.00	28,880,300.00	30%	97,500,000.00	102,375,000.00	107,493,000.00
17021001/12040059 PUTME Result Checking Fees	-	13,062,000.00	13,062,000.00		-		
17021001/12040146 Parking Fees			-				
17021001/12040157 Application Fees		5,800.00	5,800.00		-		
17021001/12040201 Correction of Certificates Fee	55,000.00	857,000.00	737,000.00	614%	120,000.00	126,000.00	132,000.00
17021001/12040269 Tuition/Examination Fees (Student Fees)	1,028,290,973.80	124,900.00	-2,670,276,100.00	-100%	2,670,401,000.00	2,803,921,000.00	2,944,117,000.00
17021001/12040285 Accreditation Fees	3,842,100.00		-				
17021001/12040289 Registration/Late Registration	14,688,199.00		-				
17021001/12040292 Medical Examination Fees	-	19,063,457.35	19,063,457.35		-		
17021001/12040294 Certification Verification Fees		8,716,006.00	8,716,006.00		-		
17021001/12040300 JAMB Fees (Regularization)			-				
17021001/12040301 Matriculation Fees	3,019,000.00	34,660,015.00	-3,788,985.00	-10%	38,449,000.00	40,372,000.00	42,390,000.00
17021001/12040303 Teaching Practice Fees	55,000.00	1,180,000.00	-20,000.00	-2%	1,200,000.00	1,260,000.00	1,323,000.00
17021001/12040304 Student Hand Book Fees	11,000.00	1,000.00	1,000.00		-		
17021001/12040310 Information and	894,000.00	-	-6,600,000.00	-100%	6,600,000.00	6,930,000.00	7,276,000.00
17021001/12040311 Result/Admin Checking Fees	-	6,738,012.00	5,738,012.00	574%	1,000,000.00	1,050,000.00	1,102,000.00
17021001/12040313 Technology Fees	-		-				
17021001/12040315 Deferment Fees	54,000.00	-	-100,000.00	-100%	100,000.00	105,000.00	110,000.00
17021001/12040319 Arrears of School Fees	785,954,250.00		-				
17021001/12040322 Certificate Fees PG	205,762,900.00		-				
17021001/12040323 Undergraduate Examination Processing Fee	-	50,000.00	-150,000.00	-75%	200,000.00	210,000.00	220,000.00
17021001/12040324 Postgraduate Processing Fee	-	30,510,550.00	30,510,550.00		-		
17021001/12040326 Undergraduate Project Defence Fees	401,096,000.00	2,471,000.00	1,271,000.00	106%	1,200,000.00	1,260,000.00	1,323,000.00
17021001/12040327 Inter University Transfer	310,000.00	1,200,000.00	-1,800,000.00	-60%	3,000,000.00	3,150,000.00	3,307,000.00
17021001/12040328 Students Hostel Fees	291,345,601.00	-	-106,416,000.00	-100%	106,416,000.00	111,737,000.00	117,323,000.00
17021001/12040329 Sales of Sandwich PG Application Form	-	508,000.00	508,000.00		-		
17021001/12040330 Masters Student Fees	-	-	-249,743,000.00	-100%	249,743,000.00	262,230,000.00	275,341,000.00
17021001/12040331 Regular Undergraduate Arrears of Fees	1,089,989,769.14	1,200,000.00	-1,800,000.00	-60%	3,000,000.00	3,150,000.00	3,307,000.00
17021001/12040332 Postgraduate PGD Fees	1,730,200.00	275,801,413.40	235,654,413.40	587%	40,147,000.00	42,154,000.00	44,262,000.00
17021001/12040333 Postgraduate Ph.D. Fees	158,969,400.00	-	-255,341,000.00	-100%	255,341,000.00	268,107,000.00	281,513,000.00
17021001/12040334 P.G. Arrears Fees	8,856,850.00	-	-2,500,000.00	-100%	2,500,000.00	2,625,000.00	2,756,000.00
17021001/12040335 Development Levy (Law)	1,500,000.00	40,950,000.00	12,550,000.00	44%	28,400,000.00	29,820,000.00	31,311,000.00
17021001/12040336 Development Levy (Medicine)	1,800,000.00	100,800,000.00	64,800,000.00	180%	36,000,000.00	37,800,000.00	39,690,000.00
17021001/12040337 Result Checking	1,326,970.00	866,000.00	816,000.00	1632%	50,000.00	52,000.00	55,000.00
17021001/12040338 Sandwich Programmes Tuition Arrears	-	-	-150,000.00	-100%	150,000.00	157,000.00	165,000.00
17021001/12040339 NYSC Exemption Fee	-	3,300.00	-16,700.00	-84%	20,000.00	21,000.00	22,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021001/12040340 Notification of Result	3,416,550.00	5,386,012.00	3,386,012.00	169%	2,000,000.00	3,000,000.00	4,000,000.00
17021001/12040341 Registration of Student Association	-	-	-3,000.00	-100%	3,000.00	4,000.00	5,000.00
17021001/12040342 Payment for Scroll	18,400.00	-	-40,000.00	-100%	40,000.00	42,000.00	44,000.00
17021001/12040343 Administrative Fees (Peace and	300,000.00	-	-2,325,000.00	-100%	2,325,000.00	2,441,000.00	2,563,000.00
17021001/12040344 Redeployment Fees	1,906,500.00	16,850,000.00	11,850,000.00	237%	5,000,000.00	5,250,000.00	6,250,000.00
17021001/12040345 PG Project Defence Fee	45,718,050.00	35,320,000.00	27,320,000.00	342%	8,000,000.00	8,400,000.00	8,820,000.00
17021001/12040346 PreDegree Programme Tuition	-	-	-50,000.00	-100%	50,000.00	52,000.00	55,000.00
17021001/12040347 Mature Students Programme Tuition	659,600.00	-	-20,563,000.00	-100%	20,563,000.00	21,591,000.00	22,670,000.00
17021001/12040348 Sandwich Programmes Tuition	-	-	-3,639,000.00	-100%	3,639,000.00	3,821,000.00	4,012,000.00
17021001/12040349 P.G. School Tuition	100,000.00	26,650,000.00	26,650,000.00	-	-	-	-
17021001/12040350 Post UTME Exams	11,092,000.00	-	-620,000.00	-100%	620,000.00	651,000.00	683,000.00
17021001/12040351 Matured Students Programme	274,000.00	-	-	-	-	-	-
17021001/12040352 Sandwich PG Fees	61,900.00	4,943,900.00	845,900.00	21%	4,098,000.00	4,303,000.00	451,000.00
17021001/12040353 PG Project Defence (Masters)	32,738,850.00	500,000.00	-8,000,000.00	-94%	8,500,000.00	8,925,000.00	9,371,000.00
17021001/12040354 PG Project Defence (PGD)	-	10,560,000.00	9,960,000.00	1660%	600,000.00	630,000.00	661,000.00
17021001/12040355 PG ICT Fee	238,000.00	6,060,030.00	5,660,030.00	1415%	400,000.00	420,000.00	441,000.00
17021001/12040356 Ph.D. Students Dues	21,034,544.00	-	-70,000.00	-100%	70,000.00	73,000.00	77,000.00
17021001/12040357 Master Students Dues	2,302,250.00	-	-100,000.00	-100%	100,000.00	105,000.00	110,000.00
17021001/12040358 PGD Students Dues	130,637,410.84	13,538,421.00	13,513,421.00	54054%	25,000.00	26,000.00	27,000.00
17021001/12040359 PG Transcript	50,000.00	905,000.00	-95,000.00	-10%	1,000,000.00	1,050,000.00	1,102,000.00
17021001/12040360 Resit Exam Fees	-	200,000.00	100,000.00	100%	100,000.00	105,000.00	110,000.00
17021001/12040361 Joint University Post	1,491,700.00	-	-2,000,000.00	-100%	2,000,000.00	2,100,000.00	2,205,000.00
17021001/12040362 ComputerBased Test Fee	22,000.00	-	-	-	-	-	-
17021001/12040363 Development Levy (Med Lab Scs)	375,533,373.00	73,375,000.00	43,375,000.00	145%	30,000,000.00	31,500,000.00	33,075,000.00
17021001/12040364 Development Levy (Nursing Science)	1,750,000.00	40,900,000.00	28,900,000.00	241%	12,000,000.00	12,600,000.00	13,230,000.00
17021001/12040365 PG Deferment Fees	-	-	-	-	-	-	-
17021001/12040366 Development Levy (Other Programme)	170,937,550.00	607,251,050.00	246,601,050.00	68%	360,650,000.00	378,682,000.00	397,616,000.00
17021001/12040367 Full Session Spillover Fees	1,733,850.00	52,582,900.00	9,582,900.00	22%	43,000,000.00	45,150,000.00	47,407,000.00
17021001/12040368 Semester Spillover Fees	12,072,600.00	28,690,200.00	23,690,200.00	474%	5,000,000.00	5,250,000.00	5,512,000.00
17021001/12040369 Cover Note (Proficiency in English)	105,000.00	10,045,000.00	5,045,000.00	101%	5,000,000.00	5,250,000.00	5,512,000.00
17021001/12040370 Convocation Packages Fess	-	43,058,151.00	-24,941,849.00	-37%	68,000,000.00	71,400,000.00	74,970,000.00
17021001/12040371 Development Levy (Pharmacy)	-	30,000,000.00	7,500,000.00	33%	22,500,000.00	23,625,000.00	24,806,000.00
17021001/12040372 M.Sc Peace and Conflict Studies Project	-	130,000.00	-15,770,000.00	-99%	15,900,000.00	16,695,000.00	17,529,000.00
17021001/12040373 PGD. Peace and Conflict Studies Project	-	-	-30,437,000.00	-100%	30,437,000.00	31,958,000.00	33,557,000.00
17021001/12040374 PH. D Project Fees (Peace and Conflict)	-	-	-450,000.00	-100%	450,000.00	473,000.00	496,000.00
17021001/12040375 Studies Project	-	-	-	-	-	-	-
17021001/12040376 Students ID Cards	2,699,000.00	-	-	-	-	-	-
17021001/12040377 MSP Application	-	18,474,600.00	18,474,600.00	-	-	-	-
17021001/12040378 Medical Consultancy Fees	-	-	-	-	-	-	-



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021001/12040380 JAMB Admission Letters Fee	195,500.00		-1,000.00	-100%	1,000.00	1,000.00	1,000.00
17021001/12040392 Clearance Fees		190,861.65	190,861.65		-		
17021001/12040425 Mortuary Fees			-				
17021001/12040541 PG Application Fees	-	22,869,060.00	22,869,060.00		-		
17021001/12040542 Sandwich Undergraduate Application	-	1,792,800.00	1,792,800.00		-		
17021001/12040543 PreDegree Application	26,843,700.00		-				
17021001/12040544 JUPEB Application	26,843,700.00	39,210,800.00	39,210,800.00		-		
17021001/12040545 Sale of Supplementary Forms	-	396,000.00	396,000.00		-		
17021001/12040546 Postgraduate Arrears of Fees	-	80,480,924.17	80,480,924.17		-		
17021001/12040547 Sandwich Arrears of Fees	-	30,000.00	30,000.00		-		
17021001/12040548 Purchase of Ph.D Gown	-	20,510,000.00	20,510,000.00		-		
17021001/12040562 Postgraduate Fees (Masters)	-	67,946,700.00	67,946,700.00		-		
17021001/12040565 Late Registration Of Courses	-	11,000.00	11,000.00		-		
17021001/12040696 Gynae Ward Fees			-		-		
Total	5,670,858,636.78	4,930,571,812.77	338,768,812.77	7%	4,591,803,000.00	4,848,539,000.00	5,159,927,500.00
ESUT College of Medicine (Teaching Hospital)							
Organization/Economic Code							
17021002/	177,581,820.00		-		-		
17021002/12040035 Lab/Medical Screening (Examination) Fee	153,289,370.00		-				
17021002/12040046 Acceptance Fees			-		-		
17021002/12040047 Hostel Fees	45,659,000.00	43,974,000.00	7,974,000.00	22%	36,000,000.00	40,000,000.00	45,000,000.00
17021002/12040297 Student Induction Fees	-	-	-10,000,000.00	-100%	10,000,000.00	12,000,000.00	12,500,000.00
17021002/12040304 Student Hand Book Fees	142,000.00	-	-100,000.00	-100%	100,000.00	120,000.00	130,000.00
17021002/12040336 Development Levy (Medicine)		29,895,005.39	29,895,005.39		-		
17021002/12040360 Resit Exam Fees	-	-	-5,000,000.00	-100%	5,000,000.00	5,500,000.00	6,000,000.00
17021002/12040417 Hostel Caution Fee	-	-	-2,500,000.00	-100%	2,500,000.00	3,000,000.00	3,500,000.00
17021002/12040418 Hostel/Bed/Mattress Fee	103,000.00	-	-5,000,000.00	-100%	5,000,000.00	6,000,000.00	6,500,000.00
17021002/12040444 Accident and Emergency Fees	24,292,450.00		-				
17021002/12040521 Examination Fees	-		-		-		
17021002/12040525 Laboratory Fees	-		-200,000.00	-100%	200,000.00	210,000.00	220,000.00
17021002/12040550 Student Welfare			-		-		
17021002/12040716 School Fees Medical (Other Years)		1,092,666.67	1,092,666.67		-		
Total	45,904,000.00	74,961,672.06	16,161,672.06	27%	58,800,000.00	66,830,000.00	73,850,000.00
State Uni. of Medical and Applied Sciences, Igbo-Eno							
Organization/Economic Code							
17021003/12040001 Tender Fees	-	-	-165,000.00	-100%	165,000.00	220,000.00	385,000.00
17021003/12040009 Registration of Contractors Fees	-	-	-110,000.00	-100%	110,000.00	550,000.00	
17021003/12040010 Renewal of Contractor Registration Fees		-	-1,300,000.00	-100%	1,300,000.00	1,650,000.00	1,650,000.00
17021003/12040012 Staff Development Fees	10,045,000.00	18,500,000.00	18,500,000.00		-	-	
17021003/12040035 Lab/Medical Screening (Examination) Fee		34,133,859.67	34,133,859.67		-	-	
17021003/12040044 Fees from Regular/Undergraduate Students			-		-	-	

Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021003/12040046 Acceptance Fees	78,725,700.00	249,542,975.38	159,542,975.38	177%	90,000,000.00	92,500,000.00	98,500,000.00
17021003/12040047 Hostel Fees	36,783,700.00	16,275,030.80	22,124,969.20	58%	38,400,000.00	50,400,000.00	55,000,000.00
17021003/12040054 Screening Fees (JAMB)		5,744,868.60	5,744,868.60		-		
17021003/12040055 Change of Course Fees	-		-			2,750,000.00	4,125,000.00
17021003/12040056 Remarking of Exam Script			-			55,000.00	110,000.00
17021003/12040099 Development Fees	-	21,262,606.02	8,762,606.02	70%	12,500,000.00	14,700,000.00	16,000,000.00
17021003/12040157 Application Fees	6,279,100.00	4,751,050.00	2,036,050.00	75%	2,715,000.00	3,600,000.00	4,800,000.00
17021003/12040269 Tuition/Examination Fees (Student Fees)	500,918,583.00	571,806,966.35	56,093,033.65	9%	627,900,000.00	1,207,500,000.00	1,690,500,000.00
17021003/12040285 Accreditation Fees	-	-	880,000.00	100%	880,000.00		
17021003/12040288 Training and Development			-			-	
17021003/12040292 Medical Examination Fees		-	4,200,000.00	100%	4,200,000.00	6,000,000.00	7,400,000.00
17021003/12040294 Certification Verification Fees	-		-			5,500,000.00	5,610,000.00
17021003/12040300 JAMB Fees (Regularization)			-			1,375,000.00	
17021003/12040301 Matriculation Fees	-	-	13,750,000.00	100%	13,750,000.00	13,750,000.00	13,750,000.00
17021003/12040320 Outreach Programme			-			-	
17021003/12040328 Students Hostel Fees		12,920,000.00	12,920,000.00		-	-	
17021003/12040378 Medical Consultancy Fees	8,490,547.06		-			1,650,000.00	2,200,000.00
17021003/12040379 Electricity Charges	-	-	-		-	1,375,000.00	2,062,000.00
17021003/12040380 JAMB Admission Letters Fee			-			4,125,000.00	4,125,000.00
17021003/12040388 Result Verification Fees		-	275,000.00	100%	275,000.00	-	-
17021003/12040423 Medical Records			-			-	
17021003/12040426 Medical Clinic Fees			-		-	-	
17021003/12040525 Laboratory Fees	-	-	825,000.00	100%	825,000.00		
Total	641,242,630.06	934,937,356.82	141,917,356.82	18%	793,020,000.00	1,407,700,000.00	1,906,217,000.00
Institute of Management and Technology (IMT)							
Organization/Economic Code							
17033001/12040001 Tender Fees	924,500.00	210,000.00	210,000.00		-		
17033001/12040009 Registration of Contractors Fees	145,000.00	594,000.00	2,084,000.00	78%	2,678,000.00	2,686,000.00	2,699,000.00
17033001/12040010 Renewal of Contractor Registration Fees	-	-	1,470,000.00	100%	1,470,000.00	1,475,000.00	1,482,000.00
17033001/12040012 Staff Development Fees			-				
17033001/12040021 Concession Fees for Truck Park at Emene		-	3,750,000.00	100%	3,750,000.00	3,762,000.00	3,781,000.00
17033001/12040035 Lab/Medical Screening (Examination) Fee		486,000.00	486,000.00		-		
17033001/12040046 Acceptance Fees	6,721,500.00	207,210,000.00	6,290,000.00	3%	213,500,000.00	214,141,000.00	215,211,000.00
17033001/12040047 Hostel Fees	-	37,264,080.00	37,264,080.00		-		
17033001/12040048 Student Verification Fees		6,000.00	6,000.00		-		
17033001/12040049 Transcript Fees	20,427,800.00	24,920,000.00	7,000.00	0%	24,927,000.00	25,002,000.00	25,127,000.00
17033001/12040050 Fees for obtaining Statement of Result	114,959,000.00	22,000.00	498,000.00	96%	520,000.00	522,000.00	524,000.00
17033001/12040051 Convocation Fees	11,579,380.00	19,637,500.00	19,284,500.00	50%	38,922,000.00	39,039,000.00	39,234,000.00
17033001/12040053 Student Industrial Work Expert	1,586,069.00	2,781,000.00	6,727,000.00	71%	9,508,000.00	9,537,000.00	9,584,000.00
17033001/12040054 Screening Fees (JAMB)	4,462,000.00	7,552,000.00	7,342,000.00	49%	14,894,000.00	14,938,000.00	15,013,000.00
17033001/12040055 Change of Course Fees	-	18,000.00	790,000.00	98%	808,000.00	811,000.00	815,000.00
17033001/12040056 Remarking of Exam Script	-	10,000.00	42,000.00	81%	52,000.00	52,000.00	52,000.00
17033001/12040057 Loss of Receipts Fees	60,000.00	648,000.00	898,000.00	58%	1,546,000.00	1,551,000.00	1,558,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17033001/12040058 Certificate Collection Fees	15,777,235.00	106,482,500.00	74,687,500.00	235%	31,795,000.00	31,891,000.00	32,050,000.00
17033001/12040066 Stamp Duties Fees	-	-	5,052,000.00	100%	5,052,000.00	5,067,000.00	5,093,000.00
17033001/12040085 Renewal of Registration for Investors	190,000.00	645,000.00	645,000.00		-		
17033001/12040099 Development Fees		11,400,000.00	11,400,000.00		-		
17033001/12040104 Concession Fees on Buses	-	435,000.00	435,000.00		-		
17033001/12040116 Plagiarism Fees		-	1,516,000.00	100%	1,516,000.00	1,520,000.00	1,528,000.00
17033001/12040162 Computerization Fee	4,200.00	32,287,500.00	32,287,500.00		-		
17033001/12040171 Sewerage Maintenance Fee	-	24,039,000.00	18,661,000.00	44%	42,700,000.00	42,828,000.00	43,042,000.00
17033001/12040266 Library Registration		237,000.00	237,000.00		-		
17033001/12040267 Internet Access Charges		-	1,500,000.00	100%	1,500,000.00	1,505,000.00	1,512,000.00
17033001/12040269 Tuition/Examination Fees (Student Fees)	1,019,360,252.00	795,536,100.00	223,663,900.00	22%	1,019,200,000.00	1,022,258,000.00	1,027,369,000.00
17033001/12040283 Reg of ICT and Other Non		2,057,000.00	2,057,000.00		-		
17033001/12040285 Accreditation Fees	3,734,017.92	1,240,000.00	1,240,000.00		-		
17033001/12040287 Sports Levy		244,000.00	244,000.00		-		
17033001/12040289 Registration/Late Registration	4,810,000.00	461,500.00	461,500.00		-		
17033001/12040292 Medical Examination Fees	56,872,300.00	10,182,500.00	7,187,500.00	41%	17,370,000.00	17,422,000.00	17,509,000.00
17033001/12040294 Certification Verification Fees	-	-	2,526,000.00	100%	2,526,000.00	2,534,000.00	2,546,000.00
17033001/12040300 JAMB Fees (Regularization)	951,000.00	1,717,000.00	1,663,000.00	49%	3,380,000.00	3,390,000.00	3,407,000.00
17033001/12040301 Matriculation Fees	-	9,527,000.00	8,079,000.00	46%	17,606,000.00	17,659,000.00	17,747,000.00
17033001/12040302 Library Fees	1,460,500.00	21,044,000.00	27,511,000.00	57%	48,555,000.00	48,701,000.00	48,944,000.00
17033001/12040304 Student Hand Book Fees	-	205,500.00	205,500.00		-		
17033001/12040306 Parent Teachers Association Fees	306,000.00	-	202,000.00	100%	202,000.00	203,000.00	204,000.00
17033001/12040308 Student Association Reg Fees		842,000.00	842,000.00		-		
17033001/12040309 Testimonial Fees	8,928,334.00	7,486,000.00	6,473,000.00	46%	13,959,000.00	14,001,000.00	14,071,000.00
17033001/12040310 Information and	16,312,800.00	-	137,573,000.00	100%	137,573,000.00	137,985,000.00	138,675,000.00
17033001/12040312 Project Fees	12,015,932.00	23,299,000.00	1,131,000.00	5%	22,168,000.00	22,235,000.00	22,346,000.00
17033001/12040313 Technology Fees	87,207,400.00	101,749,500.00	100,249,500.00	6683%	1,500,000.00	1,505,000.00	1,512,000.00
17033001/12040314 Insurance Fees	2,144,500.00	13,234,000.00	13,234,000.00		-		
17033001/12040315 Deferment Fees	2,562,000.00	756,000.00	501,000.00	196%	255,000.00	255,000.00	257,000.00
17033001/12040316 Scratch Cards/Test Fees	1,235,801.00	4,320,000.00	1,806,000.00	29%	6,126,000.00	6,145,000.00	6,176,000.00
17033001/12040317 Exam Misconduct Fees	669,021.00	1,266,000.00	1,252,000.00	50%	2,518,000.00	2,526,000.00	2,538,000.00
17033001/12040323 Undergraduate Examination Processing Fee		25,000.00	25,000.00		-		
17033001/12040337 Result Checking		371,800.00	371,800.00		-		
17033001/12040340 Notification of Result		282,000.00	282,000.00		-		
17033001/12040360 Resit Exam Fees		380,000.00	380,000.00		-		
17033001/12040362 ComputerBased Test Fee		-	23,660,000.00	100%	23,660,000.00	23,731,000.00	23,850,000.00
17033001/12040381 Prequalification Fees for contracts	-	140,000.00	1,679,000.00	92%	1,819,000.00	1,824,000.00	1,833,000.00
17033001/12040383 Late Conversion of Tellers	101,750.00	1,893,000.00	430,000.00	19%	2,323,000.00	2,330,000.00	2,342,000.00
17033001/12040384 Space Allocation		656,000.00	656,000.00		-		
17033001/12040385 Admission/ReAdmission Fees	1,160,000.00	81,000.00	2,450,000.00	97%	2,531,000.00	2,539,000.00	2,551,000.00
17033001/12040386 Hostel Accommodation Fees	-	440,000.00	86,800,000.00	99%	87,240,000.00	87,502,000.00	87,939,000.00
17033001/12040387 Student Health Insurance Fees	24,954,100.00	1,000.00	1,000.00		-		
17033001/12040388 Result Verification Fees	1,936,000.00	393,000.00	1,178,000.00	75%	1,571,000.00	1,576,000.00	1,584,000.00
17033001/12040389 Brochure Advert	81,500.00	19,500.00	19,500.00				



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17033001/12040390 Tuition Fees (Degree Programme)	-	124,344,000.00	6,226,000.00	5%	130,570,000.00	130,962,000.00	131,617,000.00
17033001/12040391 Distance Learning Programme Fees (Poly Work & Study)	7,788,000.00		-				
17033001/12040392 Clearance Fees	9,885,800.00	58,000.00	58,000.00		-		
17033001/12040393 IMT PolyAir Programme	381,000.00	506,000.00	506,000.00		-		
17033001/12040394 Biometric Registration	15,144,000.00	17,688,000.00	7,932,000.00	31%	25,620,000.00	25,697,000.00	25,825,000.00
17033001/12040395 Student Appeal Fees	92,006.00	432,000.00	118,000.00	21%	550,000.00	551,000.00	554,000.00
17033001/12040397 Continuing Education	52,000.00	-	37,235,000.00	100%	37,235,000.00	37,347,000.00	37,533,000.00
17033001/12040398 Alumni Fees	2,921,500.00	2,813,600.00	1,753,400.00	38%	4,567,000.00	4,581,000.00	4,604,000.00
17033001/12040399 Endowment Fund	9,762,177.00	10,675,500.00	16,100,500.00	60%	26,776,000.00	26,857,000.00	26,991,000.00
17033001/12040400 Student Insurance		-	797,000.00	100%	797,000.00	800,000.00	804,000.00
17033001/12040401 External Examination Fees			-				
17033001/12040426 Medical Clinic Fees		371,000.00	371,000.00		-		
17033001/12040549 Student's Union Government Fee	-	11,871,000.00	11,871,000.00		-		
17033001/12040694 Prequalification/Processing Fees	-	-	2,308,000.00	100%	2,308,000.00	2,315,000.00	2,326,000.00
Total	1,540,860,374.92	1,645,082,080.00	390,560,920.00	19%	2,035,643,000.00	2,041,758,000.00	2,051,959,000.00
PostPrimary Schools Management Board (PPSMB)							
Organization/Economic Code							
17051001/12040001 Tender Fees	524,000.01						
17051001/12040044 Fees from Regular/Undergraduate Students		150,000.00	150,000.00		-		
17051001/12040046 Acceptance Fees		630,000.00	630,000.00		-		
17051001/12040051 Convocation Fees		230,000.00	230,000.00		-		
17051001/12040056 Remarking of Exam Script		817,221,300.00	817,221,300.00		-		
17051001/12040269 Tuition/Examination Fees (Student Fees)	400,100.00	498,168,300.00	498,168,300.00		-		
17051001/12040287 Sports Levy	-						
17051001/12040292 Medical Examination Fees	-	1,933,000.00	1,933,000.00		-		
17051001/12040402 School Equipment Fees	3,000.00	756,000.00	756,000.00		-		
17051001/12040549 Student's Union Government Fee		1,000.00	1,000.00		-		
Total	927,100.01	1,319,089,600.00	1,319,089,600.00		-		
Enugu State College of Health Technology, Oji Rive							
Organization/Economic Code							
17102002/	6,111,500.00		0.00				
17102002/12040046 Acceptance Fees	-	1,020,000.00	4,230,000.00	81%	5,250,000.00	5,250,000.00	5,250,000.00
17102002/12040047 Hostel Fees		-	1,500,000.00	100%	1,500,000.00	1,500,000.00	1,500,000.00
17102002/12040050 Fees for obtaining Statement of Result	-	699,000.00	551,000.00	44%	1,250,000.00	1,250,000.00	1,250,000.00
17102002/12040058 Certificate Collection Fees	-	350,000.00	2,150,000.00	86%	2,500,000.00	2,500,000.00	2,500,000.00
17102002/12040099 Development Fees	-	3,483,000.00	1,767,000.00	34%	5,250,000.00	5,250,000.00	5,250,000.00
17102002/12040171 Sewerage Maintenance Fee	-	1,484,000.00	3,241,000.00	69%	4,725,000.00	4,725,000.00	4,725,000.00
17102002/12040269 Tuition/Examination Fees (Student Fees)	17,127,550.00	25,368,650.00	36,131,350.00	59%	61,500,000.00	61,500,000.00	61,500,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17102002/12040285 Accreditation Fees	-	960,000.00	4,290,000.00	82%	5,250,000.00	5,250,000.00	5,250,000.00
17102002/12040287 Sports Levy	-	1,452,500.00	3,272,500.00	69%	4,725,000.00	4,725,000.00	4,725,000.00
17102002/12040309 Testimonial Fees	-	564,000.00	686,000.00	55%	1,250,000.00	1,250,000.00	1,250,000.00
17102002/12040328 Students Hostel Fees	-	2,032,500.00	2,032,500.00		-	-	-
17102002/12040405 Exams/Entrance Fees	6,263,550.00	21,338,359.00	21,338,359.00		-	-	-
17102002/12040521 Examination Fees	-	-	19,504,000.00	100%	19,504,000.00	19,504,000.00	19,504,000.00
Total	29,502,600.00	58,752,009.00	53,951,991.00	48%	112,704,000.00	112,704,000.00	112,704,000.00
College of Nursing Science and Health Tech, Nsukka							
Organization/Economic Code							
17104001/12040046 Acceptance Fees	-	3,677,200.00	1,227,200.00	50%	2,450,000.00	2,450,000.00	2,450,000.00
17104001/12040047 Hostel Fees	8,632,500.00	4,369,750.00	2,119,750.00	94%	2,250,000.00	3,000,000.00	3,750,000.00
17104001/12040050 Fees for obtaining Statement of Result	-	-	2,000,000.00	100%	2,000,000.00	2,500,000.00	2,600,000.00
17104001/12040051 Convocation Fees	-	2,825,000.00	1,325,000.00	88%	1,500,000.00	2,000,000.00	2,500,000.00
17104001/12040058 Certificate Collection Fees	-	810,000.00	510,000.00	170%	300,000.00	500,000.00	700,000.00
17104001/12040099 Development Fees	-	8,431,700.00	2,306,700.00	38%	6,125,000.00	6,300,000.00	6,400,000.00
17104001/12040171 Sewerage Maintenance Fee	-	3,643,950.00	327,950.00	10%	3,316,000.00	3,547,000.00	3,547,000.00
17104001/12040269 Tuition/Examination Fees (Student Fees)	510,061.25	31,419,000.00	11,252,000.00	56%	20,167,000.00	27,975,000.00	28,200,000.00
17104001/12040285 Accreditation Fees	-	4,478,000.00	1,146,000.00	34%	3,332,000.00	3,332,000.00	3,332,000.00
17104001/12040287 Sports Levy	-	2,975,100.00	2,953,100.00	13423%	22,000.00	230,000.00	240,000.00
17104001/12040301 Matriculation Fees	-	494,000.00	2,506,000.00	84%	3,000,000.00	3,300,000.00	3,500,000.00
17104001/12040309 Testimonial Fees	-	2,242,500.00	2,242,500.00		-	-	-
17104001/12040405 Exams/Entrance Fees	43,426,354.91	11,804,840.00	1,293,840.00	12%	10,511,000.00	11,081,000.00	11,158,000.00
17104001/12040521 Examination Fees	-	90,000.00	90,000.00		-	-	-
Total	52,430,754.91	77,261,040.00	22,288,040.00	41%	54,973,000.00	66,215,000.00	68,377,000.00
Enugu State College of Nursing Sc (Parklane/Awgu)							
Organization/Economic Code							
17104002/	79,952,814.00						
17104002/12040046 Acceptance Fees	-	40,000.00	40,000.00		-	-	-
17104002/12040047 Hostel Fees	-	100,000.00	100,000.00		-	-	-
17104002/12040050 Fees for obtaining Statement of Result	-	25,000.00	25,000.00		-	-	-
17104002/12040099 Development Fees	-	100,000.00	100,000.00		-	-	-
17104002/12040128 Material Testing Fees	-	112,000.00	112,000.00		-	-	-
17104002/12040269 Tuition/Examination Fees (Student Fees)	50,347,064.00	203,878,450.35	60,358,450.35	42%	143,520,000.00	145,000,000.00	148,000,000.00
17104002/12040276 Exam Fees Others (Reissue of Lost /Referred Can	-	-	-		-	-	-
17104002/12040285 Accreditation Fees	-	40,000.00	40,000.00		-	-	-
17104002/12040286 Professionals Registration Fees	20,000.00	-	-		-	-	-
17104002/12040309 Testimonial Fees	-	4,000.00	4,000.00		-	-	-
17104002/12040385 Admission/ReAdmission Fees	-	2,056,000.00	2,056,000.00		-	-	-
17104002/12040405 Exams/Entrance Fees	60,000.00	40,000.00	40,000.00		-	-	-
17104002/12040412 Tuition Fees for School of Nursing	-	4,030,840.32	4,030,840.32		-	-	-
Total	29,685,750.00	210,426,290.67	66,906,290.67	47%	143,520,000.00	145,000,000.00	148,000,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Ministry of Finance and Economic Development							
Organization/Economic Code							
20001001/12040000							
20001001/12040066 Stamp Duties Fees	12,438,827.02	293,803.18	9,706,196.82	97%	10,000,000.00	11,000,000.00	12,000,000.00
Total	12,438,827.02	293,803.18	9,706,196.82	97%	10,000,000.00	11,000,000.00	12,000,000.00
Enugu State Internal Revenue Service							
Organization/Economic Code							
20008001/12040001 Tender Fees	80,000.00						
20008001/12040066 Stamp Duties Fees		68,420,517.97	68,420,517.97		-		
20008001/12040068 Change of Ownership (Vehicle Test & Drivers Test)	16,000.00	-	220,000,000.00	100%	220,000,000.00	231,000,000.00	242,550,000.00
20008001/12040069 New Registration Motor Vehicles Fees	239,559,823.20	152,200.00	259,847,800.00	100%	260,000,000.00	273,000,000.00	286,650,000.00
20008001/12040070 Road Traffic Exam Fees	588,700.00	2,078,800.00	1,078,800.00	108%	1,000,000.00	1,050,000.00	1,102,500.00
20008001/12040071 Motor Vehicle New Number Plates	80,002,477.90	10,000,000.00	810,000,000.00	99%	820,000,000.00	861,000,000.00	904,050,000.00
20008001/12040111 Registration of Buses		11,340.00	11,340.00		-		
20008001/12040267 Internet Access Charges	777,107.50	-	-		-		
20008001/12040472 Mining Truck Fees	-	168,470,637.12	168,470,637.12		-		
20008001/12040504 ETicketing on Daily Toll on all Com. Veh/Keke	-	281,543,241.71	281,543,241.71		-		
20008001/12040576 Branded Vehicle Fee	-	2,036,868.93	2,036,868.93		-		
Total	320,247,001.10	532,713,605.73	768,286,394.27	59%	1,301,000,000.00	1,366,050,000.00	1,434,352,500.00
Enugu State Gaming and Lotto Commission							
Organization/Economic Code							
20012001/12040493 Casino Application Fee		-	1,000,000.00	100%	1,000,000.00	2,000,000.00	2,000,000.00
20012001/12040494 Game House Application Fee		-	10,000.00	100%	10,000.00	20,000.00	30,000.00
20012001/12040495 Interactive Games/Gaming Arcade Fee		-	10,000.00	100%	10,000.00	20,000.00	30,000.00
20012001/12040496 Emerging Online Games Fee		-	10,000.00	100%	10,000.00	20,000.00	30,000.00
20012001/12040497 Machine Fee		-	10,000.00	100%	10,000.00	20,000.00	30,000.00
20012001/12040498 Slot Machine Fee		-	20,000.00	100%	20,000.00	40,000.00	60,000.00
20012001/12040499 Pool (snooker Games) Fee		-	40,000.00	100%	40,000.00	50,000.00	60,000.00
20012001/12040500 Table Tennis Fee		-	10,000.00	100%	10,000.00	15,000.00	20,000.00
20012001/12040501 Promo Raffle Application Fee		-	200,000.00	100%	200,000.00	300,000.00	400,000.00
Total	-	-	1,310,000.00	100%	1,310,000.00	2,485,000.00	2,660,000.00
Ministry of Health							
Organization/Economic Code							
21001001/12040001 Tender Fees	1,184,500.00	8,000.00	5,992,000.00	100%	6,000,000.00	6,200,000.00	7,000,000.00
21001001/12040009 Registration of Contractors Fees		100,000.00	100,000.00		-		
21001001/12040139 Accommodation Fees			-		-		
21001001/12040269 Tuition/Examination Fees (Student Fees)	28,002,800.00	270,000.00	270,000.00		-		
21001001/12040276 Exam Fees Others (Reissue of Lost/Referred Can		810,000.00	810,000.00		-		



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21001001/12040403 Environmental Audit/Impact Assessment	1,683,512.00	867,000.00	3,133,000.00	78%	4,000,000.00	4,500,000.00	5,000,000.00
21001001/12040405 Exams/Entrance Fees	14,174,120.00		-				
21001001/12040406 Patent Medicine Registration Fees	1,657,200.00	-	3,000,000.00	100%	3,000,000.00	3,500,000.00	4,000,000.00
21001001/12040407 Renewal of Patent Medicine Registration Fees	18,512,000.00	568,929.22	2,431,070.78	81%	3,000,000.00	3,200,000.00	3,500,000.00
21001001/12040408 Ambulance Fees	-	130,000.00	4,870,000.00	97%	5,000,000.00	5,500,000.00	6,000,000.00
21001001/12040409 Registration Fees of Hospital	945,000.00	4,325,000.00	1,675,000.00	28%	6,000,000.00	6,500,000.00	6,600,000.00
21001001/12040410 Renewal Registration Fees of Hospital	13,177,445.00	33,155,377.78	6,844,622.22	17%	40,000,000.00	45,000,000.00	48,000,000.00
21001001/12040412 Tuition Fees for School of Nursing	2,045,300.00	284,000.00	284,000.00		-		
21001001/12040413 Tuition Fees for School of Midwifery Awgu	10,235,200.00		-				
21001001/12040414 Research Ethical Clearance Fees	-	1,219,500.00	780,500.00	39%	2,000,000.00	3,000,000.00	3,000,000.00
21001001/12040415 Inspection Fess for Private Medical Facilities	4,992,995.00	165,000.00	5,835,000.00	97%	6,000,000.00	7,000,000.00	8,000,000.00
21001001/12040533 Annual Inspection Fee of Private Medical Facilitie	-	3,458,200.00	3,458,200.00		-		
Total	96,610,072.00	45,361,007.00	29,638,993.00	40%	75,000,000.00	84,400,000.00	91,100,000.00
Enugu State Primary Healthcare Development Agency							
Organization/Economic Code							
21003001/12040009 Registration of Contractors Fees		37,725,191.36	37,725,191.36		-		
21003001/12040010 Renewal of Contractor Registration Fees		15,298,385.21	15,298,385.21		-		
21003001/12040456 Hospital Registration Fees		-	6,000,000.00	100%	6,000,000.00	12,000,000.00	18,000,000.00
21003001/12040525 Laboratory Fees		-	6,000,000.00	100%	6,000,000.00	12,000,000.00	18,000,000.00
21003001/12040526 Hospital Service Fees		-	30,000,000.00	100%	30,000,000.00	36,000,000.00	4,200,000.00
Total		53,023,576.57	11,023,576.57	26%	42,000,000.00	60,000,000.00	40,200,000.00
ESUT Teaching Hospital ParkLane, Enugu							
Organization/Economic Code							
21027017/12040002 Clinic Fees	-	19,378,000.00	38,777,000.00	67%	58,155,000.00	87,233,000.00	130,849,000.00
21027017/12040009 Registration of Contractors Fees	-	-	1,413,000.00	100%	1,413,000.00	2,119,000.00	3,179,000.00
21027017/12040035 Lab/Medical Screening (Examination) Fee	174,246,194.00	66,963,038.00	239,610,961.60	78%	306,573,999.60	459,860,000.00	68,979,000.00
21027017/12040047 Hostel Fees		840,000.00	840,000.00		-		
21027017/12040234 Administration Fees	1,046,412,739.46	282,808,301.67	282,674,301.67	210951%	134,000.00	201,000.00	302,000.00
21027017/12040269 Tuition/Examination Fees (Student Fees)	304,000.00		95,400,000.00	100%	95,400,000.00	143,100,000.00	214,650,000.00
21027017/12040284 Renewal of ICT and Other Non		302,000.00	302,000.00		-		
21027017/12040304 Student Hand Book Fees			-		-		
21027017/12040408 Ambulance Fees	-	-	4,500,000.00	100%	4,500,000.00	6,750,000.00	10,125,000.00
21027017/12040411 International Immunization Fees	-	141,050.00	26,950.00	16%	168,000.00	254,000.00	378,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21027017/12040412 Tuition Fees for School of Nursing	111,138,899.60		-				
21027017/12040413 Tuition Fees for School of	5,287,500.00	192,000.00	933,000.00	83%	1,125,000.00	1,688,000.00	2,531,000.00
21027017/12040417 Hostel Caution Fee		140,000.00	140,000.00		-		
21027017/12040418 Hostel/Bed/Mattress Fee		914,984.00	914,984.00		-		
21027017/12040420 Fees from Nutrition/Dietetics	-	505,000.00	8,946,000.00	95%	9,451,000.00	14,178,000.00	21,267,000.00
21027017/12040421 School of Nursing (Feeding)		1,387,500.00	1,387,500.00		-		
21027017/12040422 Main Pharmacy	298,023,684.92	296,583,385.87	12,758,385.87	4%	283,825,000.00	425,738,000.00	638,607,000.00
21027017/12040423 Medical Records	-	78,777,000.00	50,877,000.00	39%	129,654,000.00	194,481,000.00	291,722,000.00
21027017/12040424 Emergency Fees	-		7,173,000.00	100%	7,173,000.00	10,759,000.00	16,139,000.00
21027017/12040425 Mortuary Fees	-	134,574,050.00	129,945,050.00	2807%	4,629,000.00	6,944,000.00	10,416,000.00
21027017/12040426 Medical Clinic Fees	19,190,200.00	53,736,100.00	45,892,100.00	585%	7,844,000.00	11,766,000.00	17,649,000.00
21027017/12040427 Ortho/Plastic Surgery	-	328,441,342.99	271,193,342.99	474%	57,248,000.00	85,871,000.00	128,807,000.00
21027017/12040428 Main Surgical Ward	-	59,524,580.00	183,406,420.00	75%	242,931,000.00	364,397,000.00	546,595,000.00
21027017/12040429 Maternity Ward	-	27,697,552.96	31,479,447.04	53%	59,177,000.00	88,765,000.00	133,148,000.00
21027017/12040430 Neonatal Intensive Care Unit	-	22,672,492.67	2,345,507.33	9%	25,018,000.00	37,528,000.00	56,291,000.00
21027017/12040431 Eye Clinic/Glucometer	10.00	43,908,800.00	6,155,200.00	12%	50,064,000.00	75,096,000.00	11,264,000.00
21027017/12040432 Amenity Ward	-	47,974,540.00	39,771,460.00	45%	87,746,000.00	131,619,000.00	197,429,000.00
21027017/12040433 Inpatient Service	-	-	361,668,000.00	100%	361,668,000.00	542,501,000.00	813,752,000.00
21027017/12040434 Out Patients Clinics	1.00	2,696,000.00	2,687,000.00	29856%	9,000.00	13,000.00	20,000.00
21027017/12040435 Main Theatre Fees	-	112,310,873.75	125,753,126.25	53%	238,064,000.00	357,096,000.00	535,645,000.00
21027017/12040436 National Health Insurance Scheme	-	186,850,518.85	41,160,481.15	18%	228,011,000.00	342,017,000.00	513,026,000.00
21027017/12040437 Maternal & Child Care	960.00						
21027017/12040438 Physiotherapy	-	13,874,000.00	6,599,000.00	32%	20,473,000.00	30,710,000.00	46,065,000.00
21027017/12040439 Dialysis Services Fees	-	24,110,000.00	5,757,000.00	31%	18,353,000.00	27,530,000.00	41,295,000.00
21027017/12040440 Blood Bank		28,875,500.00	28,875,500.00		-	-	-
21027017/12040441 Radiology	45,197,545.00	29,361,507.07	29,361,507.07		-		
21027017/12040443 Electro Cardio Graph	-	-	30,665,000.00	100%	30,665,000.00	45,998,000.00	68,997,000.00
21027017/12040444 Accident and Emergency Fees	22,313,544.00	99,863,847.58	25,383,847.58	34%	74,480,000.00	111,720,000.00	167,581,000.00
21027017/12040445 Ear Nose and Throat Clinic Fees	-	10,077,100.00	4,722,100.00	88%	5,355,000.00	8,032,000.00	12,049,000.00
21027017/12040446 Paediatric Clinic/Ward Fees	-	78,137,990.00	73,809,990.00	1705%	4,328,000.00	6,493,000.00	9,739,000.00
21027017/12040447 Sterilisation Fees	-	-	14,887,000.00	100%	14,887,000.00	22,330,000.00	33,495,000.00
21027017/12040448 Optometry/Eye ward Fees	-	-	6,280,000.00	100%	6,280,000.00	9,420,000.00	14,130,000.00
21027017/12040449 Endoscopy Fees	-	6,665,000.00	2,935,000.00	31%	9,600,000.00	14,400,000.00	21,600,000.00
21027017/12040450 Drug and Dressing Material Fees		9,626,200.00	9,626,200.00		-		
21027017/12040510 Consultation Fees (AnteNatal Clinic)		10,978,000.00	5,872,000.00	35%	16,850,000.00	25,275,000.00	37,913,000.00
21027017/12040511 New Born Intensive Care Fees		4,530,000.00	5,165,000.00	53%	9,695,000.00	14,543,000.00	21,814,000.00
21027017/12040512 Surgical Clinic Fees		-	1,214,000.00	100%	1,214,000.00	1,820,000.00	2,730,000.00
21027017/12040513 Surgical Out Patients Clinic Fees		7,443,100.00	3,733,100.00	101%	3,710,000.00	5,565,000.00	8,348,000.00
21027017/12040514 Post Natal Ward Fees		4,883,500.00	1,023,500.00	27%	3,860,000.00	5,789,000.00	8,685,000.00
21027017/12040515 Catering Fees		94,209,695.00	20,961,695.00	29%	73,248,000.00	109,872,000.00	164,809,000.00
21027017/12040516 Burns Unit Fees		2,135,750.00	2,116,750.00	11141%	19,000.00	29,000.00	44,000.00
21027017/12040517 Neuro Psychiatric Unit Fees		210,000.00	122,000.00	37%	332,000.00	497,000.00	746,000.00
21027017/12040518 Isolation Ward Fees		499,500.00	351,500.00	41%	851,000.00	1,276,000.00	1,914,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21027017/12040519 Dental Clinic Fees		11,194,000.00	3,477,000.00	45%	7,717,000.00	11,576,000.00	17,364,000.00
21027017/12040520 Fees from ESUT Nenwe		8,522,700.00	7,531,700.00	760%	991,000.00	1,486,000.00	2,229,000.00
21027017/12040525 Laboratory Fees		146,874,903.43	146,874,903.43		-		
21027017/12040696 Gynae Ward Fees		38,673,660.00	38,673,660.00		-		
Total	1,719,992,896.98	2,400,062,063.84	195,298,935.76	8%	2,595,360,999.60	3,893,043,000.00	5,117,380,000.00
State Hospitals Management Board							
Organization/Economic Code							
21102001/12040002 Clinic Fees		96,776,201.62	96,776,201.62		-		
21102001/12040035 Lab/Medical Screening (Examination) Fee	81,700.00	-	31,200,000.00	100%	31,200,000.00	28,800,000.00	30,000,000.00
21102001/12040099 Development Fees	-	-	-	-	-	-	-
21102001/12040161 Survey Fee	4,228,208.00	580,000.00	580,000.00		-		
21102001/12040291 JAMB Adm Letters	-	20,000.00	20,000.00		-		
21102001/12040292 Medical Examination Fees		23,011,122.00	23,011,122.00		-		
21102001/12040379 Electricity Charges		-	-	-	-	-	-
21102001/12040424 Emergency Fees	-	-	-	-	-	-	-
21102001/12040450 Drug and Dressing Material Fees		-	1,200,000.00	100%	1,200,000.00	2,300,000.00	2,400,000.00
21102001/12040451 Folder Fees	1,500.00		-	-			
21102001/12040452 Cards Fees	20,300.00		-	-			
21102001/12040455 Hospital Admission Fee	2,570,374.12	49,029,607.44	30,970,392.56	39%	80,000,000.00	85,000,000.00	90,000,000.00
21102001/12040456 Hospital Registration Fees	315,000.00	23,010,122.00	18,010,122.00	360%	5,000,000.00	5,000,000.00	5,000,000.00
Total	7,217,082.12	192,427,053.06	75,027,053.06	64%	117,400,000.00	121,100,000.00	127,400,000.00
Ministry of Trade, Investment and Industry							
Organization/Economic Code							
22001001/12040001 Tender Fees	6,000.00	250,000,000.00	250,000,000.00		-		
22001001/12040072 Agency Commission	14,500,000.00	750,100,000.00	750,100,000.00		-		
22001001/12040075 Cashew Produce Inspection Fees	5,500,000.00	7,000,000.00	1,300,000.00	16%	8,300,000.00	9,000,000.00	11,000,000.00
22001001/12040076 Palm Oil Inspection Fees	2,745,062.50	6,390,000.00	610,000.00	9%	7,000,000.00	7,500,000.00	8,000,000.00
22001001/12040077 Palm Kernel Produce Inspection Fees	2,720,000.00	3,030,000.00	2,970,000.00	50%	6,000,000.00	7,000,000.00	8,000,000.00
22001001/12040078 Fees on Haulage of Industrial Goods/Products	15,022,008.00	5,000,000.00	32,500,000.00	87%	37,500,000.00	36,000,000.00	38,000,000.00
22001001/12040079 Registration of Business Premises (Current)	300,000.00	3,925,000.00	2,425,000.00	162%	1,500,000.00	1,500,000.00	1,500,000.00
22001001/12040080 Registration of Business Premises (Arrears)	-	30,000.00	1,970,000.00	99%	2,000,000.00	2,100,000.00	2,500,000.00
22001001/12040081 Renewal of Business Premises	208,851,415.72	274,915,561.43	75,084,438.57	21%	350,000,000.00	400,000,000.00	430,000,000.00
22001001/12040082 Fees on Haulage of Industrial Goods/Products (Quar	8,000,000.00	30,000,000.00	30,000,000.00		-		
22001001/12040083 Consumer Protection (Petition Fees)	-	-	500,000.00	100%	500,000.00	500,000.00	500,000.00
22001001/12040084 Production Inspection Others	3,010,145.50	6,380,294.00	2,119,706.00	25%	8,500,000.00	9,000,000.00	9,500,000.00
Total	260,654,631.72	1,336,770,855.43	915,470,855.43	217%	421,300,000.00	472,600,000.00	509,000,000.00
Enugu State Investment Development Authority							
Organization/Economic Code							
22001002/12040009 Registration of Contractors Fees	-	2,447,316,129.00	2,438,646,129.00	28127%	8,670,000.00	7,500,000.00	7,470,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
22001002/12040010 Renewal of Contractor Registration Fees	-	2,647,808,358.00	2,647,808,358.00		-		
22001002/12040085 Renewal of Registration for Investors	-		2,500,000.00	100%	2,500,000.00	3,700,000.00	3,900,000.00
Total	-	5,095,124,487.00	5,083,954,487.00	45514%	11,170,000.00	11,200,000.00	11,370,000.00
Enugu State Broadcasting Service Radio/TV ESBS/T							
Organization/Economic Code							
23003001/12040003 Billboard/Advertisement Fees	50.00	2,945,300.00	2,945,300.00		-		
23003001/12040036 Veterinary Clinic Health Charges		1,476,388.00	144,600.00		-		
23003001/22020201 Electricity Charges		85,000.00	85,000.00		-		
Total	50.00	4,506,688.00	4,506,688.00		-		
Enugu State Printing and Publishing Company (Daily)							
Organization/Economic Code							
23055001/12040011 Registration Fees from Newspaper Readers		6,000.00		0%	6,000.00	7,000.00	8,000.00
Total		6,000.00		0%	6,000.00	7,000.00	8,000.00
Office of the Head of State Civil Service							
Organization/Economic Code							
25001001/12040000							
25001001/12040012 Staff Development Fees	10,500.00						
25001001/12040018 Service Charge on ASCON Examination						-	
Total	10,500.00					-	
Ministry of Justice							
Organization/Economic Code							
26001001/	1,102,000.00						
26001001/12040172 Legal Fee		15,000,000.00	15,000,000.00		-		
26001001/12040233 Oath Fees	308,800.00	39,350.00	60,650.00	61%	100,000.00	100,000.00	100,000.00
26001001/12040234 Administration Fees	14,930,843.24	674,990.00	9,325,010.00	93%	10,000,000.00	10,000,000.00	9,000,000.00
26001001/12040235 Fiat Fees	1,091,065.80	14,507,252.00	13,507,252.00	1351%	1,000,000.00	1,000,000.00	1,000,000.00
26001001/12040236 Justice of Peace Fees	1,070,349.00	3,000.00	3,000.00		-	700,000.00	800,000.00
26001001/12040237 Trust Fees	191,562.50	1,442,713.00	1,202,713.00	501%	240,000.00	240,000.00	240,000.00
Total	18,694,620.54	31,667,305.00	20,327,305.00	179%	11,340,000.00	12,040,000.00	11,140,000.00
Citizens' Rights and Mediation Centre							
Organization/Economic Code							
26007001/12040000							
26007001/12040238 Registration Fees on Mediation	346,101.00	365,100.00	25,100.00	7%	340,000.00	345,000.00	350,000.00
Total	346,101.00	365,100.00	25,100.00	7%	340,000.00	345,000.00	350,000.00
Enugu State High Court							
Organization/Economic Code							
26051001/12040000							
26051001/12040001 Tender Fees	-	3,960.00	3,960.00		-		
26051001/12040239 Court Fees	282,239,061.15	155,094,626.05	64,894,626.05	72%	90,200,000.00	100,250,000.00	100,400,000.00
26051001/12040240 Probate Fees	289,555,010.12	587,256,062.00	237,256,062.00	68%	350,000,000.00	500,000,000.00	550,000,000.00
26051001/12040241 Election Petition Tribunal Fees	338,210.00	1,000.00	1,000.00		-		
Total	572,132,281.27	742,355,648.05	302,155,648.05	69%	440,200,000.00	600,250,000.00	650,400,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Enugu State Multi Door Court House							
Organization/Economic Code							
26051025/12040000							
26051025/12040045 Consultancy Services	20,850.00	30,170.00	1,269,830.00	98%	1,300,000.00	1,350,000.00	1,400,000.00
26051025/12040234 Administration Fees	3,030,510.00	2,509,640.00	909,640.00	57%	1,600,000.00	1,700,000.00	1,800,000.00
26051025/12040242 Alternative Dispute Resolution	789,000.00	400.00	5,499,600.00	100%	5,500,000.00	5,300,000.00	5,350,000.00
26051025/12040243 Alternative Dispute Resolution	40,000.00	1,435,000.00	35,000.00	3%	1,400,000.00	1,400,000.00	1,500,000.00
Total	3,880,360.00	3,975,210.00	5,824,790.00	59%	9,800,000.00	9,750,000.00	10,050,000.00
Customary Court of Appeal							
Organization/Economic Code							
26052001/12040239 Court Fees	17,888,753.00	38,131,397.00	3,131,397.00	9%	35,000,000.00	37,000,000.00	39,000,000.00
Total	17,888,753.00	38,131,397.00	3,131,397.00	9%	35,000,000.00	37,000,000.00	39,000,000.00
Ministry of Innovation, Science and Technology							
Organization/Economic Code							
28001001/12040045 Consultancy Services	10,200,000.00	1,287,000.00	3,713,000.00	74%	5,000,000.00	6,000,000.00	6,500,000.00
28001001/12040086 Fees from Computer Training	-						
28001001/12040088 Food Quality Monitoring and Evaluation Fees	-						
Total	10,200,000.00	1,287,000.00	3,713,000.00	74%	5,000,000.00	6,000,000.00	6,500,000.00
Ministry of Transport							
Organization/Economic Code							
29001001/12040001 Tender Fees	6,677,600.00	-	5,000,000.00	100%	5,000,000.00	6,000,000.00	7,000,000.00
29001001/12040019 Concession Fees for Truck Park at 9th Mile Corner			-		-		
29001001/12040066 Stamp Duties Fees			-				
29001001/12040068 Change of Ownership (Vehicle Test & Drivers Test)		3,455,072,271.04	3,455,072,271.04		-		
29001001/12040069 New Registration Motor Vehicles Fees	-		-		-		
29001001/12040089 Deed Fees	59,898,122.00		-				
29001001/12040091 Agency Fees	8,653,400.00		-		-		
29001001/12040092 Road Traffic Inspection Test Fees	6,343,428.50	18,400.00	281,600.00	94%	300,000.00	400,000.00	500,000.00
29001001/12040094 Registration of Driving School	-	-	100,000.00	100%	100,000.00	150,000.00	200,000.00
29001001/12040095 Renewal of Driving Schools	245,309.00	80,300.00	80,300.00		-	200,000.00	250,000.00
29001001/12040096 Transport Daily Toll Fees		50,000.00	50,000.00		-		
29001001/12040097 Registration of Tricycle	-		-				
29001001/12040098 NonRefundable Application Fees	1,000,000.00		-				
29001001/12040099 Development Fees	4,500.00	889,630.00	889,630.00		-		
29001001/12040101 Registration Fee for	-	380,050.00	380,050.00		-		
29001001/12040102 Vehicle Inspection Test	556,500.00	10,000.00	89,990,000.00	100%	90,000,000.00	90,000,000.00	90,500,000.00
29001001/12040103 Courier Permits	15,947,146.00	18,143,682.00	13,143,682.00	263%	5,000,000.00	5,000,000.00	5,500,000.00
29001001/12040104 Concession Fees on Buses	1,700,000.00	1,244,522.30	444,522.30	56%	800,000.00	9,000,000.00	9,000,000.00
29001001/12040105 Registration of Private Taxis	-		-			6,000,000.00	7,000,000.00
29001001/12040107 Fees on Computerization of Land			-				
29001001/12040108 Registration of Motorcycle		100,000.00	100,000.00		-		
29001001/12040109 Renewal of Motorcycle	1,935,534.00	300,000.00	300,000.00		-		



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
29001001/12040110 Renewal of Private Taxis Registration	-	-	50,000.00	100%	50,000.00	70,000.00	85,000.00
29001001/12040111 Registration of Buses	6,785,110.00	5,479,000.00	1,479,000.00	37%	4,000,000.00	5,500,000.00	6,000,000.00
29001001/12040112 Renewal of Buses	3,425,500.00	210,000.00	210,000.00		-	500,000.00	650,000.00
29001001/12040113 Registration of Mass Transit Operators	-	2,200,000.00	2,000,000.00	1000%	200,000.00	500,000.00	600,000.00
29001001/12040114 Renewal of Tricycle			-			300,000.00	300,000.00
29001001/12040115 Renewal of Mass Transit Operators	340,000.00	3,395,000.00	1,605,000.00	32%	5,000,000.00	5,000,000.00	6,000,000.00
29001001/12040117 Renewal of Courier Permits	350,000.00	2,100,000.00	900,000.00	30%	3,000,000.00	4,000,000.00	5,000,000.00
29001001/12040118 Fees from Operation of Terminals	-		-			8,000,000,000.00	9,000,000,000.00
29001001/12040119 Concession Fees from Tricycle	-	656,322,400.00	650,322,400.00	10839%	6,000,000.00	8,000,000.00	9,000,000.00
29001001/12040127 Truck Levies		630,627,170.00	630,627,170.00		-		
29001001/12040239 Court Fees			-			-	
29001001/12040394 Biometric Registration		-	7,500,000.00	100%	7,500,000.00	7,500,000.00	7,500,000.00
29001001/12040491 Registration Fees for Private		-	550,000.00	100%	550,000.00	600,000.00	700,000.00
29001001/12040502 Driving Test		-	600,000.00	100%	600,000.00	750,000.00	800,000.00
29001001/12040503 Travelers Manifest Fee		-	3,500,000.00	100%	3,500,000.00	3,000,000.00	3,000,000.00
29001001/12040504 ETicketing on Daily Toll on all		-	800,000,000.00	100%	800,000,000.00	900,000,000.00	1,000,000,000.00
29001001/12040505 Enugu Air		-	15,654,900,000.00	100%	15,654,900,000.00	21,000,000,000.00	24,000,000,000.00
29001001/12040506 Intracity Mass Transit Buses		-	10,240,000,000.00	100%	10,240,000,000.00	20,240,000,000.00	25,240,000,000.00
29001001/12040507 Transport Terminals		2,211,956,468.26	17,788,043,531.74	89%	20,000,000,000.00	200,000,000.00	200,000,000.00
29001001/12040508 Logistics Hubs		-	126,000,000.00	100%	126,000,000.00	126,000,000.00	126,000,000.00
29001001/12040737 Coal Truck Drivers Levies		6,213,290,523.00	6,213,290,523.00				
Total	113,862,149.50	13,201,869,416.60	33,750,630,583.40	72%	46,952,500,000.00	50,618,470,000.00	59,725,585,000.00
Enugu State Transport Company (ENTRACO)							
Organization/Economic Code							
29053001/12040111 Registration of Buses	-	-	25,000,000.00	100%	25,000,000.00	30,000,000.00	33,000,000.00
29053001/12040112 Renewal of Buses	-	-	5,000,000.00	100%	5,000,000.00	6,000,000.00	7,000,000.00
Total	-	-	30,000,000.00	100%	30,000,000.00	36,000,000.00	40,000,000.00
Coal City Transport Services							
Organization/Economic Code							
29053002/12040003 Billboard/Advertisement Fees	-	-	5,000,000.00	100%	5,000,000.00	5,500,000.00	6,050,000.00
Total	-	-	5,000,000.00	100%	5,000,000.00	5,500,000.00	6,050,000.00
Ministry of Energy and Mineral Resources							
Organization/Economic Code							
31001001/12040123 Registration of Borrowed Pit Operators	-	-	100,000,000.00	100%	100,000,000.00	50,000,000.00	50,000,000.00
31001001/12040124 Renewal of Borrowed Pit Operators	-	-	100,000,000.00	100%	100,000,000.00	120,000,000.00	130,000,000.00
31001001/12040125 Remedial Fees	-	-	500,000,000.00	100%	500,000,000.00	500,000,000.00	600,000,000.00
31001001/12040126 Borrowed Pit Operators Levies	241,831,640.00	377,531,024.00	6,622,468,976.00	95%	7,000,000,000.00	12,000,000,000.00	14,000,000,000.00
31001001/12040127 Truck Levies	-	591,738,347.00	7,408,261,653.00	93%	8,000,000,000.00	9,000,000,000.00	10,000,000,000.00
31001001/12040509 Proceeds from Mining		-	5,000,000,000.00	100%	5,000,000,000.00	6,000,000,000.00	7,000,000,000.00
Total	241,831,640.00	969,269,371.00	19,730,730,629.00	95%	20,700,000,000.00	27,670,000,000.00	31,780,000,000.00
State Electricity Regulatory Commission							
Organization/Economic Code							
31004001/12040157 Application Fees		-	508,000.00	100%	508,000.00	533,000.00	559,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
31004001/12040522 Operating Fees		-	762,048,000.00	100%	762,048,000.00	800,150,000.00	837,157,000.00
31004001/12040523 Issuance of Certificates to Electricity Operators		-	280,000.00	100%	280,000.00	294,000.00	309,000.00
31004001/12040524 Permit and Approval Fees		-	3,000,000.00	100%	3,000,000.00	3,150,000.00	4,405,000.00
Total		-	765,836,000.00	100%	765,836,000.00	804,127,000.00	842,430,000.00
Ministry of Works and Infrastructure							
Organization/Economic Code							
34001001/12040001 Tender Fees	170,007,100.00	35,595,000.00	64,405,000.00	64%	100,000,000.00	90,000,000.00	90,000,000.00
34001001/12040009 Registration of Contractors Fees	28,761,145.00	23,918,500.00	11,081,500.00	32%	35,000,000.00	40,000,000.00	45,000,000.00
34001001/12040010 Renewal of Contractor Registration Fees	22,115,000.00		20,000,000.00	100%	20,000,000.00	30,000,000.00	40,000,000.00
34001001/12040074 Right of Way Permit Fees	8,210,000.00	1,673,000.00	73,527,000.00	98%	75,200,000.00	60,000,000.00	65,000,000.00
34001001/12040128 Material Testing Fees	-	19,121,501.00	5,878,499.00	24%	25,000,000.00	20,000,000.00	22,000,000.00
Total	229,093,245.00	80,308,001.00	174,891,999.00	69%	255,200,000.00	240,000,000.00	262,000,000.00
Ministry of Environment and Climate Change							
Organization/Economic Code							
35001001/12040001 Tender Fees							
35001001/12040123 Registration of Borrowed Pit Operators	-	5,500,000.00	5,500,000.00		-		
35001001/12040124 Renewal of Borrowed Pit Operators		4,250,000.00	4,250,000.00		-		
35001001/12040125 Remedial Fees	2,003,774,765.11	2,795,000.00	2,795,000.00		-		
35001001/12040153 Outdoor Advert Fees			-				
35001001/12040307 Research Development and	50,729,250.00		-				
35001001/12040403 Environmental Audit/Impact Assessment	95,613,800.00	17,767,726.00	15,267,726.00	611%	2,500,000.00	3,000,000.00	3,500,000.00
35001001/12040472 Mining Truck Fees	-	700,000.00	700,000.00		-		
35001001/12040473 Noise Pollution Abatement Fees	58,405,000.00	100,000.00	-	0%	100,000.00	100,000.00	100,000.00
35001001/12040474 Borrow Pits Toll Fees	-	314,197,500.00	314,197,500.00		-		
35001001/12040475 Industrial Waste Discharge Permit	42,062,000.00		-				
35001001/12040476 Environmental Effluent Discharge Fee	53,491,000.00	3,250,000.00	1,250,000.00	63%	2,000,000.00	2,000,000.00	2,100,000.00
35001001/12040477 Renewal of Consultant Fees	386,000.00	1,600,000.00	1,000,000.00	167%	600,000.00	650,000.00	700,000.00
35001001/12040478 Motor Emblem/Gaseous Emission Fees	-		-				
35001001/12040479 Inspection of Food Handling	-	636,000.00	636,000.00		-		
35001001/12040480 Renewal of Certificate of Small	20,410,000.00		-				
35001001/12040481 Pest and Vector	170,000.00		-				
35001001/12040482 Base Stations for Telecomm Masts	97,650,000.00		-				
35001001/12040483 Public Toilet Management Fees	33,777,000.00	480,000.00	20,000.00	4%	500,000.00	550,000.00	600,000.00
35001001/12040484 Registration fees from	1,000,000.00	450,000.00	50,000.00	10%	500,000.00	600,000.00	650,000.00
35001001/12040485 Fees from Fumigation Certificate	722,214.24	540,000.00	1,960,000.00	78%	2,500,000.00	3,000,000.00	3,200,000.00
Total	2,407,461,779.35	352,266,226.00	343,566,226.00	3949%	8,700,000.00	9,900,000.00	10,850,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Enugu State Structure for Signage and Advertisemen							
Organization/Economic Code							
35001003/12040003 Billboard/Advertisement Fees	299,984,737.40	701,928,391.93	229,928,391.93	49%	472,000,000.00	472,000,000.00	756,000,000.00
35001003/12040147 Fees for Installation of Signals		-	1,873,000,000.00	100%	1,873,000,000.00	1,873,000,000.00	1,784,000,000.00
35001003/12040148 Advert Fees from Bus Shelter		-	110,000,000.00	100%	110,000,000.00	110,000,000.00	582,000,000.00
35001003/12040171 Sewerage Maintenance Fee		15,000.00	15,000.00		-		
35001003/12040576 Branded Vehicle Fee			-		-		
35001003/12040577 Signage Fee		56,886,317.74	56,886,317.74		-		
Total	299,984,737.40	758,829,709.67	1,696,170,290.33	69%	2,455,000,000.00	2,455,000,000.00	3,122,000,000.00
Forestry Commission							
Organization/Economic Code							
35002001/12040063 Forestry Offences	157,000.00	724,000.00	770,000.00		-		
Total	157,000.00	724,000.00	724,000.00		-		
Enugu State Waste Management Authority (ESWAMA)							
Organization/Economic Code							
35053001/	65,450,000.00						
35053001/12040171 Sewerage Maintenance Fee	1,051,567,245.80	2,225,437,960.63	225,437,960.63	11%	2,000,000,000.00	2,400,000,000.00	2,640,000.00
35053001/12040458 Hanging of Banner/Poster	12,483,700.00						
35053001/12040459 Effluence Fees	18,120,793.24	13,640,001.00	36,359,999.00	73%	50,000,000.00	65,000,000.00	84,500,000.00
35053001/12040460 Debris Fees	393,100,394.80	388,017,200.00	88,017,200.00	29%	300,000,000.00	390,000,000.00	429,000,000.00
Total	1,540,722,133.84	2,627,095,161.63	277,095,161.63	12%	2,350,000,000.00	2,855,000,000.00	516,140,000.00
Ministry of Culture and Tourism							
Organization/Economic Code							
36001001/12040129 Registration of Hotels	120,000.00	30,000.00	30,000.00		-		
36001001/12040130 Registration of Cultural Groups	105,000.00						
36001001/12040132 Registration of Artist Group	100,000.00	1,450,000.00	1,050,000.00	263%	400,000.00	450,000.00	500,000.00
36001001/12040133 Renewal of Registration of Artist Group	170,000.00						
Total	495,000.00	1,480,000.00	1,080,000.00	270%	400,000.00	450,000.00	500,000.00
Tourism Board							
Organization/Economic Code							
36052001/12040000							
36052001/12040129 Registration of Hotels	950,000.00	622,000.00	478,000.00	43%	1,100,000.00	2,000,000.00	2,500,000.00
36052001/12040134 Renewal of Hotel	1,313,650.00	2,030,000.00	2,370,000.00	54%	4,400,000.00	4,500,000.00	5,000,000.00
36052001/12040135 Registration of Tourism	-	-	530,000.00	100%	530,000.00	600,000.00	650,000.00
36052001/12040137 Registration of Other Tourism	-	-	500,000.00	100%	500,000.00	700,000.00	750,000.00
36052001/12040138 Renewal of Registration of	-	845,100.00	725,100.00	604%	120,000.00	150,000.00	200,000.00
Total	2,263,650.00	3,497,100.00	3,152,900.00	47%	6,650,000.00	7,950,000.00	9,100,000.00
Office of the State Auditor General							
Organization/Economic Code							
40001001/12040000							
40001001/12040001 Tender Fees		3,023,908.03	3,023,908.03		-		
40001001/12040013 Audit fees from Parastatals &	1,250,000.00	300,000.00	1,550,000.00	84%	1,850,000.00	2,000,000.00	2,500,000.00
40001001/12040014 Arrears of Audit Fees	-	-	350,000.00	100%	350,000.00	480,000.00	500,000.00
40001001/12040015 Registration of External Auditor	120,000.00	60,000.00	10,000.00	20%	50,000.00	80,000.00	90,000.00
40001001/12040016 Renewal of External Auditors'	195,000.00	145,000.00	5,000.00	3%	150,000.00	220,000.00	240,000.00
Total	1,565,000.00	3,528,908.03	1,128,908.03	47%	2,400,000.00	2,780,000.00	3,330,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Office of the Auditor General for Local Government							
Organization/Economic Code							
40001002/12040014 Arrears of Audit Fees	4,400.00						
40001002/12040015 Registration of External Auditor	100,000.00	-	30,000.00	100%	30,000.00	300,000.00	30,000.00
40001002/12040016 Renewal of External Auditors' Registration		15,000.00	5,000.00	50%	10,000.00	10,000.00	10,000.00
40001002/12040017 Audit Fees from Local Governments	-	1,700,000.00	1,200,000.00	41%	2,900,000.00	1,700,000.00	1,700,000.00
Total	104,400.00	1,715,000.00	1,225,000.00	42%	2,940,000.00	2,010,000.00	1,740,000.00
Civil Service Commission (CSC)							
Organization/Economic Code							
47001001/12040018 Service Charge on ASCON Examination	1,350,000.00	1,650,000.00	250,000.00	18%	1,400,000.00	1,600,000.00	1,600,000.00
Total	1,350,000.00	1,650,000.00	250,000.00	18%	1,400,000.00	1,600,000.00	1,600,000.00
Enugu State Independent Electoral Commission							
Organization/Economic Code							
48001001/12040015 Registration of External Auditor	-	-	-300,000.00	-100%	300,000.00		300,000.00
Total	-	-	-300,000.00	-100%	300,000.00		300,000.00
Ministry of Local Government, Rural Development and Planning							
Organization/Economic Code							
51001001/12040090 Traditional Rulers Title Permit Fees	21,372,000.00	59,300,000.00	52,800,000.00	812%	6,500,000.00	7,000,000.00	7,500,000.00
51001001/12040160 Certified True Copy	-		3,000,000.00	100%	3,000,000.00	3,500,000.00	4,000,000.00
51001001/12040461 Fees For Replacement of Loss of Certificates and b	315,000.00		3,600,000.00	100%	3,600,000.00	350,000.00	400,000.00
51001001/12040462 Fees for Igwe Election Observation	6,500,000.00	8,800,000.00	8,430,000.00	2278%	370,000.00	700,000.00	750,000.00
51001001/12040463 Chieftaincy Title Permit Fees			12,000,000.00	100%	12,000,000.00	4,200,000.00	4,200,000.00
51001001/12040464 Fees for Recognition of Igwe Ceremony	4,850,000.00	4,200,000.00	1,000,000.00	19%	5,200,000.00	2,400,000.00	2,400,000.00
51001001/12040465 App. Fees for wouldbe Traditional Rulers	20,150,000.00	29,000,000.00	26,000,000.00	867%	3,000,000.00	3,600,000.00	3,600,000.00
51001001/12040466 Certificate of Recognition Fees	1,000,000.00	4,450,000.00	7,850,000.00	64%	12,300,000.00	6,000,000.00	6,000,000.00
51001001/12040467 Clearance Fees for Ofala Festivals	800,000.00	1,950,000.00	1,550,000.00	44%	3,500,000.00	1,800,000.00	1,800,000.00
51001001/12040469 Reg. of Cert. of Autonomous Communities	550,000.00	500,000.00	180,000.00	56%	320,000.00	340,000.00	360,000.00
51001001/12040468 Eligibility Manual Criteria for Community Leadersh	-		2,500,000.00	100%	2,500,000.00	2,500,000.00	2,500,000.00
51001001/12040469 Reg. of Cert. of Autonomous Communities		-	3,600,000.00	100%	3,600,000.00	4,000,000.00	4,500,000.00
51001001/12040470 Clearance Fees for Iriji Festival	800,000.00		-				
51001001/12040471 Issuance of Inauguration	-		-				
Total	56,337,000.00	108,200,000.00	52,310,000.00	94%	55,890,000.00	36,390,000.00	38,010,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Fire Service Department							
Organization/Economic Code							
51007001/12040179 Fire Service Fees from Petroleum Products	2,392,000.00	5,297,588.00	797,588.00	18%	4,500,000.00	5,000,000.00	5,500,000.00
51007001/12040180 Fire Service Fees from other Business Houses	4,400,400.00	10,087,000.00	6,187,000.00	159%	3,900,000.00	4,000,000.00	4,200,000.00
51007001/12040181 Registration of Liquified Gas Plants	1,112,900.00	3,740,000.00	2,240,000.00	149%	1,500,000.00	2,500,000.00	3,000,000.00
51007001/12040182 Renewal of Registration of Liquified Gas Plants	893,500.00	530,000.00	70,000.00	12%	600,000.00	650,000.00	700,000.00
51007001/12040183 Fire Services Fees from Bakeries	-	-	500,000.00	100%	500,000.00	520,000.00	560,000.00
51007001/12040184 Fire Services Fees from Construction Firms	-	50,000.00	450,000.00	90%	500,000.00	520,000.00	560,000.00
51007001/12040185 Fire Services Fees from Block Industries	-	-	700,000.00	100%	700,000.00	700,000.00	850,000.00
51007001/12040186 Fire Services Fees from Cold Rooms	-	-	500,000.00	100%	500,000.00	600,000.00	650,000.00
51007001/12040187 Fire Services Fees from Aluminium Industries	-	10,000.00	790,000.00	99%	800,000.00	850,000.00	900,000.00
51007001/12040188 Fire Services Fees from Water Packaging Companies	-	-	700,000.00	100%	700,000.00	800,000.00	850,000.00
51007001/12040189 Fire Services Fees from Private Schools	-	5,000.00	95,000.00	95%	100,000.00	120,000.00	140,000.00
51007001/12040190 Fire Services Fees from Pool/Casino Company Headqu	-	-	800,000.00	100%	800,000.00	900,000.00	950,000.00
51007001/12040191 Fire Services Fees from Saw Mill Machine/Engines	-	-	800,000.00	100%	800,000.00	900,000.00	950,000.00
51007001/12040192 Fire Services Fees from Private Hospitals	-	5,000.00	795,000.00	99%	800,000.00	900,000.00	950,000.00
Total	8,798,800.00	19,724,588.00	3,024,588.00	18%	16,700,000.00	18,960,000.00	20,760,000.00
Ministry of Water Resources							
Organization/Economic Code							
52001001/12040009 Registration of Contractors Fees	236,700.00						
52001001/12040010 Renewal of Contractor Registration Fees	796,400.00						
52001001/12040141 Inspection of Water Tankers	176,600.00	-	110,000.00	100%	110,000.00	120,000.00	130,000.00
52001001/12040142 Water Quality Tests	432,800.00	3,088,900.00	2,988,900.00	2989%	100,000.00	120,000.00	140,000.00
Total	1,642,500.00	3,088,900.00	2,878,900.00	1371%	210,000.00	240,000.00	270,000.00
Enugu State Water Corporation							
Organization/Economic Code							
52102001/12040045 Consultancy Services					-		
52102001/12040143 Water Tanker Vendor Fees	5,500.00	7,687,600.00	342,312,400.00	98%	350,000,000.00	72,000,000.00	72,000,000.00
52102001/12040144 Water Connection	22,193,967.76	5,779,625.00	188,220,375.00	97%	194,000,000.00	194,000,000.00	194,000,000.00
52102001/12040145 Others	9,165,768.00	4,507,198.00	4,507,198.00		-		
Total	31,365,235.76	17,974,423.00	526,025,577.00	97%	544,000,000.00	266,000,000.00	266,000,000.00
Enugu State Rural Water Suply and Sanitation Agenc							



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Organization/Economic Code							
52103001/12040483 Public Toilet Management Fees	-	-	1,000,000.00	100%	1,000,000.00	1,200,000.00	1,300,000.00
Total	-		700,000.00	70%	1,000,000.00	1,200,000.00	1,300,000.00
Ministry of Housing							
Organization/Economic Code							
53001001/12040001 Tender Fees		50,000.00	50,000.00				
53001001/12040009 Registration of Contractors Fees	1,400,000.00	50,000.00	50,000.00		-		
53001001/12040010 Renewal of Contractor Registration Fees	-	5,200,000.00	5,200,000.00		-		
53001001/12040101 Registration Fee for Autonomous Comm. Constitution	-	32,957,328.85	32,957,328.85		-		
53001001/12040147 Fees for Installation of Signals	1,050,000,000.00						
53001001/12040148 Advert Fees from Bus Shelter	41,660,000.00						
53001001/12040149 Advert Fees from Lamp Post		50,000.00	50,000.00		-		
53001001/12040151 Beautification of Major Monuments	56,050,000.00						
53001001/12040152 House Numbering Fees	170,000.00						
53001001/12040155 Legacy Estate Development Fee	-	760,000.00	760,000.00		-		
53001001/12040156 Registration of Estate Developer	7,670,000.00		750,000.00	100%	750,000.00	2,500,000.00	3,500,000.00
53001001/12040169 Plan Approval Fees	382,709,029.00						
53001001/12040695 Premium of the Allocated Land						200,000,000.00	300,000,000.00
Total	1,956,217,359.00	39,067,328.85	38,317,328.85	5109%	750,000.00	202,500,000.00	303,500,000.00
Enugu State Housing Development Corporation							
Organization/Economic Code							
53010001/12040001 Tender Fees	-						
53010001/12040009 Registration of Contractors Fees	860,050.00	7,492,550.00	17,278,450.00	70%	24,771,000.00	27,248,000.00	29,973,000.00
53010001/12040010 Renewal of Contractor	-		-				
53010001/12040066 Stamp Duties Fees	201,800.00	17,100.00	174,900.00	91%	192,000.00	211,000.00	232,000.00
53010001/12040152 House Numbering Fees	11,750,000.00	990,250.00	4,270,750.00	81%	5,261,000.00	5,787,000.00	6,366,000.00
53010001/12040157 Application Fees	41,300.00	250,000.00	352,386,000.00	100%	352,636,000.00	387,899,000.00	426,689,000.00
53010001/12040158 Search Fees	551,350.00	1,584,300.00	687,300.00	77%	897,000.00	987,000.00	1,085,000.00
53010001/12040159 Consent Fee	242,139,816.00	105,102,950.00	272,616,050.00	72%	377,719,000.00	415,491,000.00	457,040,000.00
53010001/12040160 Certified True Copy	47,000,500.00	330,950.00	37,950.00	13%	293,000.00	323,000.00	355,000.00
53010001/12040161 Survey Fee	28,205,000.00	2,560,150.00	714,984,850.00	100%	717,545,000.00	789,299,000.00	868,229,000.00
53010001/12040162 Computerization Fee	4,607,976.54	3,003,450.00	102,203,550.00	97%	105,207,000.00	115,727,000.00	127,300,000.00
53010001/12040163 Mortgage Fee	37,344,037.17		155,000.00	100%	155,000.00	171,000.00	188,000.00
53010001/12040164 Change of Purpose Clause Fee	8,182,100.00	-	6,266,000.00	100%	6,266,000.00	6,744,000.00	7,218,000.00
53010001/12040165 Verification of Title	11,455,671.00	235,050.00	63,589,950.00	100%	63,825,000.00	70,208,000.00	77,228,000.00
53010001/12040166 Caveat Fee	-	40,100.00	28,801,900.00	100%	28,842,000.00	31,726,000.00	24,899,000.00
53010001/12040167 Survey/Legal Fee	77,906,003.00	1963196.89	1,963,196.89				
53010001/12040168 Fencing Fees	8,820,050.00	34,652,500.00	546,150,500.00	94%	580,803,000.00	638,884,000.00	702,772,000.00
53010001/12040169 Plan Approval Fees	94,638,861.63	65,957,150.00	80,076,850.00	55%	146,034,000.00	160,637,000.00	176,701,000.00
53010001/12040170 Merger Fee	-	-	173,000.00	100%	173,000.00	190,000.00	209,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
53010001/12040171 Sewerage Maintenance Fee	-	75,000.00	11,000.00	17%	64,000.00	70,000.00	77,000.00
53010001/12040173 1% Agreement Fees	-	-	-	-	-	-	-
53010001/12040174 Estate Management	550,328,854.31	-	27,074,000.00	100%	27,074,000.00	29,781,000.00	32,759,000.00
53010001/12040175 Fees for Relocation of Poles	-	-	-	-	-	-	-
53010001/12040177 Annexation	-	-	-	-	-	-	-
Total	1,124,033,369.65	224,254,696.89	2,213,502,303.11	91%	2,437,757,000.00	2,681,383,000.00	2,939,320,000.00
Ministry of Rural Development							
Organization/Economic Code							
54001001/12040001 Tender Fees	2,120,000.00	-	-	-	-	-	-
54001001/12040025 Registration of Social Clubs	5,281,800.00	8,470,000.00	8,470,000.00	-	-	-	-
54001001/12040026 Renewal of Registration of Social Clubs	10,990,700.00	19,005,000.00	19,005,000.00	-	-	-	-
54001001/12040179 Fire Service Fees from Petroleum Products	-	120,000.00	120,000.00	-	-	-	-
54001001/12040180 Fire Service Fees from other Business Houses	-	386,000.00	386,000.00	-	-	-	-
Total	18,392,500.00	27,981,000.00	27,981,000.00		-		
Ministry of Lands and Urban Development							
Organization/Economic Code							
60001001/	301,000.00	-	-	-	-	-	-
60001001/12040058 Certificate Collection Fees	151,254.00	-	3,000,000.00	100%	3,000,000.00	3,200,000.00	3,500,000.00
60001001/12040066 Stamp Duties Fees	6,884,758.89	674,015.05	49,325,984.95	99%	50,000,000.00	55,000,000.00	60,000,000.00
60001001/12040089 Deed Fees	1,059,626,452.62	60,324,699.78	939,675,300.22	94%	1,000,000,000.00	1,500,000,000.00	2,500,000,000.00
60001001/12040090 Traditional Rulers Title Permit Fees	-	-	-	-	-	-	-
60001001/12040098 NonRefundable Application Fees	124,637,274.00	501,120,000.00	431,120,000.00	616%	70,000,000.00	90,000,000.00	100,000,000.00
60001001/12040099 Development Fees	5,359,125.00	12,623,338.50	987,376,661.50	99%	1,000,000,000.00	2,500,000,000.00	3,000,000,000.00
60001001/12040107 Fees on Computerization of Land	46,484,992.98	-	-	-	-	-	-
60001001/12040156 Registration of Estate Developer	-	-	-	-	-	-	-
60001001/12040167 Survey/Legal Fee	797,000.00	250,850.00	250,850.00	-	-	-	-
60001001/12040168 Fencing Fees	7,912,844.00	2,848,261.00	4,151,739.00	59%	7,000,000.00	8,000,000.00	9,000,000.00
60001001/12040169 Plan Approval Fees	-	5,157,684,046.94	4,757,684,046.94	1189%	400,000,000.00	500,000,000.00	800,000,000.00
60001001/12040193 Registration Fees of Application on Petrol Filling	-	-	1,500,000.00	100%	1,500,000.00	1,700,000.00	1,900,000.00
60001001/12040195 Inspection Fees on Fencing of Plots	3,806,744.00	492,912.00	2,007,088.00	80%	2,500,000.00	3,000,000.00	3,500,000.00
60001001/12040196 Inspection Fees on Stages of Work (Pegging)	660,000.00	-	50,000,000.00	100%	50,000,000.00	55,000,000.00	60,000,000.00
60001001/12040197 Inspection Fees on Building Completion Certificate	608,336,022.00	-	3,500,000.00	100%	3,500,000.00	4,000,000.00	4,500,000.00
60001001/12040198 Inspection Fees on Alterations Repairs and Extens	30,000.00	-	1,600,000.00	100%	1,600,000.00	1,700,000.00	1,800,000.00
60001001/12040199 Inspection Fees on Hospital/Health Institutions Ap	-	-	1,000,000.00	100%	1,000,000.00	1,200,000.00	1,300,000.00
60001001/12040200 Vetting Fees from Building Plan	-	-	4,000,000.00	100%	4,000,000.00	4,500,000.00	5,000,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
60001001/12040201 Correction of Certificates Fee	-	-	-	-	-	-	-
60001001/12040202 Stamp Duty on Certificate of Occupancy	-	-	4,000,000.00	100%	4,000,000.00	4,500,000.00	5,000,000.00
60001001/12040203 Registration Fees of Application on Movable Kiosk	-	-	1,700,000.00	100%	1,700,000.00	1,800,000.00	1,900,000.00
60001001/12040204 Approval Fees for Schools Buildings and Other Publ	3,214,646.00	-	1,300,000.00	100%	1,300,000.00	1,400,000.00	1,500,000.00
60001001/12040205 Inspection Fees on New Petrol Filling Station/Serv	-	-	5,700,000.00	100%	5,700,000.00	5,700,000.00	5,700,000.00
60001001/12040206 Inspect. Fees on Alterns Repairs and Extend. Of	-	-	-	-	-	-	-
60001001/12040208 Inspection Fees on Variation of Approved Planning	-	460,000.00	1,540,000.00	77%	2,000,000.00	3,000,000.00	4,000,000.00
60001001/12040209 Inspection Fees on Demolition	-	-	-	-	-	-	-
60001001/12040210 Inspection Fees on Market Approval Plan	-	-	6,000,000.00	100%	6,000,000.00	6,200,000.00	6,400,000.00
60001001/12040211 Inspection Fees on Customary Right of Occupancy	7,794,060.00	-	7,000,000.00	100%	7,000,000.00	7,500,000.00	8,000,000.00
60001001/12040212 Registration Fees on Building/Amendment of Plan (R	154,608,986.00	-	4,000,000.00	100%	4,000,000.00	4,500,000.00	5,000,000.00
60001001/12040213 Registration Fees of Application on Commercial Bui	105,000.00	311,300.00	311,300.00	-	-	-	-
60001001/12040214 Registration Fees of Application on Building Renov	-	-	1,500,000.00	100%	1,500,000.00	2,000,000.00	2,200,000.00
60001001/12040215 Registration Fees of Application on Temporary Buil	-	-	2,000,000.00	100%	2,000,000.00	2,200,000.00	2,500,000.00
60001001/12040216 Registration Fees of Application on Variation Plan	3,950,000.00	-	1,800,000.00	100%	1,800,000.00	2,000,000.00	2,200,000.00
60001001/12040217 Registration Fees of Application on Revalidation o	-	-	1,800,000.00	100%	1,800,000.00	2,000,000.00	2,200,000.00
60001001/12040218 Registration Fees of Application on Market Approva	-	300,000.00	6,700,000.00	96%	7,000,000.00	8,000,000.00	9,000,000.00
60001001/12040219 Registration Fees on Industrial Site Approval Plan	-	-	4,500,000.00	100%	4,500,000.00	5,000,000.00	5,500,000.00
60001001/12040220 Filling of Documents Fees	199,504,229.00	-	660,000.00	100%	660,000.00	700,000.00	750,000.00
60001001/12040221 Inspection Fees on Residential Building Plan	5,292,687.00	-	3,700,000.00	100%	3,700,000.00	3,800,000.00	4,000,000.00
60001001/12040222 Inspection Fees on Commercial Building Plan	-	-	5,000,000.00	100%	5,000,000.00	5,200,000.00	5,500,000.00
60001001/12040223 Inspection Fees on Residential/Commercial Building	301,000.00	-	-	-	-	-	-
60001001/12040224 Inspection Fees on Industrial Building Plan	100,000.00	-	100,000.00	100%	100,000.00	120,000.00	150,000.00
60001001/12040225 Inspection Fees on Layout Plans	1,192,260.00	2,443,260.00	13,556,740.00	85%	16,000,000.00	17,000,000.00	18,000,000.00
60001001/12040226 Inspection Fees on Temporary Shed	-	-	1,500,000.00	100%	1,500,000.00	2,000,000.00	2,200,000.00
60001001/12040227 Inspection Fees on Schools Approval/Other Public U	301,110.00	-	6,000,000.00	100%	6,000,000.00	7,000,000.00	8,000,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
60001001/12040228 Inspection Fees on Street Naming Site Certificate	-	70,000.00	70,000.00		-		
60001001/12040229 Registration Fees of Application on Layout/Allotme	1,501,560.00	3,111,000.00	889,000.00	22%	4,000,000.00	4,500,000.00	5,000,000.00
60001001/12040230 Cloth Copy Fee	-	576,400.20	576,400.20		-		
Total	2,242,251,005.49	5,743,290,083.47	3,061,930,083.47	114%	2,681,360,000.00	4,823,420,000.00	6,655,200,000.00
Office of the Surveyor General							
Organization/Economic Code							
60002001/12040000							
60002001/12040090 Traditional Rulers Title Permit Fees	-	-	100,000,000.00	100%	100,000,000.00	120,000,000.00	130,000,000.00
60002001/12040158 Search Fees	300,000.00	380,000.00	1,120,000.00	75%	1,500,000.00	3,000,000.00	4,000,000.00
60002001/12040160 Certified True Copy	1,220,000.00	650,000.00	3,350,000.00	84%	4,000,000.00	5,000,000.00	6,000,000.00
60002001/12040161 Survey Fee	98,708,240.00	49,095,129.79	49,095,129.79		-		
60002001/12040232 Survey Cloth Copy Fee	2,689,000.00	15,965,000.00	1,965,000.00	14%	14,000,000.00	20,000,000.00	20,000,000.00
Total	102,917,240.00	66,090,129.79	53,409,870.21	45%	119,500,000.00	148,000,000.00	160,000,000.00
Enugu State Geographical Information System (ENGIS)							
Organization/Economic Code							
60004001/12040000							
60004001/12040089 Deed Fees		2,620,983,608.94	2,620,983,608.94		-		
60004001/12040158 Search Fees		2,218,349,612.00	2,218,349,612.00		-		
60004001/12040695 Premium of the Allocated Land		2,632,025,149.43	2,632,025,149.43		-		
Total		7,471,358,370.37	7,471,358,370.37		-		
Enugu Capital Territory Development Authority							
Organization/Economic Code							
65001001/12040000							
65001001/12040001 Tender Fees	12,295,000.00	22,990,000.00	22,990,000.00		-		
65001001/12040146 Parking Fees	46,173,604.70	29,534,110.00	20,465,890.00	41%	50,000,000.00	55,000,000.00	60,000,000.00
65001001/12040147 Fees for Installation of Signals	385,000.00		-				
65001001/12040200 Vetting Fees from Building Plan	380,893,750.00	486,570,320.00	13,429,680.00	3%	500,000,000.00	600,000,000.00	650,000,000.00
65001001/12040244 Fees From Non Compliance on	1,135,000.00	4,939,750.00	4,939,750.00		-		
Total	440,882,354.70	544,034,180.00	5,965,820.00	1%	550,000,000.00	655,000,000.00	710,000,000.00
Ministry of Human Development and Poverty Eradication							
Organization/Economic Code							
66001001/12040025 Registration of Social Clubs	523,000.00						
66001001/12040026 Renewal of Registration of Social Clubs	242,000.00	100,000.00	100,000.00				
66001001/12040027 Renewal of Town Unions Clubs	12,000.00	240,000.00	240,000.00				
66001001/12040028 Cooperative Annual Supervision Fees	2,419,750.00	795,850.00	595,850.00	298%	200,000.00	600,000.00	7,000,000.00
66001001/12040029 Registration of Cooperative Societies	3,428,750.00	2,842,000.00	158,000.00	5%	3,000,000.00	4,000,000.00	4,500,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
66001001/12040030 Renewal of Registration of Cooperative Societies	840,000.00	20,000.00	20,000.00				
66001001/12040031 Registration of Town Unions Clubs	40,500.00	140,000.00	140,000.00				
66001001/12040032 Registration of Neighbourhood Association/Watch Gr	2,333,500.00	2,125,500.00	125,500.00	6%	2,000,000.00	2,500,000.00	3,000,000.00
66001001/12040033 Renewal of Neighbourhood Association /Watch Group	595,000.00	2,906,000.00	906,000.00	45%	2,000,000.00	3,000,000.00	4,000,000.00
Total	10,434,500.00	9,169,350.00	1,969,350.00	27%	7,200,000.00	10,100,000.00	18,500,000.00
FINES REVENUE							
Ministry of Education							
Organization/Economic Code							
17001001/12050041 Fines for Illegal Operation of Schools	16,230,000.00	35,195,000.00	23,195,000.00	193%	12,000,000.00	13,000,000.00	14,000,000.00
Total	16,230,000.00	35,195,000.00	23,195,000.00	193%	12,000,000.00	13,000,000.00	14,000,000.00
Enugu State Polytechnic Iwollo							
Organization/Economic Code							
17018001/12050001 Late Payment Penalty	802,500.00	63,072.50	63,072.50				
Total	802,500.00	63,072.50	63,072.50				
Enugu State College of Education (Technical)							
Organization/Economic Code							
17019001/12050043 Exam Misconduct Fines	-	-	300,000.00	100%	300,000.00	700,000.00	800,000.00
Total	-	-	300,000.00	100%	300,000.00	700,000.00	800,000.00
Enugu State University of Science and Technology (ESUT)							
Organization/Economic Code							
17021001/12050001 Late Payment Penalty							
17021001/12050045 Late Registration and Other Subcharges	-	201,000.00	1,299,000.00	87%	1,500,000.00	1,575,000.00	1,654,000.00
Total	-	201,000.00	1,299,000.00	87%	1,500,000.00	1,575,000.00	1,654,000.00
State Uni. of Medical and Applied Sciences, IgboE							
Organization/Economic Code							
17021003/12050001 Late Payment Penalty	-	-	2,750,000.00	100%	2,750,000.00	5,500,000.00	7,150,000.00
Total	-	-	2,750,000.00	100%	2,750,000.00	5,500,000.00	7,150,000.00
Institute of Management and Technology (IMT)							
Organization/Economic Code							
17033001/12050001 Late Payment Penalty		138,500.00	138,500.00		-		
17033001/12050037 Sanitation/Pollution/Other Offence Fines		1,240,000.00	1,240,000.00		-		
17033001/12050043 Exam Misconduct Fines		1,921,000.00	1,921,000.00		-		
17033001/12050044 Penalties and Fines	556,500.00	13,067,074.50	13,067,074.50		-		
Total	556,500.00	16,366,574.50	16,366,574.50		-		
Enugu State High Court							
Organization/Economic Code							
26051001/	3,193,610.00						
26051001/12050028 Court Fines	3,193,610.00	8,716,473.00	3,283,527.00	27%	12,000,000.00	10,000,000.00	14,000,000.00
Total	-	8,716,473.00	3,283,527.00	27%	12,000,000.00	10,000,000.00	14,000,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Customary Court of Appeal							
Organization/Economic Code							
26052001/	3,193,610.00						
26052001/12050028 Court Fines	3,156,310.00	4,281,720.96	4,281,720.96				
Total	37,300.00	4,281,720.96	4,281,720.96				
Ministry of Transport							
Organization/Economic Code							
29001001/12050007 Travelers Manifest Offence Fines	564,252.00	16,015,769.20	15,984,230.80	50%	32,000,000.00	35,000,000.00	35,000,000.00
29001001/12050008 Traffic Offences Fines	46,215,024.09	16,410,166,776.76	16,410,166,776.76				
29001001/12050030 Fines from Road Traffic Offence		117,084,500.00	117,084,500.00				
Total	46,779,276.09	16,543,267,045.96	16,511,267,045.96	51598%	32,000,000.00	35,000,000.00	35,000,000.00
Ministry of Energy and Mineral Resources							
Organization/Economic Code							
31001001/12050046 Mining Offence Fine		-	2,000,000.00	100%	2,000,000.00	3,000,000.00	3,200,000.00
Total		-	2,000,000.00	100%	2,000,000.00	3,000,000.00	3,200,000.00
Enugu State Electrification Agency							
Organization/Economic Code							
31003001/12050021 Violation Fines		565,000.00	565,000.00				
Total		565,000.00	565,000.00				
State Electricity Regulatory Commission							
Organization/Economic Code							
31004001/12050031 Noncompliance Fines and Penalties		-	1,064,000.00	100%	1,064,000.00	1,117,000.00	1,170,000.00
Total		-	1,064,000.00	100%	1,064,000.00	1,117,000.00	1,170,000.00
Ministry of Works and Infrastructure							
Organization/Economic Code							
34001001/12050024 Cutting of Government Roads	-						
34001001/12050025 Damage to Public Property (Roads Electric Fixture	530,000.00	8,147,833.00	4,647,833.00	133%	3,500,000.00	3,000,000.00	3,200,000.00
Total	530,000.00	8,147,833.00	4,647,833.00	133%	3,500,000.00	3,000,000.00	3,200,000.00
Ministry of Environment and Climate Change							
Organization/Economic Code							
35001001/	290,000.00						
35001001/12050033 Sewerage Control Fines	-	100,000.00	100,000.00				
35001001/12050034 Conservation Offences Fines	-	-	500,000.00	100%	500,000.00	600,000.00	650,000.00
35001001/12050036 Mining Offence Fines	-	13,788,306.00	13,788,306.00		-		
35001001/12050037 Sanitation/Pollution/Other Offence Fines	77,654,000.00						
35001001/12050038 Hawker Fines	29,098,000.00						
35001001/12050039 Fine from Unclear Drainage/Gutter	290,000.00	1,927,001.00	1,927,001.00		-		
Total	106,752,000.00	15,815,307.00	15,315,307.00	3063%	500,000.00	600,000.00	650,000.00
Forestry Commission							
Organization/Economic Code							
35002001/12050040 Forest Offences Fines	157,000.00	331,000.00	141,000.00	74%	190,000.00	200,000.00	250,000.00
Total	157,000.00	331,000.00	141,000.00	74%	190,000.00	200,000.00	250,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Enugu State Waste Management Authority (ESWAMA)							
Organization/Economic Code							
35053001/	290,000.00						
35053001/12050009 Court fines for noncompliance	11,121,050.00						
35053001/12050039 Fine from Unclear Drainage/Gutter	35,041,200.00	23,685,100.00	8,685,100.00	58%	15,000,000.00	19,500,000.00	25,000,000.00
Total	23,630,150.00	23,685,100.00	8,685,100.00	58%	15,000,000.00	19,500,000.00	25,000,000.00
Ministry of Water Resources							
Organization/Economic Code							
52001001/12050001 Late Payment Penalty		1,558,830.00	1,558,830.00				
Total		1,558,830.00	1,558,830.00				
Enugu State Water Corporation							
Organization/Economic Code							
52102001/12050029 Penalties on water	-	2,000,000.00	3,400,000.00	63%	5,400,000.00	5,400,000.00	5,400,000.00
Total	-	2,000,000.00	3,400,000.00	63%	5,400,000.00	5,400,000.00	5,400,000.00
Enugu State Housing Development Corporation							
Organization/Economic Code							
53010001/12050026 Penalties (General)	1,063,900.00	189,300.00	24,171,700.00	99%	24,361,000.00	26,797,000.00	29,478,000.00
53010001/12050027 Contravention Fine	-	-	6,659,000.00	100%	6,659,000.00	7,324,000.00	8,057,000.00
Total	1,063,900.00	189,300.00	30,830,700.00	99%	31,020,000.00	34,121,000.00	37,535,000.00
Ministry of Lands and Urban Development							
Organization/Economic Code							
60001001/12050002 Fines from Commencement of Construction works with		100,000.00	100,000.00				
60001001/12050003 Contravention on Plan Approval			3,100,000.00	100%	3,100,000.00	3,200,000.00	3,300,000.00
Total		100,000.00	3,000,000.00	97%	3,100,000.00	3,200,000.00	3,300,000.00
Enugu Capital Territory Development Authority							
Organization/Economic Code							
65001001/12050004 Fines from NonCompliance on Building Plan Approva			5,000,000.00	100%	5,000,000.00	4,500,000.00	4,300,000.00
65001001/12050009 Court fines for noncompliance		15,000.00	15,000.00				
65001001/12050030 Fines from Road Traffic Offence	28,231,606.85	25,019,592.00	25,019,592.00				
65001001/12050031 Noncompliance Fines and Penalties	1,295,000.00		-				
Total	29,526,606.85	25,034,592.00	20,034,592.00	401%	5,000,000.00	4,500,000.00	4,300,000.00
SALES REVENUE							
Rangers Management Corporation							
Organization/Economic Code							
13002001/12060000							
13002001/12060075 Sales of Players	-	-	300,000,000.00	100%	300,000,000.00	320,000,000.00	330,000,000.00
13002001/12060076 Sales of Ticket	-	23,113,020.00	3,113,020.00	16%	20,000,000.00	25,000,000.00	30,000,000.00
Total	-	23,113,020.00	296,886,980.00	93%	320,000,000.00	345,000,000.00	360,000,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Ministry of Agriculture and AgroIndustrialization							
Organization/Economic Code							
15001001/12060017 Sale of Livestock Products and Poultry	300,000.00	1,000,000.00	99,000,000.00	99%	100,000,000.00	120,000,000.00	14,000,000.00
15001001/12060018 Sale of Planting Materials (Tree Crop)	2,000,000.00	15,200,000.00	200,000.00	1%	15,000,000.00	15,500,000.00	16,000,000.00
15001001/12060019 Sale of Planting Materials (Food Crop)	5,949,372.80	935,244.00	935,244.00				
15001001/12060020 Sale of Agric Chemicals/Product	1,400,000.00	50,000.00	50,000.00				
Total	9,649,372.80	17,185,244.00	97,814,756.00	85%	115,000,000.00	135,500,000.00	30,000,000.00
United Palm Produce LTD (UNPPL)							
Organization/Economic Code							
15102004/12060000							
15102004/12060123 Sale of Palm Oil	700,000.00						
15102004/23010127 Purchase of Agriculture Equipment and Inputs	21,600,000,000.00						
Total	21,600,700,000.00						
Examinations Development Centre							
Organization/Economic Code							
17009001/12060081 Sales of Transition Exam Question & Answer	3,500.00	182,000.00	182,000.00				
17009001/12060082 Sale of Basic Certificate Questions & Answers	1,880,000.00						
17009001/12060083 Sale of JSCE Photo Album	2,130,500.00	324,100.00	324,100.00				
Total	4,014,000.00	506,100.00	506,100.00				
Enugu State Polytechnic Iwollo							
Organization/Economic Code							
17018001/12060017 Sale of Livestock Products and Poultry		12,189,047.50	12,189,047.50				
17018001/12060021 Sales of Admission Forms	5,757,322.50	218,800.00	1,461,200.00	87%	1,680,000.00	165,000.00	182,000.00
17018001/12060022 Sales of Farm Produce: Crops			500,000.00	100%	500,000.00	525,000.00	577,000.00
17018001/12060026 Sales of Farm Produce: Livestock	30,000.00	3,236,790.01	3,763,209.99	54%	7,000,000.00	7,350,000.00	8,085,000.00
17018001/12060027 Sales of Students Logbook		88,802.50	51,197.50	37%	140,000.00	157,000.00	173,000.00
17018001/12060089 Sale of Admission Forms		9,045.00	9,045.00				
17018001/12060134 Sale of Cosmetology Product		94,145.00	94,145.00				
Total	5,787,322.50	15,836,630.01	6,516,630.01	70%	9,320,000.00	8,197,000.00	9,017,000.00
Enugu State College of Education (Technical)							
Organization/Economic Code							
17019001/12060011 Sales of Identity Cards			200,000.00	100%	200,000.00	700,000.00	1,000,000.00
17019001/12060021 Sales of Admission Forms		79,825.00	79,825.00				
17019001/12060061 Sales of Water Tank		7,825,920.50	7,525,920.50	2509%	300,000.00	500,000.00	500,000.00
17019001/12060086 Sales of Course Form		32,745.00	12,745.00	64%	20,000.00	80,000.00	82,000.00
17019001/12060088 Sale of Art Work			-				
17019001/12060089 Sale of Admission Forms		701,727.78	798,272.22	53%	1,500,000.00	1,200,000.00	2,530,000.00
Total		8,640,218.28	6,620,218.28	328%	2,020,000.00	2,480,000.00	4,112,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Enugu State University of Science and Technology (ESUT)							
Organization/Economic Code							
17021001/12060027 Sales of Students Logbook		1,180,000.00	1,180,000.00				
17021001/12060087 Sales of drugs			-				
17021001/12060091 Sale of Sandwich PG Application Forms		-	20,000.00	100%	20,000.00	21,000.00	22,000.00
17021001/12060092 Sales of Pre Degree Forms		5,800.00	4,200.00	42%	10,000.00	10,500.00	11,000.00
17021001/12060093 Sales of Matured Students Programme Forms			3,055,000.00	100%	3,055,000.00	3,208,000.00	3,368,500.00
17021001/12060094 Sales of PG School Forms			-				
17021001/12060098 Sales of Student Log Book	614,250.00	537,500.00	462,500.00	46%	1,000,000.00	1,050,000.00	1,102,500.00
17021001/12060099 Sale/Disposal of Fixed Assets			10,000.00	100%	10,000.00	10,500.00	11,000.00
17021001/12060100 Sale from University Stores			10,000.00	100%	10,000.00	10,500.00	11,000.00
17021001/12060101 Sales of Sandwich Forms			70,000.00	100%	70,000.00	73,500.00	77,000.00
17021001/12060102 Sales of PG Application Forms	6,970,000.00	36,222,218.23	36,222,218.23				
17021001/12060103 Sale of Hand Book	2,000.00	1,350,012.00	1,310,012.00	3275%	40,000.00	42,000.00	44,000.00
17021001/12060104 Sales of PG Handbook		636,000.00	136,000.00	27%	500,000.00	525,000.00	551,000.00
17021001/12060116 Sale of Log/Reg Booklets		638,780.00	638,780.00				
17021001/12060119 Sale of Student Handbook/Notebook		128,000.00	128,000.00				
Total	7,586,250.00	40,698,310.23	35,983,310.23	763%	4,715,000.00	4,951,000.00	5,198,000.00
State Uni. of Medical and Applied Sciences, IgboE							
Organization/Economic Code							
17021003/12060011 Sales of Identity Cards			1,375,000.00	100%	1,375,000.00	1,375,000.00	1,375,000.00
17021003/12060064 Sale of Application Forms		108,000.00	108,000.00				
17021003/12060089 Sale of Admission Forms			7,000,000.00	100%	7,000,000.00	55,000,000.00	55,000,000.00
17021003/12060106 Sales of Uniform/Lab Coat			13,750,000.00	100%	13,750,000.00	13,750,000.00	13,750,000.00
17021003/12060107 Sales of Registration Form (Course Form)			3,250,000.00	100%	3,250,000.00	5,500,000.00	8,250,000.00
Total		108,000.00	25,267,000.00	100%	25,375,000.00	75,625,000.00	78,375,000.00
Institute of Management and Technology (IMT)							
Organization/Economic Code							
17033001/12060009 Sale of Scraps/Stores			51,000.00	100%	51,000.00	51,000.00	51,000.00
17033001/12060021 Sales of Admission Forms	3,482,500.00	11,883,000.00	11,883,000.00		-		
17033001/12060022 Sales of Farm Produces: Crops			1,768,000.00	100%	1,768,000.00		
17033001/12060086 Sales of Course Form		3,122,000.00	3,122,000.00		-		
17033001/12060089 Sale of Admission Forms			30,319,000.00	100%	30,319,000.00	30,410,000.00	30,562,000.00
17033001/12060105 Sale of Advert Space			657,000.00	100%	657,000.00		
17033001/12060108 Sale of Journal	40,763,476.00		-		-		
17033001/12060110 Sale of Alumni Stickers			3,638,000.00	100%	3,638,000.00	3,648,000.00	3,667,000.00
17033001/12060114 Sale of Graphics Art Designs			2,273,000.00	100%	2,273,000.00	2,280,000.00	2,292,000.00
17033001/12060117 Sale of Citadel Estate			-				
17033001/12060118 Sale of Brochure			6,118,000.00	100%	6,118,000.00	6,137,000.00	6,167,000.00
17033001/12060119 Sale of Student Handbook/Notebook			26,055,000.00	100%	26,055,000.00	26,133,000.00	26,264,000.00
Total	44,245,976.00	15,005,000.00	55,874,000.00	79%	70,879,000.00	68,659,000.00	69,003,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Enugu State College of Health Technology, Oji Rive							
Organization/Economic Code							
17102002/12060070 Sale of Forms		37,344,700.00	27,344,700.00	273%	10,000,000.00	11,000,000.00	12,000,000.00
Total		37,344,700.00	27,344,700.00	273%	10,000,000.00	11,000,000.00	12,000,000.00
College of Nursing Science and Health Tech, Nsukka							
Organization/Economic Code							
17104001/12060003 Sale of Entrance Forms		6,465,400.00	1,465,400.00	29%	5,000,000.00	5,500,000.00	6,000,000.00
Total		6,465,400.00	1,465,400.00	29%	5,000,000.00	5,500,000.00	6,000,000.00
Enugu State College of Nursing Sc (Parklane/Awgu)							
Organization/Economic Code							
17104002/12060021 Sales of Admission Forms	20,705,200.00	20,767,196.38	8,767,196.38	73%	12,000,000.00	13,000,000.00	14,000,000.00
17104002/12060107 Sales of Registration Form (Course Form)	925,000.00	560,000.00	560,000.00				
Total	21,630,200.00	21,327,196.38	9,327,196.38	78%	12,000,000.00	13,000,000.00	14,000,000.00
Ministry of Finance and Economic Development							
Organization/Economic Code							
20001001/12060030 Sales of Boarded Vehicles and Other Assets	117,154,400.00	41,426,200.00	-78,573,800.00	-65%	120,000,000.00	121,000,000.00	122,000,000.00
Total	117,154,400.00	41,426,200.00	-78,573,800.00	-65%	120,000,000.00	121,000,000.00	122,000,000.00
Enugu State Internal Revenue Service							
Organization/Economic Code							
20008001/12060032 Sale of Tick/Consolidated Emblems	70,808,305.50	118,643,697.71	-101,356,302.29	-46%	220,000,000.00	231,000,000.00	242,550,000.00
Total	70,808,305.50	118,643,697.71	-101,356,302.29	-46%	220,000,000.00	231,000,000.00	242,550,000.00
Enugu State Gaming and Lotto Commission							
Organization/Economic Code							
20012001/12060035 Sales of Pools Proprietor Form	-	100.00	-199,900.00	-100%	200,000.00	300,000.00	400,000.00
20012001/12060040 Sales of Retirement Forms	2,000,000.00						
20012001/12060041 Sales of Lotto Proprietors Form			-3,000,000.00	-100%	3,000,000.00	4,000,000.00	5,000,000.00
20012001/12060042 Sales of Sport Betting Proprietors Form			-3,000,000.00	-100%	3,000,000.00	4,000,000.00	5,000,000.00
20012001/12060133 Franchise Lotto/Lottery Form		4,800,000.00	4,800,000.00		-		
Total	2,000,000.00	4,800,100.00	-1,399,900.00	-23%	6,200,000.00	8,300,000.00	10,400,000.00
Enugu State Primary Healthcare Development Agency							
Organization/Economic Code							
21003001/12060087 Sales of drugs			-18,000,000.00	-100%	18,000,000.00	24,000,000.00	30,000,000.00
Total			-18,000,000.00	-100%	18,000,000.00	24,000,000.00	30,000,000.00
Ministry of Trade, Investment and Industry							
Organization/Economic Code							
22001001/12060000							
22001001/12060043 Sale of Industrial Application Form	10,000.50	2,000.00	2,000.00				
22001001/12060069 Sales of Land		84,353,794,936.58	84,353,794,936.58				



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
22001001/23010127 Purchase of Agriculture Equipment and Inputs							
22001001/23020118 Construction/Provision of Infrastructure							
Total	10,000.50	84,353,796,936.58	84,353,796,936.58				
Ministry of Information and Communication							
Organization/Economic Code							
23001001/12060004 Sales of Photographs and Publications			-52,002.00	-100%	52,002.00	156,000.00	156,000.00
23001001/12060005 Sales of Graphic Arts Design			-59,000.00	-100%	59,000.00	179,000.00	179,000.00
Total			-111,000.00	-100%	111,000.00	335,000.00	335,000.00
Enugu State Broadcasting Service Radio/TV ESBS/T							
Organization/Economic Code							
23003001/12060010 Advert Sales		7,145,892.50	7,145,892.50				
Total		7,145,892.50	7,145,892.50				
Government Printing and Stationery Department. (Go)							
Organization/Economic Code							
23013001/12060001 Sale of Books and Publications			-10,000,000.00	-100%	10,000,000.00	20,000,000.00	20,000,000.00
Total			-10,000,000.00	-100%	10,000,000.00	20,000,000.00	20,000,000.00
Enugu State Printing and Publishing Company (Daily)							
Organization/Economic Code							
23055001/12060008 Newspaper Sales	3,530,000.00	421,868.97	-4,578,131.03	-92%	5,000,000.00	6,000,000.00	7,000,000.00
23055001/12060009 Sale of Scraps/Stores	-		-			100,000.00	100,000.00
23055001/12060010 Advert Sales	555,250.00	981,651.00	-2,018,349.00	-67%	3,000,000.00	3,500,000.00	3,700,000.00
Total	4,085,250.00	1,403,519.97	-6,596,480.03	-82%	8,000,000.00	9,600,000.00	10,800,000.00
Ministry of Justice							
Organization/Economic Code							
26001001/12060001 Sale of Books and Publications	-				-		
26001001/12060074 Sales of Enugu State Law Books	271,251.00	24,107,060.00	22,507,060.00	1407%	1,600,000.00	1,600,000.00	1,600,000.00
Total	271,251.00	24,107,060.00	22,507,060.00	1407%	1,600,000.00	1,600,000.00	1,600,000.00
Enugu State Multi Door Court House							
Organization/Economic Code							
26051025/12060001 Sale of Books and Publications	643,000.00	1,214,000.00	-36,000.00	-3%	1,250,000.00	1,300,000.00	1,450,000.00
Total	643,000.00	1,214,000.00	-36,000.00	-3%	1,250,000.00	1,300,000.00	1,450,000.00
Ministry of Innovation, Science and Technology							
Organization/Economic Code							
28001001/12060058 Sale of other Publications	300,000.00						
Total	300,000.00						
Ministry of Transport							
Organization/Economic Code							
29001001/12060033 Sale of Driver's and Conductor's Badge and Emblems		8,192,490.81	8,192,490.81				
29001001/12060048 Sales of Vehicle Emblems	2,705,341.50						
29001001/12060049 Sales of Tricycle Emblems			-5,500,000.00	-100%	5,500,000.00	4,800,000.00	5,800,000.00
29001001/12060050 Sales of Motorcycle Emblems			-1,000,000.00	-100%	1,000,000.00	1,000,000.00	1,000,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
29001001/12060064 Sale of Application Forms		300,000.00	300,000.00		-		
Total	2,705,341.50	8,492,490.81	1,992,490.81	31%	6,500,000.00	5,800,000.00	6,800,000.00
Enugu State Transport Company (ENTRACO)							
Organization/Economic Code							
29053001/12060046 Sales of Ticket			-35,000,000.00	-100%	35,000,000.00	40,000,000.00	450,000,000.00
Total			-35,000,000.00	-100%	35,000,000.00	40,000,000.00	450,000,000.00
Coal City Transport Services							
Organization/Economic Code							
29053002/12060046 Sales of Ticket			-180,000,000.00	-100%	180,000,000.00	198,000,000.00	217,800,000.00
Total			-180,000,000.00	-100%	180,000,000.00	198,000,000.00	217,800,000.00
Forestry Commission							
Organization/Economic Code							
35002001/12060029 Sale of Forestry Products	3,911,000.00	27,114,000.00	24,614,000.00	985%	2,500,000.00	2,600,000.00	2,700,000.00
Total	3,911,000.00	27,114,000.00	24,614,000.00	985%	2,500,000.00	2,600,000.00	2,700,000.00
Enugu State Waste Management Authority (ESWAMA)							
Organization/Economic Code							
35053001/12060072 Sales of Buckets/Bags	147,617,062.06	2,338,427.72	-47,661,572.28	-95%	50,000,000.00	75,000,000.00	100,000,000.00
Total	147,617,062.06	2,338,427.72	-47,661,572.28	-95%	50,000,000.00	75,000,000.00	100,000,000.00
Enugu State Council for Arts and Culture							
Organization/Economic Code							
36040001/12060126 Sales of Stage Play Ticket			5,000,000.00	100%	5,000,000.00	5,000,000.00	5,000,000.00
36040001/12060127 Sales of Arts and Craft Materials			500,000.00	100%	500,000.00	500,000.00	500,000.00
36040001/12060128 Sales of Soveniour and Memorabilia			500,000.00	100%	500,000.00	500,000.00	500,000.00
36040001/12060129 Sales of Okanga Cultural Magazine			500,000.00	100%	500,000.00	500,000.00	500,000.00
36040001/12060130 Sales of Audio and Visual Tapes			500,000.00	100%	500,000.00	500,000.00	500,000.00
Total			7,000,000.00	100%	7,000,000.00	7,000,000.00	7,000,000.00
Ministry of Local Government, Rural Development and Planning							
Organization/Economic Code							
51001001/12060124 Unified Motor Emblems From LGA Outside Enugu Capit	7,131,267.00	4,599,328.31	4,599,328.31		-		
51001001/12060125 Sales of Sta ffof Office			3,000,000.00	100%	3,000,000.00	3,200,000.00	3,400,000.00
Total	7,131,267.00	4,599,328.31	1,599,328.31	53%	3,000,000.00	3,200,000.00	3,400,000.00
Local Government Pension Board							
Organization/Economic Code							
51001002/12060071 Sale of Green Cards			210,000,000.00	100%	210,000,000.00	220,000,000.00	230,000,000.00
Total			210,000,000.00	100%	210,000,000.00	220,000,000.00	230,000,000.00
Enugu State Water Corporation							
Organization/Economic Code							
52102001/12060000							
52102001/12060059 Sales Credit PostPaid Metered		80,900.00	80,900.00		-		
52102001/12060060 Water Rate Unmetered		1,199,852.39	68,809,254.62				
52102001/12060061 Sales of Water Tank	10,757,000.00	11,500,000.00	6,500,000.00		-		
52102001/12060062 Water Rate Metered	1,033,080.00	132,621,543.00	337,378,457.00	72%	470,000,000.00	59,095,000.00	60,000,000.00
Total	303,041,824.47	145,402,295.39	3,079,697,704.61	95%	3,225,100,000.00	8,270,595,000.00	8,271,500,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Ministry of Housing							
Organization/Economic Code							
53001001/12060064 Sale of Application Forms			4,500,000.00	100%	4,500,000.00	6,000,000.00	7,000,000.00
53001001/12060065 Sale of Land for Housing Development		19,050,000.00	49,945,700,000.00	100%	49,964,750,000.00	62,000,000,000.00	70,000,000,000.00
53001001/12060067 Sale of Land, Housing and Estate	1,796,717,154.30	245,195,000.00	245,195,000.00		-		
53001001/12060069 Sales of Land		7,982,892.00	7,982,892.00		-		
53001001/12090007 Ground Rent and Services Charge		450,000.00	450,000.00		-		
Total	1,796,717,154.30	272,677,892.00	49,696,572,108.00	99%	49,969,250,000.00	62,006,000,000.00	70,007,000,000.00
Organization/Economic Code							
53010001/12060065 Sale of Land for Housing Development		81,483,205,496.50	81,483,205,496.50		-		
53010001/12060066 Application Fees/NRD			-				
53010001/12060067 Sale of Land, Housing and Estate	28,692,834,991.30	30,217,864,289.24	63,692,186,710.76	68%	93,910,051,000.00	98,000,000,000.00	99,000,000,000.00
53010001/12060069 Sales of Land		674,421,422.86	674,421,422.86		-		
53010001/12060090 Sales of Stamps		9,500,000.00	9,500,000.00		-		
53010001/23010101 Purchase/Acquisition Of Land	5,000,000,000.00		-				
53010001/23020118 Construction/Provision of Infrastructure	45,000,000,000.00		-				
Total	78,692,834,991.30	112,384,991,208.60	18,474,940,208.60	20%	93,910,051,000.00	98,000,000,000.00	99,000,000,000.00
Ministry of Lands and Urban Development							
Organization/Economic Code							
60001001/12060069 Sales of Land	17,893,671,124.00						
60001001/23010101 Purchase/Acquisition Of Land	17,700,000,000.00						
60001001/23050102 Computer Software Acquisition	446,071,124.00						
Total	252,400,000.00						
Enugu New City Corporation							
Organization/Economic Code							
60003001/12060069 Sales of Land	-	-	97,141,700,000.00	100%	97,141,700,000.00	210,000,000,000.00	220,000,000,000.00
Total	-	-	97,141,700,000.00	100%	97,141,700,000.00	210,000,000,000.00	220,000,000,000.00
Enugu State Geographical Information System (ENGIS)							
Organization/Economic Code							
60004001/12060069 Sales of Land		-	100,000,000,000.00	100%	100,000,000,000.00	260,000,000,000.00	260,000,000,000.00
Total		-	100,000,000,000.00	100%	100,000,000,000.00	260,000,000,000.00	260,000,000,000.00
Ministry of Chieftaincy Matters							
Organization/Economic Code							
62001001/12060125 Sales of State Office	-	4,500,000.00	4,500,000.00		-		
Total	-	4,500,000.00	4,500,000.00		-		
EARNINGS REVENUE							
Office of the Secretary to the State Government							
Organization/Economic Code							
11013001/12070108 Other Earnings		1,000.00	1,000.00		-		
Total		1,000.00	1,000.00		-		



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Project Development and Implementation Department							
Organization/Economic Code							
11101001/12070108 Other Earnings		559,789,400.00	559,789,400.00		-		
Total		559,789,400.00	559,789,400.00		-		
Rangers Management Corporation							
Organization/Economic Code							
13002001/12070071 League Management Confederation Support	15,145,000.00	-	75,000,000.00	100%	75,000,000.00	80,000,000.00	85,000,000.00
13002001/12070072 Earnings from Confederation of African Football	150,015,000.00	30,100,000.00	419,900,000.00	93%	450,000,000.00	460,000,000.00	470,000,000.00
13002001/12070073 Sponsorship/Partnership	-	-	300,000,000.00	100%	300,000,000.00	320,000,000.00	350,000,000.00
Total	165,160,000.00	30,100,000.00	794,900,000.00	96%	825,000,000.00	860,000,000.00	905,000,000.00
Ministry of Children, Gender Affairs and Social De							
Organization/Economic Code							
14001001/12070074 Earnings from FSP Med. Centre (Children's Home)	2,539,708.00	2,813,600.00	1,911,400.00	40%	4,725,000.00	4,962,000.00	5,210,000.00
Total	2,539,708.00	2,813,600.00	1,911,400.00	40%	4,725,000.00	4,962,000.00	5,210,000.00
Ministry of Agriculture and AgroIndustrialization							
Organization/Economic Code							
15001001/12070023 Earnings from Hire of Government Vehicle / Equipme			1,000,000.00	100%	1,000,000.00	1,500,000.00	2,000,000.00
15001001/12070024 Other Land Allocation		180,000.00	180,000.00				
Total		180,000.00	820,000.00	82%	1,000,000.00	1,500,000.00	2,000,000.00
Ministry of Education							
Organization/Economic Code							
17001001/12070108 Other Earnings		3,248,140.00	3,248,140.00				
Total		3,248,140.00	3,248,140.00				
Examinations Development Centre							
Organization/Economic Code							
17009001/12070108 Other Earnings		33,148,087.50	33,148,087.50				
Total		33,148,087.50	33,148,087.50				
Special Education Centre, OjiRiver							
Organization/Economic Code							
17010002/		2,461,200.00	2,461,200.00				
17010002/12070108 Other Earnings		42,452,799.48	42,452,799.48				
Total		44,913,999.48	44,913,999.48				
Enugu State Polytechnic Iwollo							
Organization/Economic Code							
17018001/12070029 Hire of College Property	240,322.50		500,000.00	100%	500,000.00	525,000.00	577,000.00
17018001/12070031 Hire of Matriculation Gown	793,612.50	247,287.50	247,287.50				
17018001/12070073 Sponsorship/Partnership							
17018001/12070108 Other Earnings		7,245,930.00	7,245,930.00				
Total	1,033,935.00	7,493,217.50	6,993,217.50	1399%	500,000.00	525,000.00	577,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Enugu State College of Education (Technical)							
Organization/Economic Code							
17019001/12070029 Hire of College Property		470,322.50	129,677.50	22%	600,000.00	30,000.00	40,000.00
17019001/12070061 Hire of Hall		13,041,075.54	13,041,075.54				
17019001/12070080 Hire of Open Space		120,750.00	179,250.00	60%	300,000.00	300,000.00	400,000.00
17019001/12070083 Hire of Gowns	10,000.00						
Total	10,000.00	13,632,148.04	12,732,148.04	1415%	900,000.00	330,000.00	440,000.00
Enugu State University of Science and Technology							
(							
Organization/Economic Code							
17021001/12070016 Income from African Thinker College			30,000,000.00	100%	30,000,000.00	31,500,000.00	33,075,000.00
17021001/12070074 Earnings from FSP Med. Centre (Children's Home)							
17021001/12070085 Income from ESUT Farm			1,000,000.00	100%	1,000,000.00	1,050,000.00	1,102,000.00
17021001/12070086 Income from Bookshop			5,000,000.00	100%	5,000,000.00	5,250,000.00	5,513,000.00
17021001/12070087 Hire of University Property		130,000.00	70,000.00	35%	200,000.00	210,000.00	221,000.00
17021001/12070088 Earnings from Water Tanker	444,000.00		-				
17021001/12070090 Hire of Academic Gown	2,735,000.00	127,315,180.00	44,115,180.00	53%	83,200,000.00	87,360,000.00	91,728,000.00
17021001/12070091 Earning from ESUT Business School			100,000,000.00	100%	100,000,000.00	105,000,000.00	110,250,000.00
17021001/12070093 Income from ESUT Ventures			9,000,000.00	100%	9,000,000.00	9,450,000.00	9,923,000.00
17021001/12070108 Other Earnings		98,325,501.85	98,325,501.85		-		
17021001/12070119 Income from Institute of Ecuminical Education			25,000,000.00	100%	25,000,000.00	26,250,000.00	27,563,000.00
17021001/12070120 Income from Diamond College			5,000,000.00	100%	5,000,000.00	5,250,000.00	5,513,000.00
17021001/12070121 Income from Peaceland			40,000,000.00	100%	40,000,000.00	42,000,000.00	44,100,000.00
Total	3,179,000.00	225,770,681.85	72,629,318.15	24%	298,400,000.00	313,320,000.00	328,988,000.00
ESUT College of Medicine (Teaching Hospital)							
Organization/Economic Code							
17021002/12070108 Other Earnings		1,666,458.33	1,666,458.33				
Total		1,666,458.33	1,666,458.33				
State Uni. of Medical and Applied Sciences, IgboE							
Organization/Economic Code							
17021003/12070094 Earnings from Bindery and Bookshop						13,750,000.00	13,750,000.00
17021003/12070095 Earnings from Hire of Academic Gowns			7,500,000.00	100%	7,500,000.00	9,200,000.00	11,750,000.00
17021003/12070108 Other Earnings		109,338,988.33	109,338,988.33		-	-	-
Total		109,338,988.33	101,838,988.33	1358%	7,500,000.00	22,950,000.00	25,500,000.00
Institute of Management and Technology (IMT)							
Organization/Economic Code							
17033001/12070080 Hire of Open Space			5,726,000.00	100%	5,726,000.00	5,743,000.00	5,772,000.00
17033001/12070102 Earnings from Consultancy Services	2,581,465.00		1,566,000.00	100%	1,566,000.00	1,571,000.00	1,579,000.00
17033001/12070103 Earning from Hire of Plant/Equipment			707,000.00	100%	707,000.00	709,000.00	713,000.00
17033001/12070105 Earnings from Guest Houses			556,000.00	100%	556,000.00	557,000.00	560,000.00



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17033001/12070107 Earning from Hire of Hall			2,577,000.00	100%	2,577,000.00	2,584,000.00	2,597,000.00
17033001/12070108 Other Earnings		25,967,432.65	25,967,432.65		-		
17033001/12070109 Earning from Advertisement			354,000.00	100%	354,000.00	355,000.00	356,000.00
17033001/12070110 Hire of IMT Facilities/Academic Gowns			14,320,000.00	100%	14,320,000.00	17,985,000.00	18,075,000.00
17033001/12070122 Earning farmland Allocation			505,000.00	100%	505,000.00	507,000.00	509,000.00
Total	2,581,465.00	25,967,432.65	343,567.35	1%	26,311,000.00	30,011,000.00	30,161,000.00
PostPrimary Schools Management Board (PPSMB)							
Organization/Economic Code							
17051001/12070111 Earnings Post Primary Schools Mgt Board		32,389,100.00	32,389,100.00				
17051001/12070123 Hire of Parliament Hall		-	3,000,000.00	100%	3,000,000.00	3,500,000.00	4,000,000.00
Total		32,389,100.00	29,389,100.00	980%	3,000,000.00	3,500,000.00	4,000,000.00
Enugu State Science Technical and Vocational Sch.							
Organization/Economic Code							
17054001/12070108 Other Earnings		3,195,000.00	3,195,000.00				
Total		3,195,000.00	3,195,000.00				
College of Nursing Science and Health Tech, Nsukka							
Organization/Economic Code							
17104001/12070083 Hire of Gowns			1,500,000.00	100%	1,500,000.00	1,800,000.00	2,000,000.00
Total			1,500,000.00	100%	1,500,000.00	1,800,000.00	2,000,000.00
Enugu State Gaming and Lotto Commission							
Organization/Economic Code							
20012001/12070033 Earnings from Hire of Casino Equipment and Motor V	200,000.00						
20012001/12070034 Earnings from Cards and Lucky Games	80,000.00	2,040,000.00	1,985,000.00	3609%	55,000.00	60,000.00	65,000.00
Total	280,000.00	2,040,000.00	1,985,000.00	3609%	55,000.00	60,000.00	65,000.00
Total	-	-	-				
ESUT Teaching Hospital ParkLane, Enugu							
Organization/Economic Code							
21027017/12070000							
21027017/12070097 Earnings from Hire of Ambulance		6,326,000.00	6,326,000.00				
21027017/12070113 Gynae Ward	-	41,235,185.00	41,235,185.00				
21027017/12070116 ESUT Psychiatric Emene	0.05	37,120,400.00	25,720,600.00	41%	62,841,000.00	94,262,000.00	141,393,000.00
21027017/31020670 Cash Book ESUT Specialist Hospital (Parklane)		17,089,500.00	17,089,500.00				
Total	0.05	101,771,085.00	38,930,085.00	62%	62,841,000.00	94,262,000.00	141,393,000.00
State Hospitals Management Board							
Organization/Economic Code							
21102001/12070097 Earnings from Hire of Ambulance	636,000.00						
21102001/12070117 Earnings from Health Activities		19,889,811.69	19,889,811.69				
Total	636,000.00	19,889,811.69	19,889,811.69				

Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Ministry of Trade, Investment and Industry							
Organization/Economic Code							
22001001/12070124 Earnings from New Haven Shopping Complex	9,274,840.00	11,040,430.00	11,040,430.00				
Total	9,274,840.00	11,040,430.00	11,040,430.00				
Enugu State Investment Development Authority							
Organization/Economic Code							
22001002/12070045 Earnings from Investments	1,000.00						
Total	1,000.00						
International Conference Centre							
Organization/Economic Code							
22001003/12070004 Earnings from use of Conference Hall		244,710,880.00	244,710,880.00				
22001003/12070005 Earnings from Films		36,475,054.00	36,475,054.00				
22001003/12070072 Earnings from Confederation of African Football		-	-				
22001003/12070107 Earning from Hire of Hall		188,975,060.00	188,975,060.00				
Total		470,160,994.00	470,160,994.00				
Enugu Marketing Company							
Organization/Economic Code							
22018003/12070035 Trading		11,951.98	11,951.98				
22018003/12070036 Earning from Trading in AgroCommodities			12,000,000.00	100%	12,000,000.00	15,000,000.00	1,800,000.00
22018003/12070037 Earning from Civil Servants Credit Purchase Scheme			10,000,000.00	100%	10,000,000.00	15,000,000.00	20,000,000.00
22018003/12070038 Earning from Value Added Brands Agribusiness Merch			5,000,000.00	100%	5,000,000.00	8,000,000.00	10,000,000.00
22018003/12070039 Earning from Abattoir & Cold Chain Distribution Bu			15,000,000.00	100%	15,000,000.00	20,000,000.00	2,500,000.00
22018003/12070040 Earning from Shipment Clearing & Freight Forwardin			12,000,000.00	100%	12,000,000.00	18,000,000.00	24,000,000.00
22018003/12070108 Other Earnings		754,766.16	754,766.16		-		
Total		766,718.14	53,233,281.86	99%	54,000,000.00	76,000,000.00	58,300,000.00
Ministry of Information and Communication							
Organization/Economic Code							
23001001/12070004 Earnings from use of Conference Hall			1,000,000.00	100%	1,000,000.00	1,200,000.00	1,400,000.00
23001001/12070005 Earnings from Films			-				
23001001/12070007 Earnings from Video Recordings and Publication			55,000.00	100%	55,000.00	65,000.00	70,000.00
Total			1,055,000.00	100%	1,055,000.00	1,265,000.00	1,470,000.00
Enugu State Broadcasting Service Radio/TV ESBS/T							
Organization/Economic Code							
23003001/12070014 Earnings from ESBS/TV		12.00	12.00				
23003001/12070015 Earning from Advertisement	1,757,100.00	56,625,020.00	56,625,020.00				
23003001/12070108 Other Earnings		939,840.00	939,840.00				
Total	1,757,100.00	57,564,872.00	57,564,872.00				



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Government Printing and Stationery Department. (Go)							
Organization/Economic Code							
23013001/12070017 Earning from Printing	97,000.00	315,000.00	24,685,000.00	99%	25,000,000.00	26,000,000.00	27,000,000.00
Total	97,000.00	315,000.00	24,685,000.00	99%	25,000,000.00	26,000,000.00	27,000,000.00
Enugu State Printing and Publishing Company (Daily)							
Organization/Economic Code							
23055001/12070015 Earning from Advertisement						-	
23055001/12070019 Commercial Printing Income	1,429,000.00	30,852.50	1,969,147.50	98%	2,000,000.00	2,300,000.00	2,500,000.00
23055001/12070108 Other Earnings		465,722.80	465,722.80		-		
Total	1,429,000.00	496,575.30	1,503,424.70	75%	2,000,000.00	2,300,000.00	2,500,000.00
Ministry of Justice							
Organization/Economic Code							
26001001/12070068 Earning from Management of Estates	7,136,250.00	9,680,138.05	2,680,138.05	38%	7,000,000.00	7,000,000.00	7,000,000.00
Total	7,136,250.00	9,680,138.05	2,680,138.05	38%	7,000,000.00	7,000,000.00	7,000,000.00
Ministry of Innovation, Science and Technology							
Organization/Economic Code							
28001001/31021010 Other Earnings		1,000.00	1,000.00				
Total		1,000.00	1,000.00				
Enugu State Tech. HUB							
Organization/Economic Code							
28001002/12070108 Other Earnings		1,782,588.86	1,782,588.86				
Total		1,782,588.86	1,782,588.86				
Ministry of Transport							
Organization/Economic Code							
29001001/12070042 Earnings from state transport Services							
29001001/12070046 Earnings from Fuel Tanker		6,073,891,364.30	6,073,891,364.30				
29001001/12070108 Other Earnings							
Total		6,073,891,364.30	6,073,891,364.30				
Coal City Transport Services							
Organization/Economic Code							
29053002/12070044 Charter/Hire of Buses	-	-	10,000,000.00	100%	10,000,000.00	11,000,000.00	12,000,000.00
Total	-	-	10,000,000.00	100%	10,000,000.00	11,000,000.00	12,000,000.00
State Electricity Regulatory Commission							
Organization/Economic Code							
31004001/12070108 Other Earnings		217,664,596.39	217,664,596.39				
Total		217,664,596.39	217,664,596.39				
Enugu State Structure for Signage and Advertisemen							
Organization/Economic Code							
35001003/12070015 Earning from Advertisement		395,401.64	395,401.64				
Total		395,401.64	395,401.64				
Ministry of Culture and Tourism							
Organization/Economic Code							
36001001/12070049 Proceeds from Nike Lake Resort Hotel							



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
36001001/12070051 Earnings from Mmanwu Festival	500,000.00						
36001001/12070052 Earnings from State Cultural Troupes	1,600,000.00	5,805,000.00		0%	2,500,000.00	3,000,000.00	3,000,000.00
36001001/12070053 Earnings from Polo Park	1,000,000.00						
36001001/12070054 Earnings from Opara Square	4,423,000.00						
36001001/12070056 Earnings from Cultural Shows	-	100,000.00	100,000.00				
Total	7,523,000.00	5,905,000.00	3,405,000.00	136%	2,500,000.00	3,000,000.00	3,000,000.00
Tourism Board							
Organization/Economic Code							
36052001/12070099 Earnings from Okpara Square	29,982,786.00	-	4,400,000.00	100%	4,400,000.00	4,400,000.00	4,400,000.00
36052001/12070100 Earnings from Amusement Park	3,434,822.62	1,650,000.00	350,000.00	18%	2,000,000.00	2,000,000.00	2,000,000.00
36052001/12070101 Earning from Unity Park	10,839,215.25	41,207,580.00	36,207,580.00	724%	5,000,000.00	5,000,000.00	5,000,000.00
36052001/12070125 Earnings From Ejindu Park	-	500,000.00	500,000.00				
Total	44,256,823.87	43,357,580.00	31,957,580.00	280%	11,400,000.00	11,400,000.00	11,400,000.00
Local Government Service Commission							
Organization/Economic Code							
47001002/12070108 Other Earnings		132,000.00	132,000.00				
Total		132,000.00	132,000.00				
Enugu State Water Corporation							
Organization/Economic Code							
52102001/12070000							
52102001/12070108 Other Earnings		4,513,808.00	4,513,808.00				
Total		4,513,808.00	4,513,808.00				
Ministry of Housing							
Organization/Economic Code							
53001001/12070063 Earnings from Private Developers	149,120,000.00	-	30,000,000.00	100%	30,000,000.00	50,000,000.00	100,000,000.00
53001001/12070108 Other Earnings		36.90	36.90				
Total	149,120,000.00	36.90	29,999,963.10	100%	30,000,000.00	50,000,000.00	100,000,000.00
Enugu State Housing Development Corporation							
Organization/Economic Code							
53010001/12070065 Earnings from Monetization							
53010001/12070066 Rental Income		350,000.00	350,000.00				
53010001/12070067 Income from Water Tanker	-	580,050.00	580,050.00				
Total	-	930,050.00	930,050.00				
Ministry of Lands and Urban Development							
Organization/Economic Code							
60001001/12070064 Proceeds from Monetization	2,005,296.00	598,700.00	9,401,300.00	94%	10,000,000.00	20,000,000.00	30,000,000.00
Total	2,005,296.00	598,700.00	9,401,300.00	94%	10,000,000.00	20,000,000.00	30,000,000.00
Ministry of Human Development and Poverty Eradicat							
Organization/Economic Code							
66001001/12070021 Earnings from Hiring of Cooperative College Hall	30,000.00	300,000.00	300,000.00				
Total	30,000.00	300,000.00	300,000.00				



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Office of the Executive Governor							
Organization/Economic Code							
11001001/12080001 Rent on Canteens	-	406,621.95		0%	600,000.00	720,000.00	820,000.00
Total	-	406,621.95		0%	600,000.00	720,000.00	820,000.00
Office of the Secretary to the State Government							
Organization/Economic Code							
11013001/12080000							
11013001/12080001 Rent on Canteens							
11013001/12080002 Rent on other a business Operations within Govt. P	20,901,023.25						
11013001/12080003 Rent on Senior Sta ffQuarters	6,814,008.00	392,625.00	242,625.00	162%	150,000.00	150,000.00	150,000.00
11013001/12080004 Rent from Enugu State Liaison Office Abuja	100,064,809.30	64,030,009.30	413,009.30	1%	63,617,000.00	64,000,000.00	65,000,000.00
11013001/12080005 Rent from Enugu State Liaison Office Lagos	-						
Total	127,779,840.55	64,422,634.30	655,634.30	1%	63,767,000.00	64,150,000.00	65,150,000.00
Ministry of Youth and Sports							
Organization/Economic Code							
13001001/12080018 Rent from Nnamdi Azikiwe Stadium Complex	17,092,050.00	17,950,000.00	4,150,000.00	30%	13,800,000.00	13,760,000.00	13,900,000.00
Total	17,092,050.00	17,950,000.00	4,150,000.00	30%	13,800,000.00	13,760,000.00	13,900,000.00
Ministry of Children, Gender Affairs and Social De							
Organization/Economic Code							
14001001/12080020 Rent from FSP Skill Acquisition Centre	716,036.00	1,012,000.00	1,012,000.00				
Total	716,036.00	1,012,000.00	1,012,000.00				
Enugu State Library Board							
Organization/Economic Code							
17008001/12080001 Rent on Canteens							
17008001/12080023 Rent from Canteens		-	180,000.00	100%	180,000.00	180,000.00	180,000.00
Total		-	180,000.00	100%	180,000.00	180,000.00	180,000.00
Enugu State College of Education (Technical)							
Organization/Economic Code							
17019001/12080028 Rent From Shops		200,322.50	200,322.50				
Total		200,322.50	200,322.50				
Enugu State University of Science and Technology (							
Organization/Economic Code							
17021001/12080003 Rent on Senior Sta ffQuarters				0%	5,332,000.00	5,598,000.00	5,878,000.00
Total				0%	5,332,000.00	5,598,000.00	5,878,000.00
ESUT College of Medicine (Teaching Hospital)							
Organization/Economic Code							
17021002/12080000 RENT ON GOVERNMENT BUILDING.				0%	500,000.00		
17021002/12080001 Rent on Canteens						550,000.00	600,000.00
Total				0%	500,000.00	550,000.00	600,000.00
Institute of Management and Technology (IMT)							
Organization/Economic Code							



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17033001/12080000							
17033001/12080003 Rent on Senior Sta ffQuarters				0%	16,672,000.00	16,722,000.00	16,806,000.00
17033001/12080028 Rent From Shops				0%	961,000.00	964,000.00	969,000.00
Total				0%	17,633,000.00	17,686,000.00	17,775,000.00
Enugu State Gaming and Lotto Commission							
Organization/Economic Code							
20012001/12080000							
20012001/12080028 Rent From Shops	80,000.00						
Total	80,000.00						
Ministry of Trade, Investment and Industry							
Organization/Economic Code							
22001001/12080000							
22001001/12080011 Rent on Government Property	1,928,050.00						
22001001/12080014 Rent from New Heaven Shopping Complex		1,992,750.27		0%	8,000,000.00	8,500,000.00	9,000,000.00
22001001/12080028 Rent From Shops				0%	10,000,000.00	11,000,000.00	12,000,000.00
Total	1,928,050.00	1,992,750.27		0%	18,000,000.00	19,500,000.00	21,000,000.00
International Conference Centre							
Organization/Economic Code							
22001003/12080000							
22001003/12080003 Rent on Senior Sta ffQuarters							
22001003/12080028 Rent From Shops		92,909,487.00	92,909,487.00				
Total		92,909,487.00	92,909,487.00				
Total							
Enugu State Broadcasting Service Radio/TV ESBS/T							
Organization/Economic Code							
23003001/12080000							
23003001/12080031 DSTV Rent			50,000,000.00	100%	50,000,000.00		
Total			50,000,000.00	100%	50,000,000.00		
Enugu State Printing and Publishing Company (Daily)							
Organization/Economic Code							
23055001/12080000							
23055001/12080001 Rent on Canteens	24,000.00						
23055001/12080023 Rent from Canteens	-						
Total	24,000.00						
Office of the Head of State Civil Service							
Organization/Economic Code							
25001001/12080000							
25001001/12080003 Rent on Senior Sta ffQuarters							
25001001/12080010 Rent on other Business Operations within Govt. Pre	25,000.00	15,000.00	15,000.00				
Total	25,000.00	15,000.00	15,000.00				
Ministry of Works and Infrastructure							
Organization/Economic Code							
34001001/12080000							
34001001/12080015 Rent on Junior Sta ffQuarters	2,000.00						
Total	2,000.00						



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Ministry of Environment and Climate Change							
Organization/Economic Code							
35001001/12080000							
35001001/12080011 Rent on Government Property	50,000.00	150,000.00	50,000.00	50%	100,000.00	130,000.00	130,000.00
Total	50,000.00	150,000.00	50,000.00	50%	100,000.00	130,000.00	130,000.00
Local Government Pension Board							
Organization/Economic Code							
51001002/12080000							
51001002/12080030 Rent from Estate Building			18,600,000.00	100%	18,600,000.00	3,000,000.00	4,000,000.00
Total			18,600,000.00	100%	18,600,000.00	3,000,000.00	4,000,000.00
Ministry of Agriculture and AgroIndustrialization							
Organization/Economic Code							
15001001/12090000							
15001001/12090001 Rent from Land Allocation	9,068,285.24	1,828,000.00	1,748,172,000.00	100%	1,750,000,000.00	1,800,000,000.00	2,000,000,000.00
Total	9,068,285.24	1,828,000.00	1,748,172,000.00	100%	1,750,000,000.00	1,800,000,000.00	2,000,000,000.00
Ministry of Housing							
Organization/Economic Code							
53001001/12090000							
53001001/12090001 Rent from Land Allocation		1,928,000.00	1,928,000.00				
53001001/12090002 Premium Fees on Land Matters		110,490,000.00	110,490,000.00				
53001001/12090007 Ground Rent and Services Charge		1,460,000.00	1,460,000.00				
Total		113,878,000.00	113,878,000.00				
Enugu State Housing Development Corporation							
Organization/Economic Code							
53010001/12090000							
53010001/12090007 Ground Rent and Services Charge	185,908,238.90	960,581,141.00	502,359,141.00	110%	458,222,000.00	504,044,000.00	554,449,000.00
53010001/12090008 Ground Rent (Arrears)	6,201,900.00	51,422,735.00	51,422,735.00				
53010001/12090009 Ground rent(Penalties)		16,342,110.00	16,342,110.00				
53010001/31021340 Cash & Bank Enugu State Housing Corporation	6,942,000.00						
Total	186,648,338.90	1,028,345,986.00	570,123,986.00	124%	458,222,000.00	504,044,000.00	554,449,000.00
Ministry of Lands and Urban Development							
Organization/Economic Code							
60001001/12090000							
60001001/12090002 Premium Fees on Land Matters	18,884,249,927.52	22,519,970.00	-1,227,480,030.00	-98%	1,250,000,000.00	1,500,000,000.00	1,750,000,000.00
60001001/12090003 Current Year Land Rent	179,546,604.19	11,780,745.58	-118,219,254.42	-91%	130,000,000.00	140,000,000.00	150,000,000.00
60001001/12090004 Previous Year Land Rent	2,240,058.74	1,833,878.49	-68,166,121.51	-97%	70,000,000.00	80,000,000.00	100,000,000.00
60001001/12090005 Penalties on Land Rent	139,606.99		-250,000,000.00	-100%	250,000,000.00	260,000,000.00	270,000,000.00
Total	19,066,176,197.44	36,134,594.07	-1,663,865,405.93	-98%	1,700,000,000.00	1,980,000,000.00	2,270,000,000.00
Enugu State Geographical Information System (ENGIS)							
Organization/Economic Code							
60004001/12090000							
60004001/12090002 Premium Fees on Land Matters		2,488,846,067.00	2,488,846,067.00				



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARI- NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Total		2,488,846,067.00	2,488,846,067.00				
REPAYMENTS REVENUE							
Enugu State Liaison Office, Lagos							
Organization/Economic Code							
11021001/12100000							
11021001/12100004 General Refunds Shortfall		3,053.75	3,053.75				
Total		3,053.75	3,053.75				
Enugu State Polytechnic Iwollo							
Organization/Economic Code							
17018001/12100000							
17018001/12100004 General Refunds Shortfall		362,373.61	362,373.61				
Total		362,373.61	362,373.61				
Enugu State College of Education (Technical)							
Organization/Economic Code							
17019001/12100000							
17019001/12100002 Refunds from Advances				0%	40,000.00	720,000.00	730,000.00
Total				0%	40,000.00	720,000.00	730,000.00
State Uni. of Medical and Applied Sciences, IgboE							
Organization/Economic Code							
17021003/12100000							
17021003/12100002 Refunds from Advances							
17021003/12100004 General Refunds Shortfall		31,898,200.00	31,898,200.00				
17021003/12100005 General Refunds							
Total		31,898,200.00	31,898,200.00				
PostPrimary Schools Management Board (PPSMB)							
Organization/Economic Code							
17051001/12100000							
17051001/12100005 General Refunds		15,000.00	15,000.00				
Total		15,000.00	15,000.00				
Office of the State Accountant General							
Organization/Economic Code							
20007001/12100000							
20007001/12100005 General Refunds	41,339,314.16						
Total	41,339,314.16						
Enugu State Internal Revenue Service							
Organization/Economic Code							
20008001/12100000							
20008001/	150,052,003.20						
20008001/12100005 General Refunds							
20008001/12100006 Recovery from back duty assessment	1,613,761,768.98	2,990,692,406.33		0%	10,000,000,000.00	12,500,000,000.00	13,025,000,000.00
Total	1,763,813,772.18	2,990,692,406.33		0%	10,000,000,000.00	12,500,000,000.00	13,025,000,000.00
Enugu State Gaming and Lotto Commission							
Organization/Economic Code							
20012001/12100000							
20012001/12100004 General Refunds Shortfall		32.00	32.00				
Total		32.00	32.00				



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Enugu State Investment Development Authority							
Organization/Economic Code							
22001002/12100000							
22001002/12100003 Impress Purchase and Travel Advice		56,000.00	56,000.00				
Total		56,000.00	56,000.00				
Small and Medium Scale Enterprises Promotion							
Organization/Economic Code							
22018001/12100000							
22018001/12100002 Refunds from Advances		5,300.00	5,300.00				
22018001/12100004 General Refunds Shortfall		450,000.00	450,000.00				
22018001/12100005 General Refunds		2,470,000.00	2,470,000.00				
Total		2,925,300.00	2,925,300.00				
Enugu State Broadcasting Service Radio/TV ESBS/T							
Organization/Economic Code							
23003001/12100000							
23003001/12100004 General Refunds Shortfall		394,759.47	394,759.47				
Total		394,759.47	394,759.47				
Enugu State Printing and Publishing Company (Daily)							
Organization/Economic Code							
23055001/12100000							
23055001/12100002 Refunds from Advances		79,468.97	79,468.97				
Total		79,468.97	79,468.97				
Office of the Head of State Civil Service							
Organization/Economic Code							
25001001/12100000							
25001001/12100004 General Refunds Shortfall		8,139,887.76	8,139,887.76				
25001001/31030215 Funds Transfer Ministry of Housing		31,553.76	31,553.76				
Total		8,171,441.52	8,171,441.52				
Citizens' Rights and Mediation Centre							
Organization/Economic Code							
26007001/12100000							
26007001/12100005 General Refunds		64.00	64.00				
Total		64.00	64.00				
Ministry of Transport							
Organization/Economic Code							
29001001/12100000							
29001001/12100004 General Refunds Shortfall							
29001001/12100005 General Refunds		26,740,000.00					
Total		26,740,000.00					
State Electricity Regulatory Commission							
Organization/Economic Code							
31004001/12100000							
31004001/12100005 General Refunds		1,206,000.00	1,206,000.00				
Total		1,206,000.00	1,206,000.00				



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARI- NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Enugu State Waste Management Authority (ESWAMA)							
Organization/Economic Code							
35053001/12100000							
35053001/12100001 Repayment of Loans from Parastatals	74,137,000.00						
35053001/31021130 Cash & Bank Enugu State Waste Management Authori	74,137,000.00						
Total							
State Economic Planning Commission							
Organization/Economic Code							
38001001/12100000							
38001001/12100004 General Refunds Shortfall		28,215.01	28,215.01				
Total		28,215.01	28,215.01				
Enugu State Independent Electoral Commission							
Organization/Economic Code							
48001001/12100000							
48001001/12100005 General Refunds		66,364.84	66,364.84				
Total		66,364.84	66,364.84				
Fire Service Department							
Organization/Economic Code							
51007001/12100000							
51007001/12100004 General Refunds Shortfall		11,000.00	11,000.00				
Total		11,000.00	11,000.00				
Enugu State Water Corporation							
Organization/Economic Code							
52102001/12100000							
52102001/12100001 Repayment of Loans from Parastatals		30,000,000.00	30,000,000.00				
52102001/12100004 General Refunds Shortfall		19,159.58	19,159.58				
52102001/12100005 General Refunds		9,188,630.00	9,188,630.00				
52102001/31021300 Cash & Bank Enugu State Water Corporation		58,532.38	58,532.38				
Total		39,266,321.96	39,266,321.96				
Enugu State Rural Water Suply and Sanitation Agenc							
Organization/Economic Code							
52103001/12100000							
52103001/12100005 General Refunds		230,000.00	230,000.00				
Total		230,000.00	230,000.00				
Ministry of Finance and Economic Development							
Organization/Economic Code							
20001001/12110000							
20001001/12110003 Dividend			160,000,000.00	100%	160,000,000.00	160,000,000.00	160,000,000.00
Total			160,000,000.00	100%	160,000,000.00	160,000,000.00	160,000,000.00
Office of the State Accountant General							
Organization/Economic Code							
20007001/12110000							
20007001/12110003 Dividend		1,555,981.17	1,555,981.17				
Total		1,555,981.17	1,555,981.17				



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Enugu State University of Science and Technology							
(							
Organization/Economic Code							
17021001/12120000							
17021001/12120004 Dividend Income				0%	10,000.00	11,000.00	12,000.00
17021001/12120005 Insurance Claim				0%	10,000.00	11,000.00	12,000.00
17021001/12120006 Interest from Fixed Deposit Investment				0%	10,000.00	11,000.00	12,000.00
Total				0%	30,000.00	33,000.00	36,000.00
ESUT College of Medicine (Teaching Hospital)							
Organization/Economic Code							
17021002/12120000							
17021002/12120001 Interest on Bank Deposit				0%	55,000.00	62,000.00	104,000.00
17021002/12120007 Income from Animal House				0%	1,000,000.00	1,200,000.00	15,000,000.00
Total				0%	1,055,000.00	1,262,000.00	15,104,000.00
Institute of Management and Technology (IMT)							
Organization/Economic Code							
17033001/12120000							
17033001/12120008 Interest on Fixed Deposit					1,061,000.00	1,064,000.00	1,117,000.00
Total			1,061,000.00	100%	1,061,000.00	1,064,000.00	1,117,000.00
Office of the State Accountant General							
Organization/Economic Code							
20007001/12120000							
20007001/12120001 Interest on Bank Deposit	380,432.25						
Total	380,432.25						
Ministry of Health							
Organization/Economic Code							
21001001/12120000							
21001001/12120001 Interest on Bank Deposit		2,776.21	2,776.21				
Total		2,776.21	2,776.21				
Enugu State Science Technical and Vocational Sch.							
Organization/Economic Code							
17054001/12130000							
17054001/12130002 Reimbursements General		13,006,325.00	13,006,325.00				
Total		13,006,325.00	13,006,325.00				
Ministry of Justice							
Organization/Economic Code							
26001001/12130000							
26001001/12130002 Reimbursements General		170,000.00	170,000.00				
Total		170,000.00	170,000.00				
MISCELLANEOUS REVENUE							
Office of the Secretary to the State Government							
Organization/Economic Code							
11013001/12140000							
11013001/12140001 Miscellaneous/ Others	1,097,748,000.00						
11013001/12140005 Share Of IGR		1,000.00	1,000.00				
Total	1,097,748,000.00	1,000.00	1,000.00				



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Enugu State Liaison Office, Lagos							
Organization/Economic Code							
11021001/12140006 Direct Deposits		700,000.00	700,000.00				
Total		700,000.00	700,000.00				
Enugu State House of Assembly (The Legislature)							
Organization/Economic Code							
12003001/12140010 Donations Received		3,743,610.00	3,743,610.00				
Total		3,743,610.00	3,743,610.00				
Ministry of Youth and Sports							
Organization/Economic Code							
13001001/12140006 Direct Deposits		46,200.00	46,200.00				
Total		46,200.00	46,200.00				
National Youths Service Corp (NYSC)							
Organization/Economic Code							
13003001/12140011 Miscellaneous Income		40,370.55	40,370.55				
Total		40,370.55	40,370.55				
Ministry of Children, Gender Affairs and Social De							
Organization/Economic Code							
14001001/12140000							
14001001/							
14001001/12140011 Miscellaneous Income	1,554,820.00	300,000.00	300,000.00				
Total	1,554,820.00	300,000.00	300,000.00				
Ministry of Agriculture and AgroIndustrialization							
Organization/Economic Code							
15001001/12140002 Recovery of Overpayment		500,000.00	500,000.00				
Total		500,000.00	500,000.00				
Ministry of Education							
Organization/Economic Code							
17001001/12140006 Direct Deposits		20,000.00	20,000.00				
Total		20,000.00	20,000.00				
Enugu State Library Board							
Organization/Economic Code							
17008001/12140006 Direct Deposits		40,000.00	40,000.00				
Total		40,000.00	40,000.00				
Examinations Development Centre							
Organization/Economic Code							
17009001/12140006 Direct Deposits		336,700.00	336,700.00				
Total		336,700.00	336,700.00				
Special Education Centre, OjiRiver							
Organization/Economic Code							
17010002/12140010 Donations Received		46,229,500.00	46,229,500.00				
17010002/12140014 Other income		3,209.52	3,209.52				
Total		46,232,709.52	46,232,709.52				
Enugu State Polytechnic Iwollo							
Organization/Economic Code							
17018001/12140001 Miscellaneous/ Others							



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17018001/12140014 Other Income		75,000.00					
Total	-	75,000.00	75,000.00				
Enugu State University of Science and Technology (							
Organization/Economic Code							
1721001/12140001 Miscellaneous/ Others		53,875,065.75	53,875,065.75				
Total		53,875,065.75	53,875,065.75				
ESUT College of Medicine (Teaching Hospital)							
Organization/Economic Code							
17021002/12140000							
17021002/12140012 Recovering of Fund						112,232,000.00	168,348,000.00
17021002/12140014 Other Income						-	
Total						112,232,000.00	168,348,000.00
State Uni. of Medical and Applied Sciences, IgboE							
Organization/Economic Code							
17021003/12140000							
17021003/12140007 Sundry Others		134,499,195.00	134,499,195.00				
17021003/12140013 Sundry Income (Evae Projection/Road obstruction)		210,000.00	210,000.00				
Total	-	134,709,195.00	134,709,195.00				
Institute of Management and Technology (IMT)							
Organization/Economic Code							
17033001/12140014 Other Income			657,000.00	100%	657,000.00	659,000.00	692,000.00
Total			657,000.00	100%	657,000.00	659,000.00	692,000.00
Enugu State Science Technical and Vocational Sch.							
Organization/Economic Code							
17054001/12140014 Other Income		14,359,920.40	14,359,920.40				
Total		14,359,920.40	14,359,920.40				
College of Nursing Science and Health Tech, Nsukka							
Organization/Economic Code							
17104001/12140006 Direct Deposits		130,000.00	130,000.00				
Total		130,000.00	130,000.00				
Ministry of Finance and Economic Development							
Organization/Economic Code							
20001001/12140002 Recovery of Overpayment							
20001001/12140003 Unspecified Revenue							
20001001/12140006 Direct Deposits		1,399,200.00	1,399,200.00				
Total		1,399,200.00	1,399,200.00				
Office of the State Accountant General							
Organization/Economic Code							
20007001/12140000							
20007001/12140002 Recovery of Overpayment	230,290,019.16	100,000,000.00	100,000,000.00				
Total	230,290,019.16	100,000,000.00	100,000,000.00				
Enugu State Internal Revenue Service							
Organization/Economic Code							
20008001/12140000							



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIANCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
20008001/12140001 Miscellaneous/ Others	327,718,957.15						
Total	327,718,957.15						
ESUT Teaching Hospital ParkLane, Enugu							
Organization/Economic Code							
21027017/12140000							
21027017/12140012 Recovering of Fund	-	-	74,821,000.00	100%	74,821,000.00		
Total	-	-	74,821,000.00	100%	74,821,000.00		
State Hospitals Management Board							
Organization/Economic Code							
21102001/12140000							
21102001/12140007 Sundry Others		10,685,582.75	10,685,582.75				
Total		10,685,582.75	10,685,582.75				
Enugu State Investment Development Authority							
Organization/Economic Code							
22001002/12140007 Sundry Others	803,400.00	56,000.00	56,000.00				
Total	803,400.00	56,000.00	56,000.00				
Ministry of Information and Communication							
Organization/Economic Code							
23001001/12140007 Sundry Others		1,950,000.00	1,950,000.00				
Total		1,950,000.00	1,950,000.00				
Enugu State Printing and Publishing Company (Daily)							
Organization/Economic Code							
23055001/12140007 Sundry Others		1,814,000.00	1,814,000.00				
Total		1,814,000.00	1,814,000.00				
Ministry of Justice							
Organization/Economic Code							
26001001/12140007 Sundry Others		101,693,000.00	101,693,000.00				
Total		101,693,000.00	101,693,000.00				
Ministry of Labour and Employment							
Organization/Economic Code							
27001001/12140007 Sundry Others		600,000.00	600,000.00				
Total		600,000.00	600,000.00				
Ministry of Transport							
Organization/Economic Code							
29001001/12140002 Recovery of Overpayment	54.00						
Total	54.00	-	-				
Ministry of Works and Infrastructure							
Organization/Economic Code							
34001001/12140007 Sundry Others		11,500,000.00	11,500,000.00				
Total		11,500,000.00	11,500,000.00				
Ministry of Environment and Climate Change							
Organization/Economic Code							
35001001/12140000							
35001001/12140013 Sundry Income	400.00						
Total	400.00						
State Economic Planning Commission							
Organization/Economic Code							
38001001/12140002 Recovery of Overpayment		76,000.00	76,000.00				



Schedule Of Detailed Recurrent Revenue By Organization For The Year...Cont'd

	ACTUAL 2024	ACTUAL 2025	VARIANCE 2025	VARIA NCE % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Total		76,000.00	76,000.00				
Office of the Auditor General for Local Government							
Organization/Economic Code							
40001002/12140000							
40001002/12140002 Recovery of Overpayment	18.00						
Total	18.00						
Ministry of Water Resources							
Organization/Economic Code							
52001001/12140008 Miscellaneous Income (Other Receipts)		50,000.00	50,000.00				
Total		50,000.00	50,000.00				
Enugu State Water Corporation							
Organization/Economic Code							
52102001/12140007 Sundry Others		25,274,329.42	25,274,329.42				
Total		25,274,329.42	25,274,329.42				
Ministry of Housing							
Organization/Economic Code							
53001001/12140000							
53001001/12140006 Direct Deposits		101,355,684.25	101,355,684.25				
Total		101,355,684.25	101,355,684.25				
Ministry of Chieftaincy Matters							
Organization/Economic Code							
62001001/12140008 Miscellaneous Income (Other Receipts)	455,000.00	347,000.00	347,000.00				
Total	779,000.00	347,000.00	347,000.00				



SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANISATION FOR THE YEAR ENDED 31ST DECEMBER, 2025

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
	₦	₦	₦	₦	₦	%	₦	₦
11001001 - Office of the Executive Governor								
11001001/21010101 Basic Salary	202,484,484.10	208,740,423.28	641,924,044.00	210,389,800.00	1,649,376.72	1%	564,944,190.00	590,392,419.50
11001001/21020101 Housing/Rent Allowance	30,996,370.25	63,728,115.69	88,645,600.00	65,645,600.00	1,917,484.31	3%	117,377,040.00	129,404,827.00
11001001/21020102 Transport Allowance	6,360,752.08	18,894,300.00	21,139,600.00	20,039,600.00	1,145,300.00	6%	31,919,190.00	41,751,494.50
11001001/21020103 Meal Subsidy	4,429,400.00	16,554,400.00	123,243,600.00	17,243,600.00	689,200.00	4%	82,807,290.00	92,640,924.50
11001001/21020104 Utility Allowance	4,282,050.00	16,163,100.00	7,389,600.00	16,389,600.00	226,500.00	1%	21,586,740.00	27,953,057.00
11001001/21020105 Entertainment Allowance	78,900.00	109,000.00	-	220,000.00	111,000.00	50%		
11001001/21020107 Domestic Staff Allowance		6,602,690.00	38,578,400.00	7,110,000.00	507,310.00	7%	29,043,260.00	31,520,003.00
11001001/21020108 Shift Duty Allowance	15,764.56	27,024.96	-	56,000.00	28,975.04	52%		
11001001/21020111 Hazard Allowance		60,000.00	-	120,000.00	60,000.00	50%		
11001001/21020113 Teaching Allowance				1,600,000.00	1,600,000.00	100%		
11001001/21020114 Administrative Allowance		8,740,000.00			-8,740,000.00			
11001001/21020118 Uniform & Clothing		10,000,000.00	-	11,000,000.00	1,000,000.00	9%		
11001001/21020122 Incentive Allowance (Budget)		1,790,000.00	-	2,100,000.00	310,000.00	15%		
11001001/21020125 Recess Allowance		22,000.00	-	44,000.00	22,000.00	50%		
11001001/21020144 Arrears (Allowance)	61,324,916.46							
11001001/21020148 Severance Allowances							3,000,000,000.00	3,000,000,000.00
Sub Total: Personnel Cost	309,972,637.45	351,431,053.93	920,920,844.00	351,958,200.00	527,146.07	0%	3,847,677,710.00	3,913,662,725.50
11001001/22020101 Local Transport & Travel -Training	169,660,540.56	17,257,500.00	50,000,000.00	17,260,000.00	2,500.00	0%	100,000,000.00	100,000,000.00
11001001/22020102 Local Transport & Travel - Others	1,610,816,400.00	1,307,684,307.00	3,000,000,000.00	1,288,700,000.00	-18,984,307.00	-1%	3,500,000,000.00	3,500,000,000.00
11001001/22020103 International Transport & Travel - Training	74,011,823.00	62,197,870.00	300,000,000.00	62,200,000.00	2,130.00	0%	200,000,000.00	220,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11001001/22020104 International Transport & Travel - Others	1,082,270,351.00	578,894,803.00	1,200,000,000.00	578,900,000.00	5,197.00	0%	1,300,000,000.00	1,350,000,000.00
11001001/22020105 Hotel Accommodation	488,558,742.97	1,134,289,996.61	1,700,000,000.00	1,307,684,307.00	10,003.39	0%	1,300,000,000.00	1,400,000,000.00
11001001/22020201 Electricity Charges	502,123,637.87	70,613,064.01	2,600,000,000.00	70,620,000.00	6,935.99	0%	2,200,000,000.00	2,200,000,000.00
11001001/22020202 Telephone Charges	238,000.00		160,000,000.00	1,000.00	1,000.00	100%	160,000,000.00	160,000,000.00
11001001/22020203 Internet Access Charges	35,914,000.00	29,432,347.92	310,000,000.00	29,440,000.00	7,652.08	0%	460,000,000.00	535,000,000.00
11001001/22020204 Satellite Broadcasting Access Charges	2,481,700.00	6,430,900.00	10,000,000.00	6,440,000.00	9,100.00	0%	8,000,000.00	8,000,000.00
11001001/22020205 Water Rates		6,392,320.00	8,000,000.00	6,400,000.00	7,680.00	0%	6,000,000.00	6,000,000.00
11001001/22020206 Sewage Charges		870,000.00	2,400,000.00	900,000.00	30,000.00	3%	2,400,000.00	2,400,000.00
11001001/22020208 Software Charges/License Renewal		2,135,114.00	-	2,150,000.00	14,886.00	1%		
11001001/22020301 Office Stationeries/Computer Consumables	24,721,000.00	19,007,280.00	200,000,000.00	19,100,000.00	92,720.00	0%	130,000,000.00	135,000,000.00
11001001/22020302 Books	29,000,000.00	1,000,000.00	10,000,000.00	1,000,000.00	0.00	0%	10,000,000.00	10,000,000.00
11001001/22020303 Newspapers	12,000,000.00		2,000,000.00	100,000.00	100,000.00	100%	2,000,000.00	2,000,000.00
11001001/22020304 Magazines & Periodicals		10,680,000.00	2,000,000.00	10,700,000.00	20,000.00	0%	2,000,000.00	2,000,000.00
11001001/22020305 Printing of Non Security Documents	88,285,000.00	82,765,000.00	60,000,000.00	82,800,000.00	35,000.00	0%	40,000,000.00	40,000,000.00
11001001/22020306 Printing of Security Documents	407,497,925.00		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
11001001/22020307 Drugs & Medical Supplies	900,000.00	7,903,040.00	20,000,000.00	7,910,000.00	6,960.00	0%	30,000,000.00	30,000,000.00
11001001/22020308 Field and Camping Materials Supplies	56,198,000.00		40,000,000.00	1,000,000.00	1,000,000.00	100%	50,000,000.00	50,000,000.00
11001001/22020309 Uniform and other Materials & Supplies	81,447,000.00	31,181,500.00	140,000,000.00	31,200,000.00	18,500.00	0%	140,000,000.00	140,000,000.00
11001001/22020310 Teaching Aids/Instruction Materials								
11001001/22020311 Food Stuff/Catering Materials Supplies	638,725,000.00	412,985,916.00	300,000,000.00	413,000,000.00	14,084.00	0%	350,000,000.00	370,000,000.00
11001001/22020312 Service Materials	390,181,300.00	947,040,591.00	660,000,000.00	947,050,000.00	9,409.00	0%	660,000,000.00	700,000,000.00
11001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,487,444,090.08	891,364,492.60	2,100,000,000.00	900,000,000.00	8,635,507.40	1%	2,500,000,000.00	2,550,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11001001/22020402 Maintenance of Office Furniture	23,763,000.00	25,274,550.00	34,000,000.00	25,300,000.00	25,450.00	0%	24,000,000.00	24,000,000.00
11001001/22020403 Maintenance of Office Building/Residential Quarter	12,560,000.00	63,672,480.00	150,000,000.00	63,700,000.00	27,520.00	0%	200,000,000.00	200,000,000.00
11001001/22020404 Maintenance of Office/IT Equipment's	5,099,600,237.50	2,948,425,449.16	10,000,000.00	2,955,500,000.00	7,074,550.84	0%	10,000,000.00	10,000,000.00
11001001/22020405 Maintenance of Plants and Generators	37,737,790.69	25,882,000.00	40,000,000.00	25,900,000.00	18,000.00	0%	20,000,000.00	20,000,000.00
11001001/22020406 Other Maintenance Services	813,395,112.00	244,179,630.00	250,000,000.00	243,900,000.00	-279,630.00	0%	240,000,000.00	240,000,000.00
11001001/22020411 Maintenance of Communication Equipment's			40,000,000.00	523,000.00	523,000.00	100%	40,000,000.00	40,000,000.00
11001001/22020413 Minor Road Maintenance		441,000,000.00	-	442,000,000.00	1,000,000.00	0%		
11001001/22020414 Maintenance of Lodges & Guest Houses	1,313,000.00	50,000.00	60,000,000.00	60,000.00	10,000.00	17%	20,000,000.00	20,000,000.00
11001001/22020415 Maintenance of Other Infrastructure	3,100,000.00	30,000,000.00	80,000,000.00	30,000,000.00	0.00	0%	50,000,000.00	50,000,000.00
11001001/22020501 Local Training	50,013,000.00	185,054,500.00	430,000,000.00	186,000,000.00	945,500.00	1%	220,000,000.00	260,000,000.00
11001001/22020502 International Training			60,000,000.00	1,000.00	1,000.00	100%	6,000,000.00	6,000,000.00
11001001/22020503 Training & Staff Development		16,399,000.00	20,000,000.00	16,500,000.00	101,000.00	1%	20,000,000.00	20,000,000.00
11001001/22020504 Civil Service Examination								
11001001/22020506 Seminar and Conferences	148,656,000.00	117,490,000.00	1,100,000,000.00	117,500,000.00	10,000.00	0%	1,300,000,000.00	1,500,000,000.00
11001001/22020601 Security Services	4,147,711,250.00	5,437,203,463.74	7,500,000,000.00	5,451,700,000.00	14,496,536.26	0%	8,860,000,000.00	9,500,000,000.00
11001001/22020602 Office Rent	2,500,000.00	2,000,000.00	100,000,000.00	2,100,000.00	100,000.00	5%	100,000,000.00	100,000,000.00
11001001/22020603 Residential Rent	46,200,000.00	10,216,352.50	40,000,000.00	10,220,000.00	3,647.50	0%	40,000,000.00	40,000,000.00
11001001/22020604 Security Vote (Including Operations)	6,757,000,000.00	7,182,739,949.69	14,400,000,000.00	7,200,000,000.00	17,260,050.31	0%	14,400,000,000.00	14,400,000,000.00
11001001/22020605 Cleaning & Fumigation Services	698,634,300.00	31,464,547.50	200,000,000.00	31,500,000.00	35,452.50	0%	1,000,000,000.00	1,000,000,000.00
11001001/22020701 Financial Consulting	221,435,819.78	20,448,425.00	100,000,000.00	20,500,000.00	51,575.00	0%	200,000,000.00	250,000,000.00
11001001/22020702 Information Technology Consulting		216,250,000.00	-	216,300,000.00	50,000.00	0%		
11001001/22020703 Legal Services	16,700,000.00	1,029,200,000.00	400,000,000.00	1,029,250,000.00	50,000.00	0%	1,500,000,000.00	1,500,000,000.00

Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11001001/22020704 Engineering Consulting Services		2,474,300.00	190,000,000.00	2,500,000.00	25,700.00	1%	200,000,000.00	220,000,000.00
11001001/22020705 Architectural Services			100,000,000.00	1,000,000.00	1,000,000.00	100%	200,000,000.00	200,000,000.00
11001001/22020706 Surveying Services	32,499,999.99	16,666,666.66	600,000,000.00	16,700,000.00	33,333.34	0%	500,000,000.00	500,000,000.00
11001001/22020710 Monitoring and Evaluation	66,094,692.50	174,715,000.00	200,000,000.00	174,720,000.00	5,000.00	0%	720,000,000.00	720,000,000.00
11001001/22020711 Other Consulting Services	363,628,583.32	796,010,366.04	600,000,000.00	796,100,000.00	89,633.96	0%	440,000,000.00	470,000,000.00
11001001/22020801 Motor Vehicle - Fuel Cost	1,976,020,400.00	1,789,509,975.00	3,400,000,000.00	1,800,000,000.00	10,490,025.00	1%	3,200,000,000.00	3,250,000,000.00
11001001/22020802 Other Transport Equipment Fuel Cost	142,987,600.00		20,000,000.00	200,000.00	200,000.00	100%	20,000,000.00	20,000,000.00
11001001/22020803 Plant/Generator Fuel Cost	116,924,400.00	3,659,250.00	500,000,000.00	3,700,000.00	40,750.00	1%	60,000,000.00	60,000,000.00
11001001/22020806 Cooking Gas/Fuel Cost	48,060,000.00	34,935,000.00	200,000,000.00	35,000,000.00	65,000.00	0%	200,000,000.00	200,000,000.00
11001001/22020901 Bank Charges (Others than Interest)	195,869,025.28	162,265,078.55	30,000,000.00	162,300,000.00	34,921.45	0%	30,000,000.00	30,000,000.00
11001001/22020902 Insurance Premium	-		100,000,000.00	2,000,000.00	2,000,000.00	100%	150,000,000.00	150,000,000.00
11001001/22021001 Refreshments & Meals	1,113,558,462.50	1,486,952,457.26	1,800,000,000.00	1,487,300,000.00	347,542.74	0%	2,300,000,000.00	2,500,000,000.00
11001001/22021002 Honorarium & Sitting Allowance	407,028,450.00	1,567,597,551.00	760,000,000.00	1,567,700,000.00	102,449.00	0%	70,000,000.00	70,000,000.00
11001001/22021003 Publicity & Advertisements	1,179,811,932.50	2,247,304,460.00	3,000,000,000.00	2,247,400,000.00	95,540.00	0%	2,600,000,000.00	2,800,000,000.00
11001001/22021004 Medical Expenses-Local	204,912,130.00	306,552,779.00	300,000,000.00	306,600,000.00	47,221.00	0%	80,000,000.00	80,000,000.00
11001001/22021005 Service School Fees Payment	952,000.00							
11001001/22021006 Postage & Courier Services	3,510,325.00	31,920,310.00	630,000,000.00	32,000,000.00	79,690.00	0%	10,000,000.00	10,000,000.00
11001001/22021007 Welfare Packages	249,293,500.00	2,015,868,607.00	2,200,000,000.00	2,020,500,000.00	4,631,393.00	0%	2,300,000,000.00	2,350,000,000.00
11001001/22021008 Subscription To Professional Bodies	5,617,500.00	5,000,000.00	60,000,000.00	5,000,000.00	0.00	0%	60,000,000.00	60,000,000.00
11001001/22021009 Sporting Activities	6,100,000.00		10,000,000.00	200,000.00	200,000.00	100%	10,000,000.00	10,000,000.00
11001001/22021011 Recruitment and Appointment (Service wide)	5,000,000.00	8,000,000.00	6,000,000.00	8,100,000.00	100,000.00	1%	6,000,000.00	6,000,000.00
11001001/22021013 Promotion (Service Wide)		149,334.00	-	150,000.00	666.00	0%		
11001001/22021014 Annual Budget Defence Expenses & Administration	1,900,000.00	200,000.00	3,000,000.00	300,000.00	100,000.00	33%	3,000,000.00	3,000,000.00
11001001/22021016 Servicom			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11001001/22021018 Gender		186,667.00			-186,667.00			
11001001/22021019 Medical Expenses-International			100,000,000.00	700,000.00	700,000.00	100%	60,000,000.00	60,000,000.00
11001001/22021020 Foreign Scholarship Scheme								
11001001/22021021 Special Days/Celebrations	208,512,700.00	1,286,840,785.00	1,500,000,000.00	1,300,000,000.00	13,159,215.00	1%	100,000,000.00	100,000,000.00
11001001/22021022 Donations	1,751,743,843.25	2,426,000,967.51	5,200,000,000.00	2,426,200,000.00	199,032.49	0%	5,500,000,000.00	6,100,000,000.00
11001001/22021023 Final Accounts								
Preparation/Verification Expenses		35,650,000.00	120,000,000.00	36,000,000.00	350,000.00	1%	80,000,000.00	80,000,000.00
11001001/22021026 Common Services (Committee & Commissions)	8,900,000.00	81,890,000.00	100,000,000.00	82,000,000.00	110,000.00	0%	500,000,000.00	600,000,000.00
Sub Total: Overhead Cost	33,351,719,564.79	38,127,425,943.75	59,620,400,000.00	38,194,295,000.00	66,869,056.25	0%	60,802,400,000.00	63,342,400,000.00
Total Recurrent Expenditure	33,661,692,202.24	38,478,856,997.68	60,541,320,844.00	38,546,253,200.00	67,396,202.32	0%	64,650,077,710.00	67,256,062,725.50
11001002 - Office of the Deputy Governor								
11001002/21010101 Basic Salary	16,184,476.96	23,878,536.10	275,041,228.00	23,905,158.00	26,621.90	0%	69,511,499.70	71,249,287.19
11001002/21020101 Housing/Rent Allowance	3,401,622.31	7,730,426.54	74,911,268.00	7,748,679.00	18,252.46	0%	11,642,891.70	11,933,963.99
11001002/21020102 Transport Allowance	801,350.00	2,406,600.00	21,188,008.00	2,413,550.00	6,950.00	0%	2,329,118.20	2,387,346.16
11001002/21020103 Meal Subsidy	527,000.00	2,111,800.00	17,526,552.00	2,116,823.00	5,023.00	0%	949,989.80	973,739.54
11001002/21020104 Utility Allowance	485,000.00	2,064,800.00	16,886,960.00	2,150,528.00	85,728.00	4%	726,768.00	744,937.20
11001002/21020105 Entertainment Allowance	9,100.00	10,800.00	189,104.00	44,001.00	33,201.00	75%	83,059.60	85,136.08
11001002/21020106 Leave allowance			6,220,136.00	3,110,068.00	3,110,068.00	100%	6,531,142.40	6,694,420.97
11001002/21020107 Domestic Staff Allowance		834,024.00	11,843,468.00	2,581,584.00	1,747,560.00	68%	5,411,981.70	5,547,281.24
11001002/21020108 Shift Duty Allowance			193,096.00	86,999.00	86,999.00	100%	173,350.40	177,684.17
11001002/21020111 Hazard Allowance			60,000.00	4,452.00	4,452.00	100%		
11001002/21020113 Teaching Allowance			8,800,000.00	4,453.00	4,453.00	100%		
11001002/21020118 Uniform & Clothing			10,000,000.00	4,454.00	4,454.00	100%		
11001002/21020120 Wardrobe/Outfit Allowance		2,716,000.00	-	2,800,000.00	84,000.00	3%		
11001002/21020122 Incentive Allowance (Budget)			1,800,000.00	4,455.00	4,455.00	100%		
11001002/21020125 Recess Allowance			22,000.00	4,456.00	4,456.00	100%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11001002/21020138 Journal Allowance (Newspapers)		40,000.00		40,000.00	0.00	0%		
11001002/21020142 Duty Allowance		680,000.00		680,000.00	0.00	0%		
11001002/21020144 Arrears (Allowance)	7,524,015.43							
Sub Total: Personnel Cost	28,932,564.70	42,472,986.64	444,681,820.00	47,641,810.00	5,168,823.36	11%	97,359,801.50	99,793,796.53
11001002/22020101 Local Transport & Travel -Training	818,000.00	18,947,000.00	27,260,000.00	19,104,457.00	157,457.00	1%	10,000,000.00	10,000,000.00
11001002/22020102 Local Transport & Travel - Others	227,336,234.40	127,686,500.00	1,398,700,000.00	127,604,458.00	-82,042.00	0%	160,000,000.00	160,000,000.00
11001002/22020103 International Transport & Travel - Training		7,000,000.00	82,200,000.00	7,104,459.00	104,459.00	1%	20,000,000.00	20,000,000.00
11001002/22020104 International Transport & Travel - Others	33,000,000.00		678,900,000.00	30,004,460.00	30,004,460.00	100%	115,000,000.00	115,000,000.00
11001002/22020105 Hotel Accommodation			1,134,300,000.00	4,461.00	4,461.00	100%		
11001002/22020201 Electricity Charges			70,620,000.00	4,462.00	4,462.00	100%		
11001002/22020202 Telephone Charges	5,795,000.00	10,465,000.00	601,000.00	9,604,463.00	-860,537.00	-9%	600,000.00	600,000.00
11001002/22020203 Internet Access Charges	400,000.00		29,840,000.00	204,464.00	204,464.00	100%	400,000.00	400,000.00
11001002/22020204 Satellite Broadcasting Access Charges			7,040,000.00	128,465.00	128,465.00	100%	600,000.00	600,000.00
11001002/22020205 Water Rates			6,400,000.00	4,466.00	4,466.00	100%		
11001002/22020206 Sewage Charges	-		900,000.00	4,467.00	4,467.00	100%		
11001002/22020208 Software Charges/License Renewal			2,150,000.00	4,468.00	4,468.00	100%		
11001002/22020301 Office Stationeries/Computer Consumables	17,411,000.00	19,150,800.00	69,100,000.00	15,004,469.00	-4,146,331.00	-28%	10,000,000.00	10,000,000.00
11001002/22020302 Books	630,000.00		1,800,000.00	5,470.00	5,470.00	100%	800,000.00	800,000.00
11001002/22020303 Newspapers	300,000.00	890,000.00	1,100,000.00	904,471.00	14,471.00	2%	1,000,000.00	1,000,000.00
11001002/22020304 Magazines & Periodicals	840,000.00	690,000.00	11,300,000.00	704,472.00	14,472.00	2%	600,000.00	600,000.00
11001002/22020305 Printing of Non Security Documents			92,800,000.00	5,004,473.00	5,004,473.00	100%	10,000,000.00	10,000,000.00
11001002/22020306 Printing of Security Documents			200,000.00	4,474.00	4,474.00	100%		
11001002/22020307 Drugs & Medical Supplies			7,910,000.00	4,475.00	4,475.00	100%		
11001002/22020308 Field and Camping Materials Supplies			1,000,000.00	4,476.00	4,476.00	100%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11001002/22020309 Uniform and other Materials & Supplies			39,200,000.00	4,004,477.00	4,004,477.00	100%	8,000,000.00	8,000,000.00
11001002/22020311 Food Stuff/Catering Materials Supplies	101,690,100.00	117,394,036.00	473,000,000.00	117,604,478.00	210,442.00	0%	60,000,000.00	60,000,000.00
11001002/22020312 Service Materials		300,000.00	957,050,000.00	404,479.00	104,479.00	26%	10,000,000.00	10,000,000.00
11001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	28,704,000.00	67,273,000.00	920,000,000.00	67,404,480.00	131,480.00	0%	20,000,000.00	20,000,000.00
11001002/22020402 Maintenance of Office Furniture	23,000.00		27,300,000.00	1,004,481.00	1,004,481.00	100%	2,000,000.00	2,000,000.00
11001002/22020403 Maintenance of Office Building/Residential Quarter	12,000,000.00		73,700,000.00	1,004,482.00	1,004,482.00	100%	10,000,000.00	10,000,000.00
11001002/22020404 Maintenance of Office/IT Equipment's	4,600,000.00		2,957,500,000.00	1,004,483.00	1,004,483.00	100%	2,000,000.00	2,000,000.00
11001002/22020405 Maintenance of Plants and Generators			26,900,000.00	504,484.00	504,484.00	100%	1,000,000.00	1,000,000.00
11001002/22020406 Other Maintenance Services	6,505,000.00	1,818,900.00	246,900,000.00	1,904,485.00	85,585.00	4%	3,000,000.00	3,000,000.00
11001002/22020411 Maintenance of Communication Equipment's			523,000.00	4,486.00	4,486.00	100%		
11001002/22020413 Minor Road Maintenance			442,000,000.00	4,487.00	4,487.00	100%		
11001002/22020414 Maintenance of Lodges & Guest Houses			60,000.00	4,488.00	4,488.00	100%		
11001002/22020415 Maintenance of Other Infrastructure			34,000,000.00	2,004,489.00	2,004,489.00	100%	4,000,000.00	4,000,000.00
11001002/22020501 Local Training			188,000,000.00	1,004,490.00	1,004,490.00	100%	2,000,000.00	2,000,000.00
11001002/22020502 International Training			6,001,000.00	3,004,491.00	3,004,491.00	100%	6,000,000.00	6,000,000.00
11001002/22020503 Training & Staff Development		7,810,000.00	16,500,000.00	8,004,492.00	194,492.00	2%		
11001002/22020506 Seminar and Conferences			117,500,000.00	4,493.00	4,493.00	100%		
11001002/22020601 Security Services	3,603,000.00	113,490,500.00	5,456,700,000.00	103,504,494.00	-9,986,006.00	-10%	12,500,000.00	12,500,000.00
11001002/22020602 Office Rent			2,100,000.00	4,495.00	4,495.00	100%		
11001002/22020603 Residential Rent			10,220,000.00	4,496.00	4,496.00	100%		
11001002/22020604 Security Vote (Including Operations)			7,200,000,000.00	4,497.00	4,497.00	100%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11001002/22020605 Cleaning & Fumigation Services	7,781,700.00	12,490,000.00	31,500,000.00	12,504,498.00	14,498.00	0%	5,000,000.00	5,000,000.00
11001002/22020701 Financial Consulting			20,500,000.00	4,499.00	4,499.00	100%		
11001002/22020702 Information Technology Consulting			216,300,000.00	4,500.00	4,500.00	100%		
11001002/22020703 Legal Services			1,029,250,000.00	4,501.00	4,501.00	100%		
11001002/22020704 Engineering Consulting Services			2,500,000.00	4,502.00	4,502.00	100%		
11001002/22020705 Architectural Services			1,000,000.00	4,503.00	4,503.00	100%		
11001002/22020706 Surveying Services			16,700,000.00	4,504.00	4,504.00	100%		
11001002/22020710 Monitoring and Evaluation			174,720,000.00	4,505.00	4,505.00	100%		
11001002/22020711 Other Consulting Services		5,000,000.00	796,100,000.00	5,004,506.00	4,506.00	0%		
11001002/22020801 Motor Vehicle - Fuel Cost	15,420,000.00	23,921,000.00	1,812,600,000.00	24,904,507.00	983,507.00	4%	12,600,000.00	12,600,000.00
11001002/22020802 Other Transport Equipment Fuel Cost			200,000.00	4,508.00	4,508.00	100%		
11001002/22020803 Plant/Generator Fuel Cost			3,700,000.00	4,509.00	4,509.00	100%		
11001002/22020806 Cooking Gas/Fuel Cost	13,535,000.00	22,274,305.00	39,000,000.00	22,304,510.00	30,205.00	0%	4,000,000.00	4,000,000.00
11001002/22020901 Bank Charges (Others than Interest)	426,248.96	31,383.26	164,000,000.00	854,511.00	823,127.74	96%	1,700,000.00	1,700,000.00
11001002/22020902 Insurance Premium			2,000,000.00	4,512.00	4,512.00	100%		
11001002/22021001 Refreshments & Meals	31,387,000.00	50,500,000.00	1,587,300,000.00	50,604,513.00	104,513.00	0%	40,000,000.00	40,000,000.00
11001002/22021002 Honorarium & Sitting Allowance	9,265,000.00	5,980,000.00	1,581,700,000.00	6,004,514.00	24,514.00	0%	14,000,000.00	14,000,000.00
11001002/22021003 Publicity & Advertisements		2,334,000.00	2,259,400,000.00	2,404,515.00	70,515.00	3%	13,000,000.00	13,000,000.00
11001002/22021004 Medical Expenses-Local		2,226,426.00	326,600,000.00	2,304,516.00	78,090.00	3%	20,000,000.00	20,000,000.00
11001002/22021006 Postage & Courier Services			32,000,000.00	4,517.00	4,517.00	100%		
11001002/22021007 Welfare Packages	76,360,000.00	49,285,400.00	2,030,500,000.00	49,304,518.00	19,118.00	0%	10,000,000.00	10,000,000.00
11001002/22021008 Subscription To Professional Bodies			5,000,000.00	4,519.00	4,519.00	100%		
11001002/22021009 Sporting Activities			200,000.00	4,520.00	4,520.00	100%		
11001002/22021011 Recruitment and Appointment (Service wide)			8,100,000.00	4,521.00	4,521.00	100%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11001002/22021013 Promotion (Service Wide)			150,000.00	4,522.00	4,522.00	100%		
11001002/22021014 Annual Budget Defence Expenses & Administration			1,300,000.00	504,523.00	504,523.00	100%	1,000,000.00	1,000,000.00
11001002/22021016 Servicom			100,000.00	4,524.00	4,524.00	100%		
11001002/22021019 Medical Expenses-International			40,700,000.00	2,009,051.00	2,009,051.00	100%	40,000,000.00	40,000,000.00
11001002/22021021 Special Days/Celebrations			1,306,000,000.00	4,527.00	4,527.00	100%	6,000,000.00	6,000,000.00
11001002/22021022 Donations	572,359,000.00	13,338,000.00	2,426,200,000.00	13,404,528.00	66,528.00	0%		
11001002/22021023 Final Accounts Preparation/Verification Expenses			36,000,000.00	4,529.00	4,529.00	100%		
11001002/22021026 Common Services (Committee & Commissions)			242,000,000.00	2,004,530.00	2,004,530.00	100%	160,000,000.00	160,000,000.00
Sub Total: Overhead Cost	1,170,189,283.36	680,296,250.26	39,012,595,000.00	721,675,000.00	41,378,749.74	6%	796,800,000.00	796,800,000.00
Total Recurrent Expenditure	1,199,121,848.06	712,769,236.90	39,457,276,820.00	769,316,810.00	56,547,573.10	7%	894,159,801.50	896,593,796.53
11003001 - Boundary Adjustment Commission								
11003001/22020102 Local Transport & Travel - Others							7,500,000.00	7,500,000.00
11003001/22020301 Office Stationeries/Computer Consumables			6,000,000.00	500,000.00	500,000.00	100%	6,000,000.00	6,000,000.00
11003001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
11003001/22020402 Maintenance of Office Furniture			1,400,000.00	700,000.00	700,000.00	100%	1,400,000.00	1,400,000.00
11003001/22020406 Other Maintenance Services			1,000,000.00	500,000.00	500,000.00	100%	1,000,000.00	1,000,000.00
11003001/22020703 Legal Services			1,300,000.00	250,000.00	250,000.00	100%	1,300,000.00	1,300,000.00
11003001/22020710 Monitoring and Evaluation			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11003001/22020801 Motor Vehicle - Fuel Cost			1,600,000.00	300,000.00	300,000.00	100%	1,600,000.00	1,600,000.00
11003001/22021002 Honorarium & Sitting Allowance			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11003001/22021007 Welfare Packages			1,600,000.00	200,000.00	200,000.00	100%	1,600,000.00	1,600,000.00
11003001/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost			16,100,000.00	3,150,000.00	3,150,000.00	100%	23,600,000.00	23,600,000.00
Total Recurrent Expenditure			16,100,000.00	3,150,000.00	3,150,000.00	100%	23,600,000.00	23,600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11005001 - Forest Guard Department								
11005001/21010101 Basic Salary		60,000.00		100,000.00	40,000.00	40%	120,755,750.00	134,755,750.00
11005001/21020142 Duty Allowance							23,923,643.00	23,924,151.00
Sub Total: Personnel Cost		60,000.00		100,000.00	40,000.00	40%	144,679,393.00	158,679,901.00
11005001/22020102 Local Transport & Travel - Others		4,643,000.00		4,650,000.00	7,000.00	0%	10,000,000.00	10,000,000.00
11005001/22020105 Hotel Accommodation		1,350,000.00		1,400,000.00	50,000.00	4%		
11005001/22020201 Electricity Charges		52,000.00		60,000.00	8,000.00	13%		
11005001/22020202 Telephone Charges		190,000.00		200,000.00	10,000.00	5%		
11005001/22020205 Water Rates		339,200.00		350,000.00	10,800.00	3%		
11005001/22020301 Office Stationeries/Computer Consumables		4,508,000.00		4,510,000.00	2,000.00	0%	7,000,000.00	7,000,000.00
11005001/22020307 Drugs & Medical Supplies		50,000.00		100,000.00	50,000.00	50%	200,000.00	200,000.00
11005001/22020309 Uniform and other Materials & Supplies		12,665,000.00		12,670,000.00	5,000.00	0%	100,000.00	100,000.00
11005001/22020311 Food Stuff/Catering Materials Supplies		1,080,000.00		1,100,000.00	20,000.00	2%	12,000,000.00	12,000,000.00
11005001/22020312 Service Materials		68,312,136.00		68,320,000.00	7,864.00	0%		
11005001/22020401 Maintenance of Motor Vehicles/Transport Equipment		14,468,426.88		14,470,000.00	1,573.12	0%		
11005001/22020402 Maintenance of Office Furniture								
11005001/22020403 Maintenance of Office Building/Residential Quarter		5,585,000.00		5,590,000.00	5,000.00	0%		
11005001/22020404 Maintenance of Office/IT Equipment's		521,000.00		525,000.00	4,000.00	1%	500,000.00	500,000.00
11005001/22020406 Other Maintenance Services		7,241,000.00		7,345,000.00	104,000.00	1%	400,000.00	400,000.00
11005001/22020415 Maintenance of Other Infrastructure		4,781,400.00		4,785,000.00	3,600.00	0%		
11005001/22020501 Local Training		12,545,000.00		12,550,000.00	5,000.00	0%	700,000.00	700,000.00
11005001/22020601 Security Services		3,729,237.12		3,750,000.00	20,762.88	1%	600,000.00	600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11005001/22020605 Cleaning & Fumigation Services		510,000.00		550,000.00	40,000.00	7%		
11005001/22020703 Legal Services		25,000.00		50,000.00	25,000.00	50%		
11005001/22020710 Monitoring and Evaluation		500,000.00		550,000.00	50,000.00	9%	10,000,000.00	10,000,000.00
11005001/22020801 Motor Vehicle - Fuel Cost		8,675,000.00		8,680,000.00	5,000.00	0%		
11005001/22020803 Plant/Generator Fuel Cost		13,263,281.00		13,270,000.00	6,719.00	0%		
11005001/22020806 Cooking Gas/Fuel Cost								
11005001/22020901 Bank Charges (Others than Interest)		6,455.06		10,000.00	3,544.94	35%		
11005001/22021001 Refreshments & Meals		4,925,000.00		4,930,000.00	5,000.00	0%		
11005001/22021003 Publicity & Advertisements		320,000.00		350,000.00	30,000.00	9%	600,000.00	600,000.00
11005001/22021004 Medical Expenses-Local		400,000.00		450,000.00	50,000.00	11%		
11005001/22021007 Welfare Packages		550,000.00		600,000.00	50,000.00	8%	400,000.00	400,000.00
11005001/22021014 Annual Budget Defence Expenses & Administration							200,000.00	200,000.00
11005001/22021033 Accreditation		500,000.00		550,000.00	50,000.00	9%		
Sub Total: Overhead Cost		171,735,136.06		172,365,000.00	629,863.94	0%	42,700,000.00	42,700,000.00
Total Recurrent Expenditure		171,795,136.06		172,465,000.00	669,863.94	0%	187,379,393.00	201,379,901.00
11008001 - Enugu State Emergency Management Agency								
11008001/22020101 Local Transport & Travel -Training		1,257,000.00	4,000,000.00	1,300,000.00	43,000.00	3%	4,000,000.00	4,000,000.00
11008001/22020102 Local Transport & Travel - Others	441,000.00	682,000.00	20,000,000.00	700,000.00	18,000.00	3%	20,000,000.00	20,000,000.00
11008001/22020105 Hotel Accommodation		1,955,000.00	1,000,000.00	2,000,000.00	45,000.00	2%	1,000,000.00	1,000,000.00
11008001/22020203 Internet Access Charges		10,000.00	-	10,000.00	0.00	0%		
11008001/22020204 Satellite Broadcasting Access Charges			12,000,000.00	1,000,000.00	1,000,000.00	100%	12,000,000.00	12,000,000.00
11008001/22020301 Office Stationeries/Computer Consumables		90,500.00	1,200,000.00	100,000.00	9,500.00	10%	1,200,000.00	1,200,000.00
11008001/22020303 Newspapers			300,000.00	150,000.00	150,000.00	100%	300,000.00	300,000.00
11008001/22020304 Magazines & Periodicals			100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
11008001/22020308 Field and Camping Materials Supplies			40,000,000.00	1,000,000.00	1,000,000.00	100%	60,000,000.00	60,000,000.00

Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11008001/22020311 Food Stuff/Catering Materials Supplies		8,621,000.00	60,000,000.00	8,700,000.00	79,000.00	1%	130,000,000.00	130,000,000.00
11008001/22020312 Service Materials	-	16,170,500.00	32,000,000.00	16,200,000.00	29,500.00	0%	156,000,000.00	156,000,000.00
11008001/22020401 Maintenance of Motor Vehicles/Transport Equipment		313,800.00	4,000,000.00	400,000.00	86,200.00	22%	4,000,000.00	4,000,000.00
11008001/22020402 Maintenance of Office Furniture			1,000,000.00	500,000.00	500,000.00	100%	1,000,000.00	1,000,000.00
11008001/22020404 Maintenance of Office/IT Equipment's		2,612,000.00	-	2,700,000.00	88,000.00	3%		
11008001/22020406 Other Maintenance Services	-		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
11008001/22020501 Local Training	1,700,000.00		4,000,000.00	800,000.00	800,000.00	100%	4,000,000.00	4,000,000.00
11008001/22020801 Motor Vehicle - Fuel Cost	2,554,000.00	1,512,000.00	3,400,000.00	1,700,000.00	188,000.00	11%	3,400,000.00	3,400,000.00
11008001/22020803 Plant/Generator Fuel Cost			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11008001/22020901 Bank Charges (Others than Interest)	3,458.50	19,734,251.68	100,000.00	19,900,000.00	165,748.32	1%	100,000.00	100,000.00
11008001/22021001 Refreshments & Meals			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
11008001/22021003 Publicity & Advertisements		1,645,000.00	-	1,700,000.00	55,000.00	3%		
11008001/22021007 Welfare Packages			1,200,000.00	300,000.00	300,000.00	100%	1,200,000.00	1,200,000.00
11008001/22021014 Annual Budget Defence Expenses & Administration			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11008001/22021022 Donations		15,400,000.00	-	15,500,000.00	100,000.00	1%		
11008001/22021029 Financial Charges (Other than interest)			100,000.00				100,000.00	100,000.00
Sub Total: Overhead Cost	4,698,458.50	70,003,051.68	188,800,000.00	75,410,000.00	5,406,948.32	7%	402,800,000.00	402,800,000.00
Total Recurrent Expenditure	4,698,458.50	70,003,051.68	188,800,000.00	75,410,000.00	5,406,948.32	7%	402,800,000.00	402,800,000.00
11009001 - Council for Privatization and Commercialization								
11009001/22020101 Local Transport & Travel -Training			6,000,000.00	500,000.00	500,000.00	100%	3,000,000.00	3,000,000.00
11009001/22020102 Local Transport & Travel - Others			1,600,000.00	300,000.00	300,000.00	100%	5,800,000.00	5,800,000.00
11009001/22020104 International Transport & Travel - Others			10,000,000.00	500,000.00	500,000.00	100%	5,000,000.00	5,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11009001/22020204 Satellite Broadcasting Access Charges			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
11009001/22020301 Office Stationeries/Computer Consumables			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11009001/22020303 Newspapers			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11009001/22020304 Magazines & Periodicals			100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
11009001/22020312 Service Materials			2,200,000.00	300,000.00	300,000.00	100%	2,100,000.00	2,100,000.00
11009001/22020401 Maintenance of Motor Vehicles/Transport Equipment			3,000,000.00	500,000.00	500,000.00	100%	2,000,000.00	2,000,000.00
11009001/22020404 Maintenance of Office/IT Equipment's			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
11009001/22020405 Maintenance of Plants and Generators			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11009001/22020406 Other Maintenance Services			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11009001/22020501 Local Training			1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
11009001/22020801 Motor Vehicle - Fuel Cost			3,200,000.00	400,000.00	400,000.00	100%	3,100,000.00	3,100,000.00
11009001/22020803 Plant/Generator Fuel Cost			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11009001/22020901 Bank Charges (Others than Interest)			50,000.00	50,000.00	50,000.00	100%	50,000.00	50,000.00
11009001/22021001 Refreshments & Meals			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
11009001/22021002 Honorarium & Sitting Allowance			4,000,000.00	200,000.00	200,000.00	100%	7,000,000.00	7,000,000.00
11009001/22021014 Annual Budget Defence Expenses & Administration			500,000.00	250,000.00	250,000.00	100%	500,000.00	500,000.00
11009001/22021029 Financial Charges (Other than interest)			50,000.00	-			50,000.00	50,000.00
Sub Total: Overhead Cost			39,300,000.00	4,250,000.00	4,250,000.00	100%	37,300,000.00	37,300,000.00
Total Recurrent Expenditure			39,300,000.00	4,250,000.00	4,250,000.00	100%	37,300,000.00	37,300,000.00
11010001 - Department of Due Process and Budget Monitoring								
11010001/22020102 Local Transport & Travel - Others			2,000,000.00	500,000.00	500,000.00	100%	11,000,000.00	11,000,000.00
11010001/22020301 Office Stationeries/Computer Consumables			13,000,000.00	500,000.00	500,000.00	100%	10,000,000.00	10,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11010001/22020302 Books			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11010001/22020303 Newspapers			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11010001/22020305 Printing of Non Security Documents			24,000,000.00	500,000.00	500,000.00	100%	24,000,000.00	24,000,000.00
11010001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
11010001/22020402 Maintenance of Office Furniture			800,000.00	200,000.00	200,000.00	100%	800,000.00	800,000.00
11010001/22020404 Maintenance of Office/IT Equipment's			1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
11010001/22020406 Other Maintenance Services			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11010001/22020413 Minor Road Maintenance			-	400,000.00	400,000.00	100%		
11010001/22020710 Monitoring and Evaluation			12,000,000.00	500,000.00	500,000.00	100%	12,000,000.00	12,000,000.00
11010001/22021003 Publicity & Advertisements			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
11010001/22021007 Welfare Packages			800,000.00	400,000.00	400,000.00	100%	800,000.00	800,000.00
11010001/22021014 Annual Budget Defence Expenses & Administration			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost			58,400,000.00	4,000,000.00	4,000,000.00	100%	64,400,000.00	64,400,000.00
Total Recurrent Expenditure			58,400,000.00	4,000,000.00	4,000,000.00	100%	64,400,000.00	64,400,000.00
11013001 - Office of the Secretary to the State Government								
11013001/21010101 Basic Salary	67,750,873.86	75,643,140.49	138,181,400.00	151,482,800.00	75,839,659.51	50%	290,180,940.00	297,435,463.50
11013001/21010103 Consolidated Revenue Fund Charges - Salaries				2,000,000.00	2,000,000.00	100%		
11013001/21020101 Housing/Rent Allowance		113,307,857.72	34,714,360.00	113,357,180.00	49,322.28	0%	36,450,078.00	37,361,329.95
11013001/21020102 Transport Allowance	2,624,350.00	6,997,550.00	8,109,600.00	7,054,800.00	57,250.00	1%	8,515,080.00	8,727,957.00
11013001/21020103 Meal Subsidy	1,730,000.00	6,123,900.00	3,571,200.00	6,185,600.00	61,700.00	1%	3,749,760.00	3,843,504.00
11013001/21020104 Utility Allowance	11,969,235.11	6,005,650.00	4,110,920.00	6,055,460.00	49,810.00	1%	4,316,466.00	4,424,377.65
11013001/21020105 Entertainment Allowance	37,200.00	11,029,720.00	-	11,100,000.00	70,280.00	1%		
11013001/21020107 Domestic Staff Allowance	486,514.00	2,641,076.00	18,351,600.00	2,675,800.00	34,724.00	1%	19,269,180.00	19,750,909.50
11013001/21020116 CRFC - Salaries (Allowances for Political Office H	-		800,000,000.00	-			860,000,000.00	891,500,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11013001/21020120 Wardrobe/Outfit Allowance		2,600,000.00	-	2,700,000.00	100,000.00	4%		
11013001/21020131 Furniture Allowance		57,694,862.22	-	57,700,000.00	5,137.78	0%		
11013001/21020138 Journal Allowance (Newspapers)		400,000.00	-	400,000.00	0.00	0%		
11013001/21020142 Duty Allowance		1,908,000.00	-	1,910,000.00	2,000.00	0%		
11013001/21020144 Arrears (Allowance)	23,534,734.03							
Sub Total: Personnel Cost	108,132,907.00	284,351,756.43	1,007,039,080.00	362,621,640.00	78,269,883.57	22%	1,222,481,504.00	1,263,043,541.60
11013001/22020101 Local Transport & Travel -Training	480,000.00	4,620,000.00	40,000,000.00	4,700,000.00	80,000.00	2%	42,000,000.00	44,000,000.00
11013001/22020102 Local Transport & Travel - Others	20,149,457.00	30,206,000.00	54,000,000.00	60,600,000.00	30,394,000.00	50%	70,000,000.00	60,000,000.00
11013001/22020103 International Transport & Travel - Training	-		20,000,000.00	20,000,000.00	20,000,000.00	100%	20,000,000.00	20,000,000.00
11013001/22020104 International Transport & Travel - Others	23,200,000.00	16,000,154,120.00	90,000,000.00	32,000,508,240.00	16,000,354,120.00	50%	90,000,000.00	90,000,000.00
11013001/22020105 Hotel Accommodation	27,928,000.00		148,000,000.00	8,000,000.00	8,000,000.00	100%	150,000,000.00	150,000,000.00
11013001/22020201 Electricity Charges	1,349,951,867.59	293,883,702.59	500,000,000.00	587,800,000.00	293,916,297.41	50%		
11013001/22020202 Telephone Charges	6,122,000.00	6,817,000.00	20,000,000.00	13,800,000.00	6,983,000.00	51%	20,000,000.00	20,000,000.00
11013001/22020203 Internet Access Charges	124,914,560.00	20,000,000.00	32,000,000.00	40,200,000.00	20,200,000.00	50%	32,000,000.00	32,000,000.00
11013001/22020204 Satellite Broadcasting Access Charges			8,000,000.00	8,000,000.00	8,000,000.00	100%	8,000,000.00	8,000,000.00
11013001/22020208 Software Charges/License Renewal	750,000.00	75,465,000.00	70,000,000.00	151,000,000.00	75,535,000.00	50%	50,000,000.00	50,000,000.00
11013001/22020301 Office Stationeries/Computer Consumables	116,610,352.50	38,175,000.00	140,000,000.00	80,000,000.00	41,825,000.00	52%	150,000,000.00	150,000,000.00
11013001/22020303 Newspapers	2,750,000.00	2,000,000.00	2,400,000.00	4,100,000.00	2,100,000.00	51%	2,600,000.00	2,600,000.00
11013001/22020304 Magazines & Periodicals	1,890,000.00	2,160,000.00	2,000,000.00	4,400,000.00	2,240,000.00	51%	2,000,000.00	2,000,000.00
11013001/22020305 Printing of Non Security Documents	6,750,000.00	4,200,000.00	4,000,000.00	8,600,000.00	4,400,000.00	51%	4,000,000.00	4,000,000.00
11013001/22020309 Uniform and other Materials & Supplies			3,400,000.00	3,400,000.00	3,400,000.00	100%	11,700,000.00	11,700,000.00
11013001/22020311 Food Stuff/Catering Materials Supplies								
11013001/22020312 Service Materials	11,600,000.00	77,994,575.00	30,000,000.00	156,000,000.00	78,005,425.00	50%	20,000,000.00	20,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11013001/22020401 Maintenance of Motor Vehicles/Transport Equipment	39,843,000.00	68,836,764.00	40,000,000.00	138,000,000.00	69,163,236.00	50%	40,000,000.00	40,000,000.00
11013001/22020402 Maintenance of Office Furniture	3,264,000.00	3,264,000.00	5,000,000.00	6,600,000.00	3,336,000.00	51%	5,000,000.00	5,000,000.00
11013001/22020403 Maintenance of Office Building/Residential Quarter	42,562,257.36	3,000,000.00	10,200,000.00	6,200,000.00	3,200,000.00	52%	20,100,000.00	20,100,000.00
11013001/22020404 Maintenance of Office/IT Equipment's	2,750,000.00	3,000,000.00	12,000,000.00	8,000,000.00	5,000,000.00	63%	12,000,000.00	12,000,000.00
11013001/22020405 Maintenance of Plants and Generators	2,212,000.00	2,414,000.00	-	5,000,000.00	2,586,000.00	52%		
11013001/22020406 Other Maintenance Services	123,792,400.00	17,120,808.00	10,000,000.00	34,400,000.00	17,279,192.00	50%	10,000,000.00	10,000,000.00
11013001/22020501 Local Training	38,720,000.00	3,091,000.00	20,000,000.00	6,400,000.00	3,309,000.00	52%	32,000,000.00	32,000,000.00
11013001/22020506 Seminar and Conferences	39,800,000.00		60,000,000.00	2,000,000.00	2,000,000.00	100%	60,000,000.00	60,000,000.00
11013001/22020601 Security Services	8,138,306.25	15,910,000.00	20,000,000.00	32,000,000.00	16,090,000.00	50%	20,000,000.00	20,000,000.00
11013001/22020602 Office Rent	97,086,409.30	391,705,944.55	40,000,000.00	784,000,000.00	392,294,055.45	50%	40,000,000.00	40,000,000.00
11013001/22020603 Residential Rent	25,500,000.00	11,000,000.00	430,000,000.00	24,000,000.00	13,000,000.00	54%	30,000,000.00	30,000,000.00
11013001/22020605 Cleaning & Fumigation Services	39,716,000.00	4,380,000.00	12,400,000.00	8,800,000.00	4,420,000.00	50%	7,200,000.00	7,200,000.00
11013001/22020702 Information Technology Consulting	25,000,000.00						50,000,000.00	5,000,000.00
11013001/22020710 Monitoring and Evaluation	-	14,822,950.00	200,000,000.00	29,800,000.00	14,977,050.00	50%	200,000,000.00	220,000,000.00
11013001/22020711 Other Consulting Services	59,938,595.00	8,600,000.00	60,000,000.00	17,400,000.00	8,800,000.00	51%	70,000,000.00	75,000,000.00
11013001/22020801 Motor Vehicle - Fuel Cost	12,325,000.00	17,302,620.00	10,000,000.00	34,800,000.00	17,497,380.00	50%	10,000,000.00	10,000,000.00
11013001/22020901 Bank Charges (Others than Interest)	36,000.00	36,000.00	2,400,000.00	100,000.00	64,000.00	64%	2,200,000.00	2,200,000.00
11013001/22020902 Insurance Premium		-	80,000,000.00	2,000.00			80,000,000.00	85,000,000.00
11013001/22021001 Refreshments & Meals	37,439,000.00	6,561,000.00	20,000,000.00	13,200,000.00	6,639,000.00	50%	20,000,000.00	20,000,000.00
11013001/22021002 Honorarium & Sitting Allowance	83,389,582.27	71,810,685.00	200,000,000.00	144,000,000.00	72,189,315.00	50%	200,000,000.00	200,000,000.00
11013001/22021003 Publicity & Advertisements	7,384,000.00	2,640,000.00	40,000,000.00	5,600,000.00	2,960,000.00	53%	40,000,000.00	40,000,000.00
11013001/22021007 Welfare Packages	20,950,000.00	2,410,000.00	8,000,000.00	5,000,000.00	2,590,000.00	52%	8,000,000.00	8,000,000.00
11013001/22021014 Annual Budget Defence Expenses & Administration		500,000.00	800,000.00	1,000,000.00	500,000.00	50%	800,000.00	800,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11013001/22021019 Medical Expenses-International		10,000,000.00	40,000,000.00	20,200,000.00	10,200,000.00	50%	40,000,000.00	40,000,000.00
11013001/22021021 Special Days/Celebrations	1,183,000.00	37,300,500.00	-	75,000,000.00	37,699,500.00	50%		
11013001/22021022 Donations	5,000,000.00	-	-	2,000.00				
11013001/22021023 Final Accounts								
Preparation/Verification Expenses	80,620,143.00	43,480,000.00	90,000,000.00	87,000,000.00	43,520,000.00	50%	55,000,000.00	55,000,000.00
11013001/22021026 Common Services (Committee & Commissions)	52,349,450.00	-	100,000,000.00	1,000,000.00			100,000,000.00	100,000,000.00
Sub Total: Overhead Cost	2,542,095,380.27	17,294,861,669.14	2,674,600,000.00	34,640,612,240.00	17,345,750,570.86	50%	1,824,600,000.00	1,801,600,000.00
Total Recurrent Expenditure	2,650,228,287.27	17,579,213,425.57	3,681,639,080.00	35,003,233,880.00	17,424,020,454.43	50%	3,047,081,504.00	3,064,643,541.60
11013002 - Economic Affairs and Parastatals								
11013002/22020102 Local Transport & Travel - Others			1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
11013002/22020203 Internet Access Charges			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11013002/22020204 Satellite Broadcasting Access Charges			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11013002/22020301 Office Stationeries/Computer Consumables			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
11013002/22020303 Newspapers			100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
11013002/22020304 Magazines & Periodicals			100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
11013002/22020305 Printing of Non Security Documents			600,000.00	200,000.00	200,000.00	100%	600,000.00	600,000.00
11013002/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
11013002/22020402 Maintenance of Office Furniture			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11013002/22020404 Maintenance of Office/IT Equipment's			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11013002/22020801 Motor Vehicle - Fuel Cost			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11013002/22021003 Publicity & Advertisements			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
11013002/22021007 Welfare Packages			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11013002/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost			9,000,000.00	1,700,000.00	1,700,000.00	100%	9,000,000.00	9,000,000.00
Total Recurrent Expenditure			9,000,000.00	1,700,000.00	1,700,000.00	100%	9,000,000.00	9,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11013003 - State Focal Office World Bank Development Partner								
11013003/22020102 Local Transport & Travel - Others			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
11013003/22020203 Internet Access Charges			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11013003/22020204 Satellite Broadcasting Access Charges			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11013003/22020301 Office Stationeries/Computer Consumables			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11013003/22020303 Newspapers			100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
11013003/22020304 Magazines & Periodicals			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11013003/22020305 Printing of Non Security Documents			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11013003/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
11013003/22020402 Maintenance of Office Furniture			420,000.00	210,000.00	210,000.00	100%	420,000.00	420,000.00
11013003/22020404 Maintenance of Office/IT Equipment's			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
11013003/22020710 Monitoring and Evaluation			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11013003/22020801 Motor Vehicle - Fuel Cost			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11013003/22021003 Publicity & Advertisements			1,000,000.00	101,000.00	101,000.00	100%	1,000,000.00	1,000,000.00
11013003/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost			9,720,000.00	1,861,000.00	1,861,000.00	100%	9,720,000.00	9,720,000.00
Total Recurrent Expenditure			9,720,000.00	1,861,000.00	1,861,000.00	100%	9,720,000.00	9,720,000.00
11016001 - Enugu State Economic Development Department								
11016001/22020102 Local Transport & Travel - Others			800,000.00	200,000.00	200,000.00	100%	800,000.00	800,000.00
11016001/22020203 Internet Access Charges			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11016001/22020301 Office Stationeries/Computer Consumables			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11016001/22020302 Books			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11016001/22020303 Newspapers			100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11016001/22020304 Magazines & Periodicals			100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
11016001/22020305 Printing of Non Security Documents			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
11016001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,100,000.00	250,000.00	250,000.00	100%	1,100,000.00	1,100,000.00
11016001/22020402 Maintenance of Office Furniture			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11016001/22020404 Maintenance of Office/IT Equipment's			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11016001/22020406 Other Maintenance Services			800,000.00	200,000.00	200,000.00	100%	800,000.00	800,000.00
11016001/22020710 Monitoring and Evaluation			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11016001/22020801 Motor Vehicle - Fuel Cost			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11016001/22021003 Publicity & Advertisements			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
11016001/22021007 Welfare Packages			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11016001/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost			9,700,000.00	2,350,000.00	2,350,000.00	100%	9,700,000.00	9,700,000.00
Total Recurrent Expenditure			9,700,000.00	2,350,000.00	2,350,000.00	100%	9,700,000.00	9,700,000.00
11016002 - Economic Affairs Unit								
11016002/22020102 Local Transport & Travel - Others			800,000.00	200,000.00	200,000.00	100%	800,000.00	800,000.00
11016002/22020203 Internet Access Charges			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11016002/22020301 Office Stationeries/Computer Consumables			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11016002/22020302 Books			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11016002/22020303 Newspapers			100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
11016002/22020304 Magazines & Periodicals			100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
11016002/22020305 Printing of Non Security Documents			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11016002/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,100,000.00	250,000.00	250,000.00	100%	1,100,000.00	1,100,000.00
11016002/22020402 Maintenance of Office Furniture			600,000.00	200,000.00	200,000.00	100%	600,000.00	600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11016002/22020404 Maintenance of Office/IT Equipment's			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11016002/22020406 Other Maintenance Services			800,000.00	200,000.00	200,000.00	100%	800,000.00	800,000.00
11016002/22020710 Monitoring and Evaluation			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
11016002/22020801 Motor Vehicle - Fuel Cost			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
11016002/22021003 Publicity & Advertisements			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
11016002/22021007 Welfare Packages			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
11016002/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost			9,700,000.00	2,350,000.00	2,350,000.00	100%	9,700,000.00	9,700,000.00
Total Recurrent Expenditure			9,700,000.00	2,350,000.00	2,350,000.00	100%	9,700,000.00	9,700,000.00
11018001 - Enugu State Social Investment Agency								
11018001/22020203 Internet Access Charges			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
11018001/22020301 Office Stationeries/Computer Consumables			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
11018001/22020501 Local Training			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
11018001/22020801 Motor Vehicle - Fuel Cost			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
11018001/22020803 Plant/Generator Fuel Cost			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11018001/22020901 Bank Charges (Others than Interest)			50,000.00	50,000.00	50,000.00	100%	50,000.00	50,000.00
11018001/22021001 Refreshments & Meals			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
11018001/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11018001/22021029 Financial Charges (Other than interest)			50,000.00	-			50,000.00	50,000.00
Sub Total: Overhead Cost			5,500,000.00	1,150,000.00	1,150,000.00	100%	5,500,000.00	5,500,000.00
Total Recurrent Expenditure			5,500,000.00	1,150,000.00	1,150,000.00	100%	5,500,000.00	5,500,000.00
11021001 - Enugu State Liaison Office, Lagos								
11021001/21010101 Basic Salary	29,608,000.78	31,003,669.12	55,794,624.00	33,997,312.00	2,993,642.88	9%	55,794,624.00	55,794,624.00
11021001/21010104 Wages								



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11021001/21020101 Housing/Rent Allowance	5,572,176.60	9,353,434.65	8,242,372.00	10,256,186.00	902,751.35	9%	8,242,372.00	8,242,372.00
11021001/21020102 Transport Allowance	1,242,197.96	2,517,200.00	2,099,648.00	2,769,824.00	252,624.00	9%	2,099,648.00	2,099,648.00
11021001/21020103 Meal Subsidy	540,725.30	2,185,700.00	901,636.00	2,400,818.00	215,118.00	9%	901,636.00	901,636.00
11021001/21020104 Utility Allowance	468,200.60	6,886,346.65	624,198.00	2,340,099.00	-4,546,247.65	-194%	624,198.00	624,198.00
11021001/21020105 Entertainment Allowance	30,200.00	36,000.00	38,064.00	37,032.00	1,032.00	3%	38,064.00	38,064.00
11021001/21020106 Leave allowance			2,672,572.00	1,336,286.00	1,336,286.00	100%	2,672,572.00	2,672,572.00
11021001/21020107 Domestic Sta ffAllowance	1,772,301.00	1,911,305.00	509,702.00	2,085,851.00	174,546.00	8%	509,702.00	509,702.00
11021001/21020108 Shift Duty Allowance			59,084.00	29,542.00	29,542.00	100%	59,084.00	59,084.00
11021001/21020111 Hazard Allowance	1,080,425.30	698,000.00	1,912,240.00	956,120.00	258,120.00	27%	1,912,240.00	1,912,240.00
11021001/21020113 Teaching Allowance				100,000.00	100,000.00	100%		
11021001/21020119 Hardship Allowance	132,000.00	80,000.00			-80,000.00			
11021001/21020129 Professional Allowance		40,707.72		50,000.00	9,292.28	19%		
11021001/21020130 Responsibility Allowance				50,000.00	50,000.00	100%		
11021001/21020131 Furniture Allowance				410,584.00	410,584.00	100%		
11021001/21020140 Special Allowance to Legal Officers	-			100,000.00	100,000.00	100%		
11021001/21020144 Arrears (Allowance)	9,980,042.70		821,168.00		0.00		821,168.00	821,168.00
Sub Total: Personnel Cost	50,426,270.24	54,712,363.14	73,675,308.00	56,919,654.00	2,207,290.86	4%	73,675,308.00	73,675,308.00
11021001/22020101 Local Transport & Travel -Training		507,600.00	-	600,000.00	92,400.00	15%		
11021001/22020102 Local Transport & Travel - Others	3,822,500.00	3,134,900.00	10,000,000.00	3,200,000.00	65,100.00	2%	10,000,000.00	10,000,000.00
11021001/22020104 International Transport & Travel - Others			4,000,000.00	500,000.00	500,000.00	100%	4,000,000.00	4,000,000.00
11021001/22020105 Hotel Accommodation	200,000.00	440,000.00	10,000,000.00	500,000.00	60,000.00	12%	10,000,000.00	10,000,000.00
11021001/22020201 Electricity Charges	360,000.00	2,199,500.00	14,000,000.00	2,200,000.00	500.00	0%	14,000,000.00	14,000,000.00
11021001/22020202 Telephone Charges	560,954.57	624,100.00	3,000,000.00	625,000.00	900.00	0%	3,000,000.00	3,000,000.00
11021001/22020203 Internet Access Charges	188,500.00		1,200,000.00	1,000.00	1,000.00	100%	1,200,000.00	1,200,000.00
11021001/22020204 Satellite Broadcasting Access Charges	226,800.00	243,000.00	1,200,000.00	243,000.00	0.00	0%	1,200,000.00	1,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11021001/22020205 Water Rates			1,000,000.00	500,000.00	500,000.00	100%	1,000,000.00	1,000,000.00
11021001/22020206 Sewage Charges			1,600,000.00	800,000.00	800,000.00	100%	1,600,000.00	1,600,000.00
11021001/22020301 Office Stationeries/Computer Consumables	443,950.00	315,000.00	600,000.00	330,000.00	15,000.00	5%	600,000.00	600,000.00
11021001/22020303 Newspapers			800,000.00	1,000.00	1,000.00	100%	800,000.00	800,000.00
11021001/22020304 Magazines & Periodicals			1,200,000.00	1,000.00	1,000.00	100%	1,200,000.00	1,200,000.00
11021001/22020305 Printing of Non Security Documents	220,000.00							
11021001/22020312 Service Materials		172,600.00	-	200,000.00	27,400.00	14%		
11021001/22020401 Maintenance of Motor Vehicles/Transport Equipment	489,400.00	734,000.00	8,000,000.00	750,000.00	16,000.00	2%	10,000,000.00	10,000,000.00
11021001/22020402 Maintenance of Office Furniture			600,000.00	1,000.00	1,000.00	100%	600,000.00	600,000.00
11021001/22020403 Maintenance of Office Building/Residential Quarter	2,534,200.00	580,620.12	8,000,000.00	600,000.00	19,379.88	3%	8,000,000.00	8,000,000.00
11021001/22020404 Maintenance of Office/IT Equipment's	100,000.00	1,775,588.00	1,100,000.00	1,780,000.00	4,412.00	0%	1,100,000.00	1,100,000.00
11021001/22020405 Maintenance of Plants and Generators			2,000,000.00	1,000.00	1,000.00	100%	2,000,000.00	2,000,000.00
11021001/22020406 Other Maintenance Services	200,000.00	1,367,907.00	2,000,000.00	1,400,000.00	32,093.00	2%	2,000,000.00	2,000,000.00
11021001/22020413 Minor Road Maintenance				350,000.00	350,000.00	100%		
11021001/22020414 Maintenance of Lodges & Guest Houses		210,000.00	-	250,000.00	40,000.00	16%		
11021001/22020415 Maintenance of Other Infrastructure		2,620,000.00	2,000,000.00	2,650,000.00	30,000.00	1%	2,000,000.00	2,000,000.00
11021001/22020601 Security Services	983,500.00	550,000.00	8,000,000.00	600,000.00	50,000.00	8%	8,000,000.00	8,000,000.00
11021001/22020602 Office Rent		20,000,000.00	40,000,000.00	20,000,000.00	0.00	0%	40,000,000.00	40,000,000.00
11021001/22020605 Cleaning & Fumigation Services	92,000.00	16,000.00	900,000.00	50,000.00	34,000.00	68%	900,000.00	900,000.00
11021001/22020710 Monitoring and Evaluation		250,000.00	-		-250,000.00			
11021001/22020801 Motor Vehicle - Fuel Cost	8,466,157.80	3,546,269.00	10,000,000.00	5,000,000.00	1,453,731.00	29%	10,000,000.00	10,000,000.00
11021001/22020803 Plant/Generator Fuel Cost			1,000,000.00	500,000.00	500,000.00	100%	1,000,000.00	1,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11021001/22020901 Bank Charges (Others than Interest)	14,474.47	11,400.46		270,000.00	258,599.54	96%		
11021001/22021001 Refreshments & Meals	6,208,000.00	20,000.00	6,000,000.00	50,000.00	30,000.00	60%	6,000,000.00	6,000,000.00
11021001/22021003 Publicity & Advertisements		55,000.00	-	100,000.00	45,000.00	45%		
11021001/22021006 Postage & Courier Services	217,000.00		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11021001/22021007 Welfare Packages	6,088,000.00	30,572,000.00	2,000,000.00	30,600,000.00	28,000.00	0%	2,000,000.00	2,000,000.00
11021001/22021014 Annual Budget Defence Expenses & Administration			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11021001/22021016 Servicom			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11021001/22021021 Special Days/Celebrations			8,000,000.00	1,000,000.00	1,000,000.00	100%	8,000,000.00	8,000,000.00
Sub Total: Overhead Cost	31,415,436.84	69,945,484.58	149,400,000.00	76,253,000.00	6,307,515.42	8%	151,400,000.00	151,400,000.00
Total Recurrent Expenditure	81,841,707.08	124,657,847.72	223,075,308.00	133,172,654.00	8,514,806.28	6%	225,075,308.00	225,075,308.00
11021002 - Enugu State Liaison Office, Abuja								
11021002/21010101 Basic Salary	21,065,271.43	19,411,847.43	74,359,068.00	21,450,000.00	2,038,152.57	10%	78,077,021.70	80,028,947.24
11021002/21010104 Wages		1,379,000.00	-	1,400,000.00	21,000.00	2%		
11021002/21020101 Housing/Rent Allowance	4,032,340.52	8,859,584.87	11,909,396.00	6,704,698.00	-2,154,886.87	-32%	12,504,865.90	12,817,487.55
11021002/21020102 Transport Allowance	803,700.00	1,532,000.00	3,352,144.00	1,526,072.00	-5,928.00	0%	3,519,751.60	3,607,745.38
11021002/21020103 Meal Subsidy	528,900.00	1,334,700.00	1,445,840.00	1,502,920.00	168,220.00	11%	1,518,132.00	1,556,085.30
11021002/21020104 Utility Allowance	477,950.00	1,431,050.00	1,244,252.00	1,442,126.00	11,076.00	1%	1,306,464.30	1,339,125.92
11021002/21020105 Entertainment Allowance	15,400.00	17,600.00	-	20,000.00	2,400.00	12%		
11021002/21020106 Leave allowance			5,429,572.00	1,000.00	1,000.00	100%	5,701,049.30	5,843,575.57
11021002/21020107 Domestic Sta ffAllowance	764,522.00	2,937,540.20	1,097,860.00	3,048,930.00	111,389.80	4%	1,152,753.50	1,181,572.33
11021002/21020111 Hazard Allowance	809,700.00	665,000.00	4,552,912.00	676,456.00	11,456.00	2%	4,780,557.80	4,900,071.74
11021002/21020144 Arrears (Allowance)	6,695,768.15							
Sub Total: Personnel Cost	35,193,552.10	37,568,322.50	103,391,044.00	37,772,202.00	203,879.50	1%	108,560,596.10	111,274,611.01
11021002/22020102 Local Transport & Travel - Others	2,636,000.00		15,000,000.00	1,000,000.00	1,000,000.00	100%	15,000,000.00	15,000,000.00
11021002/22020201 Electricity Charges	4,377,098.10	5,648,329.50	12,000,000.00	5,700,000.00	51,670.50	1%	14,000,000.00	14,000,000.00
11021002/22020202 Telephone Charges		1,203,760.82	1,000,000.00	1,250,000.00	46,239.18	4%	1,000,000.00	1,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11021002/22020203 Internet Access Charges	1,705,190.03	43,368.72	200,000.00	50,000.00	6,631.28	13%	200,000.00	200,000.00
11021002/22020204 Satellite Broadcasting Access Charges			1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
11021002/22020205 Water Rates	4,323,211.65	328,343.25	1,000,000.00	400,000.00	71,656.75	18%	1,000,000.00	1,000,000.00
11021002/22020206 Sewage Charges	150,000.00		1,100,000.00	700,000.00	700,000.00	100%	800,000.00	800,000.00
11021002/22020301 Office Stationeries/Computer Consumables			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
11021002/22020302 Books			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11021002/22020303 Newspapers			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11021002/22020304 Magazines & Periodicals			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11021002/22020401 Maintenance of Motor Vehicles/Transport Equipment	4,680,800.00	13,929,339.73	21,200,000.00	14,000,000.00	70,660.27	1%	1,600,000.00	1,600,000.00
11021002/22020402 Maintenance of Office Furniture			1,000,000.00	500,000.00	500,000.00	100%	1,000,000.00	1,000,000.00
11021002/22020403 Maintenance of Office Building/Residential Quarter		230,089,690.00	8,000,000.00	230,100,000.00	10,310.00	0%	14,000,000.00	14,000,000.00
11021002/22020404 Maintenance of Office/IT Equipment's			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
11021002/22020405 Maintenance of Plants and Generators	722,000.00		1,200,000.00	600,000.00	600,000.00	100%	1,200,000.00	1,200,000.00
11021002/22020406 Other Maintenance Services	19,065,617.20	19,560,710.62	12,000,000.00	19,600,000.00	39,289.38	0%	20,000,000.00	20,000,000.00
11021002/22020601 Security Services	3,375,500.00	3,610,000.00	4,000,000.00	3,700,000.00	90,000.00	2%	5,000,000.00	5,500,000.00
11021002/22020605 Cleaning & Fumigation Services	1,363,100.00	1,021,500.00	4,000,000.00	1,100,000.00	78,500.00	7%	4,000,000.00	4,000,000.00
11021002/22020801 Motor Vehicle - Fuel Cost	16,938,800.00	6,913,057.83	14,000,000.00	7,000,000.00	86,942.17	1%	14,000,000.00	14,000,000.00
11021002/22020803 Plant/Generator Fuel Cost	1,946,100.00	4,211,400.00	2,000,000.00	4,250,000.00	38,600.00	1%	2,000,000.00	2,000,000.00
11021002/22020806 Cooking Gas/Fuel Cost			1,400,000.00	1,000.00	1,000.00	100%	1,400,000.00	1,400,000.00
11021002/22020901 Bank Charges (Others than Interest)	116,215.79	308,706.32	200,000.00	350,000.00	41,293.68	12%	200,000.00	200,000.00
11021002/22021001 Refreshments & Meals	18,903,449.10	12,605,000.00	8,000,000.00	12,650,000.00	45,000.00	0%	10,000,000.00	10,000,000.00
11021002/22021007 Welfare Packages	15,000,000.00	17,500,000.00	15,000,000.00	17,500,000.00	0.00	0%	10,000,000.00	10,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11021002/22021014 Annual Budget Defence Expenses & Administration		-	600,000.00	1,000.00			900,000.00	900,000.00
Sub Total: Overhead Cost	95,303,081.87	316,973,206.79	128,500,000.00	321,352,000.00	4,378,793.21	1%	122,900,000.00	123,400,000.00
Total Recurrent Expenditure	130,496,633.97	354,541,529.29	231,891,044.00	359,124,202.00	4,582,672.71	1%	231,460,596.10	234,674,611.01
11033001 - Enugu State Action Committee on Aids (ENSACA)								
11033001/22020102 Local Transport & Travel - Others	1,153,000.00	506,000.00	3,600,000.00	510,000.00	4,000.00	1%	9,800,000.00	11,800,000.00
11033001/22020201 Electricity Charges	-	50,000.00	200,000.00	70,000.00	20,000.00	29%	500,000.00	500,000.00
11033001/22020202 Telephone Charges		40,000.00	-	50,000.00	10,000.00	20%		
11033001/22020203 Internet Access Charges	340,000.00	120,000.00	200,000.00	150,000.00	30,000.00	20%	350,000.00	350,000.00
11033001/22020301 Office Stationeries/Computer Consumables	439,000.00	207,050.00	500,000.00	210,000.00	2,950.00	1%	500,000.00	500,000.00
11033001/22020312 Service Materials			2,800,000.00	400,000.00	400,000.00	100%	2,800,000.00	2,800,000.00
11033001/22020401 Maintenance of Motor Vehicles/Transport Equipment	669,500.00	300,000.00	2,000,000.00	400,000.00	100,000.00	25%	11,000,000.00	2,000,000.00
11033001/22020403 Maintenance of Office Building/Residential Quarter		3,032,000.00	2,000,000.00	3,050,000.00	18,000.00	1%	2,000,000.00	2,000,000.00
11033001/22020404 Maintenance of Office/IT Equipment's		26,400.00	200,000.00	100,000.00	73,600.00	74%	200,000.00	200,000.00
11033001/22020405 Maintenance of Plants and Generators							400,000.00	400,000.00
11033001/22020406 Other Maintenance Services		9,000.00	400,000.00	20,000.00	11,000.00	55%	400,000.00	400,000.00
11033001/22020501 Local Training			4,200,000.00	1,000.00	1,000.00	100%	8,600,000.00	8,600,000.00
11033001/22020601 Security Services	296,000.00	105,000.00	200,000.00	150,000.00	45,000.00	30%	200,000.00	200,000.00
11033001/22020605 Cleaning & Fumigation Services	275,000.00	165,000.00	200,000.00	200,000.00	35,000.00	18%	200,000.00	200,000.00
11033001/22020708 Medical Consulting			11,000,000.00	500,000.00	500,000.00	100%	11,000,000.00	11,000,000.00
11033001/22020710 Monitoring and Evaluation			1,000,000.00	500,000.00	500,000.00	100%	10,500,000.00	10,500,000.00
11033001/22020801 Motor Vehicle - Fuel Cost	139,000.00	67,500.00	200,000.00	100,000.00	32,500.00	33%	3,100,000.00	3,100,000.00
11033001/22020803 Plant/Generator Fuel Cost			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11033001/22020901 Bank Charges (Others than Interest)	2,992.00	5,146.00	60,000.00	30,000.00	24,854.00	83%	130,000.00	130,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11033001/22021001 Refreshments & Meals	2,390,500.00	73,200.00	11,000,000.00	100,000.00	26,800.00	27%	16,000,000.00	16,000,000.00
11033001/22021003 Publicity & Advertisements		15,000.00	-	50,000.00	35,000.00	70%	12,000,000.00	12,000,000.00
11033001/22021014 Annual Budget Defence Expenses & Administration		27,000.00	-	50,000.00	23,000.00	46%		
11033001/22021021 Special Days/Celebrations		17,984,100.00	12,000,000.00	18,000,000.00	15,900.00	0%	22,000,000.00	22,000,000.00
Sub Total: Overhead Cost	5,704,992.00	22,732,396.00	51,960,000.00	24,741,000.00	2,008,604.00	8%	111,880,000.00	104,880,000.00
Total Recurrent Expenditure	5,704,992.00	22,732,396.00	51,960,000.00	24,741,000.00	2,008,604.00	8%	111,880,000.00	104,880,000.00
11037001 - Muslim Pilgrims Board								
11037001/22020102 Local Transport & Travel - Others			4,000,000.00	2,000,000.00	2,000,000.00	100%	4,000,000.00	4,000,000.00
11037001/22020104 International Transport & Travel - Others			120,000,000.00	40,000,000.00	40,000,000.00	100%	160,000,000.00	160,000,000.00
11037001/22020301 Office Stationeries/Computer Consumables			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11037001/22020302 Books			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
11037001/22020303 Newspapers			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
11037001/22020304 Magazines & Periodicals			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
11037001/22020305 Printing of Non Security Documents			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
11037001/22020402 Maintenance of Office Furniture			1,000,000.00	500,000.00	500,000.00	100%	1,000,000.00	1,000,000.00
11037001/22020404 Maintenance of Office/IT Equipment's			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
11037001/22020801 Motor Vehicle - Fuel Cost			2,000,000.00	500,000.00	500,000.00	100%	2,000,000.00	2,000,000.00
11037001/22021003 Publicity & Advertisements			3,000,000.00	500,000.00	500,000.00	100%	3,000,000.00	3,000,000.00
11037001/22021007 Welfare Packages			4,000,000.00	1,000,000.00	1,000,000.00	100%	4,000,000.00	4,000,000.00
11037001/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost			140,200,000.00	46,000,000.00	46,000,000.00	100%	180,200,000.00	180,200,000.00
Total Recurrent Expenditure			140,200,000.00	46,000,000.00	46,000,000.00	100%	180,200,000.00	180,200,000.00
11038002 - Christian Pilgrims Board								
11038002/22020102 Local Transport & Travel - Others			7,000,000.00	3,500,000.00	3,500,000.00	100%	13,500,000.00	13,500,000.00
11038002/22020104 International Transport & Travel - Others			1,200,000,000.00	10,000,000.00	10,000,000.00	100%	1,200,000,000.00	1,200,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11038002/22020301 Office Stationeries/Computer Consumables			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
11038002/22020302 Books			1,800,000.00	100,000.00	100,000.00	100%	1,800,000.00	1,800,000.00
11038002/22020303 Newspapers			800,000.00	400,000.00	400,000.00	100%	800,000.00	800,000.00
11038002/22020305 Printing of Non Security Documents			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
11038002/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
11038002/22020402 Maintenance of Office Furniture			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
11038002/22020404 Maintenance of Office/IT Equipment's			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
11038002/22021001 Refreshments & Meals								
11038002/22021002 Honorarium & Sitting Allowance								
11038002/22021003 Publicity & Advertisements			1,600,000.00	300,000.00	300,000.00	100%	1,600,000.00	1,600,000.00
11038002/22021006 Postage & Courier Services			1,000,000.00	500,000.00	500,000.00	100%	1,000,000.00	1,000,000.00
11038002/22021007 Welfare Packages			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11038002/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost			1,218,000,000.00	15,700,000.00	15,700,000.00	100%	1,224,500,000.00	1,224,500,000.00
Total Recurrent Expenditure			1,218,000,000.00	15,700,000.00	15,700,000.00	100%	1,224,500,000.00	1,224,500,000.00
11052001 - SERVICOM Department								
11052001/22020101 Local Transport & Travel -Training			3,000,000.00	300,000.00	300,000.00	100%	3,000,000.00	3,000,000.00
11052001/22020102 Local Transport & Travel - Others			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
11052001/22020301 Office Stationeries/Computer Consumables			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
11052001/22020302 Books			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
11052001/22020303 Newspapers			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11052001/22020304 Magazines & Periodicals			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11052001/22020305 Printing of Non Security Documents			16,000,000.00	500,000.00	500,000.00	100%	16,000,000.00	16,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11052001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
11052001/22020402 Maintenance of Office Furniture			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11052001/22020404 Maintenance of Office/IT Equipment's			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11052001/22020406 Other Maintenance Services			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
11052001/22020501 Local Training			24,000,000.00	500,000.00	500,000.00	100%	24,000,000.00	24,000,000.00
11052001/22020801 Motor Vehicle - Fuel Cost			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
11052001/22021016 Servicom			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
Sub Total: Overhead Cost			53,200,000.00	3,200,000.00	3,200,000.00	100%	53,200,000.00	53,200,000.00
Total Recurrent Expenditure			53,200,000.00	3,200,000.00	3,200,000.00	100%	53,200,000.00	53,200,000.00
11101001 - Project Development and Implementation Department								
11101001/21010101 Basic Salary	-	4,367,200.00	-	4,370,000.00	2,800.00	0%		
11101001/21010104 Wages	21,350,000.00	30,198,200.00	-	30,200,000.00	1,800.00	0%		
11101001/21020105 Entertainment Allowance		57,500.00	-		-57,500.00			
Sub Total: Personnel Cost	21,350,000.00	34,622,900.00	-	34,570,000.00	-52,900.00	0%		
11101001/22020101 Local Transport & Travel -Training	-		10,000,000.00	1,000.00	1,000.00	100%	10,000,000.00	10,000,000.00
11101001/22020102 Local Transport & Travel - Others	356,500.00	8,033,000.00	20,000,000.00	8,100,000.00	67,000.00	1%	20,000,000.00	20,000,000.00
11101001/22020202 Telephone Charges			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
11101001/22020301 Office Stationeries/Computer Consumables	1,381,000.00	1,027,500.00	3,000,000.00	1,050,000.00	22,500.00	2%	3,000,000.00	3,000,000.00
11101001/22020305 Printing of Non Security Documents	-	689,000.00	1,000,000.00	700,000.00	11,000.00	2%	1,000,000.00	1,000,000.00
11101001/22020312 Service Materials	10,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11101001/22020401 Maintenance of Motor Vehicles/Transport Equipment	40,000.00	260,000.00	1,600,000.00	300,000.00	40,000.00	13%	1,600,000.00	1,600,000.00
11101001/22020402 Maintenance of Office Furniture			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11101001/22020403 Maintenance of Office Building/Residential Quarter	10,162,500.00	9,000,000.00	20,000,000.00	9,100,000.00	100,000.00	1%	20,000,000.00	20,000,000.00
11101001/22020404 Maintenance of Office/IT Equipment's	28,000.00	765,000.00	800,000.00	770,000.00	5,000.00	1%	800,000.00	800,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11101001/22020406 Other Maintenance Services	724,000.00	2,587,500.00	-	2,600,000.00	12,500.00	0%		
11101001/22020605 Cleaning & Fumigation Services	-	7,500,000.00	-	7,600,000.00	100,000.00	1%		
11101001/22020705 Architectural Services			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11101001/22020706 Surveying Services	-	120,000.00	-	150,000.00	30,000.00	20%		
11101001/22020710 Monitoring and Evaluation	-		12,000,000.00	1,000.00	1,000.00	100%	12,000,000.00	12,000,000.00
11101001/22020801 Motor Vehicle - Fuel Cost	938,500.00	2,630,500.00	3,200,000.00	2,650,000.00	19,500.00	1%	3,200,000.00	3,200,000.00
11101001/22020901 Bank Charges (Others than Interest)	164,396,278.35	68,813.74	40,000.00	70,000.00	1,186.26	2%	40,000.00	40,000.00
11101001/22021001 Refreshments & Meals			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
11101001/22021002 Honorarium & Sitting Allowance	920,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
11101001/22021003 Publicity & Advertisements	-	300,000.00	-	350,000.00	50,000.00	14%		
11101001/22021006 Postage & Courier Services		100,500.00	-	110,000.00	9,500.00	9%		
11101001/22021007 Welfare Packages	522,000.00		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
11101001/22021014 Annual Budget Defence Expenses & Administration			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost	179,478,778.35	33,081,813.74	75,640,000.00	34,652,000.00	1,570,186.26	5%	75,640,000.00	75,640,000.00
Total Recurrent Expenditure	200,828,778.35	67,704,713.74	75,640,000.00	69,222,000.00	1,517,286.26	2%	75,640,000.00	75,640,000.00
11184001 - Volunteer Service Agency								
11184001/21010101 Basic Salary								
11184001/21020104 Utility Allowance		1,800,000.00	-	1,900,000.00	100,000.00	5%		
Sub Total: Personnel Cost		1,800,000.00	-	1,900,000.00	100,000.00	5%		
11184001/22020101 Local Transport & Travel -Training								
11184001/22020102 Local Transport & Travel - Others	73,000.00		1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
11184001/22020104 International Transport & Travel - Others	1,840,000.00							
11184001/22020301 Office Stationeries/Computer Consumables	450,000.00		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
11184001/22020305 Printing of Non Security Documents			300,000.00	150,000.00	150,000.00	100%	300,000.00	300,000.00
11184001/22020312 Service Materials								



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
11184001/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
11184001/22020402 Maintenance of Office Furniture			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
11184001/22020404 Maintenance of Office/IT Equipment's			300,000.00	150,000.00	150,000.00	100%	300,000.00	300,000.00
11184001/22020406 Other Maintenance Services	40,000.00	600,000.00	700,000.00	650,000.00	50,000.00	8%	700,000.00	700,000.00
11184001/22020710 Monitoring and Evaluation			500,000.00	250,000.00	250,000.00	100%	500,000.00	500,000.00
11184001/22020801 Motor Vehicle - Fuel Cost			800,000.00	200,000.00	200,000.00	100%	800,000.00	800,000.00
11184001/22020901 Bank Charges (Others than Interest)	8,183.27	6,212.00	200,000.00	100,000.00	93,788.00	94%	200,000.00	200,000.00
11184001/22021001 Refreshments & Meals			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
11184001/22021003 Publicity & Advertisements			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
11184001/22021007 Welfare Packages			500,000.00	150,000.00	150,000.00	100%	500,000.00	500,000.00
11184001/22021014 Annual Budget Defence Expenses & Administration	50,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost	2,461,183.27	606,212.00	8,500,000.00	2,550,000.00	1,943,788.00	76%	8,500,000.00	8,500,000.00
Total Recurrent Expenditure	2,461,183.27	2,406,212.00	8,500,000.00	4,450,000.00	2,043,788.00	46%	8,500,000.00	8,500,000.00
12003001 - Enugu State House of Assembly (The Legislature)								
12003001/21010101 Basic Salary	118,984,401.90	175,111,651.89	600,000,000.00	300,000,000.00	124,888,348.11	42%	510,597,717.00	650,000,000.00
12003001/21020101 Housing/Rent Allowance	12,556,304.10	24,627,661.70	70,000,000.00	70,000,000.00	45,372,338.30	65%		
12003001/21020102 Transport Allowance	2,537,575.00	6,531,775.00	-	6,550,000.00	18,225.00	0%		
12003001/21020103 Meal Subsidy	1,311,487.50	5,426,825.00	-	5,500,000.00	73,175.00	1%		
12003001/21020104 Utility Allowance	7,821,005.27	14,754,181.46	-	14,800,000.00	45,818.54	0%		
12003001/21020105 Entertainment Allowance	17,015,220.35	15,526,231.08	-	15,600,000.00	73,768.92	0%		
12003001/21020107 Domestic Staff Allowance	13,126,193.27	15,734,173.84	-	15,800,000.00	65,826.16	0%	57,330,609.00	83,956,498.00
12003001/21020108 Shift Duty Allowance	1,408,884.50	1,836,628.25	-	1,900,000.00	63,371.75	3%		
12003001/21020111 Hazard Allowance	1,212,475.00	895,000.00	-	900,000.00	5,000.00	1%		
12003001/21020120 Wardrobe/Outfit Allowance	5,451,771.30	6,822,125.56	-		-6,822,125.56			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
12003001/21020121 Annual Allowance			-	8,600,000.00	8,600,000.00	100%		
12003001/21020123 Legislative Aides	27,873,217.03							
12003001/21020124 Constituency Allowance		8,571,086.37	-	4,000,000.00	-4,571,086.37	-114%	250,000,000.00	250,000,000.00
12003001/21020125 Recess Allowance	1,170,059.10	3,974,668.52	-	32,650,000.00	28,675,331.48	88%		
12003001/21020126 Inducement Allowance	7,221,022.95	32,618,198.43	-		-32,618,198.43			
12003001/21020127 Maintenance of Quarters Allowance		1,404,070.90	-	1,500,000.00	95,929.10	6%		
12003001/21020129 Professional Allowance		20,099,349.24	-	20,200,000.00	100,650.76	0%		
12003001/21020130 Responsibility Allowance		1,170,071.70	200,000,000.00	1,200,000.00	29,928.30	2%	140,000,000.00	140,000,000.00
12003001/21020131 Furniture Allowance			-	500,000.00	500,000.00	100%		
12003001/21020132 Vehicle Maintenance Allowance	23,645,130.43	25,468,785.36	-	25,500,000.00	31,214.64	0%		
12003001/21020135 Group Life Assurance			-	6,900,000.00	6,900,000.00	100%		
12003001/21020138 Journal Allowance (Newspapers)	4,036,276.93	4,862,247.96	-	4,900,000.00	37,752.04	1%		
12003001/21020141 Secondment Allowance			-	1,000,000.00	1,000,000.00	100%		
12003001/21020142 Duty Allowance		294,014.34	-	300,000.00	5,985.66	2%		
12003001/21020144 Arrears (Allowance)	32,033,193.19		140,000,000.00				75,000,000.00	75,000,000.00
Sub Total: Personnel Cost	277,404,217.82	365,728,746.62	1,010,000,000.00	538,300,000.00	172,571,253.38	32%	1,032,928,326.00	1,198,956,498.00
12003001/22020101 Local Transport & Travel -Training	34,345,800.00	1,200,000.00	198,000,000.00	2,000,000.00	800,000.00	40%	220,000,000.00	220,000,000.00
12003001/22020102 Local Transport & Travel - Others	10,102,000.00	10,111,000.00	340,000,000.00	10,200,000.00	89,000.00	1%	330,000,000.00	330,000,000.00
12003001/22020103 International Transport & Travel - Training			750,000,000.00	20,000,000.00	20,000,000.00	100%	950,000,000.00	950,000,000.00
12003001/22020104 International Transport & Travel - Others	259,400,000.00	5,000,000.00	240,000,000.00	5,100,000.00	100,000.00	2%	300,000,000.00	300,000,000.00
12003001/22020105 Hotel Accommodation			50,000,000.00	1,000,000.00	1,000,000.00	100%	65,000,000.00	75,000,000.00
12003001/22020201 Electricity Charges	301,000.00	2,634,200.00	-	2,700,000.00	65,800.00	2%		
12003001/22020202 Telephone Charges	15,000.00	110,900.00	4,000,000.00	200,000.00	89,100.00	45%	4,000,000.00	5,000,000.00
12003001/22020203 Internet Access Charges	461,000.00	3,127,000.00	10,000,000.00	3,200,000.00	73,000.00	2%	10,000,000.00	10,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
12003001/22020204 Satellite Broadcasting Access Charges		48,000.00	6,000,000.00	200,000.00	152,000.00	76%	6,000,000.00	6,000,000.00
12003001/22020205 Water Rates	3,585,000.00	2,245,000.00	-	2,300,000.00	55,000.00	2%		
12003001/22020301 Office Stationeries/Computer Consumables	57,745,075.00	17,071,700.00	240,000,000.00	20,000,000.00	2,928,300.00	15%	40,000,000.00	40,000,000.00
12003001/22020302 Books			4,800,000.00	400,000.00	400,000.00	100%	4,800,000.00	4,800,000.00
12003001/22020303 Newspapers	-		3,000,000.00	1,500,000.00	1,500,000.00	100%	3,000,000.00	3,000,000.00
12003001/22020304 Magazines & Periodicals	65,000.00		5,000,000.00	500,000.00	500,000.00	100%	5,000,000.00	5,000,000.00
12003001/22020305 Printing of Non Security Documents	8,000.00	621,000.00	5,000,000.00	650,000.00	29,000.00	4%	5,000,000.00	5,000,000.00
12003001/22020306 Printing of Security Documents		94,100.00	4,000,000.00	100,000.00	5,900.00	6%	4,000,000.00	4,000,000.00
12003001/22020307 Drugs & Medical Supplies		300,000.00	-	500,000.00	200,000.00	40%		
12003001/22020309 Uniform and other Materials & Supplies	1,653,000.00	11,906,730.00	13,400,000.00	11,950,000.00	43,270.00	0%	1,400,000.00	1,400,000.00
12003001/22020311 Food Stuff/Catering Materials Supplies		2,040,000.00	-	2,100,000.00	60,000.00	3%		
12003001/22020312 Service Materials	929,000.00	3,121,900.00	20,000,000.00	3,200,000.00	78,100.00	2%	20,000,000.00	20,000,000.00
12003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	280,000.00		20,000,000.00	2,000,000.00	2,000,000.00	100%	20,000,000.00	20,000,000.00
12003001/22020402 Maintenance of Office Furniture		80,000.00	10,000,000.00	100,000.00	20,000.00	20%	10,000,000.00	10,000,000.00
12003001/22020403 Maintenance of Office Building/Residential Quarter	30,000.00	34,500.00	6,000,000.00	50,000.00	15,500.00	31%	6,000,000.00	6,000,000.00
12003001/22020404 Maintenance of Office/IT Equipment's	358,000.00	1,334,500.00	1,600,000.00	1,400,000.00	65,500.00	5%	1,600,000.00	1,600,000.00
12003001/22020405 Maintenance of Plants and Generators	328,500.00	1,100,000.00	5,000,000.00	1,200,000.00	100,000.00	8%	5,000,000.00	5,000,000.00
12003001/22020406 Other Maintenance Services	62,955,348.00	4,197,000.00	4,000,000.00	4,200,000.00	3,000.00	0%	4,000,000.00	4,000,000.00
12003001/22020411 Maintenance of Communication Equipment's			4,000,000.00	1,000,000.00	1,000,000.00	100%	4,000,000.00	4,000,000.00
12003001/22020415 Maintenance of Other Infrastructure			4,000,000.00	1,000,000.00	1,000,000.00	100%	4,000,000.00	4,000,000.00
12003001/22020501 Local Training	7,000,000.00	142,740,000.00	100,000,000.00	142,750,000.00	10,000.00	0%	100,000,000.00	100,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
12003001/22020505 ICT Training for Civil Servants		44,000.00	-	50,000.00	6,000.00	12%		
12003001/22020506 Seminar and Conferences		4,675,000.00	-	4,700,000.00	25,000.00	1%		
12003001/22020601 Security Services	23,667,157.00	36,055,176.00	300,000,000.00	36,100,000.00	44,824.00	0%	300,000,000.00	300,000,000.00
12003001/22020605 Cleaning & Fumigation Services	10,524,698.00	8,344,800.00	4,000,000.00	8,350,000.00	5,200.00	0%	4,000,000.00	4,000,000.00
12003001/22020703 Legal Services		300,000.00	8,000,000.00	300,000.00	0.00	0%	8,000,000.00	8,000,000.00
12003001/22020710 Monitoring and Evaluation		500,000.00	1,000,000.00	500,000.00	0.00	0%	1,000,000.00	1,000,000.00
12003001/22020801 Motor Vehicle - Fuel Cost			60,000,000.00	1,000,000.00	1,000,000.00	100%	60,000,000.00	60,000,000.00
12003001/22020803 Plant/Generator Fuel Cost	88,472,475.00	28,026,500.00	3,000,000.00	28,100,000.00	73,500.00	0%	3,000,000.00	3,000,000.00
12003001/22020901 Bank Charges (Others than Interest)	54,997,917.08	61,273.66	1,000,000.00	500,000.00	438,726.34	88%	1,000,000.00	1,000,000.00
12003001/22021001 Refreshments & Meals	65,555,500.00	156,343,505.00	32,000,000.00	156,400,000.00	56,495.00	0%	17,000,000.00	17,000,000.00
12003001/22021002 Honorarium & Sitting Allowance	830,742,467.34	856,421,677.23	1,200,000,000.00	856,500,000.00	78,322.77	0%	1,200,000,000.00	1,200,000,000.00
12003001/22021003 Publicity & Advertisements	2,320,107.51	5,714,000.00	10,000,000.00	5,750,000.00	36,000.00	1%	10,000,000.00	10,000,000.00
12003001/22021004 Medical Expenses-Local	660,000.00	30,360,000.00	150,000,000.00		-30,360,000.00		160,000,000.00	160,000,000.00
12003001/22021005 Service School Fees Payment			-	21,000,000.00	21,000,000.00	100%		
12003001/22021006 Postage & Courier Services	92,000.00	477,198.00	800,000.00	500,000.00	22,802.00	5%	800,000.00	800,000.00
12003001/22021007 Welfare Packages	13,000.00	224,070,000.00	48,000,000.00	224,100,000.00	30,000.00	0%	224,000,000.00	224,000,000.00
12003001/22021008 Subscription To Professional Bodies		9,500.00	-	50,000.00	40,500.00	81%		
12003001/22021009 Sporting Activities		500,000.00	-	500,000.00	0.00	0%		
12003001/22021013 Promotion (Service Wide)		61,450.00	-	70,000.00	8,550.00	12%		
12003001/22021014 Annual Budget Defence Expenses & Administration	1,518,000.00	755,000.00	40,000,000.00	800,000.00	45,000.00	6%	40,000,000.00	40,000,000.00
12003001/22021016 Servicom	250,000.00		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
12003001/22021019 Medical Expenses-International			240,000,000.00	500,000.00	500,000.00	100%	240,000,000.00	240,000,000.00
12003001/22021021 Special Days/Celebrations		3,794,438.50	-	3,800,000.00	5,561.50	0%		
12003001/22021023 Final Accounts								
Preparation/Verification Expenses		28,000.00	-	50,000.00	22,000.00	44%		

Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
12003001/22021026 Common Services (Committee & Commissions)	159,500.00		105,000,000.00	1,000,000.00	1,000,000.00	100%	70,000,000.00	70,000,000.00
Sub Total: Overhead Cost	1,518,534,544.93	1,565,659,048.39	4,251,600,000.00	1,592,220,000.00	26,560,951.61	2%	4,462,600,000.00	4,473,600,000.00
Total Recurrent Expenditure	1,795,938,762.75	1,911,387,795.01	5,261,600,000.00	2,130,520,000.00	219,132,204.99	10%	5,495,528,326.00	5,672,556,498.00
13001001 - Ministry of Youth and Sports								
13001001/21010101 Basic Salary	59,233,196.33	106,099,017.25	244,714,320.00	112,057,160.00	5,958,142.75	5%	256,950,036.00	263,373,786.90
13001001/21020101 Housing/Rent Allowance	11,404,707.39	19,622,295.69	39,803,080.00	21,401,540.00	1,779,244.31	8%	41,793,234.00	42,838,064.85
13001001/21020102 Transport Allowance	2,200,100.00	5,505,900.00	6,384,000.00	5,542,000.00	36,100.00	1%	6,703,200.00	6,870,780.00
13001001/21020103 Meal Subsidy	1,425,000.00	4,751,800.00	2,884,800.00	4,792,400.00	40,600.00	1%	3,029,040.00	3,104,766.00
13001001/21020104 Utility Allowance	1,309,550.00	4,641,400.00	2,448,000.00	4,674,000.00	32,600.00	1%	2,570,400.00	2,634,660.00
13001001/21020105 Entertainment Allowance	144,400.00	158,100.00	2,825,280.00	162,640.00	4,540.00	3%	2,966,544.00	3,040,707.60
13001001/21020107 Domestic Staff Allowance	8,062,232.00	15,495,397.19	63,443,120.00	9,621,560.00	-5,873,837.19	-61%	66,615,276.00	68,280,657.90
13001001/21020114 Administrative Allowance		41,765,954.33	-	40,000,000.00	-1,765,954.33	-4%		
13001001/21020144 Arrears (Allowance)	18,194,203.05							
Sub Total: Personnel Cost	101,973,388.77	198,039,864.46	362,502,600.00	198,251,300.00	211,435.54	0%	380,627,730.00	390,143,423.25
13001001/22020101 Local Transport & Travel -Training		2,727,000.00	6,000,000.00	2,750,000.00	23,000.00	1%	13,000,000.00	15,000,000.00
13001001/22020102 Local Transport & Travel - Others	39,248,675.17	13,492,000.00	6,000,000.00	13,500,000.00	8,000.00	0%	33,000,000.00	38,000,000.00
13001001/22020104 International Transport & Travel - Others	4,628,211.25		30,000,000.00	200,000.00	200,000.00	100%	34,000,000.00	34,000,000.00
13001001/22020105 Hotel Accommodation	1,615,000.00							
13001001/22020202 Telephone Charges		160,000.00	-	200,000.00	40,000.00	20%		
13001001/22020203 Internet Access Charges	12,759,000.00	60,000.00	-	80,000.00	20,000.00	25%	600,000.00	700,000.00
13001001/22020301 Office Stationeries/Computer Consumables	2,739,000.00	2,929,000.00	2,600,000.00	2,950,000.00	21,000.00	1%	2,600,000.00	2,600,000.00
13001001/22020305 Printing of Non Security Documents		100,000.00	-	125,000.00	25,000.00	20%		
13001001/22020308 Field and Camping Materials Supplies	10,950,000.00	875,000.00	10,000,000.00	900,000.00	25,000.00	3%	10,000,000.00	10,000,000.00
13001001/22020309 Uniform and other Materials & Supplies			10,000,000.00	1,000.00	1,000.00	100%	10,000,000.00	10,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
13001001/22020312 Service Materials		1,265,500.00	-	1,300,000.00	34,500.00	3%		
13001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	697,000.00		1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
13001001/22020403 Maintenance of Office Building/Residential Quarter	-		6,300,000.00	150,000.00	150,000.00	100%	6,300,000.00	6,300,000.00
13001001/22020404 Maintenance of Office/IT Equipment's	17,615,900.00		13,400,000.00	100,000.00	100,000.00	100%	13,400,000.00	13,400,000.00
13001001/22020405 Maintenance of Plants and Generators	1,880,000.00	160,000.00	6,400,000.00	200,000.00	40,000.00	20%	6,400,000.00	6,400,000.00
13001001/22020406 Other Maintenance Services	-		2,600,000.00	100,000.00	100,000.00	100%	2,600,000.00	2,600,000.00
13001001/22020501 Local Training		12,650,000.00	10,000,000.00	12,700,000.00	50,000.00	0%	10,000,000.00	10,000,000.00
13001001/22020506 Seminar and Conferences	4,700,000.00	20,596,500.00	20,000,000.00	20,600,000.00	3,500.00	0%	20,000,000.00	20,000,000.00
13001001/22020601 Security Services	360,000.00		33,600,000.00	800,000.00	800,000.00	100%	19,800,000.00	19,800,000.00
13001001/22020602 Office Rent	3,500,000.00		7,400,000.00	100,000.00	100,000.00	100%	7,400,000.00	7,400,000.00
13001001/22020605 Cleaning & Fumigation Services	10,511,250.00	404,000.00	3,000,000.00	500,000.00	96,000.00	19%	3,000,000.00	3,000,000.00
13001001/22020710 Monitoring and Evaluation		500,000.00	-	525,000.00	25,000.00	5%		
13001001/22020801 Motor Vehicle - Fuel Cost	1,146,000.00	2,187,000.00	800,000.00	2,200,000.00	13,000.00	1%	800,000.00	800,000.00
13001001/22020803 Plant/Generator Fuel Cost	297,000.00	200,000.00	1,600,000.00	220,000.00	20,000.00	9%	2,000,000.00	2,000,000.00
13001001/22020901 Bank Charges (Others than Interest)	5,640.25	3,595,689.19	20,000.00	3,600,000.00	4,310.81	0%	20,000.00	20,000.00
13001001/22021001 Refreshments & Meals	818,000.00	12,783,600.00	3,000,000.00	12,950,000.00	166,400.00	1%	3,000,000.00	3,000,000.00
13001001/22021002 Honorarium & Sitting Allowance	1,452,000.00	8,180,000.00	-	8,200,000.00	20,000.00	0%		
13001001/22021003 Publicity & Advertisements	8,075,000.00	240,000.00	10,000,000.00	250,000.00	10,000.00	4%	10,000,000.00	10,000,000.00
13001001/22021007 Welfare Packages	3,564,500.00	111,301,444.88	200,000.00	111,310,000.00	8,555.12	0%	200,000.00	200,000.00
13001001/22021009 Sporting Activities	138,212,300.00	528,265,800.00	200,000,000.00	528,300,000.00	34,200.00	0%	500,000,000.00	500,000,000.00
13001001/22021014 Annual Budget Defence Expenses & Administration		370,000.00	-	400,000.00	30,000.00	8%	500,000.00	500,000.00
13001001/22021016 Servicom	750,000.00							



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
13001001/22021021 Special Days/Celebrations	4,500,000.00	140,000.00	1,200,000.00	100,000.00	-40,000.00	-40%	10,600,000.00	10,600,000.00
13001001/22021022 Donations		35,420,000.00	-	35,450,000.00	30,000.00	0%		
Sub Total: Overhead Cost	270,024,476.67	758,602,534.07	385,320,000.00	760,861,000.00	2,258,465.93	0%	720,420,000.00	727,520,000.00
Total Recurrent Expenditure	371,997,865.44	956,642,398.53	747,822,600.00	959,112,300.00	2,469,901.47	0%	1,101,047,730.00	1,117,663,423.25
13001002 - Youths Sports Federation of Nigeria (YSFON)								
13001002/22020102 Local Transport & Travel - Others	390,000.00	295,000.00	2,400,000.00	1,200,000.00	905,000.00	75%	2,400,000.00	2,400,000.00
13001002/22020105 Hotel Accommodation	148,000.00	-	1,200,000.00	200,000.00			1,200,000.00	1,200,000.00
13001002/22020301 Office Stationeries/Computer Consumables		75,000.00	240,000.00	120,000.00	45,000.00	38%	240,000.00	240,000.00
13001002/22020309 Uniform and other Materials & Supplies			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
13001002/22020312 Service Materials			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
13001002/22020503 Training & Staff Development	180,000.00	60,000.00	200,000.00	100,000.00	40,000.00	40%	200,000.00	200,000.00
13001002/22020601 Security Services			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
13001002/22020901 Bank Charges (Others than Interest)	5,628.02	782.38	200,000.00	100,000.00	99,217.62	99%	200,000.00	200,000.00
13001002/22021001 Refreshments & Meals	130,000.00	145,000.00	200,000.00	150,000.00	5,000.00	3%	200,000.00	200,000.00
13001002/22021003 Publicity & Advertisements	70,000.00	120,000.00	200,000.00	125,000.00	5,000.00	4%	200,000.00	200,000.00
13001002/22021006 Postage & Courier Services			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
13001002/22021007 Welfare Packages	165,000.00	50,000.00	-	75,000.00	25,000.00	33%	-	
13001002/22021008 Subscription To Professional Bodies								
13001002/22021009 Sporting Activities	500,000.00	365,000.00	200,000.00	400,000.00	35,000.00	9%	200,000.00	200,000.00
Sub Total: Overhead Cost	1,588,628.02	1,110,782.38	5,640,000.00	2,870,000.00	1,759,217.62	61%	5,640,000.00	5,640,000.00
Total Recurrent Expenditure	1,588,628.02	1,110,782.38	5,640,000.00	2,870,000.00	1,759,217.62	61%	5,640,000.00	5,640,000.00
13002001 - Rangers Management Corporation								
13002001/21010101 Basic Salary	304,564,437.50	262,881,018.80	965,354,951.00	264,328,331.00	1,447,312.20	1%	1,031,155,902.00	1,056,934,799.55
13002001/21020102 Transport Allowance		2,000.00	-	40,000.00	38,000.00	95%		
13002001/21020104 Utility Allowance		180,000.00	-	200,000.00	20,000.00	10%		
13002001/21020108 Shift Duty Allowance			-					



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
13002001/21020111 Hazard Allowance		25,763,979.20	-	25,800,000.00	36,020.80	0%		
13002001/21020114 Administrative Allowance		970,000.00	-	1,000,000.00	30,000.00	3%		
13002001/21020142 Duty Allowance		575,000.00	-	600,000.00	25,000.00	4%		
Sub Total: Personnel Cost	304,564,437.50	290,371,998.00	965,354,951.00	291,968,331.00	1,596,333.00	1%	1,031,155,902.00	1,056,934,799.55
13002001/22020101 Local Transport & Travel -Training	12,776,600.00	2,206,000.00	20,000,000.00	2,300,000.00	94,000.00	4%	20,000,000.00	20,000,000.00
13002001/22020102 Local Transport & Travel - Others	1,513,100.00	57,985,582.99	60,000,000.00	58,000,000.00	14,417.01	0%	60,000,000.00	60,000,000.00
13002001/22020103 International Transport & Travel - Training		110,000.00	-	150,000.00	40,000.00	27%		
13002001/22020104 International Transport & Travel - Others	454,000.00	2,826,322.00	80,000,000.00	2,830,000.00	3,678.00	0%	140,000,000.00	160,000,000.00
13002001/22020105 Hotel Accommodation	14,640,500.00	15,710,000.00	-	15,750,000.00	40,000.00	0%		
13002001/22020201 Electricity Charges	13,500.00	959,654.50	-	1,000,000.00	40,345.50	4%		
13002001/22020202 Telephone Charges	51,000.00							
13002001/22020203 Internet Access Charges	2,042,750.00	992,000.00	-	1,000,000.00	8,000.00	1%	2,000,000.00	2,000,000.00
13002001/22020204 Satellite Broadcasting Access Charges								
13002001/22020205 Water Rates	26,000.00	279,500.00	1,200,000.00	300,000.00	20,500.00	7%	1,200,000.00	1,200,000.00
13002001/22020206 Sewage Charges		40,000.00	800,000.00	50,000.00	10,000.00	20%	800,000.00	800,000.00
13002001/22020301 Office Stationeries/Computer Consumables	39,059,500.00	5,184,190.00	4,000,000.00	5,200,000.00	15,810.00	0%	7,000,000.00	7,000,000.00
13002001/22020305 Printing of Non Security Documents		705,500.00	-	710,000.00	4,500.00	1%		
13002001/22020307 Drugs & Medical Supplies			6,000,000.00	1,000,000.00	1,000,000.00	100%	6,000,000.00	6,000,000.00
13002001/22020308 Field and Camping Materials Supplies	60,000.00		20,000,000.00	500,000.00	500,000.00	100%	20,000,000.00	20,000,000.00
13002001/22020309 Uniform and other Materials & Supplies		29,668,000.00	20,000,000.00	29,700,000.00	32,000.00	0%	20,000,000.00	20,000,000.00
13002001/22020312 Service Materials		103,000.00	-	105,000.00	2,000.00	2%		
13002001/22020401 Maintenance of Motor Vehicles/Transport Equipment	27,852,400.00	6,009,925.00	5,000,000.00	6,050,000.00	40,075.00	1%	5,000,000.00	5,000,000.00
13002001/22020402 Maintenance of Office Furniture	3,535,000.00	306,000.00	2,000,000.00	310,000.00	4,000.00	1%	2,000,000.00	2,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
13002001/22020403 Maintenance of Office Building/Residential Quarter	496,500.00	5,141,851.73	2,000,000.00	5,150,000.00	8,148.27	0%	2,000,000.00	2,000,000.00
13002001/22020404 Maintenance of Office/IT Equipment's	815,000.00	771,000.00	1,200,000.00	800,000.00	29,000.00	4%	1,200,000.00	1,200,000.00
13002001/22020405 Maintenance of Plants and Generators	63,500.00		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
13002001/22020406 Other Maintenance Services	4,165,100.00	1,044,500.00	1,200,000.00	1,050,000.00	5,500.00	1%	1,200,000.00	1,200,000.00
13002001/22020414 Maintenance of Lodges & Guest Houses		10,000.00 -		50,000.00	40,000.00	80%		
13002001/22020501 Local Training		140,000.00	20,000,000.00	200,000.00	60,000.00	30%	20,000,000.00	20,000,000.00
13002001/22020502 International Training								
13002001/22020506 Seminar and Conferences		535,000.00 -		550,000.00	15,000.00	3%		
13002001/22020601 Security Services	190,000.00	78,483.54	5,000,000.00	100,000.00	21,516.46	22%	5,000,000.00	5,000,000.00
13002001/22020605 Cleaning & Fumigation Services	813,000.00	1,206,050.00	800,000.00	1,300,000.00	93,950.00	7%	800,000.00	800,000.00
13002001/22020703 Legal Services	10,000.00		10,000,000.00				10,000,000.00	10,000,000.00
13002001/22020708 Medical Consulting		1,341,100.00 -		1,350,000.00	8,900.00	1%		
13002001/22020710 Monitoring and Evaluation		135,000.00 -		150,000.00	15,000.00	10%		
13002001/22020801 Motor Vehicle - Fuel Cost	74,410,280.00	17,772,025.00	5,000,000.00	17,850,000.00	77,975.00	0%	5,000,000.00	5,000,000.00
13002001/22020803 Plant/Generator Fuel Cost	1,814,810.00	720,000.00	1,600,000.00	800,000.00	80,000.00	10%	1,600,000.00	1,600,000.00
13002001/22020901 Bank Charges (Others than Interest)	1,126,544.99	751,363.66 -		800,000.00	48,636.34	6%		
13002001/22020902 Insurance Premium		6,000.00 -		50,000.00	44,000.00	88%		
13002001/22021001 Refreshments & Meals	10,932,700.00	32,176,500.00	12,000,000.00	32,230,000.00	53,500.00	0%	12,000,000.00	12,000,000.00
13002001/22021002 Honorarium & Sitting Allowance	7,392,550.00	5,042,700.00	10,000,000.00	5,050,000.00	7,300.00	0%	10,000,000.00	10,000,000.00
13002001/22021003 Publicity & Advertisements	15,008,650.00	4,657,217.33	8,000,000.00	4,670,000.00	12,782.67	0%	10,000,000.00	10,000,000.00
13002001/22021004 Medical Expenses-Local	39,737,010.00	2,719,267.90	20,000,000.00	2,720,000.00	732.10	0%	20,000,000.00	20,000,000.00
13002001/22021006 Postage & Courier Services			1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
13002001/22021007 Welfare Packages	85,910,450.00	23,034,300.00	12,000,000.00	23,050,000.00	15,700.00	0%	46,000,000.00	46,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
13002001/22021008 Subscription To Professional Bodies		950,000.00	-	1,000,000.00	50,000.00	5%		
13002001/22021009 Sporting Activities	788,840,560.00	188,174,060.39	240,000,000.00	188,200,000.00	25,939.61	0%	270,000,000.00	320,000,000.00
13002001/22021014 Annual Budget Defence Expenses & Administration	120,000.00	200,000.00	400,000.00	200,000.00	0.00	0%	400,000.00	400,000.00
13002001/22021016 Servicom			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
13002001/22021023 Final Accounts Preparation/Verification Expenses	275,000.00							
Sub Total: Overhead Cost	1,134,146,004.99	409,692,094.04	571,000,000.00	412,575,000.00	2,882,905.96	1%	702,000,000.00	772,000,000.00
Total Recurrent Expenditure	1,438,710,442.49	700,064,092.04	1,536,354,951.00	704,543,331.00	4,479,238.96	1%	1,733,155,902.00	1,828,934,799.55
13003001 - National Youths Service Corp (NYSC)								
13003001/21010101 Basic Salary	220,000,000.00							
13003001/21020114 Administrative Allowance		160,000,000.00	-	160,000,000.00	0.00	0%		
Sub Total: Personnel Cost	220,000,000.00	160,000,000.00	-	160,000,000.00	0.00	0%		
13003001/22020102 Local Transport & Travel - Others			640,000,000.00	1,000,000.00	1,000,000.00	100%	1,640,000,000.00	1,640,000,000.00
13003001/22020201 Electricity Charges			700,000.00	350,000.00	350,000.00	100%	700,000.00	700,000.00
13003001/22020204 Satellite Broadcasting Access Charges			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
13003001/22020205 Water Rates			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
13003001/22020301 Office Stationeries/Computer Consumables			10,000,000.00	1,000,000.00	1,000,000.00	100%	10,000,000.00	10,000,000.00
13003001/22020312 Service Materials								
13003001/22020401 Maintenance of Motor Vehicles/Transport Equipment			2,000,000.00	100,000.00	100,000.00	100%	3,000,000.00	3,000,000.00
13003001/22020901 Bank Charges (Others than Interest)	6,506,073.47	129,566.00	360,000.00	180,000.00	50,434.00	28%	360,000.00	360,000.00
13003001/22021001 Refreshments & Meals			20,000,000.00	500,000.00	500,000.00	100%	20,000,000.00	20,000,000.00
Sub Total: Overhead Cost	6,506,073.47	129,566.00	674,660,000.00	3,530,000.00	3,400,434.00	96%	1,675,660,000.00	1,675,660,000.00
Total Recurrent Expenditure	226,506,073.47	160,129,566.00	674,660,000.00	163,530,000.00	3,400,434.00	2%	1,675,660,000.00	1,675,660,000.00
13053001 - Games Village Awgu								
13053001/22020102 Local Transport & Travel - Others			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
13053001/22020201 Electricity Charges			700,000.00	150,000.00	150,000.00	100%	700,000.00	700,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
13053001/22020301 Office Stationeries/Computer Consumables			1,800,000.00	100,000.00	100,000.00	100%	1,800,000.00	1,800,000.00
13053001/22020401 Maintenance of Motor Vehicles/Transport Equipment			500,000.00	100,000.00	100,000.00	100%	500,000.00	500,000.00
13053001/22020402 Maintenance of Office Furniture			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
13053001/22020403 Maintenance of Office Building/Residential Quarter			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
13053001/22020406 Other Maintenance Services			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost			5,600,000.00	950,000.00	950,000.00	100%	5,600,000.00	5,600,000.00
Total Recurrent Expenditure			5,600,000.00	950,000.00	950,000.00	100%	5,600,000.00	5,600,000.00
14001001 - Ministry of Children, Gender Affairs and Social De								
14001001/21010101 Basic Salary	52,336,272.37	65,086,360.79	361,584,560.00	65,092,280.00	5,919.21	0%	378,919,787.00	389,155,381.70
14001001/21020101 Housing/Rent Allowance	9,782,788.79	21,513,770.53	43,401,600.00	21,515,800.00	2,029.47	0%	45,571,680.00	46,710,972.00
14001001/21020102 Transport Allowance	2,186,125.00	5,999,625.00	15,088,500.00	6,044,250.00	44,625.00	1%	15,842,925.50	16,238,998.63
14001001/21020103 Meal Subsidy	1,447,650.00	5,244,300.00	7,962,000.00	5,281,000.00	36,700.00	1%	8,360,100.00	8,569,102.50
14001001/21020104 Utility Allowance	1,284,850.00	5,082,900.00	6,731,600.00	5,115,800.00	32,900.00	1%	7,068,180.00	7,244,884.50
14001001/21020105 Entertainment Allowance	33,300.00	21,600.00	287,200.00	143,600.00	122,000.00	85%	301,560.00	309,099.00
14001001/21020107 Domestic Sta ffAllowance	3,992,516.08	2,733,754.56	23,881,260.00	2,740,630.00	6,875.44	0%	25,075,323.50	25,702,206.58
14001001/21020108 Shift Duty Allowance	455,935.16	409,941.00	1,176,000.00	418,000.00	8,059.00	2%	1,234,800.00	1,265,670.00
14001001/21020111 Hazard Allowance	67,500.00	60,000.00	-	75,000.00	15,000.00	20%		
14001001/21020125 Recess Allowance			464,624.00	-				
14001001/21020126 Inducement Allowance	71,086.40	77,548.80	464,624.00	84,624.00	7,075.20	8%	975,710.20	1,000,102.96
14001001/21020144 Arrears (Allowance)	19,087,007.20		800,000.00	100,000.00	100,000.00	100%	840,000.00	861,000.00
Sub Total: Personnel Cost	90,745,031.00	106,229,800.68	461,841,968.00	106,610,984.00	381,183.32	0%	484,190,066.20	497,057,417.86
14001001/22020101 Local Transport & Travel -Training	4,472,000.00	2,863,000.00	10,000,000.00	2,900,000.00	37,000.00	1%	12,000,000.00	13,000,000.00
14001001/22020102 Local Transport & Travel - Others	1,008,000.00	15,000.00	40,000,000.00	30,000.00	15,000.00	50%	50,000,000.00	55,000,000.00
14001001/22020104 International Transport & Travel - Others	5,080,000.00						30,000,000.00	30,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
14001001/22020203 Internet Access Charges			600,000.00	-			600,000.00	600,000.00
14001001/22020204 Satellite Broadcasting Access Charges			800,000.00	-			800,000.00	800,000.00
14001001/22020205 Water Rates	47,000.00		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
14001001/22020206 Sewage Charges			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
14001001/22020301 Office Stationeries/Computer Consumables	8,233,750.00	4,250,000.00	8,000,000.00	4,275,000.00	25,000.00	1%	8,000,000.00	8,000,000.00
14001001/22020302 Books	-	30,000.00	400,000.00	200,000.00	170,000.00	85%	400,000.00	400,000.00
14001001/22020303 Newspapers	72,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
14001001/22020304 Magazines & Periodicals	308,000.00		100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
14001001/22020305 Printing of Non Security Documents	240,000.00	70,000.00	1,400,000.00	100,000.00	30,000.00	30%	1,400,000.00	1,400,000.00
14001001/22020310 Teaching Aids/Instruction Materials		13,300,000.00	40,000,000.00	18,500,000.00	5,200,000.00	28%	40,000,000.00	40,000,000.00
14001001/22020311 Food Stuff/Catering Materials Supplies	37,030,000.00	33,000,000.00	20,000,000.00	33,102,000.00	102,000.00	0%	20,000,000.00	20,000,000.00
14001001/22020312 Service Materials	74,701,510.00	110,497,500.00	190,000,000.00	110,500,000.00	2,500.00	0%	220,000,000.00	220,000,000.00
14001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	580,000.00	1,415,200.00	2,000,000.00	1,425,000.00	9,800.00	1%	2,000,000.00	2,000,000.00
14001001/22020402 Maintenance of Office Furniture	5,000.00		1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
14001001/22020403 Maintenance of Office Building/Residential Quarter	51,253,450.00		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
14001001/22020404 Maintenance of Office/IT Equipment's			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
14001001/22020405 Maintenance of Plants and Generators			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14001001/22020406 Other Maintenance Services	55,000.00	101,000.00	2,000,000.00	200,000.00	99,000.00	50%	2,000,000.00	2,000,000.00
14001001/22020501 Local Training	780,000.00		3,000,000.00	100,000.00	100,000.00	100%	3,000,000.00	3,000,000.00
14001001/22020601 Security Services	160,000.00	120,000.00	1,200,000.00	200,000.00	80,000.00	40%	1,200,000.00	1,200,000.00
14001001/22020605 Cleaning & Fumigation Services	640,000.00						500,000.00	500,000.00
14001001/22020710 Monitoring and Evaluation			14,000,000.00	11,989,000.00	11,989,000.00	100%	14,000,000.00	14,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
14001001/22020801 Motor Vehicle - Fuel Cost	3,350,000.00	1,370,000.00	4,800,000.00	1,400,000.00	30,000.00	2%	4,800,000.00	4,800,000.00
14001001/22020803 Plant/Generator Fuel Cost	52,800.00	25,000.00	2,000,000.00	100,000.00	75,000.00	75%	2,000,000.00	2,000,000.00
14001001/22020901 Bank Charges (Others than Interest)	24,963.60	16,774.82	100,000.00	50,000.00	33,225.18	66%	100,000.00	100,000.00
14001001/22021001 Refreshments & Meals	45,000.00	13,500.00	2,400,000.00	200,000.00	186,500.00	93%	2,400,000.00	2,400,000.00
14001001/22021002 Honorarium & Sitting Allowance			10,000,000.00	200,000.00	200,000.00	100%	10,000,000.00	10,000,000.00
14001001/22021003 Publicity & Advertisements	239,000.00	50,000.00	40,000,000.00	1,000,000.00	950,000.00	95%	50,000,000.00	50,000,000.00
14001001/22021007 Welfare Packages	3,595,000.00	1,480,000.00	20,000,000.00	1,500,000.00	20,000.00	1%	20,000,000.00	20,000,000.00
14001001/22021014 Annual Budget Defence Expenses & Administration	30,000.00	170,000.00	600,000.00	300,000.00	130,000.00	43%	600,000.00	600,000.00
14001001/22021021 Special Days/Celebrations	18,000,000.00		44,000,000.00	1,000,000.00	1,000,000.00	100%	52,000,000.00	52,000,000.00
14001001/22021026 Common Services (Committee & Commissions)			10,000,000.00	200,000.00	200,000.00	100%	10,000,000.00	10,000,000.00
Sub Total: Overhead Cost	210,002,473.60	168,786,974.82	473,600,000.00	190,421,000.00	21,634,025.18	11%	564,100,000.00	570,100,000.00
Total Recurrent Expenditure	300,747,504.60	265,016,775.50	935,441,968.00	297,031,984.00	32,015,208.50	11%	1,048,290,066.20	1,067,157,417.86
14001002 - Vocational and Rehabilitation Centre, Emene								
14001002/22020205 Water Rates			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14001002/22020206 Sewage Charges			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14001002/22020301 Office Stationeries/Computer Consumables			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
14001002/22020402 Maintenance of Office Furniture			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14001002/22020406 Other Maintenance Services			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14001002/22020601 Security Services			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14001002/22020605 Cleaning & Fumigation Services			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
14001002/22020801 Motor Vehicle - Fuel Cost			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
14001002/22020803 Plant/Generator Fuel Cost			800,000.00	300,000.00	300,000.00	100%	800,000.00	800,000.00
14001002/22021007 Welfare Packages			1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
14001002/22021016 Servicom			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Sub Total: Overhead Cost			8,800,000.00	1,300,000.00	1,300,000.00	100%	8,800,000.00	8,800,000.00
Total Recurrent Expenditure			8,800,000.00	1,300,000.00	1,300,000.00	100%	8,800,000.00	8,800,000.00
14001003 - Remand Home								
14001003/22020102 Local Transport & Travel - Others			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
14001003/22020205 Water Rates			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14001003/22020206 Sewage Charges			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14001003/22020301 Office Stationeries/Computer Consumables			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14001003/22020311 Food Stuff/Catering Materials Supplies			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
14001003/22020312 Service Materials			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14001003/22020401 Maintenance of Motor Vehicles/Transport Equipment			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
14001003/22020405 Maintenance of Plants and Generators			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
14001003/22020406 Other Maintenance Services			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
14001003/22020601 Security Services			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
14001003/22020801 Motor Vehicle - Fuel Cost			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost			5,800,000.00	1,600,000.00	1,600,000.00	100%	5,800,000.00	5,800,000.00
Total Recurrent Expenditure			5,800,000.00	1,600,000.00	1,600,000.00	100%	5,800,000.00	5,800,000.00
14001004 - Family Support Programme Center								
14001004/22020101 Local Transport & Travel -Training			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
14001004/22020102 Local Transport & Travel - Others	20,000.00		600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14001004/22020203 Internet Access Charges	50,000.00							
14001004/22020205 Water Rates			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14001004/22020301 Office Stationeries/Computer Consumables	60,000.00		600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14001004/22020402 Maintenance of Office Furniture			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
14001004/22020404 Maintenance of Office/IT Equipment's	250,000.00		400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
14001004/22020405 Maintenance of Plants and Generators			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14001004/22020406 Other Maintenance Services			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14001004/22020601 Security Services			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14001004/22020605 Cleaning & Fumigation Services	25,000.00		400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14001004/22020803 Plant/Generator Fuel Cost			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
14001004/22021003 Publicity & Advertisements			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14001004/22021014 Annual Budget Defence Expenses & Administration			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14001004/22021016 Servicom			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost	405,000.00		6,200,000.00	1,400,000.00	1,400,000.00	100%	6,200,000.00	6,200,000.00
Total Recurrent Expenditure	405,000.00		6,200,000.00	1,400,000.00	1,400,000.00	100%	6,200,000.00	6,200,000.00
14002001 - Skills Acquisition Center, Uwani								
14002001/22020102 Local Transport & Travel - Others			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14002001/22020301 Office Stationeries/Computer Consumables			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
14002001/22020401 Maintenance of Motor Vehicles/Transport Equipment			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14002001/22020402 Maintenance of Office Furniture			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
14002001/22020405 Maintenance of Plants and Generators			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
14002001/22020601 Security Services			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14002001/22020605 Cleaning & Fumigation Services			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14002001/22020801 Motor Vehicle - Fuel Cost			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
14002001/22020803 Plant/Generator Fuel Cost			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
14002001/22021007 Welfare Packages			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14002001/22021014 Annual Budget Defence Expenses & Administration			100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
14002001/22021016 Servicom			300,000.00	150,000.00	150,000.00	100%	300,000.00	300,000.00
Sub Total: Overhead Cost			4,000,000.00	1,200,000.00	1,200,000.00	100%	4,000,000.00	4,000,000.00
Total Recurrent Expenditure			4,000,000.00	1,200,000.00	1,200,000.00	100%	4,000,000.00	4,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
14002003 - Social Welfare Centre, Emene								
14002003/22020205 Water Rates			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14002003/22020301 Office Stationeries/Computer Consumables			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
14002003/22020401 Maintenance of Motor Vehicles/Transport Equipment			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14002003/22020402 Maintenance of Office Furniture			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14002003/22020405 Maintenance of Plants and Generators			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14002003/22020406 Other Maintenance Services			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14002003/22020605 Cleaning & Fumigation Services			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
14002003/22020803 Plant/Generator Fuel Cost			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
14002003/22021007 Welfare Packages			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
14002003/22021016 Servicom			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost			6,000,000.00	1,000,000.00	1,000,000.00	100%	6,000,000.00	6,000,000.00
Total Recurrent Expenditure			6,000,000.00	1,000,000.00	1,000,000.00	100%	6,000,000.00	6,000,000.00
15001001 - Ministry of Agriculture and Agro-Industrialization								
15001001/21010101 Basic Salary	418,554,164.14	344,947,621.54	993,201,200.00	334,500,600.00	-10,447,021.54	-3%	872,861,260.00	914,682,791.50
15001001/21020101 Housing/Rent Allowance	53,824,076.94	52,778,071.80	118,231,600.00	57,415,800.00	4,637,728.20	8%	128,143,180.00	133,346,759.50
15001001/21020102 Transport Allowance	7,476,165.68	10,983,261.02	30,885,200.00	13,142,600.00	2,159,338.98	16%	32,429,460.00	33,240,196.50
15001001/21020103 Meal Subsidy	4,473,005.40	8,931,147.60	14,762,000.00	9,781,000.00	849,852.40	9%	15,500,100.00	15,887,602.50
15001001/21020104 Utility Allowance	4,199,098.64	8,385,334.00	11,853,600.00	8,426,800.00	41,466.00	0%	12,446,280.00	12,757,437.00
15001001/21020105 Entertainment Allowance	267,732.00	197,400.00	1,276,800.00	238,400.00	41,000.00	17%	1,340,640.00	1,374,156.00
15001001/21020107 Domestic Staff Allowance	34,451,551.24	28,780,871.73	142,395,200.00	31,497,600.00	2,716,728.27	9%	172,514,960.00	177,827,834.00
15001001/21020108 Shift Duty Allowance	13,630,565.10	11,244,532.23	63,540,400.00	12,370,200.00	1,125,667.77	9%	66,717,420.00	68,385,355.50
15001001/21020109 Call Duties Allowances	15,626,732.00	14,548,095.20	53,304,000.00	14,552,000.00	3,904.80	0%	55,969,200.00	57,368,430.00
15001001/21020110 Clinical Allowance	176,605.00		770,800.00	85,400.00	85,400.00	100%	809,340.00	829,573.50
15001001/21020111 Hazard Allowance	3,554,080.00	3,300,107.25	13,360,000.00	3,310,000.00	9,892.75	0%	14,028,000.00	14,378,700.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
15001001/21020112 Rural Standard Allowance	1,699,511.50	1,581,491.72	6,980,000.00	1,790,000.00	208,508.28	12%	7,329,000.00	7,512,225.00
15001001/21020113 Teaching Allowance	4,185,350.00	8,385,450.83	-	7,400,000.00	-985,450.83	-13%		
15001001/21020114 Administrative Allowance	283,154.00	219,216.00	-	300,000.00	80,784.00	27%		
15001001/21020126 Inducement Allowance	2,407,305.43	2,036,978.53	-		-2,036,978.53			
15001001/21020129 Professional Allowance		73,014.30	-	100,000.00	26,985.70	27%		
15001001/21020138 Journal Allowance (Newspapers)								
15001001/21020142 Duty Allowance								
15001001/21020144 Arrears (Allowance)	66,597,043.54							
Sub Total: Personnel Cost	631,406,140.61	496,392,593.75	1,450,560,800.00	494,910,400.00	-1,482,193.75	0%	1,380,088,840.00	1,437,591,061.00
15001001/22020101 Local Transport & Travel -Training	10,500.00		5,000,000.00	200,000.00	200,000.00	100%	10,000,000.00	10,000,000.00
15001001/22020102 Local Transport & Travel - Others	135,445,066.72	1,979,700.00	24,000,000.00	2,000,000.00	20,300.00	1%	35,000,000.00	37,000,000.00
15001001/22020103 International Transport & Travel - Training			25,000,000.00				20,000,000.00	20,000,000.00
15001001/22020104 International Transport & Travel - Others			20,000,000.00	500,000.00	500,000.00	100%	20,000,000.00	20,000,000.00
15001001/22020105 Hotel Accommodation	38,635,140.00	24,219,516.48	10,000,000.00	23,800,000.00	-419,516.48	-2%		
15001001/22020201 Electricity Charges	1,222,800.00							
15001001/22020202 Telephone Charges	1,241,187.50	175,000.00	-	200,000.00	25,000.00	13%		
15001001/22020203 Internet Access Charges	2,086,000.00		800,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
15001001/22020204 Satellite Broadcasting Access Charges			1,200,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
15001001/22020205 Water Rates	520,200.00		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
15001001/22020206 Sewage Charges			600,000.00				400,000.00	400,000.00
15001001/22020301 Office Stationeries/Computer Consumables	38,029,720.55	9,137,300.00	2,700,000.00	9,600,000.00	462,700.00	5%	5,000,000.00	5,000,000.00
15001001/22020302 Books			2,800,000.00				600,000.00	600,000.00
15001001/22020303 Newspapers			400,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
15001001/22020307 Drugs & Medical Supplies	2,000,000.00		100,000.00				50,000,000.00	50,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
15001001/22020312 Service Materials	23,189,500.00		11,000,000.00	10,500,000.00	10,500,000.00	100%	1,000,000.00	1,000,000.00
15001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	8,622,215.63	562,300.00	4,000,000.00	600,000.00	37,700.00	6%	4,000,000.00	4,000,000.00
15001001/22020402 Maintenance of Office Furniture	1,935,162.50	1,000,000.00	1,000,000.00	1,025,000.00	25,000.00	2%	1,000,000.00	1,000,000.00
15001001/22020403 Maintenance of Office Building/Residential Quarter	7,742,339.21							
15001001/22020404 Maintenance of Office/IT Equipment's	1,027,700.00	3,861,000.00	1,600,000.00	3,900,000.00	39,000.00	1%	1,600,000.00	1,600,000.00
15001001/22020405 Maintenance of Plants and Generators	6,033,000.00		800,000.00	-			800,000.00	800,000.00
15001001/22020406 Other Maintenance Services	11,077,854.78		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
15001001/22020414 Maintenance of Lodges & Guest Houses			-	200,000.00	200,000.00	100%		
15001001/22020415 Maintenance of Other Infrastructure	17,855,615.38		6,000,000.00				6,000,000.00	6,000,000.00
15001001/22020501 Local Training	26,153,343.00	4,900,000.00	13,000,000.00	4,950,000.00	50,000.00	1%	21,500,000.00	3,000,000.00
15001001/22020502 International Training			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
15001001/22020506 Seminar and Conferences	3,702,200.00		12,000,000.00	500,000.00	500,000.00	100%	30,000,000.00	35,000,000.00
15001001/22020601 Security Services	1,343,300.00							
15001001/22020605 Cleaning & Fumigation Services	9,759,227.50	480,000.00	600,000.00	500,000.00	20,000.00	4%	600,000.00	600,000.00
15001001/22020701 Financial Consulting	175,000.00							
15001001/22020704 Engineering Consulting Services		236,500.00	-	300,000.00	63,500.00	21%		
15001001/22020705 Architectural Services		92,000.00	-	100,000.00	8,000.00	8%		
15001001/22020706 Surveying Services			-	1,000.00	1,000.00	100%	3,900,000.00	3,900,000.00
15001001/22020707 Agricultural Consulting	309,917,334.32	87,643,100.00	4,000,000.00	87,900,000.00	256,900.00	0%	4,000,000.00	4,000,000.00
15001001/22020709 Research and Studies			2,100,000.00	500,000.00	500,000.00	100%	20,100,000.00	2,100,000.00
15001001/22020710 Monitoring and Evaluation	12,919,500.00		100,000.00	100,000.00	100,000.00	100%	10,000,000.00	100,000.00
15001001/22020801 Motor Vehicle - Fuel Cost	20,460,433.00	4,969,500.00	2,000,000.00	5,000,000.00	30,500.00	1%	2,000,000.00	2,000,000.00
15001001/22020802 Other Transport Equipment Fuel Cost	129,000.00		600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
15001001/22020803 Plant/Generator Fuel Cost	250,000.00		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
15001001/22020901 Bank Charges (Others than Interest)	138,639.36	86,199.48	200,000.00	100,000.00	13,800.52	14%	200,000.00	200,000.00
15001001/22020902 Insurance Premium	914,838.46	137,098,000.00	90,000,000.00	174,220,000.00	37,122,000.00	21%		
15001001/22021001 Refreshments & Meals	13,646,483.45	1,156,000.00	1,000,000.00	1,200,000.00	44,000.00	4%	1,000,000.00	1,000,000.00
15001001/22021002 Honorarium & Sitting Allowance	33,556,075.00	28,958,900.00	-	27,000,000.00	-1,958,900.00	-7%		
15001001/22021003 Publicity & Advertisements	17,472,715.00	827,500.00	20,000,000.00	1,000,000.00	172,500.00	17%	20,000,000.00	20,000,000.00
15001001/22021007 Welfare Packages	200,000.00	100,000.00	-	125,000.00	25,000.00	20%		
15001001/22021008 Subscription To Professional Bodies			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
15001001/22021014 Annual Budget Defence Expenses & Administration	1,752,600.00	45,748,000.00	1,000,000.00	8,600,000.00	-37,148,000.00	-432%	1,000,000.00	1,000,000.00
15001001/22021016 Servicom			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
15001001/22021019 Medical Expenses-International	181,300.00							
15001001/22021021 Special Days/Celebrations	1,919,000.00	5,133,000.00	50,000,000.00	7,000,000.00	1,867,000.00	27%	50,000,000.00	50,000,000.00
15001001/22030104 Correspondence Advance								
Sub Total: Overhead Cost	751,264,991.36	358,363,515.96	321,400,000.00	372,821,000.00	14,457,484.04	4%	330,700,000.00	291,300,000.00
Total Recurrent Expenditure	1,382,671,131.97	854,756,109.71	1,771,960,800.00	867,731,400.00	12,975,290.29	1%	1,710,788,840.00	1,728,891,061.00
15026002 - Veterinary School, Achi								
15026002/22020101 Local Transport & Travel -Training								
15026002/22020102 Local Transport & Travel - Others	84,000.00	84,000.00	1,000,000.00	100,000.00	16,000.00	16%	1,000,000.00	1,000,000.00
15026002/22020301 Office Stationeries/Computer Consumables			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
15026002/22020312 Service Materials	840,000.00	840,000.00	-	865,000.00	25,000.00	3%		
15026002/22020401 Maintenance of Motor Vehicles/Transport Equipment	276,000.00	276,000.00	800,000.00	280,000.00	4,000.00	1%	800,000.00	800,000.00
15026002/22020402 Maintenance of Office Furniture			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
15026002/22020403 Maintenance of Office Building/Residential Quarter			800,000.00	400,000.00	400,000.00	100%	800,000.00	800,000.00
15026002/22020404 Maintenance of Office/IT Equipment's			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
15026002/22020405 Maintenance of Plants and Generators			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
15026002/22020406 Other Maintenance Services			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
15026002/22020801 Motor Vehicle - Fuel Cost			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
15026002/22021001 Refreshments & Meals								
15026002/22021007 Welfare Packages			1,000,000.00	100,000.00	100,000.00	100%		
Sub Total: Overhead Cost	1,200,000.00	1,200,000.00	7,800,000.00	2,645,000.00	1,445,000.00	55%	7,800,000.00	7,800,000.00
Total Recurrent Expenditure	1,200,000.00	1,200,000.00	7,800,000.00	2,645,000.00	1,445,000.00	55%	7,800,000.00	7,800,000.00
15102001 - Enugu State Agricultural Development Programme (EN								
15102001/22020101 Local Transport & Travel -Training		5,755,000.00	-	5,775,000.00	20,000.00	0%		
15102001/22020102 Local Transport & Travel - Others	718,000.00	3,696,218.85	13,000,000.00	3,700,000.00	3,781.15	0%	5,500,000.00	5,500,000.00
15102001/22020103 International Transport & Travel - Training		15,000.00	-	50,000.00	35,000.00	70%		
15102001/22020203 Internet Access Charges								
15102001/22020301 Office Stationeries/Computer Consumables	1,270,000.00	107,000.00	3,000,000.00	120,000.00	13,000.00	11%	1,000,000.00	1,000,000.00
15102001/22020312 Service Materials	150,000.00							
15102001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,923,000.00		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
15102001/22020402 Maintenance of Office Furniture			1,500,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
15102001/22020403 Maintenance of Office Building/Residential Quarter			1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
15102001/22020404 Maintenance of Office/IT Equipment's	58,000.00							
15102001/22020405 Maintenance of Plants and Generators			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
15102001/22020414 Maintenance of Lodges & Guest Houses			-	100,000.00	100,000.00	100%		
15102001/22020415 Maintenance of Other Infrastructure			1,200,000.00				1,200,000.00	1,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
15102001/22020501 Local Training		6,100,000.00	500,000.00	6,150,000.00	50,000.00	1%	12,500,000.00	12,500,000.00
15102001/22020506 Seminar and Conferences		985,000.00	-	985,000.00	0.00	0%		
15102001/22020707 Agricultural Consulting	17,768,115.65							
15102001/22020710 Monitoring and Evaluation		250,000.00	1,600,000.00	300,000.00	50,000.00	17%	1,600,000.00	1,600,000.00
15102001/22020801 Motor Vehicle - Fuel Cost	1,107,000.00	5,139,000.00	1,600,000.00	5,140,000.00	1,000.00	0%	1,600,000.00	1,600,000.00
15102001/22020901 Bank Charges (Others than Interest)	23,544.14	21,303.26	-	35,000.00	13,696.74	39%		
15102001/22021014 Annual Budget Defence Expenses & Administration		100,000.00	-	100,000.00	0.00	0%		
Sub Total: Overhead Cost	23,017,659.79	22,168,522.11	25,600,000.00	22,855,000.00	686,477.89	3%	27,600,000.00	27,600,000.00
Total Recurrent Expenditure	23,017,659.79	22,168,522.11	25,600,000.00	22,855,000.00	686,477.89	3%	27,600,000.00	27,600,000.00
15102002 - Enugu State Tractor Hiring Services								
Sub Total: Overhead Cost	-							
Total Recurrent Expenditure	-							
15102003 - Fertilizer Procurement and Distribution Company Lt								
15102003/22020102 Local Transport & Travel - Others			2,900,000.00				2,900,000.00	2,900,000.00
15102003/22020301 Office Stationeries/Computer Consumables			500,000.00				500,000.00	500,000.00
15102003/22020401 Maintenance of Motor Vehicles/Transport Equipment			600,000.00				600,000.00	600,000.00
15102003/22020404 Maintenance of Office/IT Equipment's			300,000.00				300,000.00	300,000.00
15102003/22020406 Other Maintenance Services			300,000.00				300,000.00	300,000.00
15102003/22020801 Motor Vehicle - Fuel Cost			200,000.00				200,000.00	200,000.00
Sub Total: Overhead Cost	-		4,800,000.00				4,800,000.00	4,800,000.00
Total Recurrent Expenditure	-		4,800,000.00				4,800,000.00	4,800,000.00
15102005 - FADAMA								
15102005/21010101 Basic Salary	-	82,967,984.84		82,970,000.00	2,015.16	0%		
15102005/21010102 Overtime Payment		6,509,125.00		6,512,000.00	2,875.00	0%		
15102005/21010103 Consolidated Revenue Fund Charges - Salaries		2,199,970.00	-	2,200,000.00	30.00	0%		
Sub Total: Personnel Cost	-	91,677,079.84	-	91,682,000.00	4,920.16	0%		
15102005/22020102 Local Transport & Travel - Others	-	3,813,600.00	-	3,816,000.00	2,400.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
15102005/22020201 Electricity Charges	-	534,400.00	-	535,000.00	600.00	0%		
15102005/22020202 Telephone Charges	-	40,000.00	-	42,000.00	2,000.00	5%		
15102005/22020203 Internet Access Charges		1,976,300.00	-	1,978,000.00	1,700.00	0%		
15102005/22020301 Office Stationeries/Computer Consumables	-	1,607,520.00	-	1,609,000.00	1,480.00	0%		
15102005/22020303 Newspapers		100,000.00	-	110,000.00	10,000.00	9%		
15102005/22020312 Service Materials	-	15,000.00	-	22,000.00	7,000.00	32%		
15102005/22020401 Maintenance of Motor Vehicles/Transport Equipment	-	8,368,400.00	-	8,370,000.00	1,600.00	0%		
15102005/22020402 Maintenance of Office Furniture	-	1,923,068.00	-	1,925,000.00	1,932.00	0%		
15102005/22020403 Maintenance of Office Building/Residential Quarter	-							
15102005/22020404 Maintenance of Office/IT Equipment's	-	9,012,760.00	-	9,020,000.00	7,240.00	0%		
15102005/22020405 Maintenance of Plants and Generators		412,600.00	-	414,000.00	1,400.00	0%		
15102005/22020406 Other Maintenance Services	-	649,500.00	-	650,000.00	500.00	0%		
15102005/22020501 Local Training		860,000.00	-	864,000.00	4,000.00	0%		
15102005/22020506 Seminar and Conferences	-	7,832,500.00	-	7,835,000.00	2,500.00	0%		
15102005/22020601 Security Services	-	1,567,900.00	-	1,569,000.00	1,100.00	0%		
15102005/22020704 Engineering Consulting Services		988,000.00	-	1,000,000.00	12,000.00	1%		
15102005/22020710 Monitoring and Evaluation	-	5,854,642.00	-	5,860,000.00	5,358.00	0%		
15102005/22020711 Other Consulting Services		16,199,360.00	-	16,200,000.00	640.00	0%		
15102005/22020801 Motor Vehicle - Fuel Cost	-	1,653,000.00	-	1,657,000.00	4,000.00	0%		
15102005/22020803 Plant/Generator Fuel Cost	-	962,300.00	-	964,000.00	1,700.00	0%		
15102005/22020901 Bank Charges (Others than Interest)	-	29,913.77	-	30,000.00	86.23	0%		
15102005/22021002 Honorarium & Sitting Allowance	-	1,335,000.00	-	1,340,000.00	5,000.00	0%		
15102005/22021003 Publicity & Advertisements	-	340,000.00	-	350,000.00	10,000.00	3%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
15102005/22021004 Medical Expenses-Local		49,100.00 -		50,000.00	900.00	2%		
15102005/22021023 Final Accounts Preparation/Verification Expenses		556,000.00 -		560,000.00	4,000.00	1%		
Sub Total: Overhead Cost	-	66,680,863.77 -		66,770,000.00	89,136.23	0%		
Total Recurrent Expenditure	-	158,357,943.61 -		158,452,000.00	94,056.39	0%		
15102006 - IFAD/Value Chain Development Programme Office								
15102006/21010101 Basic Salary	-	47,887,054.00 -		47,900,000.00	12,946.00	0%		
15102006/21020102 Transport Allowance		300,000.00 -		315,000.00	15,000.00	5%		
15102006/21020104 Utility Allowance		1,323,000.00 -		1,330,000.00	7,000.00	1%		
Sub Total: Personnel Cost	-	49,510,054.00 -		49,545,000.00	34,946.00	0%		
15102006/22020101 Local Transport & Travel -Training	-	1,155,000.00 -		1,170,000.00	15,000.00	1%		
15102006/22020102 Local Transport & Travel - Others	-	51,124,732.00 -		51,130,000.00	5,268.00	0%		
15102006/22020201 Electricity Charges	-	441,000.00 -		450,000.00	9,000.00	2%		
15102006/22020202 Telephone Charges	-	3,400,811.00 -		3,410,000.00	9,189.00	0%		
15102006/22020203 Internet Access Charges	-	9,303,579.90 -		9,310,000.00	6,420.10	0%		
15102006/22020205 Water Rates	-	1,102,000.00 -		1,105,000.00	3,000.00	0%		
15102006/22020301 Office Stationeries/Computer Consumables	-	19,461,083.20 -		19,470,000.00	8,916.80	0%		
15102006/22020305 Printing of Non Security Documents	-	36,000.00 -		40,000.00	4,000.00	10%		
15102006/22020312 Service Materials	-	25,131,800.00 -		25,135,000.00	3,200.00	0%		
15102006/22020401 Maintenance of Motor Vehicles/Transport Equipment	-	14,136,459.25 -		14,140,000.00	3,540.75	0%		
15102006/22020402 Maintenance of Office Furniture	-	352,800.00 -		360,000.00	7,200.00	2%		
15102006/22020404 Maintenance of Office/IT Equipment's	-	258,300.00 -		265,000.00	6,700.00	3%		
15102006/22020406 Other Maintenance Services	-	30,600,929.30 -		30,605,000.00	4,070.70	0%		
15102006/22020501 Local Training	-	380,338,935.48 -		380,340,000.00	1,064.52	0%		
15102006/22020601 Security Services	-	4,422,000.00		4,430,000.00	8,000.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
15102006/22020605 Cleaning & Fumigation Services	-	13,504,665.00	-	13,510,000.00	5,335.00	0%		
15102006/22020701 Financial Consulting	-	10,682,998.00	-	10,700,000.00	17,002.00	0%		
15102006/22020703 Legal Services		988,940.00	-	1,000,000.00	11,060.00	1%		
15102006/22020707 Agricultural Consulting	-	2,002,200.00	-	2,010,000.00	7,800.00	0%		
15102006/22020710 Monitoring and Evaluation	-	55,404,025.75	-	55,410,000.00	5,974.25	0%		
15102006/22020711 Other Consulting Services		334,150.00	-	340,000.00	5,850.00	2%		
15102006/22020801 Motor Vehicle - Fuel Cost	-	20,101,002.25	-	20,110,000.00	8,997.75	0%		
15102006/22020901 Bank Charges (Others than Interest)	-	130,046.14	-	132,000.00	1,953.86	1%		
15102006/22021001 Refreshments & Meals	-	40,821,314.00	-	40,830,000.00	8,686.00	0%		
15102006/22021002 Honorarium & Sitting Allowance	-	2,773,250.00	-	2,780,000.00	6,750.00	0%		
15102006/22021003 Publicity & Advertisements	-	12,172,557.00	-	12,180,000.00	7,443.00	0%		
15102006/22021007 Welfare Packages	-	10,870,197.50	-	10,880,000.00	9,802.50	0%		
15102006/22021014 Annual Budget Defence Expenses & Administration	-	490,000.00	-	500,000.00	10,000.00	2%		
15102006/22021021 Special Days/Celebrations	-	475,600.00	-	480,000.00	4,400.00	1%		
15102006/22021033 Accreditation		8,480,484.00	-	8,500,000.00	19,516.00	0%		
Sub Total: Overhead Cost	-	720,496,859.77	-	720,722,000.00	225,140.23	0%		
Total Recurrent Expenditure	-	770,006,913.77	-	770,267,000.00	260,086.23	0%		
15102009 - Livestock Productivity and Resilience Support Pro								
15102009/22020101 Local Transport & Travel -Training		12,000.00	-	15,000.00	3,000.00	20%		
15102009/22020102 Local Transport & Travel - Others		11,810,000.00	-	11,825,000.00	15,000.00	0%		
15102009/22020105 Hotel Accommodation		15,008,000.00	-	15,010,000.00	2,000.00	0%		
15102009/22020201 Electricity Charges		1,785,150.00	-	1,800,000.00	14,850.00	1%		
15102009/22020203 Internet Access Charges		4,759,310.00	-	4,760,000.00	690.00	0%		
15102009/22020204 Satellite Broadcasting Access Charges		8,000.00	-	10,000.00	2,000.00	20%		
15102009/22020206 Sewage Charges			-	304,000.00	304,000.00	100%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
15102009/22020301 Office Stationeries/Computer Consumables		18,148,850.00 -		18,150,000.00	1,150.00	0%		
15102009/22020401 Maintenance of Motor Vehicles/Transport Equipment		1,203,330.00 -		1,210,000.00	6,670.00	1%		
15102009/22020402 Maintenance of Office Furniture		108,000.00 -		110,000.00	2,000.00	2%		
15102009/22020403 Maintenance of Office Building/Residential Quarter		755,200.00 -		760,000.00	4,800.00	1%		
15102009/22020404 Maintenance of Office/IT Equipment's		1,116,810.00 -		820,000.00	-296,810.00	-36%		
15102009/22020406 Other Maintenance Services		200,000.00 -		212,000.00	12,000.00	6%		
15102009/22020602 Office Rent		3,990,000.00 -		4,000,000.00	10,000.00	0%		
15102009/22020605 Cleaning & Fumigation Services		759,000.00 -		760,000.00	1,000.00	0%		
15102009/22020801 Motor Vehicle - Fuel Cost		5,340,115.00 -		5,350,000.00	9,885.00	0%		
15102009/22020803 Plant/Generator Fuel Cost		299,500.00 -		300,000.00	500.00	0%		
15102009/22020901 Bank Charges (Others than Interest)		7,641.76 -		10,000.00	2,358.24	24%		
15102009/22021001 Refreshments & Meals		60,927,000.00 -		60,930,000.00	3,000.00	0%		
15102009/22021002 Honorarium & Sitting Allowance		4,310,000.00 -		4,315,000.00	5,000.00	0%		
15102009/22021003 Publicity & Advertisements		3,807,000.00 -		3,810,000.00	3,000.00	0%		
15102009/22021004 Medical Expenses-Local								
15102009/22021006 Postage & Courier Services		88,920.00 -		100,000.00	11,080.00	11%		
Sub Total: Overhead Cost		134,443,826.76 -		134,561,000.00	117,173.24	0%		
Total Recurrent Expenditure		134,443,826.76 -		134,561,000.00	117,173.24	0%		
17001001 - Ministry of Education								
17001001/21010101 Basic Salary	121,210,425.39	151,781,318.93	660,055,488.00	165,627,744.00	13,846,425.07	8%	2,693,058,262.20	710,384,718.76
17001001/21020101 Housing/Rent Allowance	1,544,921.22	65,256,143.55	108,934,680.00	52,127,340.00	-13,128,803.55	-25%	114,381,414.00	117,240,949.35
17001001/21020102 Transport Allowance	5,443,650.00	13,586,281.90	18,336,520.00	14,868,260.00	1,281,978.10	9%	19,253,346.00	19,734,679.65
17001001/21020103 Meal Subsidy	3,616,400.00	11,826,200.00	8,461,464.00	12,930,732.00	1,104,532.00	9%	8,884,537.60	9,106,651.03
17001001/21020104 Utility Allowance	3,306,750.00	12,565,150.00	6,989,600.00	12,594,800.00	29,650.00	0%	7,339,080.00	7,522,557.00
17001001/21020105 Entertainment Allowance	185,600.00	181,200.00	1,185,600.00	192,800.00	11,600.00	6%	1,244,880.00	1,276,002.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17001001/21020107 Domestic Staff Allowance	10,703,308.00	9,709,310.90	76,730,200.00	10,475,100.00	765,789.10	7%	80,566,710.00	82,580,877.75
17001001/21020108 Shift Duty Allowance	22,000.00	3,883,058.19	-	24,000.00	-3,859,058.19	-16079%		
17001001/21020111 Hazard Allowance	21,864,455.96	125,000.00	-	137,000.00	12,000.00	9%		
17001001/21020113 Teaching Allowance	134,125.80	-	-	100,000.00	100,000.00	100%		
17001001/21020129 Professional Allowance		41,345.70	-	50,000.00	8,654.30	17%		
17001001/21020130 Responsibility Allowance		13,781.90	-	20,000.00	6,218.10	31%		
17001001/21020144 Arrears (Allowance)	43,595,093.52							
Sub Total: Personnel Cost	211,626,729.89	268,968,791.07	880,693,552.00	269,147,776.00	178,984.93	0%	2,924,728,229.80	947,846,435.54
17001001/22020101 Local Transport & Travel -Training	-	42,000.00	70,000,000.00	50,000.00	8,000.00	16%	57,000,000.00	60,000,000.00
17001001/22020102 Local Transport & Travel - Others	27,486,258.35	69,347,220.00	20,000,000.00	69,400,000.00	52,780.00	0%	32,000,000.00	37,000,000.00
17001001/22020104 International Transport & Travel - Others	8,999,200.00	19,912,000.00	100,000,000.00	20,000,000.00	88,000.00	0%	85,000,000.00	90,000,000.00
17001001/22020105 Hotel Accommodation	13,894,193.00	1,800,000.00	17,200,000.00	1,800,000.00	0.00	0%	18,000,000.00	19,000,000.00
17001001/22020202 Telephone Charges			800,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,100,000.00
17001001/22020203 Internet Access Charges	8,708,000.00	342,000.00	1,000,000.00	350,000.00	8,000.00	2%	1,200,000.00	1,300,000.00
17001001/22020204 Satellite Broadcasting Access Charges	58,500.00							
17001001/22020205 Water Rates	483,000.00							
17001001/22020301 Office Stationeries/Computer Consumables	82,714,759.75	31,031,345.00	6,000,000.00	31,100,000.00	68,655.00	0%	8,000,000.00	8,000,000.00
17001001/22020302 Books		214,650.00	6,000,000.00	220,000.00	5,350.00	2%	8,000,000.00	8,000,000.00
17001001/22020303 Newspapers	50,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17001001/22020304 Magazines & Periodicals	-		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
17001001/22020305 Printing of Non Security Documents	2,299,300.00	124,800.00	440,000,000.00	130,000.00	5,200.00	4%	280,000,000.00	470,000,000.00
17001001/22020306 Printing of Security Documents	535,000.00	4,000.00	-	10,000.00	6,000.00	60%		
17001001/22020310 Teaching Aids/Instruction Materials	2,454,837,500.00	1,500,000.00	40,000,000.00	1,550,000.00	50,000.00	3%	40,000,000.00	40,000,000.00
17001001/22020312 Service Materials	63,471,000.00	1,551,800.00	-	1,600,000.00	48,200.00	3%	5,000,000.00	5,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	41,873,320.00	663,000.00	1,000,000.00	650,000.00	-13,000.00	-2%	1,000,000.00	1,000,000.00
17001001/22020402 Maintenance of Office Furniture	2,700,000.00	9,600,000.00	1,000,000.00	9,605,000.00	5,000.00	0%	1,000,000.00	1,000,000.00
17001001/22020403 Maintenance of Office Building/Residential Quarter			4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
17001001/22020404 Maintenance of Office/IT Equipment's	116,923,500.00	93,450.00	1,200,000.00	200,000.00	106,550.00	53%	1,200,000.00	1,200,000.00
17001001/22020405 Maintenance of Plants and Generators	489,500.00		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
17001001/22020406 Other Maintenance Services	162,735,831.65	97,945,000.00	10,000,000.00	98,000,000.00	55,000.00	0%	10,000,000.00	10,000,000.00
17001001/22020415 Maintenance of Other Infrastructure		8,998,140.00	-	9,000,000.00	1,860.00	0%		
17001001/22020501 Local Training	26,732,000.00	27,419,500.00	310,000,000.00	27,420,000.00	500.00	0%	220,000,000.00	325,000,000.00
17001001/22020502 International Training		45,300,000.00	-	45,350,000.00	50,000.00	0%		
17001001/22020506 Seminar and Conferences	17,999,100.00	572,000.00	200,000,000.00	575,000.00	3,000.00	1%	150,000,000.00	200,000,000.00
17001001/22020605 Cleaning & Fumigation Services		192,500.00	20,000,000.00	200,000.00	7,500.00	4%	20,000,000.00	20,000,000.00
17001001/22020702 Information Technology Consulting	1,900,000.00							
17001001/22020706 Surveying Services	16,750,000.00	324,250.00	40,000,000.00	344,000.00	19,750.00	6%	44,000,000.00	47,000,000.00
17001001/22020709 Research and Studies	1,048,000.00						10,000,000.00	10,000,000.00
17001001/22020710 Monitoring and Evaluation	500,000.00		20,000,000.00	500,000.00	500,000.00	100%	20,000,000.00	20,000,000.00
17001001/22020711 Other Consulting Services		100,000.00	-	120,000.00	20,000.00	17%		
17001001/22020801 Motor Vehicle - Fuel Cost	13,212,828.00	8,427,100.00	10,000,000.00	8,500,000.00	72,900.00	1%	12,000,000.00	13,000,000.00
17001001/22020803 Plant/Generator Fuel Cost	2,180,000.00	20,000.00	2,000,000.00	300,000.00	280,000.00	93%	2,000,000.00	2,000,000.00
17001001/22020901 Bank Charges (Others than Interest)	663,826.79	8,367.88	2,000,000.00	400,000.00	391,632.12	98%	1,300,000.00	300,000.00
17001001/22021001 Refreshments & Meals	73,838,962.00	71,779,805.00	2,000,000.00	71,800,000.00	20,195.00	0%	2,000,000.00	2,000,000.00
17001001/22021002 Honorarium & Sitting Allowance	2,042,000.00	225,000.00	-	225,000.00	0.00	0%		
17001001/22021003 Publicity & Advertisements	1,539,402.00		16,000,000.00	200,000.00	200,000.00	100%	16,000,000.00	16,000,000.00
17001001/22021014 Annual Budget Defence Expenses & Administration	273,450.00	500,000.00	1,000,000.00	500,000.00	0.00	0%	1,000,000.00	1,100,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17001001/22021021 Special Days/Celebrations	5,310,000.00	10,162,500.00	30,000,000.00	10,200,000.00	37,500.00	0%	34,000,000.00	37,000,000.00
17001001/22021022 Donations	60,000.00	31,000,000.00	-	31,000,000.00	0.00	0%		
17001001/22021027 Local Scholarship Scheme		172,566,424.30	-	172,566,425.00	0.70	0%		
17001001/22021033 Accreditation		15,000,161.25	-	15,000,165.00	3.75	0%		
Sub Total: Overhead Cost	3,152,308,431.54	626,767,013.43	1,372,600,000.00	629,565,590.00	2,798,576.57	0%	1,086,100,000.00	1,451,400,000.00
Total Recurrent Expenditure	3,363,935,161.43	895,735,804.50	2,253,293,552.00	898,713,366.00	2,977,561.50	0%	4,010,828,229.80	2,399,246,435.54
17003001 - Enugu State Universal Basic Education Board								
17003001/21010101 Basic Salary	151,985,340.30	87,377,113.61	489,808,880.00	87,404,440.00	27,326.39	0%	26,514,299,324.00	6,527,156,807.10
17003001/21010104 Wages		15,314,067.70	-	15,315,000.00	932.30	0%		
17003001/21020105 Entertainment Allowance		500,000.00	-	525,000.00	25,000.00	5%		
17003001/21020114 Administrative Allowance	-	1,500,000.00	-	1,523,000.00	23,000.00	2%		
17003001/21020132 Vehicle Maintenance Allowance		175,500.00	-	185,000.00	9,500.00	5%		
17003001/21020142 Duty Allowance		15,543,165.01	-	15,545,000.00	1,834.99	0%		
Sub Total: Personnel Cost	151,985,340.30	120,409,846.32	489,808,880.00	120,497,440.00	87,593.68	0%	26,514,299,324.00	6,527,156,807.10
17003001/22020102 Local Transport & Travel - Others	20,724,003.60	43,623,213.89	40,000,000.00	43,650,000.00	26,786.11	0%	40,000,000.00	40,000,000.00
17003001/22020103 International Transport & Travel - Training							20,000,000.00	20,000,000.00
17003001/22020201 Electricity Charges	4,722,000.00	7,269,800.00	16,000,000.00	7,300,000.00	30,200.00	0%	16,000,000.00	16,000,000.00
17003001/22020202 Telephone Charges		4,990.50	-	5,000.00	9.50	0%		
17003001/22020203 Internet Access Charges		1,625.00	-	5,000.00	3,375.00	68%		
17003001/22020205 Water Rates	650,000.00	1,289,000.00	1,800,000.00	1,290,000.00	1,000.00	0%	1,800,000.00	1,800,000.00
17003001/22020206 Sewage Charges			1,300,000.00	1,000.00	1,000.00	100%	1,300,000.00	1,300,000.00
17003001/22020301 Office Stationeries/Computer Consumables	5,618,407.00	21,380,125.01	56,000,000.00	21,400,000.00	19,874.99	0%	56,000,000.00	56,000,000.00
17003001/22020302 Books			24,000,000.00	400,000.00	400,000.00	100%	26,000,000.00	27,000,000.00
17003001/22020303 Newspapers			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
17003001/22020305 Printing of Non Security Documents	698,484.38		30,000,000.00	200,000.00	200,000.00	100%	30,000,000.00	30,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17003001/22020309 Uniform and other Materials & Supplies			1,500,000,000.00	10,000,000.00	10,000,000.00	100%	1,650,000,000.00	1,780,000,000.00
17003001/22020310 Teaching Aids/Instruction Materials			42,000,000.00	1,000,000.00	1,000,000.00	100%	441,000,000.00	441,000,000.00
17003001/22020311 Food Stuff/Catering Materials Supplies							50,000,000,000.00	32,000,000,000.00
17003001/22020312 Service Materials	159,900.00		4,000,000.00	500,000.00	500,000.00	100%	782,000,000.00	782,000,000.00
17003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	15,104,098.50	3,621,804.67	60,000,000.00	3,630,000.00	8,195.33	0%	60,000,000.00	60,000,000.00
17003001/22020402 Maintenance of Office Furniture	195,651.00		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
17003001/22020403 Maintenance of Office Building/Residential Quarter	1,325,500.00	192,100.00	26,000,000.00	200,000.00	7,900.00	4%	26,000,000.00	26,000,000.00
17003001/22020404 Maintenance of Office/IT Equipment's	105,500.00		3,600,000.00	100,000.00	100,000.00	100%	3,600,000.00	3,600,000.00
17003001/22020405 Maintenance of Plants and Generators		101,500.00	800,000.00	110,000.00	8,500.00	8%	800,000.00	800,000.00
17003001/22020406 Other Maintenance Services	27,200,000.00	20,368,000.00	48,000,000.00	20,400,000.00	32,000.00	0%	48,000,000.00	48,000,000.00
17003001/22020501 Local Training	-	335,621.00	2,000,000.00	380,000.00	44,379.00	12%	2,000,000.00	2,000,000.00
17003001/22020503 Training & Staff Development	1,660,000.00	1,680,000.00	1,000,000.00	1,700,000.00	20,000.00	1%	1,000,000.00	1,000,000.00
17003001/22020601 Security Services	1,953,000.00		11,000,000.00	100,000.00	100,000.00	100%	11,000,000.00	11,000,000.00
17003001/22020605 Cleaning & Fumigation Services	290,500.00	327,850.00	600,000.00	330,000.00	2,150.00	1%	600,000.00	600,000.00
17003001/22020701 Financial Consulting			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
17003001/22020703 Legal Services	1,240,050.00	4,978,000.00	2,400,000.00	5,000,000.00	22,000.00	0%	2,400,000.00	2,400,000.00
17003001/22020709 Research and Studies			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
17003001/22020710 Monitoring and Evaluation	278,538,077.60	1,585,000.00	6,000,000.00	1,600,000.00	15,000.00	1%	103,000,000.00	113,000,000.00
17003001/22020801 Motor Vehicle - Fuel Cost	52,058,385.16	17,501,615.40	67,000,000.00	17,527,000.00	25,384.60	0%	67,000,000.00	67,000,000.00
17003001/22020803 Plant/Generator Fuel Cost	582,899.98	1,667,600.00	15,000,000.00	1,700,000.00	32,400.00	2%	15,000,000.00	15,000,000.00
17003001/22020901 Bank Charges (Others than Interest)	144,323.06	135,616.93	400,000.00	200,000.00	64,383.07	32%	400,000.00	400,000.00
17003001/22020902 Insurance Premium			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17003001/22021001 Refreshments & Meals	19,138,516.00	31,846,800.55	12,000,000.00	31,900,000.00	53,199.45	0%	12,000,000.00	12,000,000.00
17003001/22021002 Honorarium & Sitting Allowance	3,300,000.00	5,830,000.00	14,000,000.00	5,900,000.00	70,000.00	1%	14,000,000.00	14,000,000.00
17003001/22021003 Publicity & Advertisements	2,188,164.00	3,518,160.00	8,000,000.00	3,595,000.00	76,840.00	2%	8,000,000.00	8,000,000.00
17003001/22021004 Medical Expenses-Local			10,000,000.00	200,000.00	200,000.00	100%	10,000,000.00	10,000,000.00
17003001/22021006 Postage & Courier Services	416,126.00	135,000.00	500,000.00	150,000.00	15,000.00	10%	500,000.00	500,000.00
17003001/22021007 Welfare Packages	220,000.00	15,289,583.37	32,000,000.00	15,300,000.00	10,416.63	0%	32,000,000.00	32,000,000.00
17003001/22021009 Sporting Activities			100,000,000.00	1,000.00	1,000.00	100%	110,000,000.00	115,000,000.00
17003001/22021014 Annual Budget Defence Expenses & Administration		933,000.00	600,000.00	935,000.00	2,000.00	0%	600,000.00	600,000.00
17003001/22030103 Refurbishing Advances		5,420,000.00	-	5,428,000.00	8,000.00	0%		
17003001/22030105 Spectacle Advances		450,000.00	-	459,500.00	9,500.00	2%		
17003001/22030107 Furnishing Advances		2,860,000.00	-	2,877,500.00	17,500.00	1%		
Sub Total: Overhead Cost	438,233,586.28	192,346,006.32	2,142,800,000.00	206,474,000.00	14,127,993.68	7%	53,598,800,000.00	35,744,800,000.00
Total Recurrent Expenditure	590,218,926.58	312,755,852.64	2,632,608,880.00	326,971,440.00	14,215,587.36	4%	80,113,099,324.00	42,271,956,807.10
17008001 - Enugu State Library Board								
17008001/21010101 Basic Salary	15,519,716.80	740,000.00	32,000,000.00	750,000.00	10,000.00	1%	12,600,000.00	12,915,000.00
17008001/21010102 Overtime Payment	33,771.00	297,081.00	8,000,000.00	300,000.00	2,919.00	1%	8,400,000.00	8,610,000.00
17008001/21010104 Wages								
17008001/21020105 Entertainment Allowance		25,000.00	-	25,000.00	0.00	0%		
17008001/21020106 Leave allowance		324,062.00	-	325,000.00	938.00	0%		
17008001/21020107 Domestic Staff Allowance		1,153,000.00	-	1,160,000.00	7,000.00	1%		
17008001/21020122 Incentive Allowance (Budget)		132,540.00	-	135,000.00	2,460.00	2%		
17008001/21020205 Housing Fund Contribution		37,500.00	-	37,500.00	0.00	0%		
Sub Total: Personnel Cost	15,553,487.80	2,709,183.00	40,000,000.00	2,732,500.00	23,317.00	1%	21,000,000.00	21,525,000.00
17008001/22020101 Local Transport & Travel -Training	250,000.00		400,000.00	200,000.00	200,000.00	100%	2,200,000.00	2,200,000.00
17008001/22020102 Local Transport & Travel - Others	180,450.00	196,150.00	200,000.00	200,000.00	3,850.00	2%	3,100,000.00	3,100,000.00
17008001/22020201 Electricity Charges		291,592.42	260,000.00	300,000.00	8,407.58	3%	260,000.00	260,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17008001/22020202 Telephone Charges	692,800.00	560,000.00	-	560,000.00	0.00	0%		
17008001/22020203 Internet Access Charges		1,190,300.06	-	1,200,000.00	9,699.94	1%		
17008001/22020205 Water Rates	18,000.00	18,000.00	200,000.00	100,000.00	82,000.00	82%	200,000.00	200,000.00
17008001/22020301 Office Stationeries/Computer Consumables	587,183.63	746,500.00	3,300,000.00	750,000.00	3,500.00	0%	1,300,000.00	1,300,000.00
17008001/22020303 Newspapers	598,048.00	191,000.00	800,000.00	200,000.00	9,000.00	5%	800,000.00	800,000.00
17008001/22020304 Magazines & Periodicals								
17008001/22020305 Printing of Non Security Documents		25,130.08	-	30,000.00	4,869.92	16%		
17008001/22020401 Maintenance of Motor Vehicles/Transport Equipment	714,967.00	710,800.00	1,300,000.00	720,000.00	9,200.00	1%	1,300,000.00	1,300,000.00
17008001/22020402 Maintenance of Office Furniture	512,988.18	312,000.00	700,000.00	350,000.00	38,000.00	11%	200,000.00	200,000.00
17008001/22020403 Maintenance of Office Building/Residential Quarter	54,000.00	1,137,782.32	-	1,150,000.00	12,217.68	1%		
17008001/22020404 Maintenance of Office/IT Equipment's	205,142.00	60,000.00	1,000,000.00	100,000.00	40,000.00	40%	1,000,000.00	1,000,000.00
17008001/22020405 Maintenance of Plants and Generators	132,800.07	17,000.00	200,000.00	20,000.00	3,000.00	15%	200,000.00	200,000.00
17008001/22020406 Other Maintenance Services	376,800.00	280,615.34	400,000.00	300,000.00	19,384.66	6%	400,000.00	400,000.00
17008001/22020413 Minor Road Maintenance	8,000.00							
17008001/22020506 Seminar and Conferences		145,000.00	-	145,000.00	0.00	0%		
17008001/22020601 Security Services		1,374,470.92	-	1,375,000.00	529.08	0%		
17008001/22020605 Cleaning & Fumigation Services	45,000.00	61,500.00	-	70,000.00	8,500.00	12%		
17008001/22020801 Motor Vehicle - Fuel Cost	289,681.30	434,000.00	200,000.00	440,000.00	6,000.00	1%	200,000.00	200,000.00
17008001/22020802 Other Transport Equipment Fuel Cost		48,400.00	-	50,000.00	1,600.00	3%		
17008001/22020803 Plant/Generator Fuel Cost	1,617,198.90	479,940.00	800,000.00	480,000.00	60.00	0%	800,000.00	800,000.00
17008001/22020901 Bank Charges (Others than Interest)	145,228.12	43,065.26	-	45,000.00	1,934.74	4%		
17008001/22021001 Refreshments & Meals	473,090.24	311,897.18	300,000.00	350,000.00	38,102.82	11%	300,000.00	300,000.00
17008001/22021002 Honorarium & Sitting Allowance	1,351,015.27	25,280.00	10,000,000.00	200,000.00	174,720.00	87%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17008001/22021003 Publicity & Advertisements	350,022.00							
17008001/22021006 Postage & Courier Services			1,000,000.00	200,000.00	200,000.00	100%		
17008001/22021007 Welfare Packages	25,000.00	40,256,986.87		260,000,000.00	219,743,013.13	85%		
17008001/22021014 Annual Budget Defence Expenses & Administration	1,195,500.00						400,000.00	400,000.00
17008001/22021021 Special Days/Celebrations								
Sub Total: Overhead Cost	9,822,914.71	48,917,410.45	21,060,000.00	269,535,000.00	220,617,589.55	82%	12,660,000.00	12,660,000.00
Total Recurrent Expenditure	25,376,402.51	11,626,593.45	61,060,000.00	272,267,500.00	260,640,906.55	96%	33,660,000.00	34,185,000.00
17009001 - Examinations Development Centre								
17009001/21010101 Basic Salary	17,788,177.87	25,063,187.12	80,550,000.00	27,375,000.00	2,311,812.88	8%	84,577,500.00	86,691,937.50
17009001/21020101 Housing/Rent Allowance	3,444,350.14	10,944,382.14	16,638,640.00	8,069,320.00	-2,875,062.14	-36%	17,470,572.00	17,907,336.30
17009001/21020102 Transport Allowance	657,625.30	1,846,950.00	3,745,240.00	2,052,620.00	205,670.00	10%	3,932,502.00	4,030,814.55
17009001/21020103 Meal Subsidy	439,625.30	1,595,500.00	2,664,000.00	1,782,000.00	186,500.00	10%	2,797,200.00	2,867,130.00
17009001/21020104 Utility Allowance	393,600.00	1,696,050.00	1,498,028.00	1,699,014.00	2,964.00	0%	1,572,929.70	1,612,252.94
17009001/21020105 Entertainment Allowance	25,900.00	49,700.00	327,136.00	163,568.00	113,868.00	70%	343,492.40	352,079.72
17009001/21020107 Domestic Staff Allowance	1,285,787.00	2,247,426.36	3,684,520.00	2,492,260.00	244,833.64	10%	3,868,746.00	3,965,464.65
17009001/21020111 Hazard Allowance	22,425.30	30,000.00	-	30,000.00	0.00	0%		
17009001/21020113 Teaching Allowance			-	50,000.00	50,000.00	100%		
17009001/21020129 Professional Allowance		23,362.36	-	25,000.00	1,637.64	7%		
17009001/21020130 Responsibility Allowance		11,681.18	-	20,000.00	8,318.82	42%		
17009001/21020144 Arrears (Allowance)	5,328,499.24							
Sub Total: Personnel Cost	29,385,990.15	43,508,239.16	109,107,564.00	43,758,782.00	250,542.84	1%	114,562,942.10	117,427,015.66
17009001/22020101 Local Transport & Travel -Training		6,105,000.00	-	6,110,000.00	5,000.00	0%	6,000,000.00	6,000,000.00
17009001/22020102 Local Transport & Travel - Others	40,898,966.00	97,890,520.00	160,000,000.00	96,620,000.00	-1,270,520.00	-1%	100,000,000.00	105,000,000.00
17009001/22020103 International Transport & Travel - Training	763,324.00	4,521,355.00	-	2,700,000.00	-1,821,355.00	-67%		
17009001/22020105 Hotel Accommodation	11,815,100.00	28,405,000.00	8,000,000.00	22,350,000.00	-6,055,000.00	-27%	8,000,000.00	8,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17009001/22020201 Electricity Charges	7,296,000.00	695,000.00	-	350,000.00	-345,000.00	-99%		
17009001/22020202 Telephone Charges	5,000.00	111,830.00	-	115,000.00	3,170.00	3%		
17009001/22020203 Internet Access Charges	321,000.00	1,417,000.00	8,000,000.00	1,110,000.00	-307,000.00	-28%	8,000,000.00	8,000,000.00
17009001/22020204 Satellite Broadcasting Access Charges	70,500.00	975,000.00	-	400,000.00	-575,000.00	-144%		
17009001/22020205 Water Rates	90,000.00	50,000.00	-	50,000.00	0.00	0%		
17009001/22020301 Office Stationeries/Computer Consumables	11,928,313.00	186,504,575.00	40,000,000.00	186,600,000.00	95,425.00	0%	40,000,000.00	40,000,000.00
17009001/22020302 Books	223,036,582.50	75,645,000.00	101,000,000.00	75,650,000.00	5,000.00	0%	101,000,000.00	101,000,000.00
17009001/22020305 Printing of Non Security Documents	95,500,900.00	118,651,100.00	24,000,000.00	118,100,000.00	-551,100.00	0%	27,000,000.00	27,000,000.00
17009001/22020306 Printing of Security Documents	177,440,000.00	222,878,270.00	182,400,000.00	222,900,000.00	21,730.00	0%	171,200,000.00	171,200,000.00
17009001/22020311 Food Stuff/Catering Materials Supplies			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17009001/22020312 Service Materials	279,500.00	379,500.00	800,000.00	750,000.00	370,500.00	49%	800,000.00	800,000.00
17009001/22020401 Maintenance of Motor Vehicles/Transport Equipment	3,571,200.00	205,600.00	800,000.00	210,000.00	4,400.00	2%	800,000.00	800,000.00
17009001/22020402 Maintenance of Office Furniture	309,000.00	75,000.00	200,000.00	100,000.00	25,000.00	25%	200,000.00	200,000.00
17009001/22020403 Maintenance of Office Building/Residential Quarter	912,600.00	2,471,000.00	600,000.00	2,480,000.00	9,000.00	0%	600,000.00	600,000.00
17009001/22020404 Maintenance of Office/IT Equipment's	2,075,000.00	1,515,000.00	200,000.00	2,020,000.00	505,000.00	25%	200,000.00	200,000.00
17009001/22020405 Maintenance of Plants and Generators	84,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17009001/22020406 Other Maintenance Services	1,342,050.00	6,133,500.00	2,000,000.00	5,950,000.00	-183,500.00	-3%	2,000,000.00	2,000,000.00
17009001/22020501 Local Training	4,267,900.00						20,000,000.00	20,000,000.00
17009001/22020506 Seminar and Conferences	786,900.00		1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
17009001/22020601 Security Services	8,166,250.00	9,722,000.00	34,000,000.00	11,050,000.00	1,328,000.00	12%	34,000,000.00	34,000,000.00
17009001/22020605 Cleaning & Fumigation Services	774,000.00	430,000.00	200,000.00	150,000.00	-280,000.00	-187%	200,000.00	200,000.00
17009001/22020709 Research and Studies	26,540,500.00	10,239,700.00	22,400,000.00	18,750,000.00	8,510,300.00	45%	22,400,000.00	22,400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17009001/22020710 Monitoring and Evaluation	8,406,237.50	17,907,000.00	400,000.00	17,920,000.00	13,000.00	0%	400,000.00	400,000.00
17009001/22020801 Motor Vehicle - Fuel Cost	11,635,250.00	13,936,790.00	5,000,000.00	13,950,000.00	13,210.00	0%	5,000,000.00	5,000,000.00
17009001/22020802 Other Transport Equipment Fuel Cost		1,339,200.00	-	1,350,000.00	10,800.00	1%		
17009001/22020803 Plant/Generator Fuel Cost	26,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17009001/22020901 Bank Charges (Others than Interest)	53,407.67	95,081.11	200,000.00	110,000.00	14,918.89	14%	200,000.00	200,000.00
17009001/22021001 Refreshments & Meals	1,304,185.00	1,783,600.00	2,000,000.00	1,800,000.00	16,400.00	1%	2,000,000.00	2,000,000.00
17009001/22021002 Honorarium & Sitting Allowance	15,788,830.00	10,481,332.49	-	9,900,000.00	-581,332.49	-6%		
17009001/22021003 Publicity & Advertisements	1,769,500.00	830,000.00	200,000.00	850,000.00	20,000.00	2%	1,100,000.00	1,100,000.00
17009001/22021005 Service School Fees Payment		639,000.00	-	650,000.00	11,000.00	2%		
17009001/22021006 Postage & Courier Services		1,305,000.00	200,000.00	1,750,000.00	445,000.00	25%	200,000.00	200,000.00
17009001/22021007 Welfare Packages	3,979,000.00	4,931,000.00	6,600,000.00	4,950,000.00	19,000.00	0%	6,600,000.00	6,600,000.00
17009001/22021014 Annual Budget Defence Expenses & Administration	567,000.00	735,000.00	600,000.00	1,700,000.00	965,000.00	57%	600,000.00	600,000.00
17009001/22021016 Servicom								
17009001/22021030 Exam Fees Refund	606,180.00	4,131,700.00	-	4,150,000.00	18,300.00	0%		
Sub Total: Overhead Cost	662,410,175.67	833,135,653.60	601,600,000.00	833,995,000.00	859,346.40	0%	560,300,000.00	565,300,000.00
Total Recurrent Expenditure	691,796,165.82	876,643,892.76	710,707,564.00	877,753,782.00	1,109,889.24	0%	674,862,942.10	682,727,015.66
17010001 - Agency for Mass Literacy								
17010001/21020105 Entertainment Allowance		5,932,000.00	-	5,950,000.00	18,000.00	0%		
Sub Total: Personnel Cost		5,932,000.00	-	5,950,000.00	18,000.00	0%		
17010001/22020101 Local Transport & Travel -Training	68,500.00						2,000,000.00	2,000,000.00
17010001/22020102 Local Transport & Travel - Others	129,000.00	35,500.00	700,000.00		-35,500.00		700,000.00	700,000.00
17010001/22020103 International Transport & Travel - Training	-	4,000.00	700,000.00	100,000.00	96,000.00	96%	700,000.00	700,000.00
17010001/22020105 Hotel Accommodation		3,500.00	-	10,000.00	6,500.00	65%		
17010001/22020301 Office Stationeries/Computer Consumables	603,000.00	625,500.00	2,000,000.00	650,000.00	24,500.00	4%	2,000,000.00	2,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17010001/22020305 Printing of Non Security Documents		3,500.00	-	5,000.00	1,500.00	30%		
17010001/22020406 Other Maintenance Services		5,000.00	400,000.00	20,000.00	15,000.00	75%		
17010001/22020605 Cleaning & Fumigation Services	7,500.00	12,500.00	-	15,000.00	2,500.00	17%		
17010001/22020701 Financial Consulting		48,000.00	-	50,000.00	2,000.00	4%		
17010001/22020710 Monitoring and Evaluation	558,265.65	182,000.00	-	200,000.00	18,000.00	9%		
17010001/22020801 Motor Vehicle - Fuel Cost	70,500.00	43,000.00	800,000.00	50,000.00	7,000.00	14%	800,000.00	800,000.00
17010001/22020803 Plant/Generator Fuel Cost	-	-	1,000,000.00	100,000.00			1,000,000.00	1,000,000.00
17010001/22020901 Bank Charges (Others than Interest)	88,229.17	677.26	200,000.00	100,000.00	99,322.74	99%	200,000.00	200,000.00
17010001/22021001 Refreshments & Meals	36,500.00	5,500.00	200,000.00	100,000.00	94,500.00	95%	200,000.00	200,000.00
17010001/22021002 Honorarium & Sitting Allowance								
17010001/22021007 Welfare Packages			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
17010001/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17010001/22021016 Servicom			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost	1,561,494.82	968,677.26	6,800,000.00	1,700,000.00	731,322.74	43%	8,800,000.00	8,800,000.00
Total Recurrent Expenditure	1,561,494.82	6,900,677.26	6,800,000.00	7,650,000.00	749,322.74	10%	8,800,000.00	8,800,000.00
17010002 - Special Education Centre, Oji-River								
17010002/21010101 Basic Salary	6,003,000.00	1,195,006.22	-	1,195,007.00	0.78	0%		
17010002/21020102 Transport Allowance	1,578,761.14							
Sub Total: Personnel Cost	7,581,761.14	1,195,006.22	-	1,195,007.00	0.78	0%		
17010002/22020102 Local Transport & Travel - Others	290,000.00		400,000.00	100,000.00	100,000.00	100%	3,200,000.00	3,200,000.00
17010002/22020201 Electricity Charges	10,000.00		100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
17010002/22020202 Telephone Charges	-		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17010002/22020205 Water Rates			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17010002/22020301 Office Stationeries/Computer Consumables	36,000.00		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
17010002/22020312 Service Materials	7,900,000.00	79,500.00	200,000.00		-79,500.00		200,000.00	200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17010002/22020401 Maintenance of Motor Vehicles/Transport Equipment	70,000.00		600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
17010002/22020402 Maintenance of Office Furniture			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
17010002/22020403 Maintenance of Office Building/Residential Quarter			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17010002/22020406 Other Maintenance Services			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17010002/22020605 Cleaning & Fumigation Services			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17010002/22020801 Motor Vehicle - Fuel Cost	3,062,360.00	270,000.00	200,000.00	285,000.00	15,000.00	5%	200,000.00	200,000.00
17010002/22020901 Bank Charges (Others than Interest)	8,381.57	8,660.47	20,000.00	10,000.00	1,339.53	13%	20,000.00	20,000.00
17010002/22021001 Refreshments & Meals	6,060,900.00	23,118,856.35	12,000,000.00	23,150,000.00	31,143.65	0%	12,000,000.00	12,000,000.00
17010002/22021005 Service School Fees Payment								
17010002/22021007 Welfare Packages	70,000.00						5,000,000.00	5,000,000.00
17010002/22021030 Exam Fees Refund	-	79,500.00	-	100,000.00	20,500.00	21%		
Sub Total: Overhead Cost	17,507,641.57	23,556,516.82	15,320,000.00	24,695,000.00	1,138,483.18	5%	23,120,000.00	23,120,000.00
Total Recurrent Expenditure	25,089,402.71	24,751,523.04	15,320,000.00	25,890,007.00	1,138,483.96	4%	23,120,000.00	23,120,000.00
17010003 - Special Education Centre, Ogbete								
17010003/21010101 Basic Salary	1,266,300.00	1,746,000.00	-	1,746,000.00	0.00	0%		
Sub Total: Personnel Cost	1,266,300.00	1,746,000.00	-	1,746,000.00	0.00	0%		
17010003/22020102 Local Transport & Travel - Others			1,400,000.00	100,000.00	100,000.00	100%	3,700,000.00	4,700,000.00
17010003/22020201 Electricity Charges								
17010003/22020202 Telephone Charges								
17010003/22020205 Water Rates		111,000.00	1,000,000.00	115,000.00	4,000.00	3%	1,000,000.00	1,000,000.00
17010003/22020206 Sewage Charges			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
17010003/22020301 Office Stationeries/Computer Consumables	1,735,150.00	264,300.00	2,000,000.00	270,000.00	5,700.00	2%	2,000,000.00	2,000,000.00
17010003/22020302 Books			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
17010003/22020310 Teaching Aids/Instruction Materials			5,000,000.00	100,000.00	100,000.00	100%	5,000,000.00	5,000,000.00
17010003/22020311 Food Stuff/Catering Materials Supplies	11,625,600.00	18,078,450.00	4,000,000.00	18,100,000.00	21,550.00	0%	4,000,000.00	4,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17010003/22020312 Service Materials	247,850.00	682,200.00	1,600,000.00	700,000.00	17,800.00	3%	1,600,000.00	1,600,000.00
17010003/22020401 Maintenance of Motor Vehicles/Transport Equipment	408,000.00	176,000.00	1,600,000.00	200,000.00	24,000.00	12%	1,600,000.00	1,600,000.00
17010003/22020402 Maintenance of Office Furniture		120,000.00	600,000.00	150,000.00	30,000.00	20%	600,000.00	600,000.00
17010003/22020403 Maintenance of Office Building/Residential Quarter	-		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
17010003/22020404 Maintenance of Office/IT Equipment's	48,700.00		500,000.00	50,000.00	50,000.00	100%	500,000.00	500,000.00
17010003/22020405 Maintenance of Plants and Generators	265,100.00		600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
17010003/22020406 Other Maintenance Services	99,850.00	1,768,450.00	800,000.00	1,780,000.00	11,550.00	1%	800,000.00	800,000.00
17010003/22020501 Local Training			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
17010003/22020506 Seminar and Conferences			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
17010003/22020601 Security Services	-		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
17010003/22020605 Cleaning & Fumigation Services	970,550.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17010003/22020711 Other Consulting Services		171,100.00	-	175,000.00	3,900.00	2%		
17010003/22020801 Motor Vehicle - Fuel Cost	215,300.00	181,000.00	1,000,000.00	200,000.00	19,000.00	10%	1,000,000.00	1,000,000.00
17010003/22020803 Plant/Generator Fuel Cost		150,000.00	600,000.00	155,000.00	5,000.00	3%	600,000.00	600,000.00
17010003/22020901 Bank Charges (Others than Interest)	36,606.59	36,303.11	-	40,000.00	3,696.89	9%		
17010003/22021001 Refreshments & Meals	7,080,900.00	1,831,200.00	-	1,840,000.00	8,800.00	0%		
17010003/22021005 Service School Fees Payment		125,000.00	-	135,000.00	10,000.00	7%		
17010003/22021007 Welfare Packages		114,900.00	-	115,000.00	100.00	0%		
17010003/22021010 Direct Teaching & Laboratory Cost			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
17010003/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17010003/22021016 Servicom			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17010003/22021026 Common Services (Committee & Commissions)		160,000.00		175,000.00	15,000.00	9%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17010003/22021033 Accreditation		135,000.00	-	135,000.00	0.00	0%		
Sub Total: Overhead Cost	22,733,606.59	24,104,903.11	30,300,000.00	25,835,000.00	1,730,096.89	7%	32,600,000.00	33,600,000.00
Total Recurrent Expenditure	23,999,906.59	25,850,903.11	30,300,000.00	27,581,000.00	1,730,096.89	6%	32,600,000.00	33,600,000.00
17018001 - Enugu State Polytechnic Iwollo								
17018001/21010101 Basic Salary	307,832,556.20	355,718,598.56	454,718,040.00	357,359,020.00	1,640,421.44	0%	477,453,942.00	489,390,290.55
17018001/21010102 Overtime Payment			441,360.00	20,680.00	20,680.00	100%	463,428.00	475,013.70
17018001/21010104 Wages		885,985.95	-	900,000.00	14,014.05	2%		
17018001/21020101 Housing/Rent Allowance	-		280,325,160.00	1,000.00	1,000.00	100%	294,341,418.00	301,699,953.45
17018001/21020102 Transport Allowance		43,770.00	33,150,120.00	52,060.00	8,290.00	16%	34,807,626.00	35,677,816.65
17018001/21020104 Utility Allowance		120,000.00	-	150,000.00	30,000.00	20%		
17018001/21020105 Entertainment Allowance		3,962,900.00	6,102,920.00	4,001,460.00	38,560.00	1%	6,408,066.00	6,568,267.65
17018001/21020106 Leave allowance		5,294,677.00	-	5,300,000.00	5,323.00	0%		
17018001/21020107 Domestic Sta ff Allowance		1,710,000.00	51,382,680.00	1,941,340.00	231,340.00	12%	53,951,814.00	55,300,609.35
17018001/21020109 Call Duties Allowances			4,009,920.00	1,000.00	1,000.00	100%	4,210,416.00	4,315,676.40
17018001/21020111 Hazard Allowance			206,280.00	1,000.00	1,000.00	100%	216,594.00	222,008.85
17018001/21020113 Teaching Allowance			634,960.00	2,480.00	2,480.00	100%	666,708.00	683,375.70
17018001/21020114 Administrative Allowance		390,000.00	-	400,000.00	10,000.00	3%		
17018001/21020127 Maintenance of Quarters Allowance		4,399,360.00	-	4,400,000.00	640.00	0%		
17018001/21020129 Professional Allowance		180,000.00	-	200,000.00	20,000.00	10%	10,818,066.00	11,088,517.65
17018001/21020130 Responsibility Allowance			5,151,460.00	151,460.00	151,460.00	100%		
17018001/21020136 Auditor's Allowance		1,000,000.00	-	1,000,000.00	0.00	0%		
17018001/21020137 Personnel Assistant		420,000.00	-	427,000.00	7,000.00	2%		
17018001/21020138 Journal Allowance (Newspapers)		121,400.00	-	122,400.00	1,000.00	1%		
17018001/21020141 Secondment Allowance			5,151,460.00					
17018001/21020144 Arrears (Allowance)		250,000.00	24,152,240.00	276,120.00	26,120.00	9%	25,359,852.00	25,993,848.30
17018001/21020146 Academic Allowance		130,000.00	-	132,000.00	2,000.00	2%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17018001/21020205 Housing Fund Contribution	-	480,673.68	-	482,000.00	1,326.32	0%		
Sub Total: Personnel Cost	307,832,556.20	375,107,365.19	865,426,600.00	377,321,020.00	2,213,654.81	1%	908,697,930.00	931,415,378.25
17018001/22020101 Local Transport & Travel -Training		527,250.00	-	530,000.00	2,750.00	1%		
17018001/22020102 Local Transport & Travel - Others	1,292,450.00	4,592,502.00	1,200,000.00	4,600,000.00	7,498.00	0%	5,600,000.00	6,600,000.00
17018001/22020103 International Transport & Travel - Training			4,600,000.00	300,000.00	300,000.00	100%	12,300,000.00	12,300,000.00
17018001/22020105 Hotel Accommodation	531,250.00	478,500.00	200,000.00	481,000.00	2,500.00	1%	3,100,000.00	3,100,000.00
17018001/22020202 Telephone Charges		375,000.00	-	382,000.00	7,000.00	2%		
17018001/22020203 Internet Access Charges	501,123.06	70,000.00	-	75,000.00	5,000.00	7%	1,000,000.00	1,000,000.00
17018001/22020205 Water Rates		35,000.00	-	50,000.00	15,000.00	30%	2,000,000.00	2,000,000.00
17018001/22020206 Sewage Charges	500						2,000,000.00	2,000,000.00
17018001/22020301 Office Stationeries/Computer Consumables	494,200.00	13,606,309.25	-	13,610,000.00	3,690.75	0%	10,000,000.00	10,000,000.00
17018001/22020305 Printing of Non Security Documents	1,336,789.70	516,000.00	2,800,000.00	520,000.00	4,000.00	1%	2,800,000.00	2,800,000.00
17018001/22020306 Printing of Security Documents	-	413,532.56	-	418,000.00	4,467.44	1%		
17018001/22020312 Service Materials	4,046,000.00	6,695,280.00	200,000.00	6,700,000.00	4,720.00	0%	1,100,000.00	1,100,000.00
17018001/22020401 Maintenance of Motor Vehicles/Transport Equipment	244,500.00	5,204,918.88	400,000.00	5,250,000.00	45,081.12	1%	700,000.00	800,000.00
17018001/22020402 Maintenance of Office Furniture	958,887.50						500,000.00	500,000.00
17018001/22020403 Maintenance of Office Building/Residential Quarter	43,566.30						2,000,000.00	2,000,000.00
17018001/22020404 Maintenance of Office/IT Equipment's	197,000.00	697,900.00	-	700,000.00	2,100.00	0%	2,000,000.00	2,000,000.00
17018001/22020405 Maintenance of Plants and Generators	21,000.00	525,000.00	-	527,000.00	2,000.00	0%	500,000.00	500,000.00
17018001/22020406 Other Maintenance Services	1,630,600.00	205,800.00	-	222,000.00	16,200.00	7%	5,000,000.00	5,000,000.00
17018001/22020413 Minor Road Maintenance	-							
17018001/22020414 Maintenance of Lodges & Guest Houses								



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17018001/22020415 Maintenance of Other Infrastructure	57,500.00	250,000.00	-	261,000.00	11,000.00	4%	5,000,000.00	5,000,000.00
17018001/22020501 Local Training		81,250.00	-	100,000.00	18,750.00	19%	10,000,000.00	10,000,000.00
17018001/22020506 Seminar and Conferences	-						10,000,000.00	10,000,000.00
17018001/22020601 Security Services	500,000.00	650,000.00	7,600,000.00	660,000.00	10,000.00	2%	7,600,000.00	7,600,000.00
17018001/22020602 Office Rent	27,000.00							
17018001/22020604 Security Vote (Including Operations)	-	2,250,000.00	-	2,255,000.00	5,000.00	0%		
17018001/22020605 Cleaning & Fumigation Services	128,000.00	787,800.00	-	800,000.00	12,200.00	2%	2,000,000.00	2,000,000.00
17018001/22020701 Financial Consulting	-							
17018001/22020702 Information Technology Consulting	150,000.00							
17018001/22020703 Legal Services	485,000.00	480,000.00	2,000,000.00	500,000.00	20,000.00	4%	2,000,000.00	2,000,000.00
17018001/22020705 Architectural Services			68,000,000.00	1,000,000.00	1,000,000.00	100%		
17018001/22020706 Surveying Services			68,000,000.00	-			136,000,000.00	136,000,000.00
17018001/22020707 Agricultural Consulting			156,000,000.00	2,000,000.00	2,000,000.00	100%	128,000,000.00	128,000,000.00
17018001/22020710 Monitoring and Evaluation		6,325,000.00	-	6,331,000.00	6,000.00	0%		
17018001/22020711 Other Consulting Services			20,000,000.00	1,000,000.00	1,000,000.00	100%	20,000,000.00	20,000,000.00
17018001/22020801 Motor Vehicle - Fuel Cost	357,500.00	2,755,900.00	-	2,760,000.00	4,100.00	0%	1,500,000.00	2,000,000.00
17018001/22020803 Plant/Generator Fuel Cost	-	1,303,000.00	-	1,312,000.00	9,000.00	1%		
17018001/22020901 Bank Charges (Others than Interest)	425,060.13	382,910.35	1,200,000.00	390,000.00	7,089.65	2%	1,200,000.00	1,200,000.00
17018001/22021001 Refreshments & Meals	864,180.00	1,174,650.00	200,000.00	1,200,000.00	25,350.00	2%	200,000.00	200,000.00
17018001/22021002 Honorarium & Sitting Allowance			32,800,000.00	400,000.00	400,000.00	100%	31,400,000.00	31,400,000.00
17018001/22021003 Publicity & Advertisements	150,000.00	2,031,076.74	1,200,000.00	2,100,000.00	68,923.26	3%	1,600,000.00	1,600,000.00
17018001/22021006 Postage & Courier Services	107,600.00		5,200,000.00	100,000.00	100,000.00	100%	3,600,000.00	3,600,000.00
17018001/22021007 Welfare Packages	430,000.00	251,500.00	-	255,000.00	3,500.00	1%	6,000,000.00	6,000,000.00
17018001/22021008 Subscription To Professional Bodies	240,000.00	150,000.00	-	150,000.00	0.00	0%	5,000,000.00	5,000,000.00
17018001/22021014 Annual Budget Defence Expenses & Administration	2,599,000.00	180,000.00	600,000.00	300,000.00	120,000.00	40%	600,000.00	600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17018001/22021021 Special Days/Celebrations	87,000.00	200,000.00	-	225,000.00	25,000.00	11%	15,000,000.00	15,000,000.00
17018001/22021022 Donations	385,000.00	2,094,846.11	400,000.00	2,100,000.00	5,153.89	0%	200,000.00	200,000.00
17018001/22021026 Common Services (Committee & Commissions)	3,824,800.00	130,000.00	1,600,000.00	140,000.00	10,000.00	7%	1,600,000.00	1,600,000.00
17018001/22021033 Accreditation	14,914,080.00	11,000,161.25	-	11,000,162.00	0.75	0%	50,000,000.00	50,000,000.00
17018001/22021037 Death, Burials Expenses		150,000.00	-	150,000.00	0.00	0%		
17018001/22030103 Refurbishing Advances	21,990,700.00	1,498,250.00	107,600,000.00	1,500,000.00	1,750.00	0%	58,800,000.00	58,800,000.00
17018001/22030107 Furnishing Advances	25,317,050.00							
17018001/22030108 Housing Loans	-	3,546,239.37	-	3,546,240.00	0.63	0%		
17018001/22030110 Education Revolving Aids to Students		900,328.42	-	900,330.00	1.58	0%		
Sub Total: Overhead Cost	84,337,336.69	72,515,904.93	481,800,000.00	77,800,732.00	5,284,827.07	7%	547,900,000.00	549,500,000.00
Total Recurrent Expenditure	392,169,892.89	447,623,270.12	1,347,226,600.00	455,121,752.00	7,498,481.88	2%	1,456,597,930.00	1,480,915,378.25
17019001 - Enugu State College of Education (Technical)								
17019001/21010101 Basic Salary	901,806,314.36	38,098,231.63	2,059,891,880.00	38,145,940.00	47,708.37	0%	2,162,886,474.00	2,216,958,635.85
17019001/21010104 Wages	-							
17019001/21020101 Housing/Rent Allowance		400,000.00	-	400,000.00	0.00	0%	4,703,202.00	4,820,782.05
17019001/21020104 Utility Allowance	-	-	4,479,240.00	239,620.00			594,048.00	608,899.20
17019001/21020105 Entertainment Allowance	-	2,292,296.00	565,760.00	2,302,880.00	10,584.00	0%		
17019001/21020107 Domestic Sta ffAllowance		1,773,000.00	-	1,800,000.00	27,000.00	2%	463,050.00	474,626.25
17019001/21020109 Call Duties Allowances			441,000.00	220,500.00	220,500.00	100%		
17019001/21020113 Teaching Allowance		35,000.00	-	40,000.00	5,000.00	13%		
17019001/21020136 Auditor's Allowance		2,359,375.00	-	2,400,000.00	40,625.00	2%		
17019001/21020142 Duty Allowance		2,806,718.12	-	2,850,000.00	43,281.88	2%		
17019001/21020144 Arrears (Allowance)			3,780,000.00	90,000.00	90,000.00	100%	3,969,000.00	4,068,225.00
17019001/21020205 Housing Fund Contribution		1,306,046.00	-	1,320,000.00	13,954.00	1%		
Sub Total: Personnel Cost	901,806,314.36	49,070,666.75	2,069,157,880.00	49,808,940.00	738,273.25	1%	2,172,615,774.00	2,226,931,168.35
17019001/22020101 Local Transport & Travel -Training		349,000.00	3,000,000.00	350,000.00	1,000.00	0%	21,500,000.00	21,500,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17019001/22020102 Local Transport & Travel - Others	4,074,000.00	7,219,500.00	3,000,000.00	7,250,000.00	30,500.00	0%	21,500,000.00	21,500,000.00
17019001/22020104 International Transport & Travel - Others	-	624,500.00	-	650,000.00	25,500.00	4%		
17019001/22020105 Hotel Accommodation	2,355,200.00	2,414,000.00	1,400,000.00	2,450,000.00	36,000.00	1%	1,400,000.00	1,400,000.00
17019001/22020201 Electricity Charges	3,802,000.00	2,651,000.00	12,400,000.00	2,700,000.00	49,000.00	2%	12,400,000.00	12,400,000.00
17019001/22020202 Telephone Charges	2,064,200.00	2,303,400.00	6,000,000.00	2,320,000.00	16,600.00	1%	6,000,000.00	6,000,000.00
17019001/22020203 Internet Access Charges	268,000.00	515,000.00	4,000,000.00	520,000.00	5,000.00	1%	4,000,000.00	4,000,000.00
17019001/22020205 Water Rates	75,000.00	4,271,000.00	5,000,000.00	4,300,000.00	29,000.00	1%	5,000,000.00	5,000,000.00
17019001/22020206 Sewage Charges	400,000.00	521,300.00	-	550,000.00	28,700.00	5%		
17019001/22020207 Leased communication Lines		346,000.00	-	350,000.00	4,000.00	1%		
17019001/22020301 Office Stationeries/Computer Consumables	10,318,845.00	9,650,739.00	14,000,000.00	9,510,000.00	-140,739.00	-1%	14,000,000.00	14,000,000.00
17019001/22020302 Books	1,154,300.00	337,350.00	4,000,000.00	350,000.00	12,650.00	4%	4,000,000.00	4,000,000.00
17019001/22020303 Newspapers	310,000.00		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
17019001/22020304 Magazines & Periodicals			350,000.00				350,000.00	350,000.00
17019001/22020305 Printing of Non Security Documents	526,100.00	675,275.27	9,000,000.00	700,000.00	24,724.73	4%	9,000,000.00	9,000,000.00
17019001/22020306 Printing of Security Documents	-	5,544,690.00	6,000,000.00	5,550,000.00	5,310.00	0%	6,000,000.00	6,000,000.00
17019001/22020307 Drugs & Medical Supplies	-		350,000.00	1,000.00	1,000.00	100%	350,000.00	350,000.00
17019001/22020312 Service Materials	500,000.00	5,028,850.00	-	5,100,000.00	71,150.00	1%		
17019001/22020313 Chemicals and Reagents	-	245,030.00	1,000,000.00	250,000.00	4,970.00	2%	1,000,000.00	1,000,000.00
17019001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,187,540.00	5,072,800.00	12,000,000.00	5,100,000.00	27,200.00	1%	12,000,000.00	12,000,000.00
17019001/22020402 Maintenance of Office Furniture	1,024,300.00	425,100.00	2,000,000.00	450,000.00	24,900.00	6%	2,000,000.00	2,000,000.00
17019001/22020403 Maintenance of Office Building/Residential Quarter	-	3,187,690.00	10,000,000.00	3,200,000.00	12,310.00	0%	10,000,000.00	10,000,000.00
17019001/22020404 Maintenance of Office/IT Equipment's	188,500.00	5,071,100.00	1,600,000.00	5,100,000.00	28,900.00	1%	1,600,000.00	1,600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17019001/22020405 Maintenance of Plants and Generators	150,000.00	138,100.00	4,000,000.00	150,000.00	11,900.00	8%	4,000,000.00	4,000,000.00
17019001/22020406 Other Maintenance Services	1,203,740.00	1,611,750.00	8,000,000.00	1,650,000.00	38,250.00	2%	8,000,000.00	8,000,000.00
17019001/22020501 Local Training	-	635,000.00	-	650,000.00	15,000.00	2%		
17019001/22020503 Training & Staff Development	-	355,000.00	-	400,000.00	45,000.00	11%		
17019001/22020506 Seminar and Conferences	470,000.00	785,000.00	-	800,000.00	15,000.00	2%		
17019001/22020601 Security Services	240,000.00	2,004,000.00	1,600,000.00	2,020,000.00	16,000.00	1%	1,600,000.00	1,600,000.00
17019001/22020602 Office Rent		100,000.00	-	100,000.00	0.00	0%		
17019001/22020603 Residential Rent	400,000.00	300,000.00	5,600,000.00	350,000.00	50,000.00	14%	5,600,000.00	5,600,000.00
17019001/22020604 Security Vote (Including Operations)	3,160,000.00	3,650,000.00	6,000,000.00	3,700,000.00	50,000.00	1%	6,000,000.00	6,000,000.00
17019001/22020605 Cleaning & Fumigation Services	309,660.00	3,494,260.00	3,000,000.00	3,500,000.00	5,740.00	0%	3,000,000.00	3,000,000.00
17019001/22020701 Financial Consulting			1,600,000.00	1,000.00	1,000.00	100%	1,600,000.00	1,600,000.00
17019001/22020703 Legal Services		615,000.00	1,400,000.00	650,000.00	35,000.00	5%	1,400,000.00	1,400,000.00
17019001/22020708 Medical Consulting		519,000.00	-	550,000.00	31,000.00	6%		
17019001/22020710 Monitoring and Evaluation		846,000.00	-	850,000.00	4,000.00	0%		
17019001/22020711 Other Consulting Services		865,000.00	-	900,000.00	35,000.00	4%		
17019001/22020801 Motor Vehicle - Fuel Cost	3,608,360.00	4,047,380.00	14,600,000.00	4,100,000.00	52,620.00	1%	14,600,000.00	14,600,000.00
17019001/22020802 Other Transport Equipment Fuel Cost	-		1,600,000.00	200,000.00	200,000.00	100%	1,600,000.00	1,600,000.00
17019001/22020803 Plant/Generator Fuel Cost	345,000.00	830,000.00	1,400,000.00	850,000.00	20,000.00	2%	1,400,000.00	1,400,000.00
17019001/22020806 Cooking Gas/Fuel Cost		87,000.00	1,200,000.00	100,000.00	13,000.00	13%	1,200,000.00	1,200,000.00
17019001/22020901 Bank Charges (Others than Interest)	10,049,791.84	2,828,216.48	4,000,000.00	2,830,000.00	1,783.52	0%	4,000,000.00	4,000,000.00
17019001/22021001 Refreshments & Meals	4,823,723.77	7,470,200.00	10,000,000.00	7,500,000.00	29,800.00	0%	10,000,000.00	10,000,000.00
17019001/22021002 Honorarium & Sitting Allowance	400,000.00	69,026,301.46	2,800,000.00	69,100,000.00	73,698.54	0%	2,800,000.00	2,800,000.00
17019001/22021003 Publicity & Advertisements	427,000.00	1,428,000.00	7,600,000.00	1,450,000.00	22,000.00	2%	7,600,000.00	7,600,000.00
17019001/22021004 Medical Expenses-Local	259,500.00		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
17019001/22021005 Service School Fees Payment		15,368,241.25	1,600,000.00	15,400,000.00	31,758.75	0%	1,600,000.00	1,600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17019001/22021006 Postage & Courier Services	38,308.22	131,913.65	400,000.00	150,000.00	18,086.35	12%	400,000.00	400,000.00
17019001/22021007 Welfare Packages	2,490,000.00	4,870,000.00	12,000,000.00	4,900,000.00	30,000.00	1%	12,000,000.00	12,000,000.00
17019001/22021008 Subscription To Professional Bodies	-	700,000.00	-	700,000.00	0.00	0%		
17019001/22021009 Sporting Activities	-	100,000.00	1,600,000.00	150,000.00	50,000.00	33%	1,600,000.00	1,600,000.00
17019001/22021014 Annual Budget Defence Expenses & Administration		1,050,000.00	-	1,100,000.00	50,000.00	5%		
17019001/22021021 Special Days/Celebrations	18,426,322.50	1,766,000.00	20,000,000.00	1,924,000.00	158,000.00	8%	20,000,000.00	20,000,000.00
17019001/22021022 Donations	55,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17019001/22021026 Common Services (Committee & Commissions)	-	1,373,750.00	-	1,400,000.00	26,250.00	2%		
17019001/22021027 Local Scholarship Scheme			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
17019001/22021029 Financial Charges (Other than interest)		100,000.00	-	110,000.00	10,000.00	9%		
17019001/22021032 Subscription To Academic Bodies	-	3,150,000.00	-	3,200,000.00	50,000.00	2%		
17019001/22021033 Accreditation	306,000.00	1,167,000.00	-	1,200,000.00	33,000.00	3%	50,000,000.00	50,000,000.00
17019001/22021034 Supervision of Student on Industrial Training		76,000.00	-	100,000.00	24,000.00	24%		
17019001/22030103 Refurbishing Advances	64,512,507.50	48,589,400.00	-	48,600,000.00	10,600.00	0%		
17019001/22030105 Spectacle Advances			84,000,000.00	1,000,000.00	1,000,000.00	100%	84,000,000.00	84,000,000.00
17019001/22030107 Furnishing Advances			4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
17019001/22030108 Housing Loans		15,670,373.75	-	15,700,000.00	29,626.25	0%		
17019001/22030110 Education Revolving Aids to Students		86,773,628.00	-	86,800,000.00	26,372.00	0%		
Sub Total: Overhead Cost	139,922,898.83	338,974,838.86	294,900,000.00	342,386,000.00	3,411,161.14	1%	381,900,000.00	381,900,000.00
Total Recurrent Expenditure	1,041,729,213.19	388,045,505.61	2,364,057,880.00	392,194,940.00	4,149,434.39	1%	2,554,515,774.00	2,608,831,168.35
17021001 - Enugu State University of Science and Technology (								
17021001/ 17021001/21010101		1,500,021,243.78	-					
Basic Salary	4,647,798,546.01	4,589,324,802.40	9,884,923,780.00	6,085,191,890.00	1,495,867,087.60	25%	11,860,048,324.00	12,281,549,532.10
17021001/21010104 Wages		630,000.00		9,800,000.00	9,170,000.00	94%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17021001/21020101 Housing/Rent Allowance	15,000,000.00							
17021001/21020102 Transport Allowance			4,338,600.00	169,300.00	169,300.00	100%	4,555,530.00	4,669,418.25
17021001/21020104 Utility Allowance	6,217,237.87							
17021001/21020105 Entertainment Allowance	9,772,500.00	7,215,040.00	248,000,000.00	12,250,000.00	5,034,960.00	41%	250,000,000.00	255,000,000.00
17021001/21020106 Leave allowance			13,147,120.00	1,000.00	1,000.00	100%	13,804,476.00	14,149,587.90
17021001/21020107 Domestic Sta ff Allowance	11,635,000.00	15,291,496.39	-	12,700,000.00	-2,591,496.39	-20%		
17021001/21020114 Administrative Allowance		760,000.00	-	800,000.00	40,000.00	5%		
17021001/21020120 Wardrobe/Outfit Allowance	16,200,000.00							
17021001/21020125 Recess Allowance		5,000,000.00	-	-				
17021001/21020127 Maintenance of Quarters Allowance			-	550,000.00	550,000.00	100%		
17021001/21020128 Medical Allowance		518,400.00	-	-				
17021001/21020131 Furniture Allowance		14,800,000.00	-	14,850,000.00	50,000.00	0%		
17021001/21020136 Auditor's Allowance	-	8,000,000.00	-	8,000,000.00	0.00	0%		
17021001/21020142 Duty Allowance	-	12,094,820.00	-	9,800,000.00	-2,294,820.00	-23%		
17021001/21020144 Arrears (Allowance)			5,680,720.00	40,360.00	40,360.00	100%	5,964,756.00	6,113,874.90
Sub Total: Personnel Cost	4,706,623,283.88	6,153,655,802.57	10,156,090,220.00	6,154,152,550.00	496,747.43	0%	12,134,373,086.00	12,561,482,413.15
17021001/		2,304,100.00	-					
17021001/22020101 Local Transport & Travel -Training			8,500,000.00	250,000.00	250,000.00	100%	14,250,000.00	14,250,000.00
17021001/22020102 Local Transport & Travel - Others	242,529,430.16	224,556,086.84	510,000,000.00	196,500,000.00	-28,056,086.84	-14%	405,000,000.00	405,000,000.00
17021001/22020103 International Transport & Travel - Training		10,183,286.00	-	12,900,000.00	2,716,714.00	21%		
17021001/22020104 International Transport & Travel - Others	2,658,333.33	4,661,133.33	9,000,000.00	4,700,000.00	38,866.67	1%	9,000,000.00	9,000,000.00
17021001/22020105 Hotel Accommodation	20,590,447.50	20,439,004.50	149,000.00	20,474,500.00	35,495.50	0%	5,080,000.00	5,100,000.00
17021001/22020201 Electricity Charges	66,814,953.24	77,372,090.00	178,000,000.00	77,400,000.00	27,910.00	0%	189,000,000.00	189,000,000.00
17021001/22020202 Telephone Charges	1,953,500.00	5,032,870.94	3,800,000.00	5,050,000.00	17,129.06	0%	6,900,000.00	6,900,000.00
17021001/22020203 Internet Access Charges	367,000.00	8,000,914.00	131,600,000.00	8,020,000.00	19,086.00	0%	115,800,000.00	115,800,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17021001/22020205 Water Rates	4,939,800.00	41,383,928.20	27,400,000.00	41,400,000.00	16,071.80	0%	25,700,000.00	25,700,000.00
17021001/22020301 Office Stationeries/Computer Consumables	126,721,500.00	272,296,078.00	161,000,000.00	270,243,000.00	-2,053,078.00	-1%	147,500,000.00	147,500,000.00
17021001/22020303 Newspapers	2,567,600.00		28,000,000.00	500,000.00	500,000.00	100%	28,000,000.00	28,000,000.00
17021001/22020304 Magazines & Periodicals		830,846.50	1,200,000.00	850,000.00	19,153.50	2%	1,200,000.00	1,200,000.00
17021001/22020305 Printing of Non Security Documents	-	50,781,453.00	-	53,600,000.00	2,818,547.00	5%		
17021001/22020306 Printing of Security Documents		663,750.00	3,600,000.00	100,000.00	-563,750.00	-564%	3,600,000.00	3,600,000.00
17021001/22020307 Drugs & Medical Supplies		500,000.00	-	517,000.00	17,000.00	3%		
17021001/22020309 Uniform and other Materials & Supplies		4,450,000.00	47,000,000.00	4,500,000.00	50,000.00	1%	43,500,000.00	43,500,000.00
17021001/22020312 Service Materials		20,912,974.00	17,000,000.00	20,950,000.00	37,026.00	0%	17,000,000.00	17,000,000.00
17021001/22020401 Maintenance of Motor Vehicles/Transport Equipment	5,750,796.00	11,860,875.00	67,400,000.00	11,900,000.00	39,125.00	0%	63,700,000.00	63,700,000.00
17021001/22020402 Maintenance of Office Furniture							3,000,000.00	3,000,000.00
17021001/22020403 Maintenance of Office Building/Residential Quarter	14,355,680.00	18,918,200.00	30,400,000.00	22,100,000.00	3,181,800.00	14%	30,200,000.00	30,200,000.00
17021001/22020404 Maintenance of Office/IT Equipment's	167,097,991.37	1,761,713.40	30,000,000.00	1,800,000.00	38,286.60	2%	30,000,000.00	30,000,000.00
17021001/22020405 Maintenance of Plants and Generators	115,500.00	916,380.00	96,400,000.00	950,000.00	33,620.00	4%	98,200,000.00	98,200,000.00
17021001/22020406 Other Maintenance Services	1,065,000.00	53,530,881.00	8,200,000.00	53,550,000.00	19,119.00	0%	14,100,000.00	14,100,000.00
17021001/22020501 Local Training	399,568.30	1,326,780.00	46,400,000.00	1,400,000.00	73,220.00	5%	43,200,000.00	43,200,000.00
17021001/22020503 Training & Staff Development	-	7,553,967.00	-	7,600,000.00	46,033.00	1%		
17021001/22020506 Seminar and Conferences	3,064,230.00	9,446,285.00	8,400,000.00	9,500,000.00	53,715.00	1%	14,200,000.00	14,200,000.00
17021001/22020601 Security Services	19,142,350.00	2,976,930.00	5,000,000.00	3,000,000.00	23,070.00	1%	5,000,000.00	5,000,000.00
17021001/22020603 Residential Rent	67,845,749.00	20,200,000.00	10,600,000.00	20,250,000.00	50,000.00	0%	10,300,000.00	10,300,000.00
17021001/22020604 Security Vote (Including Operations)	-	8,365,548.35	-	18,530,000.00	10,164,451.65	55%		
17021001/22020605 Cleaning & Fumigation Services			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17021001/22020701 Financial Consulting		5,200,000.00	56,400,000.00	5,250,000.00	50,000.00	1%	58,200,000.00	58,200,000.00
17021001/22020703 Legal Services	2,512,000.00	5,145,000.00	7,000,000.00	5,200,000.00	55,000.00	1%	7,000,000.00	7,000,000.00
17021001/22020706 Surveying Services		3,972,500.00	-	4,000,000.00	27,500.00	1%		
17021001/22020707 Agricultural Consulting								
17021001/22020709 Research and Studies	12,046,555.93	110,000.00	1,700,000.00	150,000.00	40,000.00	27%	1,700,000.00	1,700,000.00
17021001/22020710 Monitoring and Evaluation		3,022,856.00	14,000,000.00	3,030,000.00	7,144.00	0%	14,000,000.00	14,000,000.00
17021001/22020711 Other Consulting Services	30,153,036.00							
17021001/22020801 Motor Vehicle - Fuel Cost	159,435,069.70	95,256,780.00	168,400,000.00	95,300,000.00	43,220.00	0%	114,200,000.00	114,200,000.00
17021001/22020803 Plant/Generator Fuel Cost	-		16,400,000.00	14,600,000.00	14,600,000.00	100%	16,200,000.00	16,200,000.00
17021001/22020806 Cooking Gas/Fuel Cost	-	15,734,875.00	-	1,137,000.00	-14,597,875.00	-1284%		
17021001/22020901 Bank Charges (Others than Interest)	650,986.06	579,407.50	60,000.00	600,000.00	20,592.50	3%	3,030,000.00	3,030,000.00
17021001/22020902 Insurance Premium			45,400,000.00	700,000.00	700,000.00	100%	47,700,000.00	47,700,000.00
17021001/22021001 Refreshments & Meals	992,850.00	7,794,700.00	28,200,000.00	4,700,000.00	-3,094,700.00	-66%	29,100,000.00	29,100,000.00
17021001/22021002 Honorarium & Sitting Allowance	49,117,600.00	75,390,927.00	170,600,000.00	108,400,000.00	33,009,073.00	30%	155,300,000.00	170,600,000.00
17021001/22021003 Publicity & Advertisements	58,269,661.25	67,903,265.00	85,000,000.00	67,950,000.00	46,735.00	0%	62,500,000.00	62,500,000.00
17021001/22021004 Medical Expenses-Local	5,324,000.00	200,000.00	-	200,000.00	0.00	0%	20,000,000.00	20,000,000.00
17021001/22021005 Service School Fees Payment	1,603,328.32		20,200,000.00	1,000.00	1,000.00	100%	20,100,000.00	20,100,000.00
17021001/22021006 Postage & Courier Services	3,889,338.14	16,315,814.93	4,400,000.00	6,200,000.00	-10,115,814.93	-163%	4,200,000.00	4,200,000.00
17021001/22021007 Welfare Packages	27,160,632.06	45,581,131.27	97,400,000.00	45,600,000.00	18,868.73	0%	98,700,000.00	98,700,000.00
17021001/22021008 Subscription To Professional Bodies	2,550,000.00	8,870,000.00	1,000,000.00	8,900,000.00	30,000.00	0%	5,500,000.00	5,500,000.00
17021001/22021009 Sporting Activities	500,000.00						20,000,000.00	20,000,000.00
17021001/22021011 Recruitment and Appointment (Service wide)	241,500.00	976,000.00	1,000,000.00	1,000,000.00	24,000.00	2%	1,000,000.00	1,000,000.00
17021001/22021021 Special Days/Celebrations	-	3,382,480.00	1,200,000.00	3,400,000.00	17,520.00	1%	100,600,000.00	100,600,000.00
17021001/22021026 Common Services (Committee & Commissions)		62,971,200.00		57,750,000.00	-5,221,200.00	-9%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17021001/22021032 Subscription To Academic Bodies		3,230,092.35	-	3,250,000.00	19,907.65	1%		
17021001/22021033 Accreditation	51,957,011.74	7,696,061.00	88,000,000.00	7,700,000.00	3,939.00	0%	144,000,000.00	144,000,000.00
17021001/22021037 Death, Burials Expenses	-	5,569,500.00	-	5,600,000.00	30,500.00	1%		
17021001/22030105 Spectacle Advances	28,878,399.90		41,000,000.00	500,000.00	500,000.00	100%	41,000,000.00	41,000,000.00
Sub Total: Overhead Cost	1,183,261,398.00	1,316,128,665.11	2,277,409,000.00	1,319,752,500.00	3,623,834.89	0%	2,288,460,000.00	2,303,780,000.00
Total Recurrent Expenditure	5,889,884,681.88	7,469,784,467.68	12,433,499,220.00	7,473,905,050.00	4,120,582.32	0%	14,422,833,086.00	14,865,262,413.15
17021002 - ESUT College of Medicine (Teaching Hospital)								
17021002/21010101 Basic Salary	12,086,048.40	2,233,000.00	-	2,233,000.00	0.00	0%		
17021002/21010102 Overtime Payment		230,000.00	-	230,000.00	0.00	0%		
17021002/21010104 Wages		3,433,000.00	-	3,433,000.00	0.00	0%		
17021002/21020105 Entertainment Allowance	-	4,110,350.00	-	4,110,350.00	0.00	0%		
17021002/21020107 Domestic Staff Allowance		7,557,500.00	-	7,557,500.00	0.00	0%		
17021002/21020111 Hazard Allowance	150,000.00	90,000.00	-	90,000.00	0.00	0%		
Sub Total: Personnel Cost	12,236,048.40	17,653,850.00	-	17,653,850.00	0.00	0%		
17021002/22020101 Local Transport & Travel -Training			6,000,000.00	200,000.00	200,000.00	100%	8,000,000.00	9,000,000.00
17021002/22020102 Local Transport & Travel - Others	3,775,245.00	2,422,859.10	16,000,000.00	2,450,000.00	27,140.90	1%	20,000,000.00	20,000,000.00
17021002/22020105 Hotel Accommodation	60,000.00							
17021002/22020201 Electricity Charges	905,453.85	18,051,834.00	40,000,000.00	18,100,000.00	48,166.00	0%	34,000,000.00	47,000,000.00
17021002/22020202 Telephone Charges	1,402,500.00	1,250,000.00	2,600,000.00	1,300,000.00	50,000.00	4%	2,600,000.00	2,600,000.00
17021002/22020203 Internet Access Charges	6,608,850.00	671,000.00	2,000,000.00	700,000.00	29,000.00	4%	900,000.00	900,000.00
17021002/22020205 Water Rates	1,359,000.00	1,001,520.00	1,600,000.00	902,000.00	-99,520.00	-11%	700,000.00	700,000.00
17021002/22020301 Office Stationeries/Computer Consumables	8,353,300.00	8,556,780.00	40,000,000.00	8,600,000.00	43,220.00	1%	34,000,000.00	47,000,000.00
17021002/22020305 Printing of Non Security Documents	-	1,552,800.00	10,000,000.00	1,600,000.00	47,200.00	3%	11,000,000.00	11,500,000.00
17021002/22020306 Printing of Security Documents	-		6,000,000.00	200,000.00	200,000.00	100%	7,000,000.00	7,500,000.00
17021002/22020307 Drugs & Medical Supplies			1,900,000.00	150,000.00	150,000.00	100%	1,900,000.00	1,900,000.00
17021002/22020310 Teaching Aids/Instruction Materials	-	2,668,200.00	-	2,668,200.00	0.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17021002/22020312 Service Materials	2,439,800.00	6,454,075.00	6,000,000.00	6,500,000.00	45,925.00	1%	6,000,000.00	6,000,000.00
17021002/22020401 Maintenance of Motor Vehicles/Transport Equipment	224,550.00	350,000.00	4,000,000.00	355,000.00	5,000.00	1%	4,000,000.00	4,000,000.00
17021002/22020402 Maintenance of Office Furniture	-		700,000.00	50,000.00	50,000.00	100%	700,000.00	700,000.00
17021002/22020403 Maintenance of Office Building/Residential Quarter	12,448,478.75	36,959,850.00	20,000,000.00	37,000,000.00	40,150.00	0%	24,000,000.00	24,000,000.00
17021002/22020404 Maintenance of Office/IT Equipment's	28,442,172.17	809,000.00	3,000,000.00	850,000.00	41,000.00	5%	4,000,000.00	4,000,000.00
17021002/22020405 Maintenance of Plants and Generators	1,469,000.00	1,686,500.00	2,000,000.00	1,690,000.00	3,500.00	0%	2,000,000.00	2,000,000.00
17021002/22020406 Other Maintenance Services	13,888,286.49	5,968,500.00	4,000,000.00	5,970,000.00	1,500.00	0%	4,400,000.00	4,400,000.00
17021002/22020414 Maintenance of Lodges & Guest Houses		1,073,500.00	-	1,073,500.00	0.00	0%		
17021002/22020415 Maintenance of Other Infrastructure	-	417,000.00	-	417,000.00	0.00	0%		
17021002/22020501 Local Training	38,000.00		10,000,000.00	200,000.00	200,000.00	100%	12,000,000.00	12,000,000.00
17021002/22020506 Seminar and Conferences	525,000.00	950,000.00	6,000,000.00	980,000.00	30,000.00	3%	6,000,000.00	6,000,000.00
17021002/22020601 Security Services	549,350.00	909,950.00	10,000,000.00	910,000.00	50.00	0%	10,000,000.00	10,000,000.00
17021002/22020604 Security Vote (Including Operations)		22,000.00	-	22,000.00	0.00	0%		
17021002/22020605 Cleaning & Fumigation Services	1,147,230.00	136,000.00	4,000,000.00	240,000.00	104,000.00	43%	4,400,000.00	4,700,000.00
17021002/22020708 Medical Consulting								
17021002/22020801 Motor Vehicle - Fuel Cost	5,689,900.00	2,269,150.00	10,000,000.00	2,270,000.00	850.00	0%	10,000,000.00	10,000,000.00
17021002/22020802 Other Transport Equipment Fuel Cost		692,502.00	-	692,502.00	0.00	0%		
17021002/22020803 Plant/Generator Fuel Cost	-		2,400,000.00	200,000.00	200,000.00	100%	2,600,000.00	2,600,000.00
17021002/22020901 Bank Charges (Others than Interest)	510,755.66	296,123.06	300,000.00	300,000.00	3,876.94	1%	300,000.00	300,000.00
17021002/22021001 Refreshments & Meals	5,014,960.00	4,102,350.00	14,000,000.00	4,110,000.00	7,650.00	0%	14,000,000.00	14,000,000.00
17021002/22021002 Honorarium & Sitting Allowance	25,186,000.00	22,076,000.00	30,000,000.00	22,100,000.00	24,000.00	0%	30,000,000.00	30,000,000.00
17021002/22021003 Publicity & Advertisements	1,158,000.00	890,000.00	1,200,000.00	900,000.00	10,000.00	1%	1,200,000.00	1,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17021002/22021004 Medical Expenses-Local	-		800,000.00	1,000.00	1,000.00	100%	800,000.00	800,000.00
17021002/22021005 Service School Fees Payment			500,000.00	2,000.00	2,000.00	100%	500,000.00	500,000.00
17021002/22021006 Postage & Courier Services	2,000.00		200,000.00	500	500.00	100%	200,000.00	200,000.00
17021002/22021007 Welfare Packages	2,065,300.00	5,963,100.00	11,000,000.00	6,000,000.00	36,900.00	1%	11,000,000.00	11,000,000.00
17021002/22021008 Subscription To Professional Bodies	558,100.00	474,100.00	700,000.00	480,000.00	5,900.00	1%	700,000.00	700,000.00
17021002/22021014 Annual Budget Defence Expenses & Administration	220,355.00		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
17021002/22021021 Special Days/Celebrations	8,280,200.00	2,967,200.00	7,200,000.00	3,000,000.00	32,800.00	1%	7,200,000.00	7,200,000.00
17021002/22021026 Common Services (Committee & Commissions)	-	1,078,900.00	-	1,078,900.00	0.00	0%		
17021002/22021030 Exam Fees Refund		1,280,200.00	-	1,300,000.00	19,800.00	2%		
17021002/22021032 Subscription To Academic Bodies		42,000.00	-	45,000.00	3,000.00	7%		
17021002/22021033 Accreditation	12,665,600.00	2,477,301.00	80,000,000.00	2,478,000.00	699.00	0%	100,000,000.00	140,000,000.00
17021002/22021037 Death, Burials Expenses		109,100.00	-	115,000.00	5,900.00	5%		
17021002/22030105 Spectacle Advances	400,000.00							
Sub Total: Overhead Cost	145,387,386.92	136,629,394.16	354,900,000.00	138,300,602.00	1,671,207.84	1%	376,900,000.00	445,200,000.00
Total Recurrent Expenditure	157,623,435.32	154,283,244.16	354,900,000.00	155,954,452.00	1,671,207.84	1%	376,900,000.00	445,200,000.00
17021003 - State Uni. of Medical and Applied Sciences, Igbo-E								
17021003/21010101 Basic Salary	17,693,030.30	592,291,222.25	1,163,755,480.00	592,877,740.00	586,517.75	0%	2,171,943,254.00	2,328,741,835.35
17021003/21010102 Overtime Payment			433,377,000.00	288,500.00	288,500.00	100%	455,045,850.00	466,421,996.25
17021003/21010104 Wages		200,000.00	-	250,000.00	50,000.00	20%		
17021003/21020101 Housing/Rent Allowance	84,149,000.00	2,435,000.00	672,751,080.00	2,505,540.00	70,540.00	3%	706,388,634.00	724,048,349.85
17021003/21020102 Transport Allowance	1,983,000.00	620,000.00	-	650,000.00	30,000.00	5%		
17021003/21020103 Meal Subsidy			560,625,920.00	312,960.00	312,960.00	100%	488,657,216.00	603,373,646.40
17021003/21020104 Utility Allowance	565,000.00	380,000.00	642,503,640.00	401,820.00	21,820.00	5%	474,628,822.00	691,494,542.55
17021003/21020105 Entertainment Allowance	130,000.00	84,500.00	433,377,000.00	100,000.00	15,500.00	16%	355,045,850.00	466,421,996.25
17021003/21020107 Domestic Sta ffAllowance	7,858,129.20	5,280,000.00	481,877,720.00	5,318,860.00	38,860.00	1%	505,971,606.00	518,620,896.15



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17021003/21020108 Shift Duty Allowance		1,140,000.00	-	1,150,000.00	10,000.00	1%		
17021003/21020109 Call Duties Allowances		775,000.00	-	800,000.00	25,000.00	3%		
17021003/21020110 Clinical Allowance								
17021003/21020114 Administrative Allowance		630,000.00	-	650,000.00	20,000.00	3%		
17021003/21020128 Medical Allowance		700,000.00	-	712,000.00	12,000.00	2%		
17021003/21020136 Auditor's Allowance		1,710,000.00	-	1,720,000.00	10,000.00	1%		
17021003/21020202 Contributory Pension	-	160,774,046.18	321,251,800.00	160,800,900.00	26,853.82	0%	337,314,390.00	345,747,249.75
17021003/21020205 Housing Fund Contribution			4,282,080.00	141,040.00	141,040.00	100%	4,496,184.00	4,608,588.60
17021003/22010101 Gratuity		555,000.00	-					
Sub Total: Personnel Cost	112,378,159.50	767,574,768.43	4,713,801,720.00	768,679,360.00	1,104,591.57	0%	5,499,491,806.00	6,149,479,101.15
17021003/22020101 Local Transport & Travel -Training	1,922,985.00	1,188,000.00	64,000,000.00	1,200,000.00	12,000.00	1%	64,000,000.00	64,000,000.00
17021003/22020102 Local Transport & Travel - Others	94,325,300.58	8,547,920.00	80,000,000.00	8,550,000.00	2,080.00	0%	80,000,000.00	80,000,000.00
17021003/22020103 International Transport & Travel - Training	4,355,275.00		29,040,000.00	220,000.00	220,000.00	100%	29,040,000.00	29,040,000.00
17021003/22020104 International Transport & Travel - Others	-		48,400,000.00	200,000.00	200,000.00	100%	48,400,000.00	48,400,000.00
17021003/22020105 Hotel Accommodation	1,457,045.00	9,223,100.00	10,000,000.00	9,250,000.00	26,900.00	0%	10,000,000.00	10,000,000.00
17021003/22020201 Electricity Charges	12,308,998.58	9,720,998.51	10,800,000.00	9,750,000.00	29,001.49	0%	10,890,000.00	10,890,000.00
17021003/22020202 Telephone Charges	813,500.00	24,748,906.23	10,888,000.00	24,794,000.00	45,093.77	0%	10,890,000.00	10,890,000.00
17021003/22020203 Internet Access Charges	8,335,873.13	5,477,960.76	8,420,000.00	5,510,000.00	32,039.24	1%	8,470,000.00	8,470,000.00
17021003/22020204 Satellite Broadcasting Access Charges	154,000.00	1,848,000.00	22,980,000.00	1,890,000.00	42,000.00	2%	22,990,000.00	22,990,000.00
17021003/22020205 Water Rates	90,000.00	1,464,600.00	14,520,000.00	1,500,000.00	35,400.00	2%	14,520,000.00	14,520,000.00
17021003/22020206 Sewage Charges		846,500.00	-	850,000.00	3,500.00	0%		
17021003/22020208 Software Charges/License Renewal		41,083,200.00	-	41,100,000.00	16,800.00	0%		
17021003/22020301 Office Stationeries/Computer Consumables	126,517,636.88	18,809,185.00	43,560,000.00	18,830,000.00	20,815.00	0%	43,560,000.00	43,560,000.00
17021003/22020302 Books	1,153,560.00	5,446,500.00	12,000,000.00	5,500,000.00	53,500.00	1%	12,000,000.00	12,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17021003/22020303 Newspapers	-	75,000.00	2,000,000.00	100,000.00	25,000.00	25%	2,000,000.00	2,000,000.00
17021003/22020304 Magazines & Periodicals	-		4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
17021003/22020305 Printing of Non Security Documents	90,000.00	35,788,942.50	96,800,000.00	35,800,000.00	11,057.50	0%	96,800,000.00	96,800,000.00
17021003/22020306 Printing of Security Documents	370,240.00		36,300,000.00	150,000.00	150,000.00	100%	36,300,000.00	36,300,000.00
17021003/22020307 Drugs & Medical Supplies	-	7,173,430.00	12,100,000.00	7,200,000.00	26,570.00	0%	12,100,000.00	12,100,000.00
17021003/22020309 Uniform and other Materials & Supplies	3,000,000.00	11,292,500.00	36,300,000.00	11,300,000.00	7,500.00	0%	36,300,000.00	36,300,000.00
17021003/22020310 Teaching Aids/Instruction Materials	-		60,500,000.00	250,000.00	250,000.00	100%	60,500,000.00	60,500,000.00
17021003/22020311 Food Stuff/Catering Materials Supplies	285,000.00							
17021003/22020312 Service Materials	224,183,355.50	19,483,411.25	15,600,000.00	19,500,000.00	16,588.75	0%	15,600,000.00	15,600,000.00
17021003/22020313 Chemicals and Reagents	-	571,000.00	50,000,000.00	600,000.00	29,000.00	5%	50,000,000.00	50,000,000.00
17021003/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,124,600.00	2,440,600.00	18,000,000.00	2,500,000.00	59,400.00	2%	18,000,000.00	18,000,000.00
17021003/22020402 Maintenance of Office Furniture	743,260.00	5,798,578.45	6,000,000.00	5,800,000.00	1,421.55	0%	6,000,000.00	6,000,000.00
17021003/22020403 Maintenance of Office Building/Residential Quarter	405,000.00	2,685,300.00	12,000,000.00	2,700,000.00	14,700.00	1%	12,000,000.00	12,000,000.00
17021003/22020404 Maintenance of Office/IT Equipment's	1,554,000.00	5,680,400.00	-	5,700,000.00	19,600.00	0%		
17021003/22020405 Maintenance of Plants and Generators	168,000.00	149,000.00	12,000,000.00	150,000.00	1,000.00	1%	12,000,000.00	12,000,000.00
17021003/22020406 Other Maintenance Services	35,304,870.00	11,914,540.25	7,200,000.00	11,950,000.00	35,459.75	0%	7,200,000.00	7,200,000.00
17021003/22020413 Minor Road Maintenance		5,320,400.00	-	5,350,000.00	29,600.00	1%		
17021003/22020501 Local Training	-	456,000.00	19,200,000.00	500,000.00	44,000.00	9%	19,200,000.00	19,200,000.00
17021003/22020502 International Training			30,000,000.00	200,000.00	200,000.00	100%	30,000,000.00	30,000,000.00
17021003/22020503 Training & Staff Development	-		26,000,000.00	200,000.00	200,000.00	100%	26,000,000.00	26,000,000.00
17021003/22020506 Seminar and Conferences	1,296,000.00	154,000.00	60,000,000.00	200,000.00	46,000.00	23%	60,000,000.00	60,000,000.00
17021003/22020601 Security Services	1,029,200.00	94,245,000.00	14,400,000.00	94,250,000.00	5,000.00	0%	14,400,000.00	14,400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17021003/22020603 Residential Rent	-		10,000,000.00	200,000.00	200,000.00	100%	10,000,000.00	10,000,000.00
17021003/22020604 Security Vote (Including Operations)	-	400,000.00	-	412,000.00	12,000.00	3%		
17021003/22020605 Cleaning & Fumigation Services	32,300.00	2,845,425.00	6,000,000.00	2,850,000.00	4,575.00	0%	7,200,000.00	7,200,000.00
17021003/22020701 Financial Consulting	-	1,156,313.00	25,000,000.00	1,200,000.00	43,687.00	4%	25,000,000.00	25,000,000.00
17021003/22020702 Information Technology Consulting	862,000.00		36,000,000.00	400,000.00	400,000.00	100%	36,000,000.00	36,000,000.00
17021003/22020703 Legal Services	-		24,200,000.00	100,000.00	100,000.00	100%	24,200,000.00	24,200,000.00
17021003/22020704 Engineering Consulting Services	-0.05		36,300,000.00	150,000.00	150,000.00	100%	36,300,000.00	36,300,000.00
17021003/22020705 Architectural Services	-	59,532,000.00	-	59,560,000.00	28,000.00	0%		
17021003/22020706 Surveying Services								
17021003/22020707 Agricultural Consulting								
17021003/22020708 Medical Consulting		540,000.00	-	550,000.00	10,000.00	2%		
17021003/22020709 Research and Studies	0.04		24,200,000.00	100,000.00	100,000.00	100%	24,200,000.00	24,200,000.00
17021003/22020710 Monitoring and Evaluation	6,530,322.50		7,000,000.00	100,000.00	100,000.00	100%	7,260,000.00	7,260,000.00
17021003/22020711 Other Consulting Services	17,871,249.47	46,307,200.00	8,400,000.00	46,350,000.00	42,800.00	0%	8,470,000.00	8,470,000.00
17021003/22020801 Motor Vehicle - Fuel Cost	14,593,500.00	4,715,392.00	7,000,000.00	4,750,000.00	34,608.00	1%	7,000,000.00	7,000,000.00
17021003/22020802 Other Transport Equipment Fuel Cost	-	50,000.00	-	65,000.00	15,000.00	23%		
17021003/22020803 Plant/Generator Fuel Cost	265,000.00	1,098,100.00	10,000,000.00	1,100,000.00	1,900.00	0%	10,000,000.00	10,000,000.00
17021003/22020806 Cooking Gas/Fuel Cost		245,000.00	-	250,000.00	5,000.00	2%		
17021003/22020901 Bank Charges (Others than Interest)	1,493,737.02	368,013.76	1,200,000.00	400,000.00	31,986.24	8%	1,200,000.00	1,200,000.00
17021003/22020902 Insurance Premium			12,000,000.00	200,000.00	200,000.00	100%	12,000,000.00	12,000,000.00
17021003/22021001 Refreshments & Meals	9,609,600.00	16,247,995.00	4,800,000.00	16,250,000.00	2,005.00	0%	4,800,000.00	4,800,000.00
17021003/22021002 Honorarium & Sitting Allowance	55,595,672.50	20,444,062.63	12,000,000.00	20,500,000.00	55,937.37	0%	12,000,000.00	12,000,000.00
17021003/22021003 Publicity & Advertisements	8,322,300.00	6,327,160.00	17,000,000.00	6,330,000.00	2,840.00	0%	17,000,000.00	17,000,000.00
17021003/22021004 Medical Expenses-Local	332,000.00	132,000.00	8,000,000.00	150,000.00	18,000.00	12%	9,600,000.00	9,600,000.00
17021003/22021005 Service School Fees Payment	28,162,271.60	188,345,693.05	1,200,000.00	188,403,055.00	57,361.95	0%	1,200,000.00	1,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17021003/22021006 Postage & Courier Services	-		1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
17021003/22021007 Welfare Packages	2,492,400.00	14,409,753.75	20,000,000.00	14,450,000.00	40,246.25	0%	20,000,000.00	20,000,000.00
17021003/22021008 Subscription To Professional Bodies	1,865,000.00	681,000.00	10,000,000.00	700,000.00	19,000.00	3%	10,000,000.00	10,000,000.00
17021003/22021009 Sporting Activities	860,000.00	84,000.00	6,000,000.00	100,000.00	16,000.00	16%	6,000,000.00	6,000,000.00
17021003/22021010 Direct Teaching & Laboratory Cost	1,514,300.00	4,470,200.00	-	4,500,000.00	29,800.00	1%		
17021003/22021011 Recruitment and Appointment (Service wide)	50,000.00		14,400,000.00	200,000.00	200,000.00	100%	14,400,000.00	14,400,000.00
17021003/22021014 Annual Budget Defence Expenses & Administration	-		3,000,000.00	100,000.00	100,000.00	100%	3,000,000.00	3,000,000.00
17021003/22021016 Servicom			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
17021003/22021021 Special Days/Celebrations	1,236,600.00	10,148,000.00	48,000,000.00	10,200,000.00	52,000.00	1%	48,000,000.00	48,000,000.00
17021003/22021022 Donations	-	50,000.00	-	50,000.00	0.00	0%		
17021003/22021023 Final Accounts Preparation/Verification Expenses	-	5,200.00	-	10,000.00	4,800.00	48%		
17021003/22021024 Founding Fathers' Upkeep								
17021003/22021026 Common Services (Committee & Commissions)	-	382,500.00	-	400,000.00	17,500.00	4%		
17021003/22021030 Exam Fees Refund		14,474,831.75	-	14,500,000.00	25,168.25	0%		
17021003/22021032 Subscription To Academic Bodies		318,750.00	-	330,000.00	11,250.00	3%		
17021003/22021033 Accreditation	150,000.00	24,516,035.10	124,000,000.00	24,550,000.00	33,964.90	0%	162,000,000.00	162,000,000.00
17021003/22021034 Supervision of Student on Industrial Training		50,000.00	-	50,000.00	0.00	0%		
17021003/22021037 Death, Burials Expenses		348,000.00	-	350,000.00	2,000.00	1%		
17021003/22030105 Spectacle Advances	18,644,376.02							
17021003/22030110 Education Revolving Aids to Students		36,177,700.00	-	36,200,000.00	22,300.00	0%		
Sub Total: Overhead Cost	692,470,328.77	786,503,297.99	1,351,908,000.00	791,104,055.00	4,600,757.01	1%	1,393,190,000.00	1,393,190,000.00
Total Recurrent Expenditure	804,848,488.27	1,380,275,011.42	6,065,709,720.00	1,385,980,360.00	5,705,348.58	0%	6,892,681,806.00	7,542,669,101.15



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17033001 - Institute of Management and Technology (IMT)								
17033001/21010101 Basic Salary	1,491,792,561.49	932,553,235.27	2,059,414,680.00	849,707,340.00	-82,845,895.27	-10%	3,262,385,414.00	3,368,945,049.35
17033001/21020101 Housing/Rent Allowance			838,035,160.00	418,717,580.00	418,717,580.00	100%	879,936,918.00	901,935,340.95
17033001/21020104 Utility Allowance	-	10,429,615.00	-	10,450,000.00	20,385.00	0%		
17033001/21020105 Entertainment Allowance	-	2,000,000.00	-	2,000,000.00	0.00	0%		
17033001/21020107 Domestic Sta ffAllowance								
17033001/21020114 Administrative Allowance		452,400.00	-	459,000.00	6,600.00	1%		
17033001/21020130 Responsibility Allowance			77,354,300.00	354,300.00	354,300.00	100%	162,444,030.00	166,505,130.75
17033001/21020134 Weighing -in			72,229,300.00	-				
17033001/21020141 Secondment Allowance			77,354,300.00	-				
17033001/21020144 Arrears (Allowance)			491,324,680.00	162,340.00	162,340.00	100%	515,890,914.00	528,788,186.85
17033001/21020146 Academic Allowance			72,229,300.00	229,300.00	229,300.00	100%	151,681,530.00	155,473,568.25
17033001/21020205 Housing Fund Contribution		12,740,971.11	-	12,762,340.00	21,368.89	0%		
Sub Total: Personnel Cost	1,491,792,561.49	958,176,221.38	3,687,941,720.00	1,294,842,200.00	336,665,978.62	26%	4,972,338,806.00	5,121,647,276.15
17033001/22020101 Local Transport & Travel -Training	-0.04	8,688,740.00	-	8,700,000.00	11,260.00	0%		
17033001/22020102 Local Transport & Travel - Others	41,793,422.51	25,985,974.68	1,800,000.00	26,000,000.00	14,025.32	0%	1,800,000.00	1,800,000.00
17033001/22020103 International Transport & Travel - Training	-		425,000,000.00	500,000.00	500,000.00	100%	425,000,000.00	425,000,000.00
17033001/22020104 International Transport & Travel - Others								
17033001/22020105 Hotel Accommodation	8,745,801.97	6,935,704.22	10,800,000.00	7,000,000.00	64,295.78	1%	10,800,000.00	10,800,000.00
17033001/22020201 Electricity Charges	-	49,475,600.00	3,900,000.00	49,510,000.00	34,400.00	0%	3,900,000.00	3,900,000.00
17033001/22020202 Telephone Charges	8,069,300.00		300,000.00	150,000.00	150,000.00	100%	300,000.00	300,000.00
17033001/22020203 Internet Access Charges		98,812,901.49	70,600,000.00	98,850,000.00	37,098.51	0%	70,600,000.00	70,600,000.00
17033001/22020205 Water Rates	-	13,562,550.00	6,000,000.00	13,600,000.00	37,450.00	0%	6,000,000.00	6,000,000.00
17033001/22020301 Office Stationeries/Computer Consumables	113,734,185.73	143,265,933.66	122,300,000.00	143,350,000.00	84,066.34	0%	122,300,000.00	122,300,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17033001/22020302 Books		15,300,000.00	-	15,350,000.00	50,000.00	0%		
17033001/22020303 Newspapers			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
17033001/22020304 Magazines & Periodicals	6,743,959.50							
17033001/22020305 Printing of Non Security Documents			7,600,000.00	200,000.00	200,000.00	100%	7,600,000.00	7,600,000.00
17033001/22020306 Printing of Security Documents			300,000.00	150,000.00	150,000.00	100%	300,000.00	300,000.00
17033001/22020309 Uniform and other Materials & Supplies			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
17033001/22020310 Teaching Aids/Instruction Materials		3,034,400.00	1,680,000.00	3,040,000.00	5,600.00	0%	1,680,000.00	1,680,000.00
17033001/22020312 Service Materials	-	42,543,545.00	-	42,550,000.00	6,455.00	0%		
17033001/22020401 Maintenance of Motor Vehicles/Transport Equipment	56,757,683.46	14,364,486.46	9,700,000.00	14,400,000.00	35,513.54	0%	9,700,000.00	9,700,000.00
17033001/22020402 Maintenance of Office Furniture	160,104,010.00		2,200,000.00	100,000.00	100,000.00	100%	2,200,000.00	2,200,000.00
17033001/22020403 Maintenance of Office Building/Residential Quarter	4,245,990.00	272,822,406.71	72,400,000.00	272,850,000.00	27,593.29	0%	72,400,000.00	72,400,000.00
17033001/22020404 Maintenance of Office/IT Equipment's	-	20,903,133.10	21,800,000.00	21,000,000.00	96,866.90	0%	21,800,000.00	21,800,000.00
17033001/22020405 Maintenance of Plants and Generators	-	4,671,500.00	1,000,000.00	4,700,000.00	28,500.00	1%	1,000,000.00	1,000,000.00
17033001/22020406 Other Maintenance Services	-	190,890,261.64	14,800,000.00	190,900,000.00	9,738.36	0%	14,800,000.00	14,800,000.00
17033001/22020413 Minor Road Maintenance		1,463,000.00	-	1,471,000.00	8,000.00	1%		
17033001/22020415 Maintenance of Other Infrastructure	-	7,993,087.00	-	8,000,000.00	6,913.00	0%		
17033001/22020501 Local Training	0.03	14,420,000.00	1,700,000.00	14,450,000.00	30,000.00	0%	1,700,000.00	1,700,000.00
17033001/22020503 Training & Staff Development	68,947,854.50	353,878,953.75	9,200,000.00	353,900,000.00	21,046.25	0%	9,200,000.00	9,200,000.00
17033001/22020504 Civil Service Examination			-	38,856,000.00	38,856,000.00	100%		
17033001/22020505 ICT Training for Civil Servants		38,841,000.00	-					
17033001/22020506 Seminar and Conferences	4,245,990.00	3,278,737.00	19,800,000.00	3,300,000.00	21,263.00	1%	19,800,000.00	19,800,000.00
17033001/22020601 Security Services	-	3,708,000.00	9,000,000.00	3,750,000.00	42,000.00	1%	9,000,000.00	9,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17033001/22020604 Security Vote (Including Operations)	16,939,822.00		1,700,000.00	50,000.00	50,000.00	100%	1,700,000.00	1,700,000.00
17033001/22020605 Cleaning & Fumigation Services	-	120,094,400.00	6,000,000.00	120,108,000.00	13,600.00	0%	6,000,000.00	6,000,000.00
17033001/22020701 Financial Consulting	0.25		10,600,000.00	300,000.00	300,000.00	100%	10,600,000.00	10,600,000.00
17033001/22020702 Information Technology Consulting			223,200,000.00	200,000.00	200,000.00	100%	223,200,000.00	223,200,000.00
17033001/22020703 Legal Services	48,283,091.23	13,716,358.48	7,600,000.00	13,800,000.00	83,641.52	1%	7,600,000.00	7,600,000.00
17033001/22020706 Surveying Services								
17033001/22020709 Research and Studies	-	498,000.00	-	500,000.00	2,000.00	0%	820,000.00	820,000.00
17033001/22020711 Other Consulting Services		109,303,957.72	820,000.00	109,310,000.00	6,042.28	0%	7,700,000.00	7,700,000.00
17033001/22020801 Motor Vehicle - Fuel Cost	19,261,500.38	4,013,054.02	7,700,000.00	4,050,000.00	36,945.98	1%	7,660,000.00	7,660,000.00
17033001/22020803 Plant/Generator Fuel Cost	-	8,932,949.00	7,660,000.00	8,980,000.00	47,051.00	1%		
17033001/22020901 Bank Charges (Others than Interest)	3,080,072.90	80,546,022.37	-	80,550,000.00	3,977.63	0%		
17033001/22020902 Insurance Premium		2,318,062.77	85,800,000.00	2,350,000.00	31,937.23	1%	85,800,000.00	85,800,000.00
17033001/22021001 Refreshments & Meals	0.02	16,720,545.00	12,700,000.00	16,850,000.00	129,455.00	1%	12,700,000.00	12,700,000.00
17033001/22021002 Honorarium & Sitting Allowance	37,135,772.62	167,514,643.10	142,800,000.00	167,550,000.00	35,356.90	0%	142,800,000.00	142,800,000.00
17033001/22021003 Publicity & Advertisements	-	8,128,540.00	10,900,000.00	8,150,000.00	21,460.00	0%	10,900,000.00	10,900,000.00
17033001/22021004 Medical Expenses-Local		11,830,397.00	25,800,000.00	11,900,000.00	69,603.00	1%	25,800,000.00	25,800,000.00
17033001/22021005 Service School Fees Payment			600,000.00	1,000.00	1,000.00	100%	600,000.00	600,000.00
17033001/22021006 Postage & Courier Services	250	11,273,685.83	22,000,000.00	11,280,000.00	6,314.17	0%	22,000,000.00	22,000,000.00
17033001/22021007 Welfare Packages	154,075,288.80	135,162,954.74	3,800,000.00	135,200,000.00	37,045.26	0%	3,800,000.00	3,800,000.00
17033001/22021008 Subscription To Professional Bodies			500,000.00	250,000.00	250,000.00	100%	500,000.00	500,000.00
17033001/22021009 Sporting Activities			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
17033001/22021014 Annual Budget Defence Expenses & Administration	-	90,000.00	-	90,000.00	0.00	0%		
17033001/22021021 Special Days/Celebrations	4,985,264.91		7,300,000.00	150,000.00	150,000.00	100%	7,300,000.00	7,300,000.00
17033001/22021022 Donations	-	160,042,000.00	-	160,050,000.00	8,000.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17033001/22021026 Common Services (Committee & Commissions)		98,279,168.71	400,000.00	98,300,000.00	20,831.29	0%	400,000.00	400,000.00
17033001/22021030 Exam Fees Refund		936,780.00	-	952,000.00	15,220.00	2%		
17033001/22021032 Subscription To Academic Bodies		720,000.00	-	720,000.00	0.00	0%		
17033001/22021033 Accreditation	1,240,000.00	377,435,995.00	8,000,000.00	377,500,000.00	64,005.00	0%	104,000,000.00	104,000,000.00
17033001/22030100 STAFF LOANS & ADVANCES								
17033001/22030101 Staff Loans & Advances	146,907,703.81	1,965,000.00	-	2,000,000.00	35,000.00	2%		
17033001/22030108 Housing Loans		11,793,530.36	-	11,821,000.00	27,469.64	0%		
Sub Total: Overhead Cost	905,296,964.58	2,676,155,958.81	1,400,560,000.00	2,680,089,000.00	3,933,041.19	0%	1,496,560,000.00	1,496,560,000.00
Total Recurrent Expenditure	2,397,089,526.07	3,551,467,961.17	5,088,501,720.00	3,974,931,200.00	423,463,238.83	11%	6,468,898,806.00	6,618,207,276.15
17051001 - Post-Primary Schools Management Board (PPSMB)								
17051001/21010101 Basic Salary	6,331,783,784.75	12,616,491,619.70	21,190,977,720.00	12,565,488,860.00	-51,002,759.70	0%	25,450,526,605.00	24,111,789,770.15
17051001/21010104 Wages		7,350,000.00	2,995,200.00	7,397,600.00	47,600.00	1%	3,144,960.00	3,223,584.00
17051001/21020101 Housing/Rent Allowance	1,131,537,458.00	2,648,847,106.03	3,100,714,220.00	2,648,857,110.00	10,003.97	0%	7,355,749,931.50	3,489,643,679.78
17051001/21020102 Transport Allowance	77,342,300.00	722,692,200.00	556,673,980.00	722,736,990.00	44,790.00	0%	1,214,507,679.50	1,244,870,371.48
17051001/21020103 Meal Subsidy	416,711,750.00	623,745,600.00	594,085,340.00	623,792,670.00	47,070.00	0%	623,789,607.50	639,384,347.68
17051001/21020104 Utility Allowance	155,847,500.00	556,685,200.00	329,173,196.00	607,786,598.00	51,101,398.00	8%	345,631,855.90	354,272,652.30
17051001/21020105 Entertainment Allowance	19,072,700.00	23,515,800.00	103,757,316.00	23,478,658.00	-37,142.00	0%	108,945,181.90	111,668,811.45
17051001/21020106 Leave allowance	7,375,745.05	13,586.10	835,202,860.00	20,430.00	6,843.90	33%	1,947,963,003.50	1,996,662,078.58
17051001/21020107 Domestic Staff Allowance	1,293,395,461.00	1,744,467,070.48	1,945,343,452.00	1,744,471,726.00	4,655.52	0%	2,042,610,624.30	2,093,675,889.92
17051001/21020108 Shift Duty Allowance	4,092,000.00	3,320,000.00	34,159,080.00	3,339,540.00	19,540.00	1%	35,867,034.00	36,763,709.85
17051001/21020111 Hazard Allowance	84,508,924.33	115,000.00	-	200,000.00	85,000.00	43%		
17051001/21020112 Rural Standard Allowance	127,623,000.00	411,376.21	-	420,000.00	8,623.79	2%		
17051001/21020113 Teaching Allowance	881,857,934.80	608,553,156.66	1,702,838,080.00	608,559,040.00	5,883.34	0%	3,467,979,984.00	3,554,679,483.60
17051001/21020114 Administrative Allowance		610,000.00	-	634,000.00	24,000.00	4%		
17051001/21020120 Wardrobe/Outfit Allowance		70,000.00	-	100,000.00	30,000.00	30%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17051001/21020129 Professional Allowance		180,021,388.43	-	180,050,000.00	28,611.57	0%		
17051001/21020131 Furniture Allowance	2,144,208,887.00							
17051001/21020132 Vehicle Maintenance Allowance	17,017.68							
17051001/21020136 Auditor's Allowance		2,000,000.00	-	2,000,000.00	0.00	0%		
17051001/21020138 Journal Allowance (Newspapers)								
17051001/21020141 Secondment Allowance	2,502.60							
17051001/21020142 Duty Allowance		2,491,000.00	-	2,500,000.00	9,000.00	0%		
17051001/21020144 Arrears (Allowance)	1,968.10		1,661,768,308.00	884,154.00	884,154.00	100%	3,214,856,722.70	3,295,228,140.79
Sub Total: Personnel Cost	12,675,378,933.31	19,741,400,103.61	32,057,688,752.00	19,742,717,376.00	1,317,272.39	0%	45,811,573,189.80	40,931,862,519.54
17051001/22020101 Local Transport & Travel -Training	-	8,353,000.00	2,000,000.00	8,400,000.00	47,000.00	1%	2,000,000.00	2,000,000.00
17051001/22020102 Local Transport & Travel - Others	15,675,000.00	8,246,940.00	20,000,000.00	8,250,000.00	3,060.00	0%	20,000,000.00	20,000,000.00
17051001/22020105 Hotel Accommodation								
17051001/22020201 Electricity Charges	-	2,136,000.00	-	2,150,000.00	14,000.00	1%		
17051001/22020202 Telephone Charges		98,000.00	10,000,000.00	100,000.00	2,000.00	2%	10,000,000.00	10,000,000.00
17051001/22020203 Internet Access Charges	-	1,676,000.00	200,000.00	1,700,000.00	24,000.00	1%	200,000.00	200,000.00
17051001/22020205 Water Rates			500,000.00	50,000.00	50,000.00	100%	500,000.00	500,000.00
17051001/22020206 Sewage Charges			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
17051001/22020300 MATERIALS & SUPPLIES - GENERAL		402,000.00	-		-402,000.00			
17051001/22020301 Office Stationeries/Computer Consumables	158.5	18,839,055.00	12,000,000.00	18,850,000.00	10,945.00	0%	12,000,000.00	12,000,000.00
17051001/22020302 Books			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
17051001/22020305 Printing of Non Security Documents	-	20,000.00	-	50,000.00	30,000.00	60%		
17051001/22020306 Printing of Security Documents		160,000.00	-	172,500.00	12,500.00	7%		
17051001/22020312 Service Materials	6,925,000.00	4,209,766.00	2,000,000.00	4,220,000.00	10,234.00	0%	2,000,000.00	2,000,000.00
17051001/22020401 Maintenance of Motor Vehicles/Transport Equipment	-	9,062,800.00	2,000,000.00	9,100,000.00	37,200.00	0%	2,000,000.00	2,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17051001/22020402 Maintenance of Office Furniture	-	484,000.00	-	500,000.00	16,000.00	3%		
17051001/22020403 Maintenance of Office Building/Residential Quarter	-	9,255,360.00	-	9,700,000.00	444,640.00	5%		
17051001/22020404 Maintenance of Office/IT Equipment's	-	6,358,750.00	-	6,400,000.00	41,250.00	1%		
17051001/22020405 Maintenance of Plants and Generators	-	631,000.00	-	650,000.00	19,000.00	3%		
17051001/22020406 Other Maintenance Services	800,000.00	7,885,650.00	20,000,000.00	7,900,000.00	14,350.00	0%	20,000,000.00	20,000,000.00
17051001/22020501 Local Training		15,413,863.04	8,000,000.00	15,430,000.00	16,136.96	0%	8,000,000.00	8,000,000.00
17051001/22020506 Seminar and Conferences	-	1,346,500.00	-	1,350,000.00	3,500.00	0%		
17051001/22020601 Security Services		469,800.00	1,000,000.00	500,000.00	30,200.00	6%	1,000,000.00	1,000,000.00
17051001/22020605 Cleaning & Fumigation Services		164,000.00	600,000.00	200,000.00	36,000.00	18%	600,000.00	600,000.00
17051001/22020703 Legal Services		141,000.00	-	150,000.00	9,000.00	6%		
17051001/22020710 Monitoring and Evaluation		15,048,875.00	1,000,000.00	15,100,000.00	51,125.00	0%	1,000,000.00	1,000,000.00
17051001/22020711 Other Consulting Services			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
17051001/22020801 Motor Vehicle - Fuel Cost	-	24,133,198.05	1,600,000.00	24,150,000.00	16,801.95	0%	1,600,000.00	1,600,000.00
17051001/22020803 Plant/Generator Fuel Cost		752,000.00	600,000.00	780,000.00	28,000.00	4%	600,000.00	600,000.00
17051001/22020806 Cooking Gas/Fuel Cost	-	1,565,800.00	-	1,600,000.00	34,200.00	2%		
17051001/22020901 Bank Charges (Others than Interest)	127,107.12	30,869.60	400,000.00	200,000.00	169,130.40	85%	400,000.00	400,000.00
17051001/22021001 Refreshments & Meals	-	9,956,755.00	2,000,000.00	10,000,000.00	43,245.00	0%	2,000,000.00	2,000,000.00
17051001/22021002 Honorarium & Sitting Allowance	-	1,361,500.00	1,400,000.00	1,400,000.00	38,500.00	3%	1,400,000.00	1,400,000.00
17051001/22021003 Publicity & Advertisements	-	1,110,000.00	600,000.00	1,120,000.00	10,000.00	1%	600,000.00	600,000.00
17051001/22021004 Medical Expenses-Local			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
17051001/22021005 Service School Fees Payment	-	14,397,500.00	-	14,400,000.00	2,500.00	0%		
17051001/22021006 Postage & Courier Services			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
17051001/22021007 Welfare Packages	-	19,155,600.00	1,400,000.00	19,200,000.00	44,400.00	0%	1,400,000.00	1,400,000.00
17051001/22021008 Subscription To Professional Bodies		2,150,000.71	-	2,200,000.00	49,999.29	2%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17051001/22021009 Sporting Activities	-	600,800.00	-	620,500.00	19,700.00	3%		
17051001/22021013 Promotion (Service Wide)	-	1,000,000.00	-	1,000,000.00	0.00	0%		
17051001/22021014 Annual Budget Defence Expenses & Administration	-	1,741,100.00	400,000.00	1,745,000.00	3,900.00	0%	400,000.00	400,000.00
17051001/22021016 Servicom	-	454,800.00	-	500,000.00	45,200.00	9%		
17051001/22021021 Special Days/Celebrations	500,000.00							
17051001/22021026 Common Services (Committee & Commissions)		386,000.00	-	400,000.00	14,000.00	4%		
17051001/22021030 Exam Fees Refund	-	2,505,700.00	-	2,520,000.00	14,300.00	1%		
Sub Total: Overhead Cost	24,027,265.62	191,703,982.40	92,500,000.00	193,858,000.00	2,154,017.60	1%	92,500,000.00	92,500,000.00
Total Recurrent Expenditure	12,699,406,198.93	19,933,104,086.01	32,150,188,752.00	19,936,575,376.00	3,471,289.99	0%	45,904,073,189.80	41,024,362,519.54
17054001 - Enugu State Science Technical and Vocational Sch.								
17054001/21010101 Basic Salary	1,597,407,917.09	1,331,312,048.07	1,743,007,896.00	1,331,403,948.00	91,899.93	0%	9,510,158,291.40	3,597,912,248.67
17054001/21010104 Wages		216,000.00	-	250,000.00	34,000.00	14%		
17054001/21020101 Housing/Rent Allowance	169,189,214.80	315,489,874.53	316,003,304.00	315,501,652.00	11,777.47	0%	2,541,803,469.60	555,348,556.33
17054001/21020102 Transport Allowance	30,160,208.09	84,477,300.00	116,361,856.00	84,480,928.00	3,628.00	0%	122,179,948.40	125,234,447.12
17054001/21020103 Meal Subsidy	20,062,505.75	73,235,000.00	54,462,304.00	73,281,152.00	46,152.00	0%	57,185,419.60	58,615,055.08
17054001/21020104 Utility Allowance	29,168,356.10	71,398,950.00	49,144,160.00	71,472,080.00	73,130.00	0%	51,601,368.00	52,891,402.20
17054001/21020105 Entertainment Allowance	1,962,700.00	2,085,700.00	8,655,940.00	2,107,970.00	22,270.00	1%	9,088,737.50	9,315,955.93
17054001/21020106 Leave allowance			175,774,964.00	1,000.00	1,000.00	100%	184,563,712.10	189,177,804.91
17054001/21020107 Domestic Staff Allowance	136,258,671.00	169,795,139.37	318,497,520.00	169,848,760.00	53,620.63	0%	649,422,396.00	665,657,955.90
17054001/21020108 Shift Duty Allowance	11,539,201.68	557,245.03	-	575,000.00	17,754.97	3%		
17054001/21020111 Hazard Allowance	22,000.00	84,000.00	-	100,000.00	16,000.00	16%		
17054001/21020113 Teaching Allowance	109,407,621.30	161,624,857.33	182,763,516.00	161,681,758.00	56,900.67	0%	191,901,690.90	196,699,233.20
17054001/21020118 Uniform & Clothing		4,762,200.00	-	4,775,000.00	12,800.00	0%		
17054001/21020125 Recess Allowance		20,000.00	-	25,000.00	5,000.00	20%		
17054001/21020129 Professional Allowance		21,471,221.77	-	21,485,000.00	13,778.23	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17054001/21020144 Arrears (Allowance)	230,322,189.20		169,188,844.00	594,422.00	594,422.00	100%	345,648,286.10	354,289,493.26
Sub Total: Personnel Cost	2,335,500,585.01	2,236,529,536.10	3,133,860,304.00	2,237,583,670.00	1,054,133.90	0%	13,663,553,319.60	5,805,142,152.58
17054001/22020102 Local Transport & Travel - Others	2,392,500.00	12,348,800.00	20,000,000.00	12,350,000.00	1,200.00	0%	20,000,000.00	20,000,000.00
17054001/22020104 International Transport & Travel - Others		9,966,000.00	-	10,000,000.00	34,000.00	0%		
17054001/22020201 Electricity Charges		10,000,000.00	-	10,000,000.00	0.00	0%		
17054001/22020202 Telephone Charges	1,880,875.00		600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
17054001/22020203 Internet Access Charges	-	3,446,500.00	-	3,450,000.00	3,500.00	0%		
17054001/22020205 Water Rates	310,500.00	415,000.00	800,000.00	425,000.00	10,000.00	2%	800,000.00	800,000.00
17054001/22020208 Software Charges/License Renewal	-	52,658,270.00	-	52,669,000.00	10,730.00	0%		
17054001/22020301 Office Stationeries/Computer Consumables	6,552,200.00	4,708,600.00	10,000,000.00	4,710,000.00	1,400.00	0%	10,000,000.00	10,000,000.00
17054001/22020302 Books			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
17054001/22020305 Printing of Non Security Documents	1,624,250.00	27,411,200.00	20,000,000.00	27,500,000.00	88,800.00	0%		
17054001/22020306 Printing of Security Documents		529,100.00	-	532,000.00	2,900.00	1%	20,000,000.00	20,000,000.00
17054001/22020309 Uniform and other Materials & Supplies		4,695,260.00	-	4,701,000.00	5,740.00	0%		
17054001/22020310 Teaching Aids/Instruction Materials		2,720,000.00	20,000,000.00	2,750,000.00	30,000.00	1%		
17054001/22020312 Service Materials		15,111,400.00	-	15,116,000.00	4,600.00	0%	20,000,000.00	20,000,000.00
17054001/22020313 Chemicals and Reagents		20,700.00	-	50,000.00	29,300.00	59%		
17054001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,379,500.00	3,797,100.00	2,000,000.00	3,870,000.00	72,900.00	2%		
17054001/22020402 Maintenance of Office Furniture	814,000.00	50,187,000.00	1,800,000.00	50,200,000.00	13,000.00	0%	2,000,000.00	2,000,000.00
17054001/22020403 Maintenance of Office Building/Residential Quarter	-	4,300,000.00	3,000,000.00	4,310,000.00	10,000.00	0%	1,800,000.00	1,800,000.00
17054001/22020404 Maintenance of Office/IT Equipment's	1,071,100.00	837,700.00	4,000,000.00	840,000.00	2,300.00	0%	3,000,000.00	3,000,000.00
17054001/22020405 Maintenance of Plants and Generators	481,875.00	94,500.00	1,000,000.00	100,000.00	5,500.00	6%	4,000,000.00	4,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17054001/22020406 Other Maintenance Services	22,367,250.00	144,809,338.75	4,400,000.00	144,900,000.00	90,661.25	0%	1,000,000.00	1,000,000.00
17054001/22020501 Local Training	253,000.00	21,212,224.24	8,000,000.00	21,300,000.00	87,775.76	0%	4,400,000.00	4,400,000.00
17054001/22020506 Seminar and Conferences		4,525,500.00	-	4,550,000.00	24,500.00	1%	8,000,000.00	8,000,000.00
17054001/22020601 Security Services	1,190,000.00	1,820,000.00	1,000,000.00	1,850,000.00	30,000.00	2%		
17054001/22020605 Cleaning & Fumigation Services	184,900.00	3,745,000.00	1,200,000.00	3,800,000.00	55,000.00	1%	1,000,000.00	1,000,000.00
17054001/22020701 Financial Consulting	350,000.00						1,200,000.00	1,200,000.00
17054001/22020709 Research and Studies			1,000,000.00	200,000.00	200,000.00	100%		
17054001/22020710 Monitoring and Evaluation	634,000.00	340,000.00	3,000,000.00	350,000.00	10,000.00	3%	1,000,000.00	1,000,000.00
17054001/22020801 Motor Vehicle - Fuel Cost	6,010,500.00	7,335,150.00	1,700,000.00	7,350,000.00	14,850.00	0%	3,000,000.00	3,000,000.00
17054001/22020803 Plant/Generator Fuel Cost	1,238,000.00	516,000.00	1,200,000.00	600,000.00	84,000.00	14%	1,700,000.00	1,700,000.00
17054001/22020901 Bank Charges (Others than Interest)	307,462.65	1,183,688.14	1,200,000.00	1,200,000.00	16,311.86	1%	1,200,000.00	1,200,000.00
17054001/22021001 Refreshments & Meals	5,190,600.00	3,700,830.00	4,000,000.00	3,750,000.00	49,170.00	1%	1,200,000.00	1,200,000.00
17054001/22021002 Honorarium & Sitting Allowance	122,000.00	3,115,000.00	4,000,000.00	3,150,000.00	35,000.00	1%	4,000,000.00	4,000,000.00
17054001/22021003 Publicity & Advertisements	480,000.00	14,284,000.00	1,000,000.00	14,300,000.00	16,000.00	0%	4,000,000.00	4,000,000.00
17054001/22021006 Postage & Courier Services	-	80,000.00	-	100,000.00	20,000.00	20%	1,000,000.00	1,000,000.00
17054001/22021007 Welfare Packages	335,000.00	14,157,061.25	2,000,000.00	14,200,000.00	42,938.75	0%		
17054001/22021008 Subscription To Professional Bodies		200,000.00	-	200,000.00	0.00	0%	2,000,000.00	2,000,000.00
17054001/22021013 Promotion (Service Wide)	-	839,000.00	-	850,000.00	11,000.00	1%		
17054001/22021014 Annual Budget Defence Expenses & Administration	399,600.00	557,400.00	600,000.00	557,400.00	0.00	0%	600,000.00	600,000.00
17054001/22021016 Servicom		111,450.00	600,000.00	120,000.00	8,550.00	7%	600,000.00	600,000.00
17054001/22021021 Special Days/Celebrations	785,300.00	1,316,200.00	4,000,000.00	1,350,000.00	33,800.00	3%	4,000,000.00	4,000,000.00
Sub Total: Overhead Cost	56,354,412.65	427,094,972.38	124,100,000.00	428,550,400.00	1,455,427.62	0%	124,100,000.00	124,100,000.00
Total Recurrent Expenditure	2,391,854,997.66	2,663,624,508.48	3,257,960,304.00	2,666,134,070.00	2,509,561.52	0%	13,787,653,319.60	5,929,242,152.58
17056001 - Enugu State Scholarship and Education Loans Board								
17056001/22020102 Local Transport & Travel - Others	1,574,000.00	3,679,700.00	20,000,000.00	3,700,000.00	20,300.00	1%	20,000,000.00	20,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17056001/22020104 International Transport & Travel - Others			30,000,000.00	1,000.00	1,000.00	100%	30,000,000.00	30,000,000.00
17056001/22020203 Internet Access Charges	461,500.00	750,000.00	300,000.00	770,000.00	20,000.00	3%	300,000.00	300,000.00
17056001/22020208 Software Charges/License Renewal	1,328,775.00	7,214,650.00	20,000,000.00	7,250,000.00	35,350.00	0%	20,000,000.00	20,000,000.00
17056001/22020301 Office Stationeries/Computer Consumables	1,202,400.00	1,362,000.00	4,400,000.00	1,400,000.00	38,000.00	3%	4,400,000.00	4,400,000.00
17056001/22020401 Maintenance of Motor Vehicles/Transport Equipment	102,000.00	720,000.00	700,000.00	750,000.00	30,000.00	4%	700,000.00	700,000.00
17056001/22020402 Maintenance of Office Furniture	50,000.00	65,000.00	-	100,000.00	35,000.00	35%		
17056001/22020404 Maintenance of Office/IT Equipment's	65,000.00	3,138,000.00	-	3,150,000.00	12,000.00	0%		
17056001/22020405 Maintenance of Plants and Generators	45,000.00	55,000.00	-	80,000.00	25,000.00	31%		
17056001/22020406 Other Maintenance Services	206,500.00	660,500.00	300,000.00	700,000.00	39,500.00	6%	300,000.00	300,000.00
17056001/22020501 Local Training		500,000.00	2,400,000.00	500,000.00	0.00	0%	2,400,000.00	2,400,000.00
17056001/22020503 Training & Staff Development	950,000.00		8,000,000.00	1,000.00	1,000.00	100%	8,000,000.00	8,000,000.00
17056001/22020605 Cleaning & Fumigation Services	76,000.00	50,000.00	200,000.00	70,000.00	20,000.00	29%	200,000.00	200,000.00
17056001/22020710 Monitoring and Evaluation			1,200,000.00	1,000.00	1,000.00	100%	1,200,000.00	1,200,000.00
17056001/22020711 Other Consulting Services			40,000,000.00	1,000.00	1,000.00	100%	40,000,000.00	40,000,000.00
17056001/22020801 Motor Vehicle - Fuel Cost	280,000.00	255,000.00	-	270,000.00	15,000.00	6%		
17056001/22020803 Plant/Generator Fuel Cost	200,000.00	53,000.00	-	80,000.00	27,000.00	34%		
17056001/22020901 Bank Charges (Others than Interest)	61,453.95	34,519.96	200,000.00	100,000.00	65,480.04	65%	200,000.00	200,000.00
17056001/22020902 Insurance Premium		1,615.25	-		-1,615.25			
17056001/22021001 Refreshments & Meals	120,000.00	450,000.00	2,400,000.00	500,000.00	50,000.00	10%	2,400,000.00	2,400,000.00
17056001/22021002 Honorarium & Sitting Allowance			15,600,000.00	1,000.00	1,000.00	100%	15,600,000.00	15,600,000.00
17056001/22021003 Publicity & Advertisements		430,000.00	12,000,000.00	450,000.00	20,000.00	4%	12,000,000.00	12,000,000.00
17056001/22021007 Welfare Packages	1,080,000.00	6,424,431.12	20,000,000.00	6,450,000.00	25,568.88	0%	20,000,000.00	20,000,000.00
17056001/22021020 Foreign Scholarship Scheme	253,107,452.31	123,340,800.00	500,000,000.00	123,400,000.00	59,200.00	0%	500,000,000.00	500,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17056001/22021027 Local Scholarship Scheme	50,950,000.00	67,125,024.30	400,000,000.00	67,150,000.00	24,975.70	0%	400,000,000.00	400,000,000.00
Sub Total: Overhead Cost	311,860,081.26	216,309,240.63	1,077,700,000.00	216,875,000.00	565,759.37	0%	1,077,700,000.00	1,077,700,000.00
Total Recurrent Expenditure	311,860,081.26	216,309,240.63	1,077,700,000.00	216,875,000.00	565,759.37	0%	1,077,700,000.00	1,077,700,000.00
17064001 - Educational Resource Centre, Enugu								
17064001/22020301 Office Stationeries/Computer Consumables								
Sub Total: Overhead Cost								
Total Recurrent Expenditure								
17102002 - Enugu State College of Health Technology, Oji Rive								
17102002/21010101 Basic Salary		22,752,336.80	100,550,000.00	22,775,000.00	22,663.20	0%	184,577,500.00	86,691,937.50
17102002/21010104 Wages								
17102002/21020101 Housing/Rent Allowance			16,638,640.00	319,320.00	319,320.00	100%	17,470,572.00	17,907,336.30
17102002/21020102 Transport Allowance			3,745,240.00	72,620.00	72,620.00	100%	3,932,502.00	4,030,814.55
17102002/21020103 Meal Subsidy			2,664,000.00	32,000.00	32,000.00	100%	2,797,200.00	2,867,130.00
17102002/21020104 Utility Allowance			1,498,028.00	49,014.00	49,014.00	100%	1,572,929.70	1,612,252.94
17102002/21020105 Entertainment Allowance		188,000.00	327,136.00	200,568.00	12,568.00	6%	343,492.40	352,079.72
17102002/21020107 Domestic Staff Allowance			3,684,520.00	42,260.00	42,260.00	100%	3,868,746.00	3,965,464.65
17102002/21020114 Administrative Allowance		2,620,000.00	-	2,650,000.00	30,000.00	1%		
17102002/21020142 Duty Allowance		90,000.00	-	100,000.00	10,000.00	10%		
Sub Total: Personnel Cost		25,650,336.80	129,107,564.00	26,240,782.00	590,445.20	2%	214,562,942.10	117,427,015.66
17102002/22020101 Local Transport & Travel -Training			160,000,000.00	1,000,000.00	1,000,000.00	100%	160,000,000.00	160,000,000.00
17102002/22020102 Local Transport & Travel - Others		717,000.00	-	750,000.00	33,000.00	4%		
17102002/22020105 Hotel Accommodation			8,000,000.00	200,000.00	200,000.00	100%	8,000,000.00	8,000,000.00
17102002/22020203 Internet Access Charges			8,000,000.00	200,000.00	200,000.00	100%	8,000,000.00	8,000,000.00
17102002/22020301 Office Stationeries/Computer Consumables			40,000,000.00	1,000,000.00	1,000,000.00	100%	40,000,000.00	40,000,000.00
17102002/22020302 Books			101,000,000.00	500,000.00	500,000.00	100%	101,000,000.00	101,000,000.00
17102002/22020305 Printing of Non Security Documents		100,000.00	24,000,000.00	100,000.00	0.00	0%	24,000,000.00	24,000,000.00
17102002/22020306 Printing of Security Documents			182,400,000.00	200,000.00	200,000.00	100%	182,400,000.00	182,400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17102002/22020311 Food Stuff/Catering Materials Supplies			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17102002/22020312 Service Materials			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
17102002/22020313 Chemicals and Reagents								
17102002/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00	100,000.00	100,000.00	100%		
17102002/22020402 Maintenance of Office Furniture			200,000.00	100,000.00	100,000.00	100%		
17102002/22020403 Maintenance of Office Building/Residential Quarter			600,000.00	100,000.00	100,000.00	100%		
17102002/22020404 Maintenance of Office/IT Equipment's			200,000.00	100,000.00	100,000.00	100%		
17102002/22020405 Maintenance of Plants and Generators			200,000.00	100,000.00	100,000.00	100%		
17102002/22020406 Other Maintenance Services			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
17102002/22020501 Local Training								
17102002/22020506 Seminar and Conferences			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
17102002/22020601 Security Services			34,000,000.00	500,000.00	500,000.00	100%	34,000,000.00	34,000,000.00
17102002/22020605 Cleaning & Fumigation Services			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17102002/22020705 Architectural Services								
17102002/22020706 Surveying Services								
17102002/22020709 Research and Studies			22,400,000.00	200,000.00	200,000.00	100%	22,400,000.00	22,400,000.00
17102002/22020710 Monitoring and Evaluation		250,000.00	400,000.00	270,000.00	20,000.00	7%	400,000.00	400,000.00
17102002/22020711 Other Consulting Services								
17102002/22020801 Motor Vehicle - Fuel Cost		1,057,500.00	5,000,000.00	1,100,000.00	42,500.00	4%	5,000,000.00	5,000,000.00
17102002/22020803 Plant/Generator Fuel Cost			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17102002/22020901 Bank Charges (Others than Interest)		7,207.36	200,000.00	100,000.00	92,792.64	93%	200,000.00	200,000.00
17102002/22021001 Refreshments & Meals		688,000.00	2,000,000.00	700,000.00	12,000.00	2%	2,000,000.00	2,000,000.00
17102002/22021002 Honorarium & Sitting Allowance		9,385,006.22	-	9,400,000.00	14,993.78	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17102002/22021003 Publicity & Advertisements			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17102002/22021004 Medical Expenses-Local		300,000.00	-	300,000.00	0.00	0%		
17102002/22021006 Postage & Courier Services			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17102002/22021007 Welfare Packages		4,050,322.50	6,600,000.00	4,100,000.00	49,677.50	1%	6,600,000.00	6,600,000.00
17102002/22021008 Subscription To Professional Bodies								
17102002/22021014 Annual Budget Defence Expenses & Administration			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
17102002/22021026 Common Services (Committee & Commissions)		2,180,000.00	-	2,200,000.00	20,000.00	1%		
17102002/22021027 Local Scholarship Scheme								
17102002/22021033 Accreditation		1,600,000.00	-	1,620,000.00	20,000.00	1%	50,000,000.00	50,000,000.00
Sub Total: Overhead Cost		20,335,036.08	601,600,000.00	25,940,000.00	5,604,963.92	22%	651,600,000.00	651,600,000.00
Total Recurrent Expenditure		45,985,372.88	730,707,564.00	52,180,782.00	6,195,409.12	12%	866,162,942.10	769,027,015.66
17104001 - College of Nursing Science and Health Tech, Nsukka								
17104001/21010101 Basic Salary	38,576,869.49	46,489,505.25	120,648,289.00	46,493,289.00	3,783.75	0%	84,577,500.00	86,691,937.50
17104001/21020101 Housing/Rent Allowance			16,638,640.00	319,320.00	319,320.00	100%	17,470,572.00	17,907,336.30
17104001/21020102 Transport Allowance	-		3,745,240.00	72,620.00	72,620.00	100%	3,932,502.00	4,030,814.55
17104001/21020103 Meal Subsidy			2,664,000.00	32,000.00	32,000.00	100%	2,797,200.00	2,867,130.00
17104001/21020104 Utility Allowance			1,498,028.00	49,014.00	49,014.00	100%	1,572,929.70	1,612,252.94
17104001/21020105 Entertainment Allowance		577,700.00	327,136.00	583,568.00	5,868.00	1%	343,492.40	352,079.72
17104001/21020107 Domestic Staff Allowance			3,684,520.00	42,260.00	42,260.00	100%	3,868,746.00	3,965,464.65
17104001/21020110 Clinical Allowance		1,712,000.00	-	1,712,000.00	0.00	0%		
Sub Total: Personnel Cost	38,576,869.49	48,779,205.25	149,205,853.00	49,304,071.00	524,865.75	1%	114,562,942.10	117,427,015.66
17104001/22020102 Local Transport & Travel - Others	17,802,829.50	6,429,100.00	10,000,000.00	6,430,000.00	900.00	0%	10,000,000.00	10,000,000.00
17104001/22020105 Hotel Accommodation	684,000.00	2,890,000.00	8,000,000.00	2,900,000.00	10,000.00	0%	8,000,000.00	8,000,000.00
17104001/22020201 Electricity Charges	2,251,538.39	2,590,704.25	-	2,590,705.00	0.75	0%		
17104001/22020203 Internet Access Charges		6,500.00	8,000,000.00	1,000,000.00	993,500.00	99%	8,000,000.00	8,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17104001/22020205 Water Rates	25,000.00							
17104001/22020301 Office Stationeries/Computer Consumables	1,101,257.00		40,000,000.00	1,000,000.00	1,000,000.00	100%	40,000,000.00	40,000,000.00
17104001/22020302 Books			101,000,000.00	500,000.00	500,000.00	100%	101,000,000.00	101,000,000.00
17104001/22020305 Printing of Non Security Documents	1,551,150.00	3,422,000.00	24,000,000.00	3,500,000.00	78,000.00	2%	24,000,000.00	24,000,000.00
17104001/22020306 Printing of Security Documents			20,000,000.00	9,100,000.00	9,100,000.00	100%	20,000,000.00	20,000,000.00
17104001/22020311 Food Stuff/Catering Materials Supplies			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
17104001/22020312 Service Materials	631,400.00		800,000.00	1,000.00	1,000.00	100%	800,000.00	800,000.00
17104001/22020313 Chemicals and Reagents	-	1,255,000.00	-	1,255,000.00	0.00	0%		
17104001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,811,850.00	7,903,800.00	800,000.00	7,910,000.00	6,200.00	0%	800,000.00	800,000.00
17104001/22020402 Maintenance of Office Furniture	1,918,800.00	974,900.00	200,000.00	990,000.00	15,100.00	2%	200,000.00	200,000.00
17104001/22020403 Maintenance of Office Building/Residential Quarter	4,783,595.00	3,469,800.00	20,000,000.00	3,500,000.00	30,200.00	1%	20,000,000.00	20,000,000.00
17104001/22020404 Maintenance of Office/IT Equipment's	35,551,700.00	8,489,200.00	200,000.00	8,490,000.00	800.00	0%	200,000.00	200,000.00
17104001/22020405 Maintenance of Plants and Generators		18,000.00	200,000.00	30,000.00	12,000.00	40%	200,000.00	200,000.00
17104001/22020406 Other Maintenance Services	-	886,700.00	2,000,000.00	890,000.00	3,300.00	0%	2,000,000.00	2,000,000.00
17104001/22020501 Local Training	200,000.00	1,588,145.00	-	1,588,145.00	0.00	0%		
17104001/22020503 Training & Staff Development		450,322.50	-	450,323.00	0.50	0%		
17104001/22020504 Civil Service Examination		1,335,161.25	-	1,335,162.00	0.75	0%		
17104001/22020506 Seminar and Conferences	-	50,000.00	1,200,000.00	100,000.00	50,000.00	50%	1,200,000.00	1,200,000.00
17104001/22020601 Security Services	750,000.00	3,483,500.00	20,000,000.00	3,500,000.00	16,500.00	0%	20,000,000.00	20,000,000.00
17104001/22020605 Cleaning & Fumigation Services	483,000.00	1,008,661.25	200,000.00	1,020,000.00	11,338.75	1%	200,000.00	200,000.00
17104001/22020709 Research and Studies			20,000,000.00	500,000.00	500,000.00	100%	20,000,000.00	20,000,000.00
17104001/22020710 Monitoring and Evaluation	3,807,400.00	1,729,800.00	400,000.00	1,750,000.00	20,200.00	1%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17104001/22020711 Other Consulting Services	-	32,594,057.50	-	32,600,000.00	5,942.50	0%		
17104001/22020801 Motor Vehicle - Fuel Cost	6,602,330.00	5,782,670.00	5,000,000.00	5,800,000.00	17,330.00	0%	5,000,000.00	5,000,000.00
17104001/22020803 Plant/Generator Fuel Cost	-	1,725,181.25	200,000.00	1,750,000.00	24,818.75	1%	200,000.00	200,000.00
17104001/22020901 Bank Charges (Others than Interest)	219,746.57	115,067.72	200,000.00	150,000.00	34,932.28	23%	200,000.00	200,000.00
17104001/22021001 Refreshments & Meals	3,119,803.00	3,733,100.00	2,000,000.00	3,800,000.00	66,900.00	2%	2,000,000.00	2,000,000.00
17104001/22021002 Honorarium & Sitting Allowance	8,348,203.92	15,369,000.00	-	15,400,000.00	31,000.00	0%		
17104001/22021003 Publicity & Advertisements	682,657.00	2,871,200.00	200,000.00	2,900,000.00	28,800.00	1%	200,000.00	200,000.00
17104001/22021006 Postage & Courier Services		15,000.00	200,000.00	100,000.00	85,000.00	85%	200,000.00	200,000.00
17104001/22021007 Welfare Packages	13,795,547.00	5,164,161.25	6,600,000.00	5,200,000.00	35,838.75	1%	8,300,000.00	8,300,000.00
17104001/22021014 Annual Budget Defence Expenses & Administration		498,000.00	600,000.00	500,000.00	2,000.00	0%	600,000.00	600,000.00
17104001/22021033 Accreditation		1,235,000.00	-	1,235,000.00	0.00	0%	30,000,000.00	30,000,000.00
Sub Total: Overhead Cost	106,121,807.38	117,083,731.97	292,200,000.00	129,865,335.00	12,781,603.03	10%	323,900,000.00	323,900,000.00
Total Recurrent Expenditure	144,698,676.87	165,862,937.22	441,405,853.00	179,169,406.00	13,306,468.78	7%	438,462,942.10	441,327,015.66
17104002 - Enugu State College of Nursing Sc (Parklane/Awgu)								
17104002/21010101 Basic Salary		410,000.00	-	450,000.00	40,000.00	9%		
17104002/21010104 Wages		2,910,000.00	-	3,000,000.00	90,000.00	3%		
Sub Total: Personnel Cost		3,320,000.00	-	3,450,000.00	130,000.00	4%		
17104002/22020101 Local Transport & Travel -Training		75,000.00	120,000,000.00	100,000.00	25,000.00	25%	80,000,000.00	90,000,000.00
17104002/22020102 Local Transport & Travel - Others		4,075,700.00	20,000,000.00	4,100,000.00	24,300.00	1%	32,000,000.00	35,000,000.00
17104002/22020105 Hotel Accommodation		2,621,000.00	6,000,000.00	2,650,000.00	29,000.00	1%	8,000,000.00	8,000,000.00
17104002/22020201 Electricity Charges		2,056,070.00	20,000,000.00	2,100,000.00	43,930.00	2%	24,000,000.00	27,000,000.00
17104002/22020202 Telephone Charges		17,300.00	-	24,000.00	6,700.00	28%		
17104002/22020203 Internet Access Charges		3,236,750.00	8,000,000.00	3,250,000.00	13,250.00	0%	8,000,000.00	8,000,000.00
17104002/22020205 Water Rates		60,000.00	-	100,000.00	40,000.00	40%		
17104002/22020301 Office Stationeries/Computer Consumables	-	7,968,679.89	40,000,000.00	8,000,000.00	31,320.11	0%	40,000,000.00	40,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17104002/22020302 Books		7,529,541.05	40,000,000.00	7,550,000.00	20,458.95	0%	101,000,000.00	101,000,000.00
17104002/22020305 Printing of Non Security Documents	-	237,000.00	20,000,000.00	250,000.00	13,000.00	5%	24,000,000.00	27,000,000.00
17104002/22020306 Printing of Security Documents		385,000.00	140,000,000.00	400,000.00	15,000.00	4%	150,000,000.00	155,000,000.00
17104002/22020312 Service Materials		81,000.00	2,000,000.00	100,000.00	19,000.00	19%	2,400,000.00	2,700,000.00
17104002/22020401 Maintenance of Motor Vehicles/Transport Equipment		921,950.00	10,000,000.00	950,000.00	28,050.00	3%	11,000,000.00	11,000,000.00
17104002/22020402 Maintenance of Office Furniture		519,000.00	4,000,000.00	550,000.00	31,000.00	6%	4,400,000.00	4,700,000.00
17104002/22020403 Maintenance of Office Building/Residential Quarter	-	6,405,530.00	16,000,000.00	6,450,000.00	44,470.00	1%	16,000,000.00	16,000,000.00
17104002/22020404 Maintenance of Office/IT Equipment's	-	848,875.00	10,000,000.00	900,000.00	51,125.00	6%	10,000,000.00	10,000,000.00
17104002/22020405 Maintenance of Plants and Generators		731,000.00	4,000,000.00	750,000.00	19,000.00	3%	4,400,000.00	4,400,000.00
17104002/22020406 Other Maintenance Services		342,100.00	12,000,000.00	350,000.00	7,900.00	2%	13,000,000.00	13,000,000.00
17104002/22020503 Training & Staff Development		1,859,000.00	8,000,000.00	1,900,000.00	41,000.00	2%	8,000,000.00	8,000,000.00
17104002/22020506 Seminar and Conferences		480,000.00	-	500,000.00	20,000.00	4%	100,000.00	100,000.00
17104002/22020601 Security Services		10,723,452.50	55,000,000.00	10,750,000.00	26,547.50	0%	61,000,000.00	63,000,000.00
17104002/22020602 Office Rent		6,008,000.00	-	6,024,000.00	16,000.00	0%		
17104002/22020605 Cleaning & Fumigation Services	-	2,506,600.00	10,000,000.00	2,540,000.00	33,400.00	1%	10,000,000.00	10,000,000.00
17104002/22020709 Research and Studies			20,000,000.00	200,000.00	200,000.00	100%	20,000,000.00	20,000,000.00
17104002/22020710 Monitoring and Evaluation			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
17104002/22020711 Other Consulting Services		1,765,500.00	-	1,800,000.00	34,500.00	2%		
17104002/22020801 Motor Vehicle - Fuel Cost	-	1,600,500.00	13,000,000.00	1,650,000.00	49,500.00	3%	14,000,000.00	14,000,000.00
17104002/22020803 Plant/Generator Fuel Cost		3,909,080.00	26,000,000.00	3,950,000.00	40,920.00	1%	23,000,000.00	24,000,000.00
17104002/22020901 Bank Charges (Others than Interest)	-	166,524.05	600,000.00	200,000.00	33,475.95	17%	800,000.00	900,000.00
17104002/22021001 Refreshments & Meals		5,416,240.00	30,000,000.00	5,450,000.00	33,760.00	1%	34,000,000.00	37,000,000.00
17104002/22021002 Honorarium & Sitting Allowance		2,890,000.00	24,000,000.00	2,900,000.00	10,000.00	0%	24,000,000.00	24,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
17104002/22021003 Publicity & Advertisements		8,400.00	1,000,000.00	100,000.00	91,600.00	92%	1,200,000.00	1,400,000.00
17104002/22021004 Medical Expenses-Local		2,404,000.00	5,000,000.00	2,430,000.00	26,000.00	1%	5,000,000.00	5,000,000.00
17104002/22021006 Postage & Courier Services	-	60,800.00	1,000,000.00	100,000.00	39,200.00	39%	1,200,000.00	1,300,000.00
17104002/22021007 Welfare Packages		5,072,300.00	40,000,000.00	5,100,000.00	27,700.00	1%	40,000,000.00	42,000,000.00
17104002/22021014 Annual Budget Defence Expenses & Administration		800,000.00	1,000,000.00	850,000.00	50,000.00	6%	1,200,000.00	1,200,000.00
17104002/22021030 Exam Fees Refund		112,000.00	-	150,000.00	38,000.00	25%		
17104002/22021033 Accreditation			80,000,000.00	36,100,000.00	36,100,000.00	100%	200,000,000.00	200,000,000.00
Sub Total: Overhead Cost	-	83,893,892.49	787,600,000.00	121,368,000.00	37,474,107.51	31%	972,700,000.00	1,005,700,000.00
Total Recurrent Expenditure	-	87,213,892.49	787,600,000.00	124,818,000.00	37,604,107.51	30%	972,700,000.00	1,005,700,000.00
18002001 - The State Judiciary								
18002001/21010101 Basic Salary	397,713,390.74	568,552,743.51	1,613,094,560.00	534,847,280.00	-33,705,463.51	-6%	1,693,749,288.00	1,736,093,020.20
18002001/21020101 Housing/Rent Allowance	78,991,536.15	148,389,559.24	208,598,880.00	161,549,440.00	13,159,880.76	8%	219,028,824.00	224,504,544.60
18002001/21020102 Transport Allowance	15,956,433.80	46,343,121.85	53,385,560.00	50,092,780.00	3,749,658.15	7%	56,054,838.00	57,456,208.95
18002001/21020103 Meal Subsidy	11,412,377.61	29,413,700.00	21,133,120.00	32,736,560.00	3,322,860.00	10%	22,189,776.00	22,744,520.40
18002001/21020104 Utility Allowance	12,493,738.70	40,559,290.77	21,263,960.00	40,631,980.00	72,689.23	0%	22,327,158.00	22,885,336.95
18002001/21020105 Entertainment Allowance	83,378,528.65	1,943,671.97	5,575,160.00	1,967,580.00	23,908.03	1%	5,853,918.00	6,000,265.95
18002001/21020106 Leave allowance	7,180,078.75	6,802,477.00	15,602,440.00	7,421,220.00	618,743.00	8%	16,382,562.00	16,792,126.05
18002001/21020107 Domestic Staff Allowance	51,803,451.24	131,243,181.88	535,253,600.00	143,066,800.00	11,823,618.12	8%	562,016,280.00	576,066,687.00
18002001/21020111 Hazard Allowance	134,970,000.00	143,110,000.00	505,659,000.00	143,129,500.00	19,500.00	0%	530,941,950.00	544,215,498.75
18002001/21020118 Uniform & Clothing								
18002001/21020119 Hardship Allowance	1,210,000.00	1,210,000.00	-	1,320,000.00	110,000.00	8%		
18002001/21020120 Wardrobe/Outfit Allowance	7,182,065.05	6,494,877.40	13,549,000.00	7,094,500.00	599,622.60	8%	14,226,450.00	14,582,111.25
18002001/21020129 Professional Allowance		1,039,891.60	-	1,040,000.00	108.40	0%		
18002001/21020130 Responsibility Allowance		129,986.45	-	130,000.00	13.55	0%		
18002001/21020131 Furniture Allowance	3,743,610.00	3,743,610.00	15,723,160.00	3,761,580.00	17,970.00	0%	16,509,318.00	16,922,050.95
18002001/21020132 Vehicle Maintenance Allowance	4,639,502.85	3,821,601.63	15,068,040.00	4,214,020.00	392,418.37	9%	15,821,442.00	16,216,978.05



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
18002001/21020137 Personnel Assistant								
18002001/21020138 Journal Allowance (Newspapers)	857,910.35	842,311.98	10,142,820.00	1,082,820.00	240,508.02	22%	20,508,852.00	21,001,796.55
18002001/21020142 Duty Allowance								
18002001/21020144 Arrears (Allowance)	149,895,633.35		97,514,360.00	3,757,180.00	3,757,180.00	100%	102,390,078.00	104,949,829.95
Sub Total: Personnel Cost	961,428,257.24	1,133,640,025.28	3,131,563,660.00	1,137,843,240.00	4,203,214.72	0%	3,298,000,734.00	3,380,430,975.60
18002001/22020101 Local Transport & Travel -Training	3,667,000.00		37,000,000.00	-			38,500,000.00	38,500,000.00
18002001/22020102 Local Transport & Travel - Others	51,901,044.88		200,000,000.00	-			200,000,000.00	200,000,000.00
18002001/22020103 International Transport & Travel - Training			400,000,000.00	-			400,000,000.00	400,000,000.00
18002001/22020201 Electricity Charges	5,566,834.84	-	1,200,000.00	-			1,200,000.00	1,200,000.00
18002001/22020202 Telephone Charges	3,799,800.00	-	15,600,000.00	-			12,800,000.00	12,800,000.00
18002001/22020203 Internet Access Charges	7,200.00	-	200,000.00	-			1,100,000.00	1,100,000.00
18002001/22020204 Satellite Broadcasting Access Charges		-	200,000.00	-			600,000.00	600,000.00
18002001/22020205 Water Rates	1,661,300.00	-	7,000,000.00	-			7,000,000.00	7,000,000.00
18002001/22020206 Sewage Charges		-	200,000.00	-			200,000.00	200,000.00
18002001/22020301 Office Stationeries/Computer Consumables	274,507,746.49	-	74,000,000.00	-			74,000,000.00	74,000,000.00
18002001/22020302 Books	96,000.00	-	3,200,000.00	-			3,200,000.00	3,200,000.00
18002001/22020303 Newspapers	35,000.00	-	10,142,820.00	-			1,191,070.00	1,230,623.50
18002001/22020304 Magazines & Periodicals		-	2,200,000.00	-			2,200,000.00	2,200,000.00
18002001/22020305 Printing of Non Security Documents	2,632,700.00	-	50,000,000.00	-			50,000,000.00	50,000,000.00
18002001/22020306 Printing of Security Documents	3,793,000.00	-	22,000,000.00	-			22,000,000.00	22,000,000.00
18002001/22020309 Uniform and other Materials & Supplies		-	8,000,000.00	-			8,000,000.00	8,000,000.00
18002001/22020401 Maintenance of Motor Vehicles/Transport Equipment		-	2,800,000.00	-			2,800,000.00	2,800,000.00
18002001/22020402 Maintenance of Office Furniture	423,200.00	-	7,000,000.00	-			7,000,000.00	7,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
18002001/22020403 Maintenance of Office Building/Residential Quarter	8,587,050.00	-	16,800,000.00	-			16,800,000.00	16,800,000.00
18002001/22020404 Maintenance of Office/IT Equipment's	1,168,450.00	-	2,200,000.00	-			2,200,000.00	2,200,000.00
18002001/22020405 Maintenance of Plants and Generators	1,375,400.00	-	1,000,000.00	-			1,000,000.00	1,000,000.00
18002001/22020406 Other Maintenance Services	15,022,700.00	-	600,000.00	-			600,000.00	600,000.00
18002001/22020501 Local Training	-	-	5,600,000.00	-			5,600,000.00	5,600,000.00
18002001/22020601 Security Services	1,560,000.00	-	3,000,000.00	-			3,000,000.00	3,000,000.00
18002001/22020605 Cleaning & Fumigation Services	1,536,100.00	-	4,600,000.00	-			3,800,000.00	3,800,000.00
18002001/22020703 Legal Services	-	-	2,000,000.00	-			2,000,000.00	2,000,000.00
18002001/22020706 Surveying Services	-	-	800,000.00	-			800,000.00	800,000.00
18002001/22020801 Motor Vehicle - Fuel Cost	30,000.00	-	2,200,000.00	-			2,600,000.00	2,600,000.00
18002001/22020803 Plant/Generator Fuel Cost	15,050,477.67	-	22,000,000.00	-			16,000,000.00	16,000,000.00
18002001/22020901 Bank Charges (Others than Interest)	30,942.33	-	800,000.00	-			800,000.00	800,000.00
18002001/22021001 Refreshments & Meals	66,619,200.00	-	76,000,000.00	-			58,000,000.00	58,000,000.00
18002001/22021002 Honorarium & Sitting Allowance	44,356,500.00	-	42,000,000.00	-			41,000,000.00	41,000,000.00
18002001/22021003 Publicity & Advertisements	-	-	1,000,000.00	-			1,500,000.00	1,500,000.00
18002001/22021004 Medical Expenses-Local	-	-	1,000,000.00	-			10,500,000.00	10,500,000.00
18002001/22021006 Postage & Courier Services	3,480,000.00	-	14,000,000.00	-			10,000,000.00	10,000,000.00
18002001/22021007 Welfare Packages	190,867,000.00	-	332,000,000.00	-			266,000,000.00	266,000,000.00
18002001/22021014 Annual Budget Defence Expenses & Administration	-	-	4,000,000.00	-			4,000,000.00	4,000,000.00
18002001/22021021 Special Days/Celebrations	-	-	34,000,000.00	-			37,000,000.00	37,000,000.00
Sub Total: Overhead Cost	697,774,646.21		1,406,342,820.00				1,314,991,070.00	1,315,030,623.50
Total Recurrent Expenditure	1,659,202,903.45	1,133,640,025.28	4,537,906,480.00	1,137,843,240.00	4,203,214.72	0%	4,612,991,804.00	4,695,461,599.10
18011001 - Judicial Service Commission								
18011001/21010101 Basic Salary	10,407,319.13	12,378,130.75	17,945,080.00	13,522,540.00	1,144,409.25	8%	18,842,334.00	19,313,392.35



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
18011001/21020101 Housing/Rent Allowance	1,992,801.82	5,708,992.79	3,472,480.00	4,236,240.00	-1,472,752.79	-35%	3,646,104.00	3,737,256.60
18011001/21020102 Transport Allowance	418,900.00	1,028,900.00	312,480.00	1,156,240.00	127,340.00	11%	328,104.00	336,306.60
18011001/21020103 Meal Subsidy	272,700.00	4,389,600.00	143,184.00	4,471,592.00	81,992.00	2%	150,343.60	154,102.18
18011001/21020104 Utility Allowance	249,300.00	869,300.00	120,280.00	870,140.00	840.00	0%	126,294.00	129,451.35
18011001/21020105 Entertainment Allowance	29,700.00	22,500.00	86,520.00	22,510.00	10.00	0%	90,846.00	93,117.15
18011001/21020106 Leave allowance	209,320.25	199,124.80	2,909,520.00	217,260.00	18,135.20	8%	3,054,996.00	3,131,370.90
18011001/21020107 Domestic Sta ffAllowance	2,293,566.00	1,598,546.00	5,707,560.00	1,737,780.00	139,234.00	8%	5,992,938.00	6,142,761.45
18011001/21020118 Uniform & Clothing								
18011001/21020120 Wardrobe/Outfit Allowance	158,466.60	125,220.20	-	140,000.00	14,779.80	11%		
18011001/21020144 Arrears (Allowance)	3,375,000.00							
Sub Total: Personnel Cost	19,407,073.80	26,320,314.54	30,697,104.00	26,374,302.00	53,987.46	0%	32,231,959.60	33,037,758.58
18011001/22020101 Local Transport & Travel -Training							2,000,000.00	2,000,000.00
18011001/22020102 Local Transport & Travel - Others			5,400,000.00	100,000.00	100,000.00	100%	22,700,000.00	22,700,000.00
18011001/22020204 Satellite Broadcasting Access Charges -		247,500.00	-	260,000.00	12,500.00	5%		
18011001/22020301 Office Stationeries/Computer Consumables	1,226,970.00	1,063,740.00	2,000,000.00	1,063,740.00	0.00	0%	2,000,000.00	2,000,000.00
18011001/22020302 Books			500,000.00	250,000.00	250,000.00	100%	500,000.00	500,000.00
18011001/22020305 Printing of Non Security Documents -		150,000.00	-	150,000.00	0.00	0%		
18011001/22020312 Service Materials	348,900.00	279,017.21	400,000.00	279,020.00	2.79	0%	400,000.00	400,000.00
18011001/22020403 Maintenance of Office Building/Residential Quarter	238,100.00		800,000.00	763,070.00	763,070.00	100%	800,000.00	800,000.00
18011001/22020404 Maintenance of Office/IT Equipment's	1,624,460.00	763,070.00	-		-763,070.00		400,000.00	400,000.00
18011001/22020406 Other Maintenance Services	189,700.00						1,000,000.00	1,000,000.00
18011001/22020603 Residential Rent			240,000,000.00	2,000,000.00	2,000,000.00	100%	240,000,000.00	240,000,000.00
18011001/22020605 Cleaning & Fumigation Services			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
18011001/22020710 Monitoring and Evaluation			200,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
18011001/22020801 Motor Vehicle - Fuel Cost		135,000.00	-	135,000.00	0.00	0%	1,000,000.00	1,000,000.00
18011001/22020803 Plant/Generator Fuel Cost	580,000.00						500,000.00	500,000.00
18011001/22020901 Bank Charges (Others than Interest)	33,990.41	10,076.76	400,000.00	200,000.00	189,923.24	95%	400,000.00	400,000.00
18011001/22021001 Refreshments & Meals	190,600.00	1,137,900.00	1,400,000.00	1,137,900.00	0.00	0%	1,400,000.00	1,400,000.00
18011001/22021002 Honorarium & Sitting Allowance	1,269,700.00	1,372,400.00	48,000,000.00	1,400,000.00	27,600.00	2%	50,000,000.00	50,000,000.00
18011001/22021003 Publicity & Advertisements			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
18011001/22021006 Postage & Courier Services		40,000.00	400,000.00	200,000.00	160,000.00	80%	400,000.00	400,000.00
18011001/22021007 Welfare Packages			1,000,000.00	50,000.00	50,000.00	100%	5,500,000.00	5,500,000.00
18011001/22021011 Recruitment and Appointment (Service wide)	275,960.00		120,000,000.00	5,000,000.00	5,000,000.00	100%	120,000,000.00	120,000,000.00
18011001/22021013 Promotion (Service Wide)	45,000.00	66,600.00	6,000,000.00	200,000.00	133,400.00	67%	6,000,000.00	6,000,000.00
18011001/22021014 Annual Budget Defence Expenses & Administration		150,000.00	500,000.00	150,000.00	0.00	0%	500,000.00	500,000.00
18011001/22021021 Special Days/Celebrations		290,000.00	1,600,000.00	300,000.00	10,000.00	3%	1,600,000.00	1,600,000.00
18011001/22021023 Final Accounts Preparation/Verification Expenses		265,000.00	-	265,000.00	0.00	0%		
18011001/22021026 Common Services (Committee & Commissions)		30,000.00	200,000.00	100,000.00	70,000.00	70%	5,100,000.00	5,100,000.00
Sub Total: Overhead Cost	6,023,380.41	6,000,303.97	429,800,000.00	14,603,730.00	8,603,426.03	59%	463,800,000.00	463,800,000.00
Total Recurrent Expenditure	25,430,454.21	32,320,618.51	460,497,104.00	40,978,032.00	8,657,413.49	21%	496,031,959.60	496,837,758.60
20001001 - Ministry of Finance and Economic Development								
20001001/21010101 Basic Salary	196,952,729.33	255,585,641.23	833,101,720.00	253,550,860.00	-2,034,781.23	-1%	789,756,806.00	819,500,726.20
20001001/21020101 Housing/Rent Allowance	38,067,769.71	66,854,805.33	170,479,560.00	75,759,780.00	8,904,974.67	12%	179,003,538.00	183,478,626.50
20001001/21020102 Transport Allowance	7,331,100.00	17,147,808.75	33,953,360.00	19,426,680.00	2,278,871.25	12%	35,651,028.00	36,542,303.70
20001001/21020103 Meal Subsidy	4,807,400.00	14,867,658.50	15,595,200.00	16,897,600.00	2,029,941.50	12%	16,374,960.00	16,784,334.00
20001001/21020104 Utility Allowance	4,382,345.05	15,814,468.25	12,564,000.00	16,432,000.00	617,531.75	4%	13,192,200.00	13,522,005.00
20001001/21020105 Entertainment Allowance	345,700.00	366,603.50	7,802,200.00	401,100.00	34,496.50	9%	8,192,310.00	8,397,117.75
20001001/21020107 Domestic Staff Allowance	21,754,126.00	21,117,460.74	121,940,600.00	23,970,300.00	2,852,839.26	12%	128,037,630.00	131,238,570.75



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
20001001/21020108 Shift Duty Allowance	25,641.44	22,494.54	-	30,000.00	7,505.46	25%		
20001001/21020111 Hazard Allowance	165,000.00	147,162.50	-	155,000.00	7,837.50	5%		
20001001/21020113 Teaching Allowance	7,695.05	-	-	20,000.00	20,000.00	100%		
20001001/21020144 Arrears (Allowance)	58,919,506.85							
Sub Total: Personnel Cost	332,759,013.43	391,924,103.34	1,195,436,640.00	406,643,320.00	14,719,216.66	4%	1,170,208,472.00	1,209,463,683.80
20001001/22020101 Local Transport & Travel -Training		16,746,000.00	10,000,000.00	16,800,000.00	54,000.00	0%	10,000,000.00	10,000,000.00
20001001/22020102 Local Transport & Travel - Others	35,180,000.00	27,935,918.75	60,000,000.00	28,000,000.00	64,081.25	0%	60,000,000.00	60,000,000.00
20001001/22020103 International Transport & Travel - Training	1,244,000.00						20,000,000.00	20,000,000.00
20001001/22020104 International Transport & Travel - Others	3,646,000.00		10,000,000.00	100,000.00	100,000.00	100%	10,000,000.00	10,000,000.00
20001001/22020202 Telephone Charges	30,000.00		700,000.00	50,000.00	50,000.00	100%	700,000.00	700,000.00
20001001/22020203 Internet Access Charges			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
20001001/22020204 Satellite Broadcasting Access Charges			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
20001001/22020205 Water Rates			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
20001001/22020206 Sewage Charges			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
20001001/22020301 Office Stationeries/Computer Consumables	5,056,900.00	6,990,400.00	10,000,000.00	7,000,000.00	9,600.00	0%	10,000,000.00	10,000,000.00
20001001/22020302 Books								
20001001/22020303 Newspapers	87,500.00	150,500.00	400,000.00	160,000.00	9,500.00	6%	400,000.00	400,000.00
20001001/22020304 Magazines & Periodicals	-		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
20001001/22020305 Printing of Non Security Documents	240,000.00		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
20001001/22020306 Printing of Security Documents								
20001001/22020312 Service Materials	5,000,000.00							
20001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	2,265,000.00	4,424,400.00	4,000,000.00	4,500,000.00	75,600.00	2%	4,000,000.00	4,000,000.00
20001001/22020402 Maintenance of Office Furniture	327,600.00	783,400.00	1,000,000.00	800,000.00	16,600.00	2%	1,000,000.00	1,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
20001001/22020403 Maintenance of Office Building/Residential Quarter		5,395,000.00	600,000.00	5,400,000.00	5,000.00	0%	600,000.00	600,000.00
20001001/22020404 Maintenance of Office/IT Equipment's	450,000.00	2,792,800.00	800,000.00	2,800,000.00	7,200.00	0%	800,000.00	800,000.00
20001001/22020405 Maintenance of Plants and Generators	868,400.00	797,100.00	2,000,000.00	800,000.00	2,900.00	0%	2,000,000.00	2,000,000.00
20001001/22020406 Other Maintenance Services	5,084,000.00	7,505,000.00	1,000,000.00	7,550,000.00	45,000.00	1%	1,000,000.00	1,000,000.00
20001001/22020411 Maintenance of Communication Equipment's	-	1,563,200.00	-	1,600,000.00	36,800.00	2%		
20001001/22020501 Local Training	-		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
20001001/22020506 Seminar and Conferences			4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
20001001/22020601 Security Services	45,000.00	80,000.00	-	100,000.00	20,000.00	20%		
20001001/22020603 Residential Rent		6,120,000.00	-	6,150,000.00	30,000.00	0%		
20001001/22020605 Cleaning & Fumigation Services	201,800.00	400,000.00	400,000.00	400,000.00	0.00	0%	400,000.00	400,000.00
20001001/22020701 Financial Consulting	245,609,933.19		200,000,000.00	1,000,000.00	1,000,000.00	100%	200,000,000.00	200,000,000.00
20001001/22020702 Information Technology Consulting								
20001001/22020709 Research and Studies			10,000,000.00	500,000.00	500,000.00	100%	10,000,000.00	10,000,000.00
20001001/22020710 Monitoring and Evaluation			6,000,000.00	500,000.00	500,000.00	100%	6,000,000.00	6,000,000.00
20001001/22020711 Other Consulting Services			80,000,000.00	500,000.00	500,000.00	100%	80,000,000.00	80,000,000.00
20001001/22020801 Motor Vehicle - Fuel Cost	600,000.00	2,820,000.00	5,000,000.00	2,850,000.00	30,000.00	1%	5,000,000.00	5,000,000.00
20001001/22020803 Plant/Generator Fuel Cost	150,000.00		1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
20001001/22020901 Bank Charges (Others than Interest)	6,639.34	8,558.24	400,000.00	10,000.00	1,441.76	14%	400,000.00	400,000.00
20001001/22020902 Insurance Premium	-		200,000,000.00	1,000,000.00	1,000,000.00	100%	200,000,000.00	200,000,000.00
20001001/22021001 Refreshments & Meals	3,141,100.00	35,499,835.00	20,000,000.00	35,500,000.00	165.00	0%	20,000,000.00	20,000,000.00
20001001/22021002 Honorarium & Sitting Allowance	12,900,000.00	53,790,000.00	10,000,000.00	53,800,000.00	10,000.00	0%	10,000,000.00	10,000,000.00
20001001/22021003 Publicity & Advertisements	1,152,432.52	10,000,000.00	6,000,000.00	10,050,000.00	50,000.00	0%	6,000,000.00	6,000,000.00
20001001/22021006 Postage & Courier Services	7,775.00							



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
20001001/22021007 Welfare Packages	3,600,000.00	20,000,000.00	2,000,000.00	20,035,000.00	35,000.00	0%	2,000,000.00	2,000,000.00
20001001/22021008 Subscription To Professional Bodies	2,500,000.00	1,000,000.00	-	1,000,000.00	0.00	0%		
20001001/22021013 Promotion (Service Wide)			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
20001001/22021014 Annual Budget Defence Expenses & Administration	-	400,000.00	4,000,000.00	400,000.00	0.00	0%	4,000,000.00	4,000,000.00
20001001/22021016 Servicom			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
20001001/22021019 Medical Expenses-International			10,000,000.00	100,000.00	100,000.00	100%	10,000,000.00	10,000,000.00
20001001/22021023 Final Accounts Preparation/Verification Expenses	45,400,000.00							
20001001/22021026 Common Services (Committee & Commissions)			10,000,000.00	200,000.00	200,000.00	100%	10,000,000.00	10,000,000.00
Sub Total: Overhead Cost	374,794,080.05	205,202,111.99	678,100,000.00	211,055,000.00	5,852,888.01	3%	698,100,000.00	698,100,000.00
Total Recurrent Expenditure	707,553,093.48	611,341,079.18	1,873,536,640.00	617,698,320.00	6,357,240.82	1%	1,868,308,472.00	1,907,563,683.80
20007001 - Office of the State Accountant- General								
20007001/21010101 Basic Salary	1,377,278.01	12,864,863.85	1,600,000,000.00	32,910,000.00	20,045,136.15	61%	5,000,000,000.00	6,400,000,000.00
20007001/21010103 Consolidated Revenue Fund Charges - Salaries	3,743,610.00	1,350,000.00	60,000,000.00	1,000,000.00	-350,000.00	-35%	63,000,000.00	64,575,000.00
20007001/21010104 Wages	-			45,100,000.00	43,750,000.00	97%		
20007001/21020101 Housing/Rent Allowance				200,000.00	200,000.00	100%		
20007001/21020107 Domestic Staff Allowance	-			1,000,000.00	1,000,000.00	100%		
20007001/21020131 Furniture Allowance				3,750,000.00	3,750,000.00	100%		
Sub Total: Personnel Cost	5,120,888.01	14,214,863.85	1,660,000,000.00	83,960,000.00	69,745,136.15	83%	5,063,000,000.00	6,464,575,000.00
20007001/22020101 Local Transport & Travel -Training	1,992,000.00	2,030,000.00	6,000,000.00	2,050,000.00	20,000.00	1%	7,000,000.00	7,000,000.00
20007001/22020102 Local Transport & Travel - Others	19,310,200.00	37,215,822.50	40,000,000.00	37,250,000.00	34,177.50	0%	50,000,000.00	55,000,000.00
20007001/22020103 International Transport & Travel - Training							20,000,000.00	20,000,000.00
20007001/22020105 Hotel Accommodation	1,332,000.00							
20007001/22020201 Electricity Charges	5,000,000.00	7,500,000.00	-	7,570,000.00	70,000.00	1%		
20007001/22020202 Telephone Charges	1,722,800.00	2,491,900.00	1,600,000.00	2,500,000.00	8,100.00	0%	1,600,000.00	1,600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
20007001/22020203 Internet Access Charges	6,552,100.00	4,339,200.00	-	4,350,000.00	10,800.00	0%		
20007001/22020204 Satellite Broadcasting Access Charges	71,400.00	15,600.00	600,000.00	20,000.00	4,400.00	22%	600,000.00	600,000.00
20007001/22020205 Water Rates			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
20007001/22020207 Leased communication Lines			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
20007001/22020208 Software Charges/License Renewal	113,636,000.00	46,235,960.00	70,000,000.00	46,250,000.00	14,040.00	0%	50,000,000.00	50,000,000.00
20007001/22020301 Office Stationeries/Computer Consumables	17,286,350.00	28,742,300.00	40,000,000.00	28,750,000.00	7,700.00	0%	40,000,000.00	40,000,000.00
20007001/22020302 Books			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
20007001/22020303 Newspapers	450,000.00	650,000.00	800,000.00	687,000.00	37,000.00	5%	800,000.00	800,000.00
20007001/22020305 Printing of Non Security Documents	33,869,186.04	104,843,750.00	110,000,000.00	104,900,000.00	56,250.00	0%	60,000,000.00	60,000,000.00
20007001/22020306 Printing of Security Documents		1,235,000.00	40,000,000.00	1,250,000.00	15,000.00	1%	40,000,000.00	40,000,000.00
20007001/22020309 Uniform and other Materials & Supplies								
20007001/22020311 Food Stuff/Catering Materials Supplies								
20007001/22020312 Service Materials	6,000,000.00	7,500,000.00	1,200,000.00	7,550,000.00	50,000.00	1%	1,200,000.00	1,200,000.00
20007001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,050,000.00	5,275,047.00	5,000,000.00	5,279,000.00	3,953.00	0%	5,000,000.00	5,000,000.00
20007001/22020402 Maintenance of Office Furniture	4,410,000.00		1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
20007001/22020403 Maintenance of Office Building/Residential Quarter	479,200.00	269,000.00	2,600,000.00	270,000.00	1,000.00	0%	2,600,000.00	2,600,000.00
20007001/22020404 Maintenance of Office/IT Equipment's	803,500.00	321,500.00	8,900,000.00	325,000.00	3,500.00	1%	8,900,000.00	8,900,000.00
20007001/22020405 Maintenance of Plants and Generators	266,000.00		3,000,000.00	100,000.00	100,000.00	100%	3,000,000.00	3,000,000.00
20007001/22020406 Other Maintenance Services	338,500.00	88,000.00	800,000.00	100,000.00	12,000.00	12%	800,000.00	800,000.00
20007001/22020414 Maintenance of Lodges & Guest Houses			900,000.00	100,000.00	100,000.00	100%	900,000.00	900,000.00
20007001/22020501 Local Training		4,570,000.00	35,000,000.00	4,600,000.00	30,000.00	1%	60,000,000.00	60,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
20007001/22020503 Training & Staff Development	-	19,920,000.00	-	19,950,000.00	30,000.00	0%		
20007001/22020506 Seminar and Conferences	3,700,000.00	15,920,000.00	10,000,000.00	15,950,000.00	30,000.00	0%	10,000,000.00	10,000,000.00
20007001/22020601 Security Services	915,000.00	574,000.00	2,800,000.00	600,000.00	26,000.00	4%	2,800,000.00	2,800,000.00
20007001/22020605 Cleaning & Fumigation Services	229,000.00	472,300.00	700,000.00	525,000.00	52,700.00	10%	700,000.00	700,000.00
20007001/22020702 Information Technology Consulting	-	30,840,000.00	-	30,850,000.00	10,000.00	0%		
20007001/22020710 Monitoring and Evaluation	-		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
20007001/22020711 Other Consulting Services		850,000.00	-	900,000.00	50,000.00	6%		
20007001/22020801 Motor Vehicle - Fuel Cost	16,519,500.00	9,286,500.00	6,000,000.00	9,300,000.00	13,500.00	0%	7,000,000.00	7,000,000.00
20007001/22020803 Plant/Generator Fuel Cost	-	12,000,000.00	1,600,000.00	12,035,000.00	35,000.00	0%	1,600,000.00	1,600,000.00
20007001/22020901 Bank Charges (Others than Interest)	637,743,556.74	66,278,586.94	2,000,000,000.00	100,000,000.00	33,721,413.06	34%	2,200,000,000.00	2,200,000,000.00
20007001/22020902 Insurance Premium	906.26							
20007001/22020904 Other Consolidated Revenue Fund (CRF) Charges	621,876,437.96		14,400,000.00	1,200,000.00	1,200,000.00	100%	14,400,000.00	14,400,000.00
20007001/22021001 Refreshments & Meals	4,386,350.00	5,518,000.00	8,000,000.00	5,525,000.00	7,000.00	0%	8,000,000.00	8,000,000.00
20007001/22021003 Publicity & Advertisements	3,337,800.00	100,000.00	6,000,000.00	150,000.00	50,000.00	33%	6,900,000.00	7,000,000.00
20007001/22021005 Service School Fees Payment			-	150,000.00	150,000.00	100%		
20007001/22021006 Postage & Courier Services	112,500.00	140,000.00	200,000.00		-140,000.00		200,000.00	200,000.00
20007001/22021007 Welfare Packages	18,744,700.00	29,419,000.00	8,000,000.00	29,437,000.00	18,000.00	0%	8,000,000.00	8,000,000.00
20007001/22021008 Subscription To Professional Bodies	1,260,000.00		4,000,000.00	100,000.00	100,000.00	100%	4,000,000.00	4,000,000.00
20007001/22021014 Annual Budget Defence Expenses & Administration	250,000.00		2,000,000.00	100,000.00	100,000.00	100%	2,000,000.00	2,000,000.00
20007001/22021016 Servicom			600,000.00	300,000.00	300,000.00	100%	645,000.00	600,000.00
20007001/22021021 Special Days/Celebrations		150,000.00	-	168,000.00	18,000.00	11%		
20007001/22021022 Donations		101,500,000.00	-	101,535,000.00	35,000.00	0%		
20007001/22021023 Final Accounts Preparation/Verification Expenses	30,000,000.00		70,000,000.00	1,000.00	1,000.00	100%	100,000,000.00	100,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
20007001/22021026 Common Services (Committee & Commissions)		9,465,000.00	-	9,500,000.00	35,000.00	0%		
Sub Total: Overhead Cost	1,553,644,987.00	555,756,466.44	2,505,900,000.00	592,877,000.00	37,120,533.56	6%	2,723,845,000.00	2,728,900,000.00
Total Recurrent Expenditure	1,951,587,215.22	638,620,757.46	4,165,900,000.00	676,837,000.00	38,216,242.54	6%	7,786,845,000.00	9,193,475,000.00
20008001 - Enugu State Internal Revenue Service								
20008001/21010101 Basic Salary	173,163,595.78	648,708,625.51	820,275,196.00	633,437,598.00	-15,271,027.51	-2%	1,861,288,956.90	1,882,821,180.80
20008001/21010104 Wages		140,000.00	-	150,000.00	10,000.00	7%		
20008001/21020101 Housing/Rent Allowance	32,714,291.18	93,958,065.93	124,763,888.00	103,381,944.00	9,423,878.07	9%	131,002,082.20	134,277,134.30
20008001/21020102 Transport Allowance	7,034,250.00	30,172,900.00	23,168,800.00	32,934,400.00	2,761,500.00	8%	24,327,240.00	24,935,421.00
20008001/21020103 Meal Subsidy	4,614,000.00	23,917,900.00	10,705,600.00	26,352,800.00	2,434,900.00	9%	11,240,880.00	11,521,902.00
20008001/21020104 Utility Allowance	4,211,350.00	25,538,800.00	8,463,200.00	25,581,600.00	42,800.00	0%	8,886,360.00	9,108,519.00
20008001/21020105 Entertainment Allowance	170,500.00	2,057,260.00	-	2,100,000.00	42,740.00	2%		
20008001/21020106 Leave allowance			81,655,444.00	1,000.00	1,000.00	100%	85,738,216.10	87,881,671.51
20008001/21020107 Domestic Sta ffAllowance	9,556,525.00	9,521,774.00	54,284,856.00	10,442,428.00	920,654.00	9%	56,999,098.40	58,424,075.87
20008001/21020111 Hazard Allowance	44,000.00	1,630,900.00	-	1,700,000.00	69,100.00	4%		
20008001/21020113 Teaching Allowance								
20008001/21020114 Administrative Allowance		35,186,066.06	-	35,265,000.00	78,933.94	0%		
20008001/21020119 Hardship Allowance		18,000.00	-	50,000.00	32,000.00	64%		
20008001/21020120 Wardrobe/Outfit Allowance		138,000.00	-	175,000.00	37,000.00	21%		
20008001/21020122 Incentive Allowance (Budget)		79,358,009.51	-	79,400,000.00	41,990.49	0%		
20008001/21020126 Inducement Allowance		375,000.00	-	400,000.00	25,000.00	6%		
20008001/21020129 Professional Allowance		1000	-	5,000.00	4,000.00	80%		
20008001/21020132 Vehicle Maintenance Allowance		9,373,739.00	-	9,453,000.00	79,261.00	1%		
20008001/21020136 Auditor's Allowance	1,833.21	833.3	-		-833.30			
20008001/21020138 Journal Allowance (Newspapers)			-	5,000.00	5,000.00	100%		
20008001/21020142 Duty Allowance		13,157,086.09	-	13,162,000.00	4,913.91	0%		
20008001/21020144 Arrears (Allowance)	58,462,271.35	24,786,858.47	-	24,820,000.00	33,141.53	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Sub Total: Personnel Cost	289,972,616.52	998,040,817.83	1,123,316,984.00	998,816,770.00	775,952.17	0%	2,179,482,833.60	2,208,969,904.43
20008001/		2,697,023.26	-		-2,697,023.26			
20008001/22020101								
Local Transport & Travel -Training	8,777,190.00	9,787,200.00	80,000,000.00	9,800,000.00	12,800.00	0%	14,000,000.00	14,000,000.00
20008001/22020102								
Local Transport & Travel - Others	21,626,110.00	35,575,779.66	60,000,000.00	35,650,000.00	74,220.34	0%	17,000,000.00	17,000,000.00
20008001/22020103								
International Transport & Travel - Training	12,806,527.00	2,500,000.00	14,000,000.00	2,550,000.00	50,000.00	2%	14,000,000.00	14,000,000.00
20008001/22020104								
International Transport & Travel - Others	-	13,804,880.00	-	13,850,000.00	45,120.00	0%		
20008001/22020105								
Hotel Accommodation	26,567,309.28	12,088,569.81	2,800,000.00	12,100,000.00	11,430.19	0%	2,800,000.00	2,800,000.00
20008001/22020201								
Electricity Charges	1,142,971.33	181,533.95	-	200,000.00	18,466.05	9%		
20008001/22020202								
Telephone Charges	-	242,000.00	2,000,000.00	250,000.00	8,000.00	3%	2,000,000.00	2,000,000.00
20008001/22020203								
Internet Access Charges	15,113,507.50	19,916,274.48	14,200,000.00	20,000,000.00	83,725.52	0%	14,200,000.00	14,200,000.00
20008001/22020205								
Water Rates	2,096,400.00	3,063,500.00	200,000.00	3,100,000.00	36,500.00	1%	200,000.00	200,000.00
20008001/22020206								
Sewage Charges	1,263,800.00		8,400,000.00	200,000.00	200,000.00	100%	8,400,000.00	8,400,000.00
20008001/22020207								
Leased communication Lines	213,300.00		9,000,000.00	100,000.00	100,000.00	100%	9,000,000.00	9,000,000.00
20008001/22020208								
Software Charges/License Renewal		11,082,791.00	-	11,100,000.00	17,209.00	0%		
20008001/22020301								
Office Stationeries/Computer Consumables	27,994,082.50	35,314,612.24	32,000,000.00	35,350,000.00	35,387.76	0%	32,000,000.00	32,000,000.00
20008001/22020302								
Books		941,860.47	-	956,000.00	14,139.53	1%		
20008001/22020303								
Newspapers	59,500.00	31,500.00	2,000,000.00	50,000.00	18,500.00	37%	2,000,000.00	2,000,000.00
20008001/22020305								
Printing of Non Security Documents	12,278,125.00	18,881,231.64	24,000,000.00	18,900,000.00	18,768.36	0%	24,000,000.00	24,000,000.00
20008001/22020306								
Printing of Security Documents	3,354,500.00	980,697.67	3,000,000.00	1,000,000.00	19,302.33	2%	3,000,000.00	3,000,000.00
20008001/22020312								
Service Materials	2,028,887.00	16,612,616.49	90,000,000.00	8,900,000.00	-7,712,616.49	-87%	90,000,000.00	90,000,000.00
20008001/22020401								
Maintenance of Motor Vehicles/Transport Equipment	9,940,400.00	14,350,005.77	40,000,000.00	14,372,000.00	21,994.23	0%	12,400,000.00	12,400,000.00
20008001/22020402								
Maintenance of Office Furniture	2,932,200.00	8,473,691.12	24,000,000.00	8,508,000.00	34,308.88	0%	24,000,000.00	24,000,000.00
20008001/22020403								
Maintenance of Office Building/Residential Quarter	15,518,304.53	35,636,945.30	11,200,000.00	35,659,000.00	22,054.70	0%	11,200,000.00	11,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
20008001/22020404 Maintenance of Office/IT Equipment's	25,000.00	6,107,235.05	7,600,000.00	6,135,000.00	27,764.95	0%	7,600,000.00	7,600,000.00
20008001/22020405 Maintenance of Plants and Generators	81,000.00		20,000,000.00	1,000.00	1,000.00	100%	20,000,000.00	20,000,000.00
20008001/22020406 Other Maintenance Services	1,907,280.00	2,620,300.00	15,600,000.00	2,700,000.00	79,700.00	3%	15,600,000.00	15,600,000.00
20008001/22020501 Local Training	26,522,570.00	15,765,781.50	400,000,000.00	15,800,000.00	34,218.50	0%	6,600,000.00	6,600,000.00
20008001/22020506 Seminar and Conferences		23,387,305.91	-	23,400,000.00	12,694.09	0%		
20008001/22020601 Security Services	16,358,100.00	26,120,400.00	21,000,000.00	26,200,000.00	79,600.00	0%	21,000,000.00	21,000,000.00
20008001/22020602 Office Rent	1,989,500.00	5,896,139.00	4,200,000.00	6,400,000.00	503,861.00	8%	4,200,000.00	4,200,000.00
20008001/22020603 Residential Rent			8,000,000.00	1,000.00	1,000.00	100%	8,000,000.00	8,000,000.00
20008001/22020605 Cleaning & Fumigation Services	2,834,000.00	1,961,000.00	20,000,000.00	2,000,000.00	39,000.00	2%	20,000,000.00	20,000,000.00
20008001/22020701 Financial Consulting	1,544,291,327.87	114,900,515.51	5,000,000,000.00	115,000,000.00	99,484.49	0%	5,000,000,000.00	5,500,000,000.00
20008001/22020702 Information Technology Consulting		3,000,000.00	-	3,025,000.00	25,000.00	1%		
20008001/22020703 Legal Services	4,807,560.00	4,264,861.25	2,800,000.00	4,300,000.00	35,138.75	1%	2,800,000.00	2,800,000.00
20008001/22020706 Surveying Services		1,200,000.00	-	1,235,000.00	35,000.00	3%		
20008001/22020710 Monitoring and Evaluation	3,144,700.00	4,100,000.00	6,000,000.00	4,100,000.00	0.00	0%	6,000,000.00	6,000,000.00
20008001/22020711 Other Consulting Services		23,103,926.95	600,000.00	23,200,000.00	96,073.05	0%	600,000.00	600,000.00
20008001/22020801 Motor Vehicle - Fuel Cost	27,837,500.00	33,152,975.32	5,200,000.00	33,200,000.00	47,024.68	0%	5,200,000.00	5,200,000.00
20008001/22020803 Plant/Generator Fuel Cost	2,000,000.00	2,729,557.50	6,600,000.00	2,800,000.00	70,442.50	3%	6,600,000.00	6,600,000.00
20008001/22020901 Bank Charges (Others than Interest)	298,492.96	332,912.89	800,000.00	350,000.00	17,087.11	5%	800,000.00	800,000.00
20008001/22020902 Insurance Premium	9,840,000.00		12,600,000.00	10,042,000.00	10,042,000.00	100%	12,600,000.00	12,600,000.00
20008001/22021001 Refreshments & Meals	6,130,261.35	10,673,060.91	16,000,000.00	10,750,000.00	76,939.09	1%	16,000,000.00	16,000,000.00
20008001/22021002 Honorarium & Sitting Allowance	7,190,000.00	16,339,220.00	2,400,000.00	16,400,000.00	60,780.00	0%	2,400,000.00	2,400,000.00
20008001/22021003 Publicity & Advertisements	11,432,955.00	33,056,874.80	6,000,000.00	33,125,000.00	68,125.20	0%	6,000,000.00	6,000,000.00
20008001/22021006 Postage & Courier Services	44,000.00	1,840,980.00	2,000,000.00	1,900,000.00	59,020.00	3%	2,000,000.00	2,000,000.00
20008001/22021007 Welfare Packages	134,473,659.27	82,127,323.53	240,000,000.00	82,130,000.00	2,676.47	0%	240,000,000.00	240,000,000.00

Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
20008001/22021008 Subscription To Professional Bodies	14,278,142.00		240,000,000.00	1,000,000.00	1,000,000.00	100%	240,000,000.00	240,000,000.00
20008001/22021009 Sporting Activities	-							
20008001/22021014 Annual Budget Defence Expenses & Administration	1,160,000.00	1,000,000.00	2,000,000.00	1,000,000.00	0.00	0%	2,400,000.00	2,400,000.00
20008001/22021016 Servicom			1,000,000.00	500,000.00	500,000.00	100%	1,000,000.00	1,000,000.00
20008001/22021021 Special Days/Celebrations		2,500,000.00	-	2,524,000.00	24,000.00	1%		
20008001/22021022 Donations		3,359,200.00	-	3,400,000.00	40,800.00	1%		
20008001/22021037 Death, Burials Expenses		190,100.00	-	200,000.00	9,900.00	5%		
Sub Total: Overhead Cost	1,980,359,162.59	661,892,382.98	6,457,200,000.00	665,413,000.00	3,520,617.02	1%	5,927,600,000.00	6,427,600,000.00
Total Recurrent Expenditure	2,270,331,779.11	1,659,933,200.81	7,580,516,984.00	1,664,229,770.00	4,296,569.19	0%	8,107,082,833.60	8,636,569,904.43
20012001 - Enugu State Gaming and Lotto Commission								
20012001/21010101 Basic Salary	17,601,981.61	25,022,459.31	71,813,600.00	24,006,800.00	-1,015,659.31	-4%	75,404,280.00	77,289,387.00
20012001/21020101 Housing/Rent Allowance	3,225,467.45	6,569,227.72	10,569,228.00	7,184,614.00	615,386.28	9%	11,097,689.70	11,375,131.94
20012001/21020102 Transport Allowance	687,800.00	1,806,850.00	1,912,000.00	2,006,000.00	199,150.00	10%	2,007,600.00	2,057,790.00
20012001/21020103 Meal Subsidy	459,500.00	1,572,200.00	888,000.00	1,744,000.00	171,800.00	10%	932,400.00	955,710.00
20012001/21020104 Utility Allowance	433,800.00	1,686,200.00	946,368.00	1,693,184.00	6,984.00	0%	993,686.20	1,018,528.36
20012001/21020105 Entertainment Allowance	28,000.00	29,400.00	-	30,000.00	600.00	2%		
20012001/21020106 Leave allowance			4,683,600.00	41,800.00	41,800.00	100%	4,917,780.00	5,040,724.50
20012001/21020107 Domestic Sta ffAllowance	1,737,550.00	1,668,048.00	5,144,000.00	1,812,000.00	143,952.00	8%	5,401,200.00	5,536,230.00
20012001/21020144 Arrears (Allowance)	5,787,693.94							
Sub Total: Personnel Cost	29,961,793.00	38,354,385.03	95,956,796.00	38,518,398.00	164,012.97	0%	100,754,635.90	103,273,501.80
20012001/22020102 Local Transport & Travel - Others	1,801,000.00	523,000.00	1,000,000.00	533,000.00	10,000.00	2%	1,000,000.00	1,000,000.00
20012001/22020104 International Transport & Travel - Others		59,000.00	-	60,000.00	1,000.00	2%		
20012001/22020301 Office Stationeries/Computer Consumables	834,000.00	875,000.00	21,600,000.00	910,000.00	35,000.00	4%	1,600,000.00	1,600,000.00
20012001/22020305 Printing of Non Security Documents	260,000.00	820,000.00	400,000.00	850,000.00	30,000.00	4%	400,000.00	400,000.00
20012001/22020306 Printing of Security Documents		290,000.00	3,000,000.00	300,000.00	10,000.00	3%	3,000,000.00	3,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
20012001/22020402 Maintenance of Office Furniture	911,000.00	380,000.00	600,000.00	400,000.00	20,000.00	5%	600,000.00	600,000.00
20012001/22020403 Maintenance of Office Building/Residential Quarter			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
20012001/22020404 Maintenance of Office/IT Equipment's	1,207,000.00	645,000.00	600,000.00	650,000.00	5,000.00	1%	600,000.00	600,000.00
20012001/22020406 Other Maintenance Services	665,000.00	271,000.00	-	284,000.00	13,000.00	5%		
20012001/22020605 Cleaning & Fumigation Services	80,000.00	80,000.00	200,000.00	85,000.00	5,000.00	6%	200,000.00	200,000.00
20012001/22020710 Monitoring and Evaluation	19,361,454.00	576,000.00	-	584,000.00	8,000.00	1%		
20012001/22020801 Motor Vehicle - Fuel Cost		300,000.00	600,000.00	300,000.00	0.00	0%	600,000.00	600,000.00
20012001/22020803 Plant/Generator Fuel Cost	520,000.00	74,000.00	-	75,000.00	1,000.00	1%		
20012001/22020901 Bank Charges (Others than Interest)	2,812.27	8,655.62	-	10,000.00	1,344.38	13%		
20012001/22021001 Refreshments & Meals	1,260,000.00	520,000.00	400,000.00	527,000.00	7,000.00	1%	400,000.00	400,000.00
20012001/22021002 Honorarium & Sitting Allowance	200,000.00		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
20012001/22021003 Publicity & Advertisements	560,000.00		10,000,000.00	2,000,000.00	2,000,000.00	100%		
20012001/22021007 Welfare Packages	5,500,000.00							
20012001/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
20012001/22021016 Servicom			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost	33,162,266.27	5,421,655.62	39,800,000.00	8,268,000.00	2,846,344.38	34%	9,800,000.00	9,800,000.00
Total Recurrent Expenditure	63,124,059.27	43,776,040.65	135,756,796.00	46,786,398.00	3,010,357.35	6%	110,554,635.90	113,073,501.80
21001001 - Ministry of Health								
21001001/21010101 Basic Salary	613,064,691.50	950,926,831.48	1,116,866,080.00	948,833,040.00	-2,093,791.48	0%	5,012,709,384.00	2,063,027,119.00
21001001/21020101 Housing/Rent Allowance	66,422,954.21	65,617,180.31	310,307,160.00	65,153,580.00	-463,600.31	-1%	1,325,822,518.00	333,968,080.95
21001001/21020102 Transport Allowance	10,367,590.99	16,002,897.37	12,849,320.00	16,044,660.00	41,762.63	0%	13,491,786.00	13,829,080.65
21001001/21020103 Meal Subsidy	5,763,652.05	10,755,279.65	5,590,360.00	10,795,180.00	39,900.35	0%	5,869,878.00	6,016,624.95
21001001/21020104 Utility Allowance	3,838,802.00	9,071,283.00	20,670,280.00	9,135,140.00	63,857.00	1%	21,703,794.00	22,246,388.85
21001001/21020105 Entertainment Allowance	640,739.25	724,914.75	-	750,000.00	25,085.25	3%		
21001001/21020106 Leave allowance			75,362,320.00	181,160.00	181,160.00	100%	79,130,436.00	81,108,696.90



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
21001001/21020107 Domestic Staff Allowance	66,788,909.32	52,698,340.05	161,550,892.00	52,725,446.00	27,105.95	0%	421,628,436.30	432,169,147.22
21001001/21020108 Shift Duty Allowance	20,688,215.54	22,234,980.28	104,303,800.00	22,251,900.00	16,919.72	0%	109,518,990.00	112,256,964.75
21001001/21020109 Call Duties Allowances	67,265,348.56	74,726,787.19	202,648,000.00	74,774,000.00	47,212.81	0%	212,780,400.00	218,099,910.00
21001001/21020111 Hazard Allowance	13,092,042.16	12,927,616.00	52,800,000.00	12,950,000.00	22,384.00	0%	55,440,000.00	56,826,000.00
21001001/21020112 Rural Standard Allowance	10,097,355.97	9,314,906.75	15,200,000.00	9,850,000.00	535,093.25	5%	15,960,000.00	16,359,000.00
21001001/21020113 Teaching Allowance	39,163,120.83	70,014.00	800,000.00	100,000.00	29,986.00	30%	840,000.00	861,000.00
21001001/21020114 Administrative Allowance	1,457,605.20	1,416,973.20	8,000,000.00	1,450,000.00	33,026.80	2%	8,400,000.00	8,610,000.00
21001001/21020126 Inducement Allowance		4,775,440.18	-	4,800,000.00	24,559.82	1%		
21001001/21020129 Professional Allowance		14,831,331.03	-	14,850,000.00	18,668.97	0%		
21001001/21020130 Responsibility Allowance				2,170,000.00	2,170,000.00	100%		
21001001/21020138 Journal Allowance (Newspapers)	49,000.00	42,000.00	-	50,000.00	8,000.00	16%		
21001001/21020144 Arrears (Allowance)	136,104,665.30							
Sub Total: Personnel Cost	1,054,804,692.88	1,246,136,775.24	2,086,948,212.00	1,246,864,106.00	727,330.76	0%	7,283,295,622.30	3,365,378,012.87
21001001/22020101 Local Transport & Travel -Training	113,000.00	643,000.00	4,000,000.00	680,000.00	37,000.00	5%	12,000,000.00	12,000,000.00
21001001/22020102 Local Transport & Travel - Others	1,027,500.00	4,772,100.00	30,000,000.00	4,800,000.00	27,900.00	1%	35,000,000.00	35,000,000.00
21001001/22020104 International Transport & Travel - Others	5,630,000.00		20,000,000.00	1,000,000.00	1,000,000.00	100%	35,000,000.00	35,000,000.00
21001001/22020201 Electricity Charges	914,500.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
21001001/22020202 Telephone Charges			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
21001001/22020203 Internet Access Charges	25,000.00	7,500.00	200,000.00	100,000.00	92,500.00	93%	200,000.00	200,000.00
21001001/22020301 Office Stationeries/Computer Consumables	34,014,093.39	6,606,909.71	6,000,000.00	6,630,000.00	23,090.29	0%	6,000,000.00	6,000,000.00
21001001/22020302 Books	37,500.00							
21001001/22020303 Newspapers	30,000.00							
21001001/22020305 Printing of Non Security Documents	1,012,500.00		4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
21001001/22020306 Printing of Security Documents		2,261,000.00	2,000,000.00	2,300,000.00	39,000.00	2%	2,000,000.00	2,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
21001001/22020307 Drugs & Medical Supplies			20,000,000.00	200,000.00	200,000.00	100%	20,000,000.00	20,000,000.00
21001001/22020312 Service Materials			1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
21001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,570,300.00	9,086,000.00	1,200,000.00	9,100,000.00	14,000.00	0%	1,600,000.00	1,600,000.00
21001001/22020402 Maintenance of Office Furniture	-	-	-	-				
21001001/22020403 Maintenance of Office Building/Residential Quarter	44,539,743.19	1,560,000.00	200,000.00	1,600,000.00	40,000.00	3%	5,100,000.00	5,100,000.00
21001001/22020404 Maintenance of Office/IT Equipment's		2,272,500.00	300,000.00	2,300,000.00	27,500.00	1%	1,150,000.00	1,150,000.00
21001001/22020405 Maintenance of Plants and Generators	208,650.00						1,000,000.00	1,000,000.00
21001001/22020406 Other Maintenance Services	1,961,500.00	62,350.00	1,600,000.00	100,000.00	37,650.00	38%	1,600,000.00	1,600,000.00
21001001/22020415 Maintenance of Other Infrastructure		829,500.00	-	850,000.00	20,500.00	2%		
21001001/22020501 Local Training		1,060,000.00	-	1,100,000.00	40,000.00	4%		
21001001/22020502 International Training	538,000.00							
21001001/22020503 Training & Staff Development		916,900.00	-	950,000.00	33,100.00	3%		
21001001/22020506 Seminar and Conferences	908,250.00	9,221,848.00	800,000.00	9,250,000.00	28,152.00	0%	10,400,000.00	10,400,000.00
21001001/22020601 Security Services		200,000.00	-	200,000.00	0.00	0%		
21001001/22020603 Residential Rent		4,820,000.00	-	4,850,000.00	30,000.00	1%		
21001001/22020605 Cleaning & Fumigation Services	382,000.00	342,000.00	-	350,000.00	8,000.00	2%	1,000,000.00	1,000,000.00
21001001/22020701 Financial Consulting		150,000.00	-	200,000.00	50,000.00	25%		
21001001/22020706 Surveying Services		300,000.00	-	300,000.00	0.00	0%		
21001001/22020709 Research and Studies			10,000,000.00	400,000.00	400,000.00	100%	10,000,000.00	10,000,000.00
21001001/22020710 Monitoring and Evaluation	1,584,000.00	120,000.00	4,000,000.00	150,000.00	30,000.00	20%	22,000,000.00	22,000,000.00
21001001/22020801 Motor Vehicle - Fuel Cost	253,400.00	2,407,000.00	1,200,000.00	2,420,000.00	13,000.00	1%	2,600,000.00	2,600,000.00
21001001/22020803 Plant/Generator Fuel Cost	10,160,000.00	360,000.00	600,000.00	400,000.00	40,000.00	10%	600,000.00	600,000.00
21001001/22020901 Bank Charges (Others than Interest)	131,410.09	21,608.09	800,000.00	50,000.00	28,391.91	57%	800,000.00	800,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
21001001/22021000 MISCELLANEOUS EXPENSES - EXPENSE		295,000.00 -			-295,000.00			
21001001/22021001 Refreshments & Meals	856,450.00	570,000.00	1,200,000.00	900,000.00	330,000.00	37%	2,700,000.00	2,700,000.00
21001001/22021002 Honorarium & Sitting Allowance	1,401,500.00	6,885,018.66	6,000,000.00	6,900,000.00	14,981.34	0%	6,000,000.00	6,000,000.00
21001001/22021003 Publicity & Advertisements	620,000.00	242,000.00	3,000,000.00	250,000.00	8,000.00	3%	3,000,000.00	3,000,000.00
21001001/22021004 Medical Expenses-Local	33,598,124.44							
21001001/22021005 Service School Fees Payment		2,840,161.25 -		2,850,000.00	9,838.75	0%		
21001001/22021006 Postage & Courier Services	25,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
21001001/22021007 Welfare Packages	5,960,500.00		40,000,000.00	18,200,000.00	18,200,000.00	100%	40,000,000.00	40,000,000.00
21001001/22021008 Subscription To Professional Bodies		3,930,161.25 -		3,950,000.00	19,838.75	1%		
21001001/22021009 Sporting Activities		114,000.00 -		150,000.00	36,000.00	24%		
21001001/22021014 Annual Budget Defence Expenses & Administration	188,000.00	2,100,000.00	1,000,000.00	2,150,000.00	50,000.00	2%	1,000,000.00	1,000,000.00
21001001/22021021 Special Days/Celebrations	7,702,500.00	1,001,100.00	6,000,000.00	1,010,000.00	8,900.00	1%	7,000,000.00	7,000,000.00
21001001/22021022 Donations		5,000,000.00 -		5,000,000.00	0.00	0%		
21001001/22021026 Common Services (Committee & Commissions)		1,220,000.00 -		1,250,000.00	30,000.00	2%		
21001001/22021031 Intervention and Response to epidemic prone diseases			200,000,000.00	1,000,000.00	1,000,000.00	100%	300,000,000.00	300,000,000.00
21001001/22021033 Accreditation			20,000,000.00	500,000.00	500,000.00	100%	20,000,000.00	20,000,000.00
Sub Total: Overhead Cost	155,393,421.11	72,217,656.96	386,100,000.00	94,990,000.00	22,772,343.04	24%	553,750,000.00	553,750,000.00
Total Recurrent Expenditure	1,210,198,113.99	1,318,354,432.20	2,473,048,212.00	1,341,854,106.00	23,499,673.80	2%	7,837,045,622.30	3,919,128,012.87
21003001 - Enugu State Primary Healthcare Development Agency								
21003001/21010101 Basic Salary			1,731,998,080.00	999,040.00	999,040.00	100%	5,548,597,984.00	3,662,312,933.60
21003001/21010104 Wages		19,340,000.00 -		19,350,000.00	10,000.00	0%		
21003001/21020101 Housing/Rent Allowance			605,460,740.00	153,580.00	153,580.00	100%	620,976,098.00	629,121,660.95
21003001/21020102 Transport Allowance			12,849,320.00	24,660.00	24,660.00	100%	13,491,786.00	13,829,080.65
21003001/21020103 Meal Subsidy			5,590,360.00	795,180.00	795,180.00	100%	5,869,878.00	6,016,624.95



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
21003001/21020104 Utility Allowance			20,670,280.00	2,335,140.00	2,335,140.00	100%	21,703,794.00	22,246,388.85
21003001/21020106 Leave allowance			75,362,320.00	681,160.00	681,160.00	100%	79,130,436.00	81,108,696.90
21003001/21020107 Domestic Sta ffAllowance			401,550,892.00	775,446.00	775,446.00	100%	421,628,436.30	432,169,147.22
21003001/21020108 Shift Duty Allowance			104,303,800.00	2,151,900.00	2,151,900.00	100%	109,518,990.00	112,256,964.75
21003001/21020109 Call Duties Allowances			202,648,000.00	324,000.00	324,000.00	100%	212,780,400.00	218,099,910.00
21003001/21020111 Hazard Allowance			52,800,000.00	400,000.00	400,000.00	100%	55,440,000.00	56,826,000.00
21003001/21020112 Rural Standard Allowance			15,200,000.00	100,000.00	100,000.00	100%	15,960,000.00	16,359,000.00
21003001/21020113 Teaching Allowance			800,000.00	100,000.00	100,000.00	100%	840,000.00	861,000.00
21003001/21020114 Administrative Allowance			8,000,000.00	100,000.00	100,000.00	100%	8,400,000.00	8,610,000.00
Sub Total: Personnel Cost		19,340,000.00	3,237,233,792.00	28,290,106.00	8,950,106.00	32%	7,114,337,802.00	5,259,817,408.00
21003001/22020101 Local Transport & Travel -Training	963,600.00	50,000.00	2,000,000.00	70,000.00	20,000.00	29%	2,000,000.00	2,000,000.00
21003001/22020102 Local Transport & Travel - Others	14,701,100.00	3,864,600.00	20,000,000.00	3,900,000.00	35,400.00	1%	20,000,000.00	20,000,000.00
21003001/22020103 International Transport & Travel - Training	3,000,000.00							
21003001/22020202 Telephone Charges	129,600.00	350,000.00	800,000.00	400,000.00	50,000.00	13%	800,000.00	800,000.00
21003001/22020203 Internet Access Charges	864,000.00	260,000.00	2,200,000.00	300,000.00	40,000.00	13%	2,200,000.00	2,200,000.00
21003001/22020205 Water Rates	350,000.00	305,000.00	800,000.00	350,000.00	45,000.00	13%	800,000.00	800,000.00
21003001/22020301 Office Stationeries/Computer Consumables	1,078,500.00	1,425,420.00	3,600,000.00	1,450,000.00	24,580.00	2%	3,600,000.00	3,600,000.00
21003001/22020304 Magazines & Periodicals			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
21003001/22020305 Printing of Non Security Documents	104,000.00	11,100.00	1,000,000.00	30,000.00	18,900.00	63%	1,000,000.00	1,000,000.00
21003001/22020306 Printing of Security Documents	367,000.00		5,000,000.00	200,000.00	200,000.00	100%	5,000,000.00	5,000,000.00
21003001/22020307 Drugs & Medical Supplies			40,000,000.00	10,000,000.00	10,000,000.00	100%	242,000,000.00	252,000,000.00
21003001/22020309 Uniform and other Materials & Supplies			40,000,000.00	1,000,000.00	1,000,000.00	100%	40,000,000.00	40,000,000.00
21003001/22020310 Teaching Aids/Instruction Materials			1,500,000.00	50,000.00	50,000.00	100%	1,500,000.00	1,500,000.00
21003001/22020311 Food Stuff/Catering Materials Supplies			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
21003001/22020312 Service Materials	5,029,950.00	703,000.00	10,000,000.00	740,000.00	37,000.00	5%	10,000,000.00	10,000,000.00
21003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	3,390,600.00	1,355,000.00	6,000,000.00	1,400,000.00	45,000.00	3%	6,000,000.00	6,000,000.00
21003001/22020402 Maintenance of Office Furniture		2,600,000.00	200,000.00	2,600,000.00	0.00	0%	200,000.00	200,000.00
21003001/22020403 Maintenance of Office Building/Residential Quarter	2,600,000.00	2,115,040.00	20,000,000.00	2,150,000.00	34,960.00	2%	20,000,000.00	20,000,000.00
21003001/22020404 Maintenance of Office/IT Equipment's	292,750.00	460,500.00	2,000,000.00	500,000.00	39,500.00	8%	2,000,000.00	2,000,000.00
21003001/22020405 Maintenance of Plants and Generators	302,000.00	120,000.00	1,000,000.00	150,000.00	30,000.00	20%	1,000,000.00	1,000,000.00
21003001/22020406 Other Maintenance Services	2,937,700.00	684,000.00	1,600,000.00	700,000.00	16,000.00	2%	1,600,000.00	1,600,000.00
21003001/22020501 Local Training			40,000,000.00	200,000.00	200,000.00	100%	720,000,000.00	725,000,000.00
21003001/22020506 Seminar and Conferences			4,800,000.00	100,000.00	100,000.00	100%	6,400,000.00	7,400,000.00
21003001/22020601 Security Services	370,000.00	520,000.00	3,000,000.00	550,000.00	30,000.00	5%	3,000,000.00	3,000,000.00
21003001/22020605 Cleaning & Fumigation Services	1,973,100.00	450,000.00	4,000,000.00	500,000.00	50,000.00	10%	22,000,000.00	22,000,000.00
21003001/22020701 Financial Consulting	4,393,441.22							
21003001/22020702 Information Technology Consulting		5,842,000.00	-	5,850,000.00	8,000.00	0%		
21003001/22020710 Monitoring and Evaluation	330,000.00	449,000.00	20,000,000.00	480,000.00	31,000.00	6%	20,000,000.00	20,000,000.00
21003001/22020801 Motor Vehicle - Fuel Cost	4,103,900.00	6,374,580.00	3,000,000.00	6,400,000.00	25,420.00	0%	3,000,000.00	3,000,000.00
21003001/22020803 Plant/Generator Fuel Cost	257,650.00	127,000.00	2,400,000.00	150,000.00	23,000.00	15%	2,400,000.00	2,400,000.00
21003001/22020901 Bank Charges (Others than Interest)	39,953.43	98,973.28	200,000.00	100,000.00	1,026.72	1%	200,000.00	200,000.00
21003001/22021001 Refreshments & Meals	1,320,000.00	1,149,000.00	24,000,000.00	1,170,000.00	21,000.00	2%	24,000,000.00	24,000,000.00
21003001/22021003 Publicity & Advertisements			20,000,000.00	1,000,000.00	1,000,000.00	100%	150,000,000.00	150,000,000.00
21003001/22021007 Welfare Packages		20,459,800.00	100,000,000.00	20,500,000.00	40,200.00	0%	10,000,000.00	55,000,000.00
21003001/22021014 Annual Budget Defence Expenses & Administration		70,000.00	1,000,000.00	100,000.00	30,000.00	30%	1,000,000.00	1,000,000.00
21003001/22021021 Special Days/Celebrations	10,628,670.00		20,000,000.00	300,000.00	300,000.00	100%	20,000,000.00	20,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Sub Total: Overhead Cost	59,527,514.65	49,844,013.28	400,700,000.00	63,690,000.00	13,845,986.72	22%	1,342,300,000.00	1,403,300,000.00
Total Recurrent Expenditure	59,527,514.65	69,184,013.28	3,637,933,792.00	91,980,106.00	22,796,092.72	25%	8,456,637,802.30	6,663,117,407.87
21003002 - Enugu State Agency for Universal Health Coverage								
21003002/21010104								
Wages		1,228,800.00	-	1,250,000.00	21,200.00	2%		
21003002/21020114								
Administrative Allowance		185,700.00	-	200,000.00	14,300.00	7%		
Sub Total: Personnel Cost		1,414,500.00	-	1,450,000.00	35,500.00	2%		
21003002/22020102								
Local Transport & Travel - Others		2,744,885.00	2,000,000.00	2,750,000.00	5,115.00	0%	6,000,000.00	6,000,000.00
21003002/22020105								
Hotel Accommodation		121,000.00	-	135,000.00	14,000.00	10%		
21003002/22020202								
Telephone Charges			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
21003002/22020203								
Internet Access Charges			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
21003002/22020205								
Water Rates		133,200.00	200,000.00	150,000.00	16,800.00	11%	200,000.00	200,000.00
21003002/22020301								
Office Stationeries/Computer Consumables		230,000.00	2,000,000.00	250,000.00	20,000.00	8%	2,000,000.00	2,000,000.00
21003002/22020305								
Printing of Non Security Documents		4,920,500.00	-	4,945,000.00	24,500.00	0%		
21003002/22020309								
Uniform and other Materials & Supplies		3,949,000.00	-	3,950,000.00	1,000.00	0%		
21003002/22020312								
Service Materials		5,894,150.00	-	5,900,000.00	5,850.00	0%		
21003002/22020401								
Maintenance of Motor Vehicles/Transport Equipment		1,437,150.00	1,400,000.00	1,450,000.00	12,850.00	1%	1,400,000.00	1,400,000.00
21003002/22020402								
Maintenance of Office Furniture		480,000.00	400,000.00	500,000.00	20,000.00	4%	400,000.00	400,000.00
21003002/22020403								
Maintenance of Office Building/Residential Quarter		299,400.00	-	300,000.00	600.00	0%		
21003002/22020404								
Maintenance of Office/IT Equipment's			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
21003002/22020405								
Maintenance of Plants and Generators			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
21003002/22020501								
Local Training		100,000.00	88,000,000.00	126,000.00	26,000.00	21%	100,000,000.00	100,000,000.00
21003002/22020506								
Seminar and Conferences			2,400,000.00	200,000.00	200,000.00	100%	2,400,000.00	2,400,000.00
21003002/22020601								
Security Services		85,000.00	1,000,000.00	90,000.00	5,000.00	6%	1,000,000.00	1,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
21003002/22020605 Cleaning & Fumigation Services		59,200.00	600,000.00	60,000.00	800.00	1%	600,000.00	600,000.00
21003002/22020710 Monitoring and Evaluation			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
21003002/22020801 Motor Vehicle - Fuel Cost		179,000.00	1,600,000.00	200,000.00	21,000.00	11%	1,600,000.00	1,600,000.00
21003002/22020803 Plant/Generator Fuel Cost		11,000.00	1,200,000.00	15,000.00	4,000.00	27%	1,200,000.00	1,200,000.00
21003002/22020901 Bank Charges (Others than Interest)		21,523.29	-	25,000.00	3,476.71	14%		
21003002/22020902 Insurance Premium		84,955,237.68	-	85,000,000.00	44,762.32	0%		
21003002/22021001 Refreshments & Meals		2,513,900.00	1,000,000.00	2,522,000.00	8,100.00	0%	1,000,000.00	1,000,000.00
21003002/22021003 Publicity & Advertisements		483,250.00	1,000,000.00	500,000.00	16,750.00	3%	1,000,000.00	1,000,000.00
21003002/22021007 Welfare Packages		1,727,000.00	1,000,000.00	1,730,000.00	3,000.00	0%	1,000,000.00	1,000,000.00
21003002/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost		110,344,395.97	109,600,000.00	111,598,000.00	1,253,604.03	1%	125,600,000.00	125,600,000.00
Total Recurrent Expenditure		111,758,895.97	109,600,000.00	113,048,000.00	1,289,104.03	1%	125,600,000.00	125,600,000.00
21027017 - ESUT Teaching Hospital Park Lane, Enugu								
21027017/21010101 Basic Salary	4,391,442,623.08	6,169,976,826.79	5,865,066,280.00	6,156,833,140.00	-13,143,686.79	0%	15,526,451,312.00	12,492,232,181.00
21027017/21010102 Overtime Payment	380,000.00	3,260,000.00	-	3,265,000.00	5,000.00	0%	3,421,875.00	4,277,349.00
21027017/21010104 Wages		832,001,734.00	-	832,005,000.00	3,266.00	0%		
21027017/21020101 Housing/Rent Allowance	239,878,710.10	143,565,135.54	1,775,408,996.00	143,574,498.00	9,362.46	0%	4,668,953,807.00	1,910,783,932.00
21027017/21020102 Transport Allowance	5,075.00	2,418,100.00	909,552,428.00	2,426,214.00	8,114.00	0%	832,798,941.70	978,905,800.90
21027017/21020103 Meal Subsidy	12,127,642.37	7,526.40	-	10,000.00	2,473.60	25%		
21027017/21020104 Utility Allowance	1,750.00							
21027017/21020105 Entertainment Allowance		446,400.00	-	450,000.00	3,600.00	1%		
21027017/21020107 Domestic Staff Allowance	8,088,000.00	65,539,711.53	-	65,534,100.00	-5,611.53	0%		
21027017/21020108 Shift Duty Allowance	102,738,330.90	139,251,705.01	-	152,472,500.00	13,220,794.99	9%		
21027017/21020109 Call Duties Allowances	656,523,258.10	809,593,445.19	-	809,599,080.00	5,634.81	0%		
21027017/21020111 Hazard Allowance	141,503,998.80	180,620,311.33		180,620,350.00	38.67	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
21027017/21020112 Rural Standard Allowance		34,158,425.62	-	34,158,430.00	4.38	0%		
21027017/21020113 Teaching Allowance	159,303,079.30	215,758,799.74	-	215,758,800.00	0.26	0%		
21027017/21020114 Administrative Allowance		2,610,000.00	-	2,620,000.00	10,000.00	0%		
21027017/21020120 Wardrobe/Outfit Allowance								
21027017/21020122 Incentive Allowance (Budget)								
21027017/21020125 Recess Allowance	-	3,530,752.50	-	3,530,800.00	47.50	0%		
21027017/21020126 Inducement Allowance	113,587.83	132,283.20	-	135,000.00	2,716.80	2%		
21027017/21020129 Professional Allowance	248,439,288.70	659,516,510.44	2,934,780,440.00	659,590,510.00	73,999.56	0%	4,518,408,341.00	5,311,057,449.00
21027017/21020130 Responsibility Allowance		6,500,000.00	-	6,510,000.00	10,000.00	0%		
21027017/21020132 Vehicle Maintenance Allowance		12,389,394.29	-	12,390,000.00	605.71	0%		
21027017/21020140 Special Allowance to Legal Officers		1,770,000.00	-	1,775,000.00	5,000.00	0%		
21027017/21020142 Duty Allowance		6,250,000.00	-	6,255,000.00	5,000.00	0%		
21027017/21020144 Arrears (Allowance)	623,692,773.00	-	-					
Sub Total: Personnel Cost	6,584,238,117.18	9,289,297,061.58	11,484,808,144.00	9,289,513,422.00	216,360.42	0%	25,550,034,276.60	20,697,256,711.38
21027017/21020105 Entertainment Allowance			2,000,000.00	-				
21027017/22020101 Local Transport & Travel -Training			10,000,000.00	500,000.00	500,000.00	100%	20,000,000.00	20,000,000.00
21027017/22020102 Local Transport & Travel - Others	4,819,605.01	3,454,400.00	130,000,000.00	3,500,000.00	45,600.00	1%	130,000,000.00	130,000,000.00
21027017/22020104 International Transport & Travel - Others		378,000.00	-		-378,000.00			
21027017/22020105 Hotel Accommodation		283,375.00	2,000,000.00	300,000.00	16,625.00	6%	4,700,000.00	4,700,000.00
21027017/22020201 Electricity Charges	97,385,658.28	155,541,818.64	10,000,000.00	155,542,000.00	181.36	0%		
21027017/22020202 Telephone Charges	24,587,000.00		-	-				
21027017/22020203 Internet Access Charges	82,324,715.50	3,060,567.90	240,000.00	3,070,000.00	9,432.10	0%	240,000.00	240,000.00
21027017/22020204 Satellite Broadcasting Access Charges			-	380,000.00	380,000.00	100%		
21027017/22020205 Water Rates	13,876,975.00	6,180,200.00	20,000,000.00	6,200,000.00	19,800.00	0%	20,000,000.00	20,000,000.00
21027017/22020301 Office Stationeries/Computer Consumables	39,405,393.56	14,463,213.00	40,000,000.00	14,500,000.00	36,787.00	0%	40,000,000.00	40,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
21027017/22020302 Books			1,000,000.00	806,000.00	806,000.00	100%	1,000,000.00	1,000,000.00
21027017/22020305 Printing of Non Security Documents	6,884,405.00	805,000.00	15,600,000.00	200,000.00	-605,000.00	-303%	15,600,000.00	15,600,000.00
21027017/22020307 Drugs & Medical Supplies	30,086,824.97	181,421,334.33	325,600,000.00	181,450,000.00	28,665.67	0%	325,600,000.00	325,600,000.00
21027017/22020309 Uniform and other Materials & Supplies		4,113,475.00 -		4,113,500.00	25.00	0%		
21027017/22020311 Food Stuff/Catering Materials Supplies		1,398,210.00 -		1,399,000.00	790.00	0%		
21027017/22020312 Service Materials	276,721,272.70	19,635,914.83	456,000,000.00	19,650,000.00	14,085.17	0%	456,600,000.00	456,600,000.00
21027017/22020313 Chemicals and Reagents		106,038,326.00 -		106,039,000.00	674.00	0%		
21027017/22020401 Maintenance of Motor Vehicles/Transport Equipment	3,880,400.00	4,961,000.00	2,000,000.00	4,962,000.00	1,000.00	0%	2,000,000.00	2,000,000.00
21027017/22020402 Maintenance of Office Furniture	557,800.00	2,358,141.00	2,000,000.00	2,359,000.00	859.00	0%	200,000.00	200,000.00
21027017/22020403 Maintenance of Office Building/Residential Quarter	18,142,856.33	3,812,900.00	16,000,000.00	3,830,000.00	17,100.00	0%	16,800,000.00	16,800,000.00
21027017/22020404 Maintenance of Office/IT Equipment's	20,516,502.00	17,905,111.00	141,200,000.00	17,950,000.00	44,889.00	0%	141,200,000.00	141,200,000.00
21027017/22020405 Maintenance of Plants and Generators	3,076,000.00	7,873,580.00	8,000,000.00	7,874,000.00	420.00	0%	9,400,000.00	9,400,000.00
21027017/22020406 Other Maintenance Services	48,803,445.35	10,588,623.00	16,600,000.00	10,600,000.00	11,377.00	0%	16,600,000.00	16,600,000.00
21027017/22020414 Maintenance of Lodges & Guest Houses		157,000.00 -		160,000.00	3,000.00	2%		
21027017/22020501 Local Training	7,986,960.00	395,000.00 -		400,000.00	5,000.00	1%		
21027017/22020503 Training & Staff Development	200,000.00	2,249,276.50	62,800,000.00	2,300,000.00	50,723.50	2%	62,800,000.00	62,800,000.00
21027017/22020601 Security Services	10,628,031.00	3,620,000.00	1,400,000.00	3,650,000.00	30,000.00	1%	1,400,000.00	1,400,000.00
21027017/22020605 Cleaning & Fumigation Services	13,047,911.00	1,433,094.00	10,800,000.00	1,500,000.00	66,906.00	4%	11,200,000.00	11,200,000.00
21027017/22020701 Financial Consulting								
21027017/22020702 Information Technology Consulting		17,903,199.55 -		17,903,200.00	0.45	0%		
21027017/22020703 Legal Services	17,924,176.32	200,000.00	166,000,000.00	201,000.00	1,000.00	0%	166,800,000.00	166,800,000.00
21027017/22020705 Architectural Services		350,000.00 -		350,000.00	0.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
21027017/22020708 Medical Consulting								
21027017/22020710 Monitoring and Evaluation		546,333.32	-	548,000.00	1,666.68	0%		
21027017/22020801 Motor Vehicle - Fuel Cost	41,433,250.00	11,800,000.00	-	11,810,000.00	10,000.00	0%		
21027017/22020802 Other Transport Equipment Fuel Cost								
21027017/22020803 Plant/Generator Fuel Cost	95,729,462.50	65,610,611.00	26,000,000.00	65,650,000.00	39,389.00	0%	27,200,000.00	27,200,000.00
21027017/22020806 Cooking Gas/Fuel Cost	32,000.00	47,950.00	2,600,000.00	50,000.00	2,050.00	4%	2,600,000.00	2,600,000.00
21027017/22020901 Bank Charges (Others than Interest)	195,194.14	353,750.00	200,000.00	354,000.00	250.00	0%	200,000.00	200,000.00
21027017/22020902 Insurance Premium	220,000.00		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
21027017/22021001 Refreshments & Meals	137,618,267.90	91,980,098.90	164,000,000.00	99,100,000.00	7,119,901.10	7%	164,000,000.00	164,000,000.00
21027017/22021002 Honorarium & Sitting Allowance	46,280,760.00	6,210,590.00	18,000,000.00	6,270,000.00	59,410.00	1%	18,000,000.00	18,000,000.00
21027017/22021003 Publicity & Advertisements	684,351.00	9,562,630.00	1,000,000.00	9,600,000.00	37,370.00	0%	1,100,000.00	1,100,000.00
21027017/22021004 Medical Expenses-Local	1,909,000.00	1,096,835.74	8,000,000.00	1,100,000.00	3,164.26	0%	8,000,000.00	8,000,000.00
21027017/22021006 Postage & Courier Services	-	739,679.05	-	739,680.00	0.95	0%		
21027017/22021007 Welfare Packages	5,532,100.00	6,209,000.00	200,000,000.00	6,220,000.00	11,000.00	0%	200,000,000.00	200,000,000.00
21027017/22021013 Promotion (Service Wide)			1,700,000.00	50,000.00	50,000.00	100%	1,700,000.00	1,700,000.00
21027017/22021014 Annual Budget Defence Expenses & Administration	750,000.00						5,000,000.00	5,000,000.00
21027017/22021021 Special Days/Celebrations		120,000.00	-	125,000.00	5,000.00	4%		
21027017/22021022 Donations		100,000.00	16,000,000.00	110,000.00	10,000.00	9%	16,000,000.00	16,000,000.00
21027017/22021023 Final Accounts Preparation/Verification Expenses		3,010,000.00	-	3,050,000.00	40,000.00	1%		
21027017/22021030 Exam Fees Refund		403,500.00	-	405,000.00	1,500.00	0%		
21027017/22021032 Subscription To Academic Bodies								
21027017/22021033 Accreditation	59,844,561.25	29,274,625.00	50,400,000.00	29,300,000.00	25,375.00	0%	125,200,000.00	125,200,000.00
21027017/22021037 Death, Burials Expenses		376,200.00	-	376,500.00	300.00	0%		
Sub Total: Overhead Cost	1,111,084,878.81	798,022,562.76	1,929,140,000.00	806,746,880.00	8,724,317.24	1%	2,013,140,000.00	2,013,140,000.00
Total Recurrent Expenditure	7,695,322,995.99	10,087,319,624.34	13,413,948,144.00	10,096,260,302.00	8,940,677.66	0%	27,563,174,276.60	22,710,396,711.38



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
21102001 - State Hospitals Management Board								
21102001/21010101 Basic Salary	1,546,822,271.00	2,084,805,091.41	1,407,315,728.00	2,059,057,864.00	-25,747,227.41	-1%	20,577,681,512.20	3,667,123,550.06
21102001/21020101 Housing/Rent Allowance	110,872,660.70	83,494,403.39	605,847,432.00	91,323,716.00	7,829,312.61	9%	636,139,803.80	652,043,298.89
21102001/21020102 Transport Allowance	16,758,250.11	19,835,215.32	87,124,580.00	21,672,290.00	1,837,074.68	8%	91,480,809.50	93,767,829.73
21102001/21020103 Meal Subsidy	10,184,798.38	15,393,417.90	39,830,040.00	16,845,020.00	1,451,602.10	9%	41,821,542.00	42,867,080.55
21102001/21020104 Utility Allowance	10,324,900.11	15,982,412.00	19,214,540.00	16,007,270.00	24,858.00	0%	20,175,267.50	20,679,649.18
21102001/21020105 Entertainment Allowance	1,083,120.50	213,718.75	8,430,736.00	225,368.00	11,649.25	5%	8,852,272.40	9,073,579.22
21102001/21020106 Leave allowance	23,436.00	164,052.00	143,033,360.00	201,680.00	37,628.00	19%	150,185,028.00	153,939,653.70
21102001/21020107 Domestic Sta ffAllowance	111,039,067.90	32,042,079.74	288,154,860.00	34,827,430.00	2,785,350.26	8%	302,562,603.50	310,126,668.60
21102001/21020108 Shift Duty Allowance	67,459,116.41	67,215,994.17	215,308,260.00	73,454,130.00	6,238,135.83	8%	226,073,673.50	231,725,515.30
21102001/21020109 Call Duties Allowances	138,853,466.40	142,470,832.51	480,844,532.00	142,482,266.00	11,433.49	0%	504,886,758.30	517,508,927.27
21102001/21020110 Clinical Allowance			159,100.00	79,550.00	79,550.00	100%	167,055.50	171,231.88
21102001/21020111 Hazard Allowance	29,449,477.44	26,688,230.23	147,350,516.00	28,055,258.00	1,367,027.77	5%	154,718,041.90	158,585,992.90
21102001/21020112 Rural Standard Allowance	84,240,336.20	30,653,087.27	6,284,068.00	35,042,034.00	4,388,946.73	13%	6,598,271.70	6,763,228.49
21102001/21020113 Teaching Allowance	91,507.50	134,931.00	-	150,000.00	15,069.00	10%		
21102001/21020114 Administrative Allowance			57,807,412.00	903,706.00	903,706.00	100%	60,697,782.30	62,215,226.87
21102001/21020119 Hardship Allowance		57,068.00	-	100,000.00	42,932.00	43%		
21102001/21020126 Inducement Allowance	2,962,287.63	1,742,952.00	-	1,920,000.00	177,048.00	9%		
21102001/21020128 Medical Allowance							12,340,753.00	12,340,753.00
21102001/21020129 Professional Allowance	1,957,785.48	18,102,094.24	11,753,098.00	18,123,098.00	21,003.76	0%		
21102001/21020130 Responsibility Allowance		2,374,875.12	-	2,400,000.00	25,124.88	1%		
21102001/21020132 Vehicle Maintenance Allowance			11,753,098.00	-				
21102001/21020140 Special Allowance to Legal Officers	57,068.00							
21102001/21020142 Duty Allowance							12,340,752.90	12,957,790.55
21102001/21020144 Arrears (Allowance)	186,597,857.90		442,460,100.00	1,230,050.00	1,230,050.00	100%	464,583,105.50	476,197,683.13



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Sub Total: Personnel Cost	2,318,777,407.66	2,541,370,455.05	3,972,671,460.00	2,544,100,730.00	2,730,274.95	0%	23,271,305,033.50	6,428,087,659.33
21102001/22020101 Local Transport & Travel -Training	1,043,000.00		4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
21102001/22020102 Local Transport & Travel - Others	32,000.00	2,336,000.00	8,000,000.00	2,350,000.00	14,000.00	1%	14,000,000.00	14,000,000.00
21102001/22020105 Hotel Accommodation	210,000.00							
21102001/22020201 Electricity Charges		86,000.00	-	100,000.00	14,000.00	14%		
21102001/22020202 Telephone Charges	455,800.00	401,334.14	400,000.00	380,000.00	-21,334.14	-6%	400,000.00	400,000.00
21102001/22020203 Internet Access Charges	229,000.00	499,000.00	400,000.00	560,000.00	61,000.00	11%	400,000.00	400,000.00
21102001/22020208 Software Charges/License Renewal		63,000.00	-	80,000.00	17,000.00	21%		
21102001/22020301 Office Stationeries/Computer Consumables	9,976,350.00	8,729,900.00	5,000,000.00	8,750,000.00	20,100.00	0%	5,000,000.00	5,000,000.00
21102001/22020303 Newspapers			100,000.00	50,000.00	50,000.00	100%	100,000.00	100,000.00
21102001/22020304 Magazines & Periodicals	50,000.00							
21102001/22020305 Printing of Non Security Documents	12,889,000.00	74,500.00	30,000,000.00	200,000.00	125,500.00	63%	30,000,000.00	30,000,000.00
21102001/22020306 Printing of Security Documents		6,004,750.00	6,000,000.00	6,020,000.00	15,250.00	0%	6,000,000.00	6,000,000.00
21102001/22020307 Drugs & Medical Supplies								
21102001/22020312 Service Materials	18,284,711.21	8,964,801.00	4,000,000.00	9,000,000.00	35,199.00	0%	4,000,000.00	4,000,000.00
21102001/22020401 Maintenance of Motor Vehicles/Transport Equipment	7,281,300.00	27,371,500.00	10,000,000.00	27,400,000.00	28,500.00	0%	10,000,000.00	10,000,000.00
21102001/22020402 Maintenance of Office Furniture			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
21102001/22020403 Maintenance of Office Building/Residential Quarter		400,000.00	200,000.00	450,000.00	50,000.00	11%	200,000.00	200,000.00
21102001/22020404 Maintenance of Office/IT Equipment's	1,420,500.00	17,958,800.00	-	18,000,000.00	41,200.00	0%	1,000,000.00	100,000.00
21102001/22020405 Maintenance of Plants and Generators		660,550.00	200,000.00	700,000.00	39,450.00	6%	200,000.00	200,000.00
21102001/22020406 Other Maintenance Services	104,000.00	2,941,600.00	200,000.00	2,950,000.00	8,400.00	0%	200,000.00	200,000.00
21102001/22020505 ICT Training for Civil Servants		50,000.00	-	70,000.00	20,000.00	29%		
21102001/22020506 Seminar and Conferences	200,000.00	1,800,000.00	6,000,000.00	1,850,000.00	50,000.00	3%	6,000,000.00	6,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
21102001/22020601 Security Services	1,746,800.00	1,900,000.00	-	1,920,000.00	20,000.00	1%		
21102001/22020605 Cleaning & Fumigation Services	1,060,900.00	2,834,100.00	-	2,850,000.00	15,900.00	1%	2,000,000.00	2,000,000.00
21102001/22020702 Information Technology Consulting		1,401,750.00	-	1,410,000.00	8,250.00	1%		
21102001/22020710 Monitoring and Evaluation	-	2,800,000.00	-	2,825,000.00	25,000.00	1%		
21102001/22020801 Motor Vehicle - Fuel Cost	5,091,450.00	7,709,250.00	200,000.00	7,730,000.00	20,750.00	0%	200,000.00	200,000.00
21102001/22020803 Plant/Generator Fuel Cost	-	79,500.00	-	100,000.00	20,500.00	21%		
21102001/22020901 Bank Charges (Others than Interest)	79,113.62	154,425.90	20,000.00	160,000.00	5,574.10	3%	20,000.00	20,000.00
21102001/22021001 Refreshments & Meals	3,374,130.00	6,482,300.00	-	6,500,000.00	17,700.00	0%	5,000,000.00	5,000,000.00
21102001/22021002 Honorarium & Sitting Allowance	105,000.00	105,000.00	-	120,000.00	15,000.00	13%		
21102001/22021004 Medical Expenses-Local		200,000.00	-	220,000.00	20,000.00	9%		
21102001/22021005 Service School Fees Payment		3,364,056.00	-	3,400,000.00	35,944.00	1%		
21102001/22021006 Postage & Courier Services		100,000.00	-	112,000.00	12,000.00	11%		
21102001/22021007 Welfare Packages								
21102001/22021013 Promotion (Service Wide)		400,000.00	-	420,000.00	20,000.00	5%		
21102001/22021014 Annual Budget Defence Expenses & Administration	300,000.00	900,000.00	600,000.00	900,000.00	0.00	0%	600,000.00	600,000.00
21102001/22021022 Donations		130,000.00	-	150,000.00	20,000.00	13%		
Sub Total: Overhead Cost	63,933,054.83	106,902,117.04	77,320,000.00	108,127,000.00	1,224,882.96	1%	91,320,000.00	90,420,000.00
Total Recurrent Expenditure	2,382,710,462.49	2,648,272,572.09	4,049,991,460.00	2,652,227,730.00	3,955,157.91	0%	23,362,625,034.00	6,518,507,659.00
22001001 - Ministry of Trade, Investment and Industry								
22001001/21010101 Basic Salary	124,489,652.58	173,987,364.96	504,832,840.00	166,716,420.00	-7,270,944.96	-4%	530,074,482.00	543,326,344.10
22001001/21020101 Housing/Rent Allowance	22,099,469.34	47,190,253.97	100,451,000.00	51,525,500.00	4,335,246.03	8%	105,473,550.00	108,110,388.80
22001001/21020102 Transport Allowance	11,111,472.33	12,845,750.00	15,835,200.00	14,067,600.00	1,221,850.00	9%	16,626,960.00	17,042,634.00
22001001/21020103 Meal Subsidy		10,150,200.00	6,624,000.00	11,212,000.00	1,061,800.00	9%	6,955,200.00	7,129,080.00
22001001/21020104 Utility Allowance	3,281,450.00	12,055,400.00	7,196,976.00	12,098,488.00	43,088.00	0%	7,556,824.40	7,745,745.02
22001001/21020105 Entertainment Allowance	791,920.00	161,200.00	-	165,000.00	3,800.00	2%		
22001001/21020107 Domestic Sta ffAllowance	5,111,637.29	8,096,983.00	52,870,120.00	8,935,060.00	838,077.00	9%	55,513,626.00	56,901,466.65



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
22001001/21020108 Shift Duty Allowance	11,254,293.65	71,992.25	-	100,000.00	28,007.75	28%		
22001001/21020144 Arrears (Allowance)	30,937,612.39							
Sub Total: Personnel Cost	209,077,507.58	264,559,144.18	687,810,136.00	264,820,068.00	260,923.82	0%	722,200,642.40	740,255,658.47
22001001/22020101 Local Transport & Travel -Training	2,450,000.00	350,000.00	2,000,000.00	400,000.00	50,000.00	13%	3,000,000.00	6,000,000.00
22001001/22020102 Local Transport & Travel - Others	1,630,000.00	377,600.00	17,000,000.00	400,000.00	22,400.00	6%	24,000,000.00	24,000,000.00
22001001/22020104 International Transport & Travel - Others	11,769,830.00	-	35,000,000.00	1,000,000.00			30,000,000.00	30,000,000.00
22001001/22020201 Electricity Charges		50,937,601.00	-	51,000,000.00	62,399.00	0%		
22001001/22020203 Internet Access Charges			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
22001001/22020301 Office Stationeries/Computer Consumables	68,957,890.00	110,106,800.00	7,000,000.00	110,150,000.00	43,200.00	0%	7,000,000.00	7,000,000.00
22001001/22020302 Books		480,000.00	-	500,000.00	20,000.00	4%		
22001001/22020305 Printing of Non Security Documents	-	140,000.00	-	150,000.00	10,000.00	7%		
22001001/22020309 Uniform and other Materials & Supplies							10,000,000.00	10,000,000.00
22001001/22020312 Service Materials	1,567,000.00	145,000.00	2,000,000.00	150,000.00	5,000.00	3%	2,000,000.00	2,000,000.00
22001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	862,500.00		1,700,000.00	50,000.00	50,000.00	100%	1,700,000.00	1,700,000.00
22001001/22020402 Maintenance of Office Furniture							400,000.00	400,000.00
22001001/22020404 Maintenance of Office/IT Equipment's	463,000.00	18,000,000.00	600,000.00	18,025,000.00	25,000.00	0%	600,000.00	600,000.00
22001001/22020405 Maintenance of Plants and Generators	-		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
22001001/22020406 Other Maintenance Services	128,600.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
22001001/22020501 Local Training	200,000.00		4,000,000.00	100,000.00	100,000.00	100%	4,000,000.00	4,000,000.00
22001001/22020506 Seminar and Conferences	19,285,000.00		4,000,000.00	100,000.00	100,000.00	100%	4,000,000.00	4,000,000.00
22001001/22020601 Security Services	2,603,100.00	3,375,000.00	6,000,000.00	3,400,000.00	25,000.00	1%	6,000,000.00	6,000,000.00
22001001/22020605 Cleaning & Fumigation Services			12,000,000.00	100,000.00	100,000.00	100%		
22001001/22020703 Legal Services	15,028,400.00							



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
22001001/22020705 Architectural Services	208,500.00		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
22001001/22020710 Monitoring and Evaluation	450,000.00	64,000.00	4,000,000.00	80,000.00	16,000.00	20%	4,000,000.00	4,000,000.00
22001001/22020711 Other Consulting Services	13,005.34							
22001001/22020801 Motor Vehicle - Fuel Cost	1,127,100.00	106,800.00	200,000.00	120,000.00	13,200.00	11%	700,000.00	700,000.00
22001001/22020803 Plant/Generator Fuel Cost			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
22001001/22020901 Bank Charges (Others than Interest)	5,931.05	13,388.45	20,000.00	20,000.00	6,611.55	33%	110,000.00	110,000.00
22001001/22021001 Refreshments & Meals	14,332,150.00	24,223.88	500,000.00	50,000.00	25,776.12	52%	500,000.00	500,000.00
22001001/22021002 Honorarium & Sitting Allowance	164,000.00	6,737,000.00	-	6,750,000.00	13,000.00	0%		
22001001/22021003 Publicity & Advertisements	18,704,900.00		6,000,000.00	1,000,000.00	1,000,000.00	100%	10,000,000.00	10,000,000.00
22001001/22021007 Welfare Packages	1,500,000.00						5,000,000.00	5,000,000.00
22001001/22021008 Subscription To Professional Bodies		80,425,000.00	-	80,500,000.00	75,000.00	0%		
22001001/22021014 Annual Budget Defence Expenses & Administration	498,000.00	100,000.00	500,000.00	100,000.00	0.00	0%	750,000.00	750,000.00
22001001/22021021 Special Days/Celebrations	450,000.00		15,600,000.00	1,000.00	1,000.00	100%	25,300,000.00	25,300,000.00
22001001/22021026 Common Services (Committee & Commissions)							13,000,000.00	15,000,000.00
Sub Total: Overhead Cost	162,398,906.39	271,382,413.33	120,720,000.00	274,646,000.00	3,263,586.67	1%	154,660,000.00	159,660,000.00
Total Recurrent Expenditure	371,476,413.97	535,941,557.51	808,530,136.00	539,466,068.00	3,524,510.49	1%	876,860,642.40	899,915,658.50
22001002 - Enugu State Investment Development Authority								
22001002/21010102 Overtime Payment		300,000.00	-	314,000.00	14,000.00	4%		
22001002/21020109 Call Duties Allowances		280,000.00	-	300,000.00	20,000.00	7%		
22001002/21020129 Professional Allowance		452,500.00	-	456,000.00	3,500.00	1%		
22001002/21020137 Personnel Assistant		75,000.00	-	100,000.00	25,000.00	25%		
22001002/21020142 Duty Allowance		560,000.00	-	575,000.00	15,000.00	3%		
Sub Total: Personnel Cost		1,667,500.00	-	1,745,000.00	77,500.00	4%		
22001002/22020101 Local Transport & Travel -Training		628,000.00	10,600,000.00	700,000.00	72,000.00	10%	10,300,000.00	10,600,000.00
22001002/22020102 Local Transport & Travel - Others	5,500,684.00	183,000.00	12,400,000.00	200,000.00	17,000.00	9%	6,200,000.00	7,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
22001002/22020104 International Transport & Travel - Others	-							
22001002/22020105 Hotel Accommodation	-	6,176.78	-	10,000.00	3,823.22	38%		
22001002/22020203 Internet Access Charges	-	606,000.00	-	608,000.00	2,000.00	0%		
22001002/22020204 Satellite Broadcasting Access Charges	841,000.00		800,000.00	1,000.00	1,000.00	100%	800,000.00	800,000.00
22001002/22020301 Office Stationeries/Computer Consumables	4,899,500.00	4,044,000.00	4,000,000.00	4,050,000.00	6,000.00	0%	2,000,000.00	2,000,000.00
22001002/22020303 Newspapers								
22001002/22020312 Service Materials	-	745,000.00	800,000.00	760,000.00	15,000.00	2%	800,000.00	800,000.00
22001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	973,000.00	634,925.00	2,000,000.00	645,000.00	10,075.00	2%	2,000,000.00	2,000,000.00
22001002/22020404 Maintenance of Office/IT Equipment's		705,000.00	-	710,000.00	5,000.00	1%		
22001002/22020405 Maintenance of Plants and Generators	80,000.00							
22001002/22020406 Other Maintenance Services	140,000.00		1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
22001002/22020501 Local Training	10,000.00							
22001002/22020503 Training & Staff Development		1,152,500.00	-	1,200,000.00	47,500.00	4%		
22001002/22020506 Seminar and Conferences	1,073,000.00						5,000,000.00	5,000,000.00
22001002/22020601 Security Services	-	140,000.00	-	170,000.00	30,000.00	18%		
22001002/22020711 Other Consulting Services	47,946,000.00							
22001002/22020801 Motor Vehicle - Fuel Cost	210,000.00	87,133,810.08	400,000.00	87,150,000.00	16,189.92	0%	400,000.00	400,000.00
22001002/22020803 Plant/Generator Fuel Cost			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
22001002/22020901 Bank Charges (Others than Interest)	2,327,019.28	22,808.74	40,000.00	25,000.00	2,191.26	9%	120,000.00	30,000.00
22001002/22021001 Refreshments & Meals	2,166,000.00		300,000.00	150,000.00	150,000.00	100%	300,000.00	300,000.00
22001002/22021002 Honorarium & Sitting Allowance	8,422,000.00							
22001002/22021008 Subscription To Professional Bodies			1,200,000.00	1,000.00	1,000.00	100%	1,200,000.00	1,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
22001002/22021014 Annual Budget Defence Expenses & Administration		170,000.00	200,000.00	170,000.00	0.00	0%	200,000.00	200,000.00
Sub Total: Overhead Cost	74,588,203.28	96,171,220.60	34,340,000.00	96,750,000.00	578,779.40	1%	30,920,000.00	32,130,000.00
Total Recurrent Expenditure	74,588,203.28	97,838,720.60	34,340,000.00	98,495,000.00	656,279.40	1%	30,920,000.00	32,130,000.00
22001003 - International Conference Centre								
22001003/21020114 Administrative Allowance		2,801,667.00	-	2,808,000.00	6,333.00	0%		
22001003/21020122 Incentive Allowance (Budget)		625,000.00	-	635,000.00	10,000.00	2%		
Sub Total: Personnel Cost		3,426,667.00	-	3,443,000.00	16,333.00	0%		
22001003/22020101 Local Transport & Travel -Training		200,000.00	-	217,000.00	17,000.00	8%		
22001003/22020102 Local Transport & Travel - Others		48,000.00	-	50,000.00	2,000.00	4%	10,000,000.00	10,000,000.00
22001003/22020205 Water Rates		2,044,025.00	-	2,050,000.00	5,975.00	0%	5,000,000.00	5,000,000.00
22001003/22020301 Office Stationeries/Computer Consumables		3,619,777.50	-	3,620,000.00	222.50	0%	4,000,000.00	4,000,000.00
22001003/22020305 Printing of Non Security Documents		3,310.00	-	5,000.00	1,690.00	34%		
22001003/22020401 Maintenance of Motor Vehicles/Transport Equipment							4,000,000.00	5,000,000.00
22001003/22020402 Maintenance of Office Furniture		1,320,000.00	-	1,350,000.00	30,000.00	2%	5,000,000.00	5,000,000.00
22001003/22020403 Maintenance of Office Building/Residential Quarter		12,188,450.00	-	12,200,000.00	11,550.00	0%	6,000,000.00	6,000,000.00
22001003/22020404 Maintenance of Office/IT Equipment's		956,500.00	-	960,000.00	3,500.00	0%	300,000.00	300,000.00
22001003/22020405 Maintenance of Plants and Generators		5,132,000.00	-	5,135,000.00	3,000.00	0%	2,000,000.00	2,000,000.00
22001003/22020406 Other Maintenance Services		9,849,465.00	-	9,850,000.00	535.00	0%	20,000,000.00	25,000,000.00
22001003/22020413 Minor Road Maintenance		300,000.00	-	315,000.00	15,000.00	5%		
22001003/22020415 Maintenance of Other Infrastructure		1,100,000.00	-	1,125,000.00	25,000.00	2%		
22001003/22020601 Security Services		8,572,360.96	-	8,575,000.00	2,639.04	0%		
22001003/22020605 Cleaning & Fumigation Services		8,613,532.50	-	8,615,000.00	1,467.50	0%	2,000,000.00	2,000,000.00
22001003/22020702 Information Technology Consulting		110,000.00	-	125,000.00	15,000.00	12%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
22001003/22020801 Motor Vehicle - Fuel Cost							900,000.00	900,000.00
22001003/22020803 Plant/Generator Fuel Cost		23,560,000.00 -		23,600,000.00	40,000.00	0%	400,000.00	400,000.00
22001003/22020901 Bank Charges (Others than Interest)		5,593.27 -		10,000.00	4,406.73	44%	600,000.00	600,000.00
22001003/22021001 Refreshments & Meals							500,000.00	500,000.00
22001003/22021002 Honorarium & Sitting Allowance							2,000,000.00	2,000,000.00
22001003/22021003 Publicity & Advertisements		688,000.00 -		690,000.00	2,000.00	0%	3,000,000.00	3,000,000.00
22001003/22021007 Welfare Packages		20,000.00 -		25,000.00	5,000.00	20%	10,000,000.00	10,000,000.00
22001003/22021014 Annual Budget Defence Expenses & Administration							100,000.00	100,000.00
22001003/22021016 Servicom							150,000.00	150,000.00
22001003/22030101 Staff Loans & Advances		250,000.00 -		265,000.00	15,000.00	6%		
Sub Total: Overhead Cost		78,581,014.23 -		78,782,000.00	200,985.77	0%	75,950,000.00	81,950,000.00
Total Recurrent Expenditure		82,007,681.23 -		82,225,000.00	217,318.77	0%	75,950,000.00	81,950,000.00
22018001 - Small and Medium Scale Enterprises Promotion								
22018001/21010101 Basic Salary	19,059,000.00	8,993,900.00 -		9,000,000.00	6,100.00	0%		
22018001/21010104 Wages		4,082,069.00 -		4,100,000.00	17,931.00	0%		
22018001/21020102 Transport Allowance		1,400,000.00 -		1,400,000.00	0.00	0%		
22018001/21020103 Meal Subsidy		18,000.00 -		20,000.00	2,000.00	10%		
22018001/21020104 Utility Allowance		182,200.00 -		200,000.00	17,800.00	9%		
22018001/21020105 Entertainment Allowance		7,279,500.00 -		7,300,000.00	20,500.00	0%		
22018001/21020130 Responsibility Allowance		2,000,000.00 -		2,000,000.00	0.00	0%		
Sub Total: Personnel Cost	19,059,000.00	23,955,669.00 -		24,020,000.00	64,331.00	0%		
22018001/22020101 Local Transport & Travel -Training		2,589,056.00	1,000,000.00	2,600,000.00	10,944.00	0%	10,500,000.00	10,500,000.00
22018001/22020102 Local Transport & Travel - Others	11,299,782.50	13,004,268.94	18,800,000.00	13,010,000.00	5,731.06	0%	21,800,000.00	21,800,000.00
22018001/22020104 International Transport & Travel - Others	12,029,000.00	38,200.00	6,000,000.00	50,000.00	11,800.00	24%	23,000,000.00	28,000,000.00
22018001/22020105 Hotel Accommodation		17,257,590.00 -		17,300,000.00	42,410.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
22018001/22020201 Electricity Charges		2,730,050.00	-	2,750,000.00	19,950.00	1%		
22018001/22020202 Telephone Charges	-	532,000.00	-	550,000.00	18,000.00	3%		
22018001/22020203 Internet Access Charges	1,286,999.75	13,331,421.00	-	13,350,000.00	18,579.00	0%	2,000,000.00	2,000,000.00
22018001/22020205 Water Rates	57,515.00	345,000.00	100,000.00	350,000.00	5,000.00	1%	250,000.00	250,000.00
22018001/22020206 Sewage Charges	578,200.00		100,000.00	1,000.00	1,000.00	100%	150,000.00	150,000.00
22018001/22020208 Software Charges/License Renewal							15,000,000.00	15,000,000.00
22018001/22020301 Office Stationeries/Computer Consumables	6,436,720.00	6,237,900.00	4,000,000.00	6,250,000.00	12,100.00	0%	32,200,000.00	34,200,000.00
22018001/22020302 Books	40,000.00							
22018001/22020305 Printing of Non Security Documents	1,229,400.00	600,000.00	-	616,000.00	16,000.00	3%	5,000,000.00	5,000,000.00
22018001/22020309 Uniform and other Materials & Supplies		7,210,000.00	-	7,250,000.00	40,000.00	1%		
22018001/22020312 Service Materials		8,499,400.00	-	8,500,000.00	600.00	0%		
22018001/22020401 Maintenance of Motor Vehicles/Transport Equipment	3,297,512.00	1,741,000.00	1,600,000.00	1,750,000.00	9,000.00	1%	1,600,000.00	1,600,000.00
22018001/22020402 Maintenance of Office Furniture	1,423,200.00	321,000.00	200,000.00	350,000.00	29,000.00	8%	700,000.00	700,000.00
22018001/22020403 Maintenance of Office Building/Residential Quarter	-	1,113,200.00	24,800,000.00	1,150,000.00	36,800.00	3%	6,400,000.00	6,400,000.00
22018001/22020404 Maintenance of Office/IT Equipment's	758,285.00	7,073,500.00	600,000.00	7,100,000.00	26,500.00	0%	20,300,000.00	20,300,000.00
22018001/22020405 Maintenance of Plants and Generators	-	1,969,400.00	1,200,000.00	2,000,000.00	30,600.00	2%	1,200,000.00	1,200,000.00
22018001/22020406 Other Maintenance Services	15,759,680.00	1,869,800.00	1,600,000.00	1,900,000.00	30,200.00	2%	1,600,000.00	1,600,000.00
22018001/22020411 Maintenance of Communication Equipment's		381,600.00	-	400,000.00	18,400.00	5%		
22018001/22020415 Maintenance of Other Infrastructure		4,578,300.00	-	4,600,000.00	21,700.00	0%		
22018001/22020501 Local Training	100,000,000.00	6,349,000.00	500,000,000.00	6,370,000.00	21,000.00	0%	320,000,000.00	320,000,000.00
22018001/22020505 ICT Training for Civil Servants		26,689,795.00	-	26,712,000.00	22,205.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
22018001/22020506 Seminar and Conferences		250,000.00	50,000,000.00	259,000.00	9,000.00	3%	60,000,000.00	60,000,000.00
22018001/22020601 Security Services	215,800.00	350,000.00	3,200,000.00	400,000.00	50,000.00	13%	4,650,000.00	4,650,000.00
22018001/22020605 Cleaning & Fumigation Services	146,400.00	462,596.25	200,000.00	500,000.00	37,403.75	7%	200,000.00	200,000.00
22018001/22020709 Research and Studies	2,749,000.00		50,000,000.00	1,000,000.00	1,000,000.00	100%	80,000,000.00	80,000,000.00
22018001/22020710 Monitoring and Evaluation	139,662.50		2,400,000.00	100,000.00	100,000.00	100%	21,200,000.00	26,200,000.00
22018001/22020711 Other Consulting Services	4,750,000.00	3,000,000.00	-	3,013,000.00	13,000.00	0%	20,000,000.00	20,000,000.00
22018001/22020801 Motor Vehicle - Fuel Cost	3,162,181.00	5,695,000.00	2,000,000.00	5,700,000.00	5,000.00	0%	2,000,000.00	2,000,000.00
22018001/22020802 Other Transport Equipment Fuel Cost		80,000.00	-	100,000.00	20,000.00	20%		
22018001/22020803 Plant/Generator Fuel Cost	532,000.00	4,640,000.00	1,400,000.00	4,650,000.00	10,000.00	0%	1,400,000.00	1,400,000.00
22018001/22020901 Bank Charges (Others than Interest)	45,208.56	44,726.45	200,000.00	50,000.00	5,273.55	11%	120,000.00	120,000.00
22018001/22021001 Refreshments & Meals	400,000.00	130,000.00	2,600,000.00	150,000.00	20,000.00	13%	2,600,000.00	2,600,000.00
22018001/22021002 Honorarium & Sitting Allowance		18,902,900.00	200,000.00	18,910,000.00	7,100.00	0%	200,000.00	200,000.00
22018001/22021003 Publicity & Advertisements	5,930,000.00	28,105,070.00	15,000,000.00	28,150,000.00	44,930.00	0%	30,000,000.00	30,000,000.00
22018001/22021006 Postage & Courier Services	-	183,000.00	-	185,000.00	2,000.00	1%		
22018001/22021007 Welfare Packages	16,800,133.00	4,064,000.00	800,000.00	4,100,000.00	36,000.00	1%	800,000.00	800,000.00
22018001/22021013 Promotion (Service Wide)		2,500,000.00	-	2,500,000.00	0.00	0%		
22018001/22021014 Annual Budget Defence Expenses & Administration	1,526,197.00						400,000.00	400,000.00
22018001/22021016 Servicom	9,369,560.00		8,000,000.00	1,000.00	1,000.00	100%	8,000,000.00	8,000,000.00
22018001/22021021 Special Days/Celebrations		400,000.00	6,200,000.00	415,000.00	15,000.00	4%	1,200,000.00	1,200,000.00
Sub Total: Overhead Cost	199,962,436.31	193,268,773.64	702,200,000.00	195,092,000.00	1,823,226.36	1%	694,470,000.00	706,470,000.00
Total Recurrent Expenditure	219,021,436.31	217,224,442.64	702,200,000.00	219,112,000.00	1,887,557.36	1%	694,470,000.00	706,470,000.00
22018003 - Enugu Marketing Company								
22018003/22020102 Local Transport & Travel - Others	-	573,000.00	6,000,000.00	600,000.00	27,000.00	5%	13,000,000.00	13,000,000.00
22018003/22020201 Electricity Charges	-	326,500.00	4,000,000.00	375,000.00	48,500.00	13%	4,000,000.00	4,000,000.00
22018003/22020203 Internet Access Charges		35,000.00		50,000.00	15,000.00	30%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
22018003/22020205 Water Rates	-		4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
22018003/22020206 Sewage Charges	-		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
22018003/22020208 Software Charges/License Renewal	-	353,000.00	8,000,000.00	380,000.00	27,000.00	7%	8,000,000.00	8,000,000.00
22018003/22020301 Office Stationeries/Computer Consumables		545,500.00	-	600,000.00	54,500.00	9%		
22018003/22020305 Printing of Non Security Documents		90,000.00	-	100,000.00	10,000.00	10%		
22018003/22020312 Service Materials	-	86,448,109.00	1,000,000.00	86,500,000.00	51,891.00	0%	1,000,000.00	1,000,000.00
22018003/22020401 Maintenance of Motor Vehicles/Transport Equipment	-	148,500.00	2,000,000.00	150,000.00	1,500.00	1%	2,000,000.00	2,000,000.00
22018003/22020402 Maintenance of Office Furniture	-		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
22018003/22020404 Maintenance of Office/IT Equipment's	-		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
22018003/22020406 Other Maintenance Services	-	916,400.00	4,000,000.00	1,000,000.00	83,600.00	8%	4,000,000.00	4,000,000.00
22018003/22020605 Cleaning & Fumigation Services	-	80,500.00	2,400,000.00	100,000.00	19,500.00	20%	2,800,000.00	2,800,000.00
22018003/22020710 Monitoring and Evaluation	-		1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
22018003/22020801 Motor Vehicle - Fuel Cost	-	435,540.00	3,200,000.00	500,000.00	64,460.00	13%	3,600,000.00	3,600,000.00
22018003/22020802 Other Transport Equipment Fuel Cost	-		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
22018003/22020803 Plant/Generator Fuel Cost	-	252,600.00	7,000,000.00	300,000.00	47,400.00	16%	7,000,000.00	7,000,000.00
22018003/22020901 Bank Charges (Others than Interest)		514,794.77	-	525,000.00	10,205.23	2%		
22018003/22021003 Publicity & Advertisements	-	684,500.00	4,800,000.00	710,000.00	25,500.00	4%	5,000,000.00	5,000,000.00
22018003/22021007 Welfare Packages	-		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
22018003/22021014 Annual Budget Defence Expenses & Administration	-		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost	-	91,403,943.77	52,000,000.00	92,990,000.00	1,586,056.23	2%	60,000,000.00	60,000,000.00
Total Recurrent Expenditure	-	91,403,943.77	52,000,000.00	92,990,000.00	1,586,056.23	2%	60,000,000.00	60,000,000.00
23001001 - Ministry of Information and Communication								
23001001/21010101 Basic Salary	76,065,397.18	90,594,879.78	326,430,680.00	90,600,000.00	5,120.22	0%	342,752,214.00	351,321,019.35
23001001/21020101 Housing/Rent Allowance	13,311,973.80	24,346,977.22	51,465,640.00	24,350,820.00	3,842.78	0%	54,038,922.00	55,389,895.05



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
23001001/21020102 Transport Allowance	2,811,850.00	7,118,226.93	8,873,600.00	7,120,800.00	2,573.07	0%	9,317,280.00	9,550,212.00
23001001/21020103 Meal Subsidy	1,832,400.00	6,197,100.00	4,320,000.00	6,200,100.00	3,000.00	0%	4,536,000.00	4,649,400.00
23001001/21020104 Utility Allowance	1,643,914.86	6,017,900.00	3,256,800.00	6,018,400.00	500.00	0%	3,419,640.00	3,505,131.00
23001001/21020105 Entertainment Allowance	53,800.00	67,500.00	846,040.00	100,020.00	32,520.00	33%	888,342.00	910,550.55
23001001/21020107 Domestic Sta ffAllowance	3,266,594.00	4,364,228.86	16,074,440.00	4,367,220.00	2,991.14	0%	16,878,162.00	17,300,116.05
23001001/21020111 Hazard Allowance	22,000.00	24,000.00	-	50,000.00	26,000.00	52%		
23001001/21020113 Teaching Allowance		40707.72	-	50,000.00	9,292.28	19%		
23001001/21020129 Professional Allowance		20,353.86	-	50,000.00	29,646.14	59%		
23001001/21020130 Responsibility Allowance		10,176.93	-	50,000.00	39,823.07	80%		
23001001/21020144 Arrears (Allowance)	24,014,349.46							
Sub Total: Personnel Cost	123,022,279.30	138,802,051.30	411,267,200.00	138,957,360.00	155,308.70	0%	431,830,560.00	442,626,324.00
23001001/22020101 Local Transport & Travel -Training	20,000.00	2,163,000.00	800,000.00	2,170,000.00	7,000.00	0%	3,400,000.00	3,400,000.00
23001001/22020102 Local Transport & Travel - Others	12,470,900.00	480,000.00	20,000,000.00	500,000.00	20,000.00	4%	20,000,000.00	20,000,000.00
23001001/22020105 Hotel Accommodation		2,442,918.00	-	2,450,000.00	7,082.00	0%		
23001001/22020201 Electricity Charges	260,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
23001001/22020202 Telephone Charges	717,000.00	540,000.00	-	550,000.00	10,000.00	2%		
23001001/22020203 Internet Access Charges			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
23001001/22020204 Satellite Broadcasting Access Charges							1,000,000.00	1,000,000.00
23001001/22020205 Water Rates	300,000.00							
23001001/22020301 Office Stationeries/Computer Consumables	8,133,500.00	3,416,100.00	7,000,000.00	3,420,000.00	3,900.00	0%	7,000,000.00	7,000,000.00
23001001/22020305 Printing of Non Security Documents	256,000.00		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
23001001/22020312 Service Materials	955,400.00	1,010,900.00	1,200,000.00	1,015,000.00	4,100.00	0%	1,200,000.00	1,200,000.00
23001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	5,019,000.00	607,000.00	2,000,000.00	700,000.00	93,000.00	13%	500,000.00	500,000.00
23001001/22020402 Maintenance of Office Furniture	720,000.00						400,000.00	500,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
23001001/22020404 Maintenance of Office/IT Equipment's	78,000.00	463,400.00	940,000.00		-463,400.00		970,000.00	970,000.00
23001001/22020406 Other Maintenance Services	1,933,900.00	2,281,300.00	2,900,000.00		-2,281,300.00		2,900,000.00	2,900,000.00
23001001/22020411 Maintenance of Communication Equipment's	455,100.00	1,247,000.00	800,000.00		-1,247,000.00		800,000.00	800,000.00
23001001/22020501 Local Training	4,600,000.00	4,240,000.00	21,000,000.00	4,250,000.00	10,000.00	0%	6,000,000.00	6,000,000.00
23001001/22020601 Security Services	28,000.00						3,000,000.00	3,000,000.00
23001001/22020605 Cleaning & Fumigation Services	384,000.00	45,000.00	600,000.00	50,000.00	5,000.00	10%	600,000.00	600,000.00
23001001/22020703 Legal Services		50,000.00	-	70,000.00	20,000.00	29%		
23001001/22020801 Motor Vehicle - Fuel Cost	913,000.00	483,000.00	700,000.00	500,000.00	17,000.00	3%	200,000.00	200,000.00
23001001/22020803 Plant/Generator Fuel Cost	39,500.00	35,000.00	500,000.00	50,000.00	15,000.00	30%	500,000.00	500,000.00
23001001/22020901 Bank Charges (Others than Interest)	11,327.50	6,495.89	400,000.00	10,000.00	3,504.11	35%	400,000.00	400,000.00
23001001/22021001 Refreshments & Meals	1,733,500.00	5,303,000.00	800,000.00	5,310,000.00	7,000.00	0%	800,000.00	800,000.00
23001001/22021002 Honorarium & Sitting Allowance	3,587,000.00	5,089,000.00	4,000,000.00	5,100,000.00	11,000.00	0%	4,000,000.00	4,000,000.00
23001001/22021003 Publicity & Advertisements	25,026,800.00	44,833,700.00	60,000,000.00	44,840,000.00	6,300.00	0%	80,000,000.00	80,000,000.00
23001001/22021007 Welfare Packages	4,077,000.00		3,300,000.00	50,000.00	50,000.00	100%	3,650,000.00	3,650,000.00
23001001/22021014 Annual Budget Defence Expenses & Administration	1,088,400.00	243,100.00	1,200,000.00	245,000.00	1,900.00	1%	1,200,000.00	1,200,000.00
23001001/22021021 Special Days/Celebrations	-	483,000.00	-	485,000.00	2,000.00	0%		
23001001/22021022 Donations	2,622,300.00	700,000.00	-	700,000.00	0.00	0%		
Sub Total: Overhead Cost	75,429,627.50	76,162,913.89	132,340,000.00	72,965,000.00	-3,197,913.89	-4%	142,720,000.00	142,820,000.00
Total Recurrent Expenditure	198,451,906.80	214,964,965.19	543,607,200.00	211,922,360.00	-3,042,605.19	-1%	574,550,560.00	585,446,324.00
23003001 - Enugu State Broadcasting Service - Radio/TV ESBS/T								
23003001/21010101 Basic Salary		15,780,663.93	90,319,800.00	15,809,900.00	29,236.07	0%	91,335,880.00	94,494,274.75
23003001/21010102 Overtime Payment		29,400.00	-	50,000.00	20,600.00	41%		
23003001/21010103 Consolidated Revenue Fund Charges - Salaries		9,378,161.67	-	9,380,000.00	1,838.33	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
23003001/21010104 Wages		21,941,716.81	89,785,140.00	21,957,240.00	15,523.19	0%	92,746,937.00	89,588,542.25
23003001/21020101 Housing/Rent Allowance			7,302,380.00	2,380.00	2,380.00	100%	7,667,499.00	7,667,499.00
23003001/21020102 Transport Allowance		1,630,651.00	2,176,800.00	1,650,800.00	20,149.00	1%	2,285,640.00	2,285,640.00
23003001/21020103 Meal Subsidy			972,000.00	1,000.00	1,000.00	100%	1,020,600.00	1,020,600.00
23003001/21020104 Utility Allowance			746,400.00	1,000.00	1,000.00	100%	783,720.00	783,720.00
23003001/21020105 Entertainment Allowance		514,726.00	821,100.00	521,100.00	6,374.00	1%	862,155.00	862,155.00
23003001/21020114 Administrative Allowance		741,088.78	-	750,000.00	8,911.22	1%		
23003001/21020132 Vehicle Maintenance Allowance		74,000.00	-	100,000.00	26,000.00	26%		
23003001/21020138 Journal Allowance (Newspapers)		9,000.00	-	50,000.00	41,000.00	82%		
23003001/21020202 Contributory Pension	39,587,881.62		33,371,980.00	1,000.00	1,000.00	100%	44,013,209.00	44,013,209.00
23003001/21020205 Housing Fund Contribution			200,000.00	1,000.00	1,000.00	100%	210,000.00	210,000.00
Sub Total: Personnel Cost	39,587,881.62	50,099,408.19	225,695,600.00	50,275,420.00	176,011.81	0%	240,925,640.00	240,925,640.00
23003001/22020101 Local Transport & Travel -Training		297,000.00	2,000,000.00	300,000.00	3,000.00	1%	2,000,000.00	2,000,000.00
23003001/22020102 Local Transport & Travel - Others	14,375,890.00	992,300.00	40,000,000.00	1,000,000.00	7,700.00	1%	40,000,000.00	40,000,000.00
23003001/22020103 International Transport & Travel - Training		270,000.00	-	300,000.00	30,000.00	10%		
23003001/22020105 Hotel Accommodation		164,150.00	-	200,000.00	35,850.00	18%		
23003001/22020201 Electricity Charges		1,148,400.00	-	1,200,000.00	51,600.00	4%		
23003001/22020202 Telephone Charges			1,400,000.00	1,000.00	1,000.00	100%	1,400,000.00	1,400,000.00
23003001/22020203 Internet Access Charges	107,900.00	1,322,425.00	2,000,000.00	1,330,000.00	7,575.00	1%	2,000,000.00	2,000,000.00
23003001/22020204 Satellite Broadcasting Access Charges		2,010,750.00	1,200,000.00	2,050,000.00	39,250.00	2%	1,200,000.00	1,200,000.00
23003001/22020205 Water Rates	3,720,400.00	685,250.00	-	700,000.00	14,750.00	2%		
23003001/22020206 Sewage Charges			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
23003001/22020301 Office Stationeries/Computer Consumables	8,780,309.00	4,168,400.00	10,000,000.00	4,200,000.00	31,600.00	1%	10,000,000.00	10,000,000.00
23003001/22020302 Books			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
23003001/22020303 Newspapers	11,966,000.00	65,100.00	800,000.00	70,000.00	4,900.00	7%	800,000.00	800,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
23003001/22020304 Magazines & Periodicals			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
23003001/22020305 Printing of Non Security Documents		161,250.00	-	165,000.00	3,750.00	2%		
23003001/22020306 Printing of Security Documents		82,700.00	12,000,000.00	100,000.00	17,300.00	17%	12,000,000.00	12,000,000.00
23003001/22020308 Field and Camping Materials Supplies			2,000,000.00	100,000.00	100,000.00	100%	2,000,000.00	2,000,000.00
23003001/22020312 Service Materials	1,874,300.00	962,623.00	14,000,000.00	1,000,000.00	37,377.00	4%	14,000,000.00	14,000,000.00
23003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,240,087.00	950,250.00	6,000,000.00	1,000,000.00	49,750.00	5%	6,000,000.00	6,000,000.00
23003001/22020402 Maintenance of Office Furniture		364,000.00	1,200,000.00	380,000.00	16,000.00	4%	1,200,000.00	1,200,000.00
23003001/22020403 Maintenance of Office Building/Residential Quarter	1,045,400.00	4,305,924.00	15,000,000.00	4,350,000.00	44,076.00	1%	15,000,000.00	15,000,000.00
23003001/22020404 Maintenance of Office/IT Equipment's	454,000.00	2,252,100.00	10,000,000.00	2,300,000.00	47,900.00	2%	10,000,000.00	10,000,000.00
23003001/22020405 Maintenance of Plants and Generators	2,909,925.00	4,980,000.00	10,000,000.00	5,000,000.00	20,000.00	0%	10,000,000.00	10,000,000.00
23003001/22020406 Other Maintenance Services	8,369,900.00	6,022,600.00	6,000,000.00	6,100,000.00	77,400.00	1%	6,000,000.00	6,000,000.00
23003001/22020411 Maintenance of Communication Equipment's	16,646,449.00	6,362,856.00	-	6,400,000.00	37,144.00	1%		
23003001/22020415 Maintenance of Other Infrastructure		8,664,682.00	-	8,800,000.00	135,318.00	2%		
23003001/22020502 International Training		406,000.00	-	450,000.00	44,000.00	10%		
23003001/22020503 Training & Staff Development		172,183,979.00	-	172,200,000.00	16,021.00	0%		
23003001/22020601 Security Services	9,411,312.93	4,533,458.28	20,000,000.00	4,600,000.00	66,541.72	1%	20,000,000.00	20,000,000.00
23003001/22020605 Cleaning & Fumigation Services	1,180,400.00	3,031,173.04	7,000,000.00	3,100,000.00	68,826.96	2%	7,000,000.00	7,000,000.00
23003001/22020710 Monitoring and Evaluation		65,000.00	2,000,000.00	80,000.00	15,000.00	19%	2,000,000.00	2,000,000.00
23003001/22020711 Other Consulting Services			7,000,000.00	100,000.00	100,000.00	100%	7,000,000.00	7,000,000.00
23003001/22020801 Motor Vehicle - Fuel Cost	4,289,336.00	6,728,843.00	12,000,000.00	6,800,000.00	71,157.00	1%	12,000,000.00	12,000,000.00
23003001/22020802 Other Transport Equipment Fuel Cost	2,351,000.00	28,740,000.00	2,000,000.00	28,750,000.00	10,000.00	0%	2,000,000.00	2,000,000.00
23003001/22020803 Plant/Generator Fuel Cost	117,573,300.00	183,060,500.00	400,000,000.00	200,000,000.00	16,939,500.00	8%	400,000,000.00	400,000,000.00
23003001/22020901 Bank Charges (Others than Interest)	875,089.92	10,469.38	1,200,000.00	20,000.00	9,530.62	48%	1,200,000.00	1,200,000.00

Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
23003001/22021001 Refreshments & Meals	879,750.00	996,653.00	5,000,000.00	2,500,000.00	1,503,347.00	60%	5,000,000.00	5,000,000.00
23003001/22021002 Honorarium & Sitting Allowance	948,700.00	2,493,660.00	2,000,000.00	2,500,000.00	6,340.00	0%	2,000,000.00	2,000,000.00
23003001/22021003 Publicity & Advertisements	1,550,370.28	1,344,500.00	-	1,350,000.00	5,500.00	0%		
23003001/22021006 Postage & Courier Services			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
23003001/22021007 Welfare Packages	875,200.00	1,348,000.00	800,000.00	1,400,000.00	52,000.00	4%	800,000.00	800,000.00
23003001/22021008 Subscription To Professional Bodies	605,700.00	3,210,000.00	400,000.00	3,300,000.00	90,000.00	3%	400,000.00	400,000.00
23003001/22021014 Annual Budget Defence Expenses & Administration		629,000.00	600,000.00	630,000.00	1,000.00	0%	600,000.00	600,000.00
23003001/22021016 Servicom			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
23003001/22021021 Special Days/Celebrations		90,000.00	-	100,000.00	10,000.00	10%		
23003001/22021026 Common Services (Committee & Commissions)		241,405.22	-	250,000.00	8,594.78	3%		
Sub Total: Overhead Cost	212,030,719.13	455,345,400.92	596,800,000.00	475,676,000.00	20,330,599.08	4%	596,800,000.00	596,800,000.00
Total Recurrent Expenditure	251,618,600.75	505,444,809.11	822,495,600.00	525,951,420.00	20,506,610.89	4%	837,725,640.00	837,725,640.00
23013001 - Government Printing and Stationery Department. (Go								
23013001/21010101 Basic Salary	16,702,357.20	21,471,131.44	66,281,508.00	20,641,754.00	-829,377.44	-4%	69,595,583.70	71,335,473.29
23013001/21020101 Housing/Rent Allowance	3,144,731.29	5,635,269.88	19,150,604.00	6,150,302.00	515,032.12	8%	20,108,134.10	20,610,837.46
23013001/21020102 Transport Allowance	608,350.00	1,454,200.00	9,122,400.00	1,590,400.00	136,200.00	9%	9,578,520.00	9,817,983.00
23013001/21020103 Meal Subsidy	391,600.00	1,263,400.00	3,371,200.00	1,385,200.00	121,800.00	9%	3,539,760.00	3,628,254.00
23013001/21020104 Utility Allowance	357,600.00	1,342,800.00	3,148,800.00	1,343,800.00	1,000.00	0%	3,306,240.00	3,388,896.00
23013001/21020105 Entertainment Allowance	17,200.00	10,800.00	-	20,000.00	9,200.00	46%		
23013001/21020106 Leave allowance			11,214,024.00	1,000.00	1,000.00	100%	11,774,725.60	12,069,093.73
23013001/21020107 Domestic Sta ffAllowance	1,251,036.00	764,522.00	10,008,288.00	854,144.00	89,622.00	10%	10,508,702.20	10,771,419.76
23013001/21020111 Hazard Allowance	272,000.00	268,000.00	1,967,360.00	270,680.00	2,680.00	1%	2,065,728.00	2,117,371.20
23013001/21020113 Teaching Allowance								
23013001/21020131 Furniture Allowance			-	1,000.00	1,000.00	100%		
23013001/21020144 Arrears (Allowance)	5,193,939.74		2,780,120.00				2,919,126.00	2,992,104.15



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Sub Total: Personnel Cost	27,938,814.23	32,210,123.32	127,044,304.00	32,258,280.00	48,156.68	0%	133,396,519.60	136,731,432.58
23013001/22020102 Local Transport & Travel - Others	350,500.00	343,000.00	1,600,000.00	350,000.00	7,000.00	2%	2,800,000.00	2,800,000.00
23013001/22020103 International Transport & Travel - Training		60,000.00	-	100,000.00	40,000.00	40%		
23013001/22020202 Telephone Charges	182,000.00	142,000.00	-	150,000.00	8,000.00	5%		
23013001/22020301 Office Stationeries/Computer Consumables	1,207,500.00	916,012.90	12,000,000.00	919,100.00	3,087.10	0%	2,000,000.00	2,000,000.00
23013001/22020306 Printing of Security Documents	3,100,000.00		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
23013001/22020401 Maintenance of Motor Vehicles/Transport Equipment			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
23013001/22020402 Maintenance of Office Furniture			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
23013001/22020403 Maintenance of Office Building/Residential Quarter			1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
23013001/22020404 Maintenance of Office/IT Equipment's	20,000.00		1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
23013001/22020406 Other Maintenance Services	5,000.00							
23013001/22020605 Cleaning & Fumigation Services	190,000.00	217,000.00	1,000,000.00	240,000.00	23,000.00	10%	1,000,000.00	1,000,000.00
23013001/22020801 Motor Vehicle - Fuel Cost			1,800,000.00	100,000.00	100,000.00	100%	1,800,000.00	1,800,000.00
23013001/22020901 Bank Charges (Others than Interest)	226.85	155.88	-	1,000.00	844.12	84%		
23013001/22021001 Refreshments & Meals	170,000.00	200,000.00	-	250,000.00	50,000.00	20%		
23013001/22021007 Welfare Packages	118,000.00							
23013001/22021014 Annual Budget Defence Expenses & Administration	157,000.00	122,000.00	200,000.00	150,000.00	28,000.00	19%	200,000.00	200,000.00
Sub Total: Overhead Cost	5,500,226.85	2,000,168.78	21,800,000.00	2,760,100.00	759,931.22	28%	13,000,000.00	13,000,000.00
Total Recurrent Expenditure	33,439,041.08	34,210,292.10	148,844,304.00	35,018,380.00	808,087.90	2%	146,396,519.60	149,731,432.60
23055001 - Enugu State Printing and Publishing Company (Daily								
23055001/21010101 Basic Salary	10,776,410.00	951,000.00	49,556,240.00	952,000.00	1,000.00	0%	52,034,052.00	53,334,903.30
23055001/21010104 Wages		759,275.00	7,749,240.00	761,275.00	2,000.00	0%	8,136,702.00	8,340,119.55
23055001/21020101 Housing/Rent Allowance			1,248,000.00	24,000.00	24,000.00	100%	1,310,400.00	1,343,160.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
23055001/21020102 Transport Allowance			571,200.00	85,600.00	85,600.00	100%	599,760.00	614,754.00
23055001/21020103 Meal Subsidy			487,200.00	43,600.00	43,600.00	100%	511,560.00	524,349.00
23055001/21020104 Utility Allowance			25,251,120.00	25,560.00	25,560.00	100%	26,513,676.00	27,176,517.90
Sub Total: Personnel Cost	10,776,410.00	1,710,275.00	84,863,000.00	1,892,035.00	181,760.00	10%	89,106,150.00	91,333,803.75
23055001/22020101 Local Transport & Travel -Training		367,200.00	-	400,000.00	32,800.00	8%		
23055001/22020102 Local Transport & Travel - Others	6,282,000.00	1,415,700.00	20,000,000.00	1,420,000.00	4,300.00	0%	20,000,000.00	20,000,000.00
23055001/22020201 Electricity Charges		109,600.00	1,000,000.00	110,000.00	400.00	0%	1,000,000.00	1,000,000.00
23055001/22020202 Telephone Charges	45,000.00	90,000.00	400,000.00	100,000.00	10,000.00	10%	400,000.00	400,000.00
23055001/22020203 Internet Access Charges		125,000.00	400,000.00	150,000.00	25,000.00	17%	400,000.00	400,000.00
23055001/22020204 Satellite Broadcasting Access Charges			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
23055001/22020205 Water Rates			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
23055001/22020301 Office Stationeries/Computer Consumables	1,860,160.00	6,878,637.50	2,000,000.00	6,880,000.00	1,362.50	0%	2,000,000.00	2,000,000.00
23055001/22020302 Books			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
23055001/22020303 Newspapers		5,408,012.50	600,000.00	5,410,000.00	1,987.50	0%	600,000.00	600,000.00
23055001/22020304 Magazines & Periodicals			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
23055001/22020305 Printing of Non Security Documents	28,815,400.00	22,610,488.50	48,000,000.00	22,611,000.00	511.50	0%	48,000,000.00	48,000,000.00
23055001/22020312 Service Materials		1,330,548.80	1,000,000.00	1,335,000.00	4,451.20	0%	1,000,000.00	1,000,000.00
23055001/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
23055001/22020402 Maintenance of Office Furniture			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
23055001/22020403 Maintenance of Office Building/Residential Quarter	186,000.00		1,200,000.00	50,000.00	50,000.00	100%	1,200,000.00	1,200,000.00
23055001/22020404 Maintenance of Office/IT Equipment's		18,500.00	1,000,000.00	20,000.00	1,500.00	8%	1,000,000.00	1,000,000.00
23055001/22020405 Maintenance of Plants and Generators	32,500.00	1,270,300.00	1,600,000.00	1,275,000.00	4,700.00	0%	1,600,000.00	1,600,000.00
23055001/22020406 Other Maintenance Services	908,700.00	1,061,100.00	1,400,000.00	1,100,000.00	38,900.00	4%	1,400,000.00	1,400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
23055001/22020501 Local Training		17,500.00	600,000.00	50,000.00	32,500.00	65%	600,000.00	600,000.00
23055001/22020602 Office Rent	950,000.00	100,000.00	-	150,000.00	50,000.00	33%		
23055001/22020605 Cleaning & Fumigation Services	169,500.00	22,000.00	1,000,000.00	50,000.00	28,000.00	56%	1,000,000.00	1,000,000.00
23055001/22020701 Financial Consulting		550,000.00	-	600,000.00	50,000.00	8%		
23055001/22020801 Motor Vehicle - Fuel Cost		466,000.00	1,500,000.00	500,000.00	34,000.00	7%	1,700,000.00	1,700,000.00
23055001/22020803 Plant/Generator Fuel Cost	2,013,000.00	1,402,670.00	600,000.00	1,410,000.00	7,330.00	1%	600,000.00	600,000.00
23055001/22020901 Bank Charges (Others than Interest)	105,372.22	63,551.92	60,000.00	100,000.00	36,448.08	36%	60,000.00	60,000.00
23055001/22021001 Refreshments & Meals	1,806,000.00	1,990,000.00	600,000.00	2,000,000.00	10,000.00	1%	600,000.00	600,000.00
23055001/22021002 Honorarium & Sitting Allowance	1,581,000.00	2,452,000.00	-	2,460,000.00	8,000.00	0%		
23055001/22021003 Publicity & Advertisements		685,000.00	-	685,000.00	0.00	0%		
23055001/22021007 Welfare Packages	200,000.00	1,278,600.00	1,000,000.00	1,280,000.00	1,400.00	0%	1,000,000.00	1,000,000.00
23055001/22021014 Annual Budget Defence Expenses & Administration	71,500.00	105,900.00	200,000.00	110,000.00	4,100.00	4%	200,000.00	200,000.00
23055001/22021022 Donations		200,000.00	-	250,000.00	50,000.00	20%		
23055001/22021026 Common Services (Committee & Commissions)	5,000.00	500,000.00	-	550,000.00	50,000.00	9%		
23055001/22021037 Death, Burials Expenses		100,000.00	-	150,000.00	50,000.00	33%		
Sub Total: Overhead Cost	45,031,132.22	50,618,309.22	87,560,000.00	52,006,000.00	1,387,690.78	3%	87,760,000.00	87,760,000.00
Total Recurrent Expenditure	55,807,542.22	52,328,584.22	172,423,000.00	53,898,035.00	1,569,450.78	3%	176,866,150.00	179,093,803.75
25001001 - Office of the Head of State Civil Service								
25001001/21010101 Basic Salary	302,857,486.75	495,037,435.27	703,126,004.00	495,063,002.00	25,566.73	0%	590,441,572.10	756,739,361.71
25001001/21010103 Consolidated Revenue Fund Charges - Salaries		9,939,397.62	2,485,457,960.00	9,978,980.00	39,582.38	0%	2,303,397,369.00	2,674,974,129.45
25001001/21020101 Housing/Rent Allowance	30,240,929.28	57,372,067.40	28,783,800.00	57,441,900.00	69,832.60	0%	30,222,990.00	30,978,564.75
25001001/21020102 Transport Allowance	5,428,900.00	16,471,550.00	31,245,600.00	16,522,800.00	51,250.00	0%	32,807,880.00	33,628,077.00
25001001/21020103 Meal Subsidy	110,787,408.42	14,428,700.00	9,412,800.00	14,506,400.00	77,700.00	1%	23,357,720.00	10,130,526.00
25001001/21020104 Utility Allowance	32,111,491.53	47,609,556.65	7,476,000.00	47,638,000.00	28,443.35	0%	21,863,700.00	8,046,045.00
25001001/21020105 Entertainment Allowance	28,924,341.53	33,692,504.48		33,695,000.00	2,495.52	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
25001001/21020107 Domestic Staff Allowance	7,495,351.57	139,661,562.74	-	139,810,000.00	148,437.26	0%		
25001001/21020108 Shift Duty Allowance	301,823.58	274,860.78	1,618,120.00	300,000.00	25,139.22	8%	1,699,026.00	1,741,501.65
25001001/21020109 Call Duties Allowances	2,873,402.40	3,134,620.80	-	3,150,000.00	15,379.20	0%		
25001001/21020111 Hazard Allowance	256,800.00	271,260.00	680,400.00	300,000.00	28,740.00	10%	714,420.00	732,280.50
25001001/21020112 Rural Standard Allowance	413,910.20	451,538.40	-	460,000.00	8,461.60	2%		
25001001/21020119 Hardship Allowance	1,987,296.74	1,987,296.74	9,105,440.00		-1,987,296.74		9,560,712.00	9,799,729.80
25001001/21020121 Annual Allowance			-	8,675,520.00	8,675,520.00	100%		
25001001/21020124 Constituency Allowance		8,671,845.60	47,040.00		-8,671,845.60		49,392.00	50,626.80
25001001/21020129 Professional Allowance		34,721,935.57	-	34,800,000.00	78,064.43	0%		
25001001/21020132 Vehicle Maintenance Allowance	143,809,251.75	114,566,218.81	-		-114,566,218.81			
25001001/21020137 Personnel Assistant	285,969.75							
25001001/21020138 Journal Allowance (Newspapers)	22,207,167.24	23,588,903.57	-		-23,588,903.57			
25001001/21020140 Special Allowance to Legal Officers			-	2,200,000.00	2,200,000.00	100%		
25001001/21020142 Duty Allowance		25,997.25	-	50,000.00	24,002.75	48%		
25001001/21020144 Arrears (Allowance)	105,316,810.28							
25001001/21020146 Academic Allowance			-	25,900,000.00	25,900,000.00	100%		
25001001/22080007 Monthly Net Total Salary Control Accounts		2,546,090.53	-		-2,546,090.53			
Sub Total: Personnel Cost	795,298,341.02	1,004,453,342.21	3,276,953,164.00	890,491,602.00			3,014,114,781.10	3,526,820,842.66
25001001/22020101 Local Transport & Travel -Training	325,000.00		10,000,000.00	1,500,000.00	1,500,000.00	100%	10,000,000.00	10,000,000.00
25001001/22020102 Local Transport & Travel - Others	6,223,750.00	3,850,997.00	40,000,000.00	3,900,000.00	49,003.00	1%	40,000,000.00	42,000,000.00
25001001/22020104 International Transport & Travel - Others			20,000,000.00	-				
25001001/22020202 Telephone Charges	200,000.00	65,000.00	400,000.00	80,000.00	15,000.00	19%	40,000,000.00	40,000,000.00
25001001/22020203 Internet Access Charges	264,000.00	569,500.00	600,000.00	600,000.00	30,500.00	5%	400,000.00	400,000.00
25001001/22020204 Satellite Broadcasting Access Charges	15,600.00	65,000.00	600,000.00	70,000.00	5,000.00	7%	600,000.00	600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
25001001/22020301 Office Stationeries/Computer Consumables	4,741,700.00	6,161,850.00	18,000,000.00	6,200,000.00	38,150.00	1%	600,000.00	600,000.00
25001001/22020302 Books		5,000.00	600,000.00	10,000.00	5,000.00	50%	18,000,000.00	18,000,000.00
25001001/22020303 Newspapers	50,000.00	10,000.00	400,000.00	20,000.00	10,000.00	50%	600,000.00	600,000.00
25001001/22020304 Magazines & Periodicals		15,000.00	-	50,000.00	35,000.00	70%	400,000.00	400,000.00
25001001/22020305 Printing of Non Security Documents			4,000,000.00	200,000.00	200,000.00	100%		
25001001/22020306 Printing of Security Documents	1,125,000.00	8,000.00	100,000.00	25,000.00	17,000.00	68%	4,000,000.00	4,000,000.00
25001001/22020310 Teaching Aids/Instruction Materials	89,250.00						100,000.00	100,000.00
25001001/22020312 Service Materials	93,749,739.40	18,751,350.00	24,000,000.00	18,800,000.00	48,650.00	0%		
25001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,048,000.00	4,625,000.00	2,000,000.00	4,650,000.00	25,000.00	1%	24,000,000.00	24,000,000.00
25001001/22020402 Maintenance of Office Furniture	20,000.00	16,707,517.50	1,200,000.00	16,750,000.00	42,482.50	0%	2,000,000.00	2,000,000.00
25001001/22020403 Maintenance of Office Building/Residential Quarter	57,999,785.82	4,305,200.00	20,000,000.00	4,320,000.00	14,800.00	0%	1,200,000.00	1,200,000.00
25001001/22020404 Maintenance of Office/IT Equipment's	929,800.00	616,300.00	600,000.00	620,000.00	3,700.00	1%	20,000,000.00	20,000,000.00
25001001/22020405 Maintenance of Plants and Generators		1,634,000.00	800,000.00	1,650,000.00	16,000.00	1%	600,000.00	600,000.00
25001001/22020406 Other Maintenance Services	1,002,660.00	18,768,700.00	6,000,000.00	18,800,000.00	31,300.00	0%	800,000.00	800,000.00
25001001/22020415 Maintenance of Other Infrastructure		57,400.00	1,000,000.00	70,000.00	12,600.00	18%	7,000,000.00	7,500,000.00
25001001/22020501 Local Training		4,372,000.00	20,000,000.00	4,400,000.00	28,000.00	1%	1,000,000.00	1,000,000.00
25001001/22020503 Training & Staff Development	4,322,000.00	200,000.00	200,000,000.00	210,000.00	10,000.00	5%	20,000,000.00	20,000,000.00
25001001/22020504 Civil Service Examination			4,000,000.00	500,000.00	500,000.00	100%	130,000,000.00	135,000,000.00
25001001/22020505 ICT Training for Civil Servants			100,000,000.00	5,000,000.00	5,000,000.00	100%	12,000,000.00	12,000,000.00
25001001/22020601 Security Services	22,261,800.00	19,413,000.00	24,000,000.00	18,600,000.00	-813,000.00	-4%	100,000,000.00	100,000,000.00
25001001/22020605 Cleaning & Fumigation Services	11,461,900.00	8,871,000.00	40,000,000.00	10,000,000.00	1,129,000.00	11%	26,000,000.00	26,000,000.00
25001001/22020702 Information Technology Consulting	5,500,000.00		4,000,000.00	1,000.00	1,000.00	100%	30,000,000.00	30,000,000.00
25001001/22020710 Monitoring and Evaluation		250,000.00	-	275,000.00	25,000.00	9%	4,000,000.00	4,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
25001001/22020801 Motor Vehicle - Fuel Cost	4,929,000.00	1,558,700.00	1,000,000.00	1,758,700.00	200,000.00	11%		
25001001/22020803 Plant/Generator Fuel Cost	4,994,000.00	3,870,000.00	1,600,000.00	3,900,000.00	30,000.00	1%	3,000,000.00	3,000,000.00
25001001/22020901 Bank Charges (Others than Interest)	140,289.75	787,824.09	200,000.00	800,000.00	12,175.91	2%	1,600,000.00	1,600,000.00
25001001/22021001 Refreshments & Meals	6,130,900.00	5,283,900.00	12,000,000.00	5,300,000.00	16,100.00	0%	200,000.00	200,000.00
25001001/22021002 Honorarium & Sitting Allowance			-	-			12,000,000.00	12,000,000.00
25001001/22021003 Publicity & Advertisements	200,000.00	2,732,000.00	3,400,000.00	2,800,000.00	68,000.00	2%	3,700,000.00	3,700,000.00
25001001/22021007 Welfare Packages	23,885,557.37	3,354,800.00	30,000,000.00	3,400,000.00	45,200.00	1%	30,000,000.00	30,000,000.00
25001001/22021008 Subscription To Professional Bodies	50,000.00		1,000,000.00	20,000.00	20,000.00	100%	1,000,000.00	1,000,000.00
25001001/22021013 Promotion (Service Wide)	510,000.00	2,800,000.00	14,000,000.00	2,850,000.00	50,000.00	2%	14,000,000.00	14,000,000.00
25001001/22021014 Annual Budget Defence Expenses & Administration			600,000.00	50,000.00	50,000.00	100%	600,000.00	600,000.00
25001001/22021016 Servicom			600,000.00	50,000.00	50,000.00	100%	600,000.00	600,000.00
25001001/22021021 Special Days/Celebrations	7,384,300.00		20,000,000.00	100,000.00	100,000.00	100%	30,000,000.00	30,000,000.00
25001001/22030107 Furnishing Advances		935,902.50	-	950,000.00	14,097.50	1%		
Sub Total: Overhead Cost	259,554,032.34	130,644,941.09	626,700,000.00	139,279,700.00	8,634,758.91	6%	590,000,000.00	597,500,000.00
Total Recurrent Expenditure	1,054,852,373.36	1,135,098,283.30	3,903,653,164.00	1,029,771,302.00			3,604,114,781.10	4,124,320,842.66
25005001 - Establishment, Pension and Training								
25005001/22020102 Local Transport & Travel - Others		151,500.00	400,000.00	155,000.00	3,500.00	2%	400,000.00	400,000.00
25005001/22020301 Office Stationeries/Computer Consumables	1,202,800.00	1,542,870.88	2,400,000.00	1,550,000.00	7,129.12	0%	2,400,000.00	2,400,000.00
25005001/22020303 Newspapers		-	40,000.00				40,000.00	40,000.00
25005001/22020304 Magazines & Periodicals		-	60,000.00				60,000.00	60,000.00
25005001/22020402 Maintenance of Office Furniture		-	200,000.00				200,000.00	200,000.00
25005001/22020404 Maintenance of Office/IT Equipment's		-	600,000.00				600,000.00	600,000.00
25005001/22020406 Other Maintenance Services								
25005001/22020501 Local Training			1,000,000.00				1,000,000.00	1,000,000.00
25005001/22020901 Bank Charges (Others than Interest)	1,735.58	1,829.65	-	5,000.00	3,170.35	63%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
25005001/22021001 Refreshments & Meals			200,000.00	-			200,000.00	200,000.00
25005001/22021003 Publicity & Advertisements			200,000.00	-			200,000.00	200,000.00
25005001/22021007 Welfare Packages			200,000.00	-			200,000.00	200,000.00
Sub Total: Overhead Cost	1,204,535.58	1,696,200.53	5,300,000.00	1,710,000.00	13,799.47	1%	5,300,000.00	5,300,000.00
Total Recurrent Expenditure	1,204,535.58	1,696,200.53	5,300,000.00	1,710,000.00	13,799.47	1%	5,300,000.00	5,300,000.00
25005002 - Public Service Department								
25005002/22020102 Local Transport & Travel - Others			400,000.00				1,200,000.00	1,200,000.00
25005002/22020301 Office Stationeries/Computer Consumables			600,000.00				600,000.00	600,000.00
25005002/22020303 Newspapers			60,000.00				60,000.00	60,000.00
25005002/22020401 Maintenance of Motor Vehicles/Transport Equipment			400,000.00				400,000.00	400,000.00
25005002/22020405 Maintenance of Plants and Generators			500,000.00				500,000.00	500,000.00
25005002/22020501 Local Training			600,000.00				600,000.00	600,000.00
25005002/22020801 Motor Vehicle - Fuel Cost			400,000.00				400,000.00	400,000.00
25005002/22020803 Plant/Generator Fuel Cost			800,000.00				800,000.00	800,000.00
Sub Total: Overhead Cost			3,760,000.00				4,560,000.00	4,560,000.00
Total Recurrent Expenditure			3,760,000.00				4,560,000.00	4,560,000.00
25006001 - Sta ffDevelopment Center								
25006001/22020801 Motor Vehicle - Fuel Cost		449,000.00	-	450,000.00	1,000.00	0%		
25006001/22020803 Plant/Generator Fuel Cost	2,349,119.48							
25006001/22020901 Bank Charges (Others than Interest)	673.35	1,306.50	-	5,000.00	3,693.50	74%		
Sub Total: Overhead Cost	2,349,792.83	450,306.50	-	455,000.00	4,693.50	1%		
Total Recurrent Expenditure	2,349,792.83	450,306.50	-	455,000.00	4,693.50	1%		
26001001 - Ministry of Justice								
26001001/21010101 Basic Salary	221,522,434.99	279,836,352.05	863,202,080.00	279,841,040.00	4,687.95	0%	906,362,184.00	929,021,238.60
26001001/21020101 Housing/Rent Allowance	40,570,121.16	76,478,525.14	140,348,120.00	74,974,060.00	-1,504,465.14	-2%	147,365,526.00	151,049,664.15
26001001/21020102 Transport Allowance	7,957,300.00	21,098,050.00	25,349,600.00	21,124,800.00	26,750.00	0%	26,617,080.00	27,282,507.00
26001001/21020103 Meal Subsidy	5,174,000.00	16,707,000.00	11,611,200.00	18,255,600.00	1,548,600.00	8%	12,191,760.00	12,496,554.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26001001/21020104 Utility Allowance	4,730,450.00	18,571,850.00	10,240,800.00	18,600,400.00	28,550.00	0%	10,752,840.00	11,021,661.00
26001001/21020105 Entertainment Allowance	479,200.00	940,866.00	-	950,000.00	9,134.00	1%		
26001001/21020107 Domestic Staff Allowance	72,593,141.00	75,955,956.00	331,573,000.00	75,986,500.00	30,544.00	0%	348,151,650.00	356,855,441.30
26001001/21020109 Call Duties Allowances		1,548,000.00	-	1,600,000.00	52,000.00	3%		
26001001/21020111 Hazard Allowance	131,333,136.00	135,413,752.00	650,105,400.00	135,452,700.00	38,948.00	0%	682,610,670.00	699,675,936.75
26001001/21020114 Administrative Allowance		5,517,500.00	-	5,550,000.00	32,500.00	1%		
26001001/21020120 Wardrobe/Outfit Allowance	13,248,000.00	26,418,780.00	33,133,800.00	26,466,900.00	48,120.00	0%	34,790,490.00	35,660,252.25
26001001/21020129 Professional Allowance		13,460,000.00	-	13,500,000.00	40,000.00	0%		
26001001/21020132 Vehicle Maintenance Allowance		1,000,000.00	-	1,000,000.00	0.00	0%		
26001001/21020138 Journal Allowance (Newspapers)								
26001001/21020142 Duty Allowance	-	19,078,000.00	-	19,100,000.00	22,000.00	0%		
26001001/21020144 Arrears (Allowance)	64,760,095.18		2,364,680.00	682,340.00	682,340.00	100%	2,482,914.00	2,544,986.85
Sub Total: Personnel Cost	562,367,878.33	692,024,631.19	2,067,928,680.00	693,084,340.00	1,059,708.81	0%	2,171,325,114.00	2,225,608,242.00
26001001/22020101 Local Transport & Travel -Training	176,072,919.30	16,905,500.00	4,000,000.00	16,950,000.00	44,500.00	0%	12,000,000.00	14,000,000.00
26001001/22020102 Local Transport & Travel - Others	527,331,157.02	109,492,723.30	80,000,000.00	109,500,000.00	7,276.70	0%	70,000,000.00	75,000,000.00
26001001/22020104 International Transport & Travel - Others	-		24,000,000.00	1,000,000.00	1,000,000.00	100%	32,000,000.00	32,000,000.00
26001001/22020105 Hotel Accommodation	1,975,000.00		6,000,000.00	200,000.00	200,000.00	100%	6,000,000.00	6,000,000.00
26001001/22020201 Electricity Charges	43,376,500.00	4,895,750.00	1,000,000.00	4,900,000.00	4,250.00	0%	1,000,000.00	1,000,000.00
26001001/22020203 Internet Access Charges	5,008,000.00	773,075.00	1,600,000.00	800,000.00	26,925.00	3%	1,600,000.00	1,600,000.00
26001001/22020204 Satellite Broadcasting Access Charges			1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
26001001/22020205 Water Rates	-	458,800.00	1,400,000.00	500,000.00	41,200.00	8%	1,400,000.00	1,400,000.00
26001001/22020206 Sewage Charges		1,500,000.00	1,000,000.00	1,500,000.00	0.00	0%	1,000,000.00	1,000,000.00
26001001/22020301 Office Stationeries/Computer Consumables	50,963,630.00	9,890,333.00	100,000,000.00	9,900,000.00	9,667.00	0%	100,000,000.00	100,000,000.00
26001001/22020302 Books	128,000.00	913,000.00	40,000,000.00	920,000.00	7,000.00	1%	25,000,000.00	40,000,000.00
26001001/22020303 Newspapers		1,578,000.00	1,000,000.00	1,600,000.00	22,000.00	1%	1,000,000.00	1,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26001001/22020304 Magazines & Periodicals			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
26001001/22020305 Printing of Non Security Documents	40,000.00	353,000.00	12,000,000.00	400,000.00	47,000.00	12%	12,000,000.00	12,000,000.00
26001001/22020306 Printing of Security Documents		350,000.00	5,000,000.00	360,000.00	10,000.00	3%	5,000,000.00	5,000,000.00
26001001/22020309 Uniform and other Materials & Supplies			30,000,000.00	1,000,000.00	1,000,000.00	100%	5,000,000.00	6,000,000.00
26001001/22020312 Service Materials	30,619,000.00	5,000.00	120,000,000.00	2,000,000.00	1,995,000.00	100%	120,000,000.00	120,000,000.00
26001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	864,000.00	1,113,000.00	4,000,000.00	1,150,000.00	37,000.00	3%	4,000,000.00	4,000,000.00
26001001/22020402 Maintenance of Office Furniture	13,600,000.00	381,000.00	8,000,000.00	400,000.00	19,000.00	5%	8,000,000.00	8,000,000.00
26001001/22020403 Maintenance of Office Building/Residential Quarter	-	295,000.00	6,000,000.00	300,000.00	5,000.00	2%	6,000,000.00	6,000,000.00
26001001/22020404 Maintenance of Office/IT Equipment's	2,081,000.00	83,363,000.00	4,000,000.00	83,350,000.00	-13,000.00	0%	4,000,000.00	4,000,000.00
26001001/22020405 Maintenance of Plants and Generators	-	207,500.00	1,600,000.00	210,000.00	2,500.00	1%	1,600,000.00	1,600,000.00
26001001/22020406 Other Maintenance Services	2,370,000.00	39,680,685.00	2,400,000.00	39,700,000.00	19,315.00	0%	2,400,000.00	2,400,000.00
26001001/22020413 Minor Road Maintenance		245,000.00	-	250,000.00	5,000.00	2%		
26001001/22020501 Local Training	-	511,700.00	10,000,000.00	520,000.00	8,300.00	2%	10,000,000.00	10,000,000.00
26001001/22020503 Training & Staff Development			8,000,000.00	1,000,000.00	1,000,000.00	100%	8,000,000.00	8,000,000.00
26001001/22020506 Seminar and Conferences		8,750,000.00	20,000,000.00	8,760,000.00	10,000.00	0%	20,000,000.00	20,000,000.00
26001001/22020601 Security Services	20,000.00	892,000.00	4,000,000.00	900,000.00	8,000.00	1%	4,000,000.00	4,000,000.00
26001001/22020605 Cleaning & Fumigation Services	1,007,000.00	3,524,000.00	1,400,000.00	3,550,000.00	26,000.00	1%	1,400,000.00	1,400,000.00
26001001/22020703 Legal Services	134,493,000.00	338,919,175.72	1,140,000,000.00	339,000,000.00	80,824.28	0%	1,260,000,000.00	1,280,000,000.00
26001001/22020709 Research and Studies	475,000.00		-	1,050,000.00	1,050,000.00	100%	30,000,000.00	40,000,000.00
26001001/22020710 Monitoring and Evaluation		1,024,000.00	20,000,000.00	1,000,000.00	-24,000.00	-2%	20,000,000.00	20,000,000.00
26001001/22020711 Other Consulting Services			14,000,000.00	1,000,000.00	1,000,000.00	100%	14,000,000.00	14,000,000.00
26001001/22020801 Motor Vehicle - Fuel Cost	21,483,251.00	7,500,967.00	12,000,000.00	7,510,000.00	9,033.00	0%	12,000,000.00	12,000,000.00
26001001/22020802 Other Transport Equipment Fuel Cost		423,897.00	-	450,000.00	26,103.00	6%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26001001/22020803 Plant/Generator Fuel Cost	162,000.00	683,000.00	1,600,000.00	700,000.00	17,000.00	2%	1,600,000.00	1,600,000.00
26001001/22020806 Cooking Gas/Fuel Cost		162,000.00	-	170,000.00	8,000.00	5%		
26001001/22020901 Bank Charges (Others than Interest)	31,962.87	966,085.91	1,500,000.00	1,000,000.00	33,914.09	3%	1,500,000.00	1,500,000.00
26001001/22020904 Other Consolidated Revenue Fund (CRF) Charges		9,250,000.00	-	9,300,000.00	50,000.00	1%		
26001001/22021001 Refreshments & Meals	46,689,500.00	38,485,860.00	2,000,000.00	38,510,000.00	24,140.00	0%	2,000,000.00	2,000,000.00
26001001/22021002 Honorarium & Sitting Allowance		8,583,460.00	10,000,000.00	8,600,000.00	16,540.00	0%	10,000,000.00	10,000,000.00
26001001/22021003 Publicity & Advertisements		904,100.00	10,000,000.00	950,000.00	45,900.00	5%	10,000,000.00	10,000,000.00
26001001/22021004 Medical Expenses-Local		3,000,000.00	-	3,000,000.00	0.00	0%		
26001001/22021007 Welfare Packages	3,114,000.00	21,698,906.00	6,000,000.00	21,700,000.00	1,094.00	0%	6,000,000.00	6,000,000.00
26001001/22021008 Subscription To Professional Bodies		20,000,000.00	4,000,000.00	20,000,000.00	0.00	0%	4,000,000.00	4,000,000.00
26001001/22021011 Recruitment and Appointment (Service wide)		1,000,000.00	-	1,000,000.00	0.00	0%		
26001001/22021014 Annual Budget Defence Expenses & Administration		1,271,208.00	600,000.00	1,300,000.00	28,792.00	2%	600,000.00	600,000.00
26001001/22021016 Servicom			800,000.00	400,000.00	400,000.00	100%	800,000.00	800,000.00
26001001/22021022 Donations		250,000.00	-	300,000.00	50,000.00	17%		
26001001/22021026 Common Services (Committee & Commissions)		936,000.00	-	950,000.00	14,000.00	1%		
Sub Total: Overhead Cost	1,061,904,920.19	741,136,725.93	1,721,100,000.00	749,910,000.00	8,773,274.07	1%	1,837,100,000.00	1,890,100,000.00
Total Recurrent Expenditure	1,624,272,798.52	1,433,161,357.12	3,789,028,680.00	1,442,995,340.00	9,832,982.88	1%	4,008,425,114.00	4,115,708,241.85
26003001 - Legal Aids Council								
26003001/21010101 Basic Salary	400,000.00	100,000.00	-	100,000.00	0.00	0%		
26003001/21020114 Administrative Allowance		80,000.00	-	80,000.00	0.00	0%		
26003001/21020138 Journal Allowance (Newspapers)		6,000.00	-	10,000.00	4,000.00	40%		
Sub Total: Personnel Cost	400,000.00	186,000.00	-	190,000.00	4,000.00	2%		
26003001/22020101 Local Transport & Travel -Training								
26003001/22020102 Local Transport & Travel - Others	100,000.00	100,000.00	1,600,000.00	150,000.00	50,000.00	33%	1,800,000.00	1,800,000.00
26003001/22020201 Electricity Charges	50,000.00							



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26003001/22020202 Telephone Charges		50,000.00	200,000.00	100,000.00	50,000.00	50%	200,000.00	200,000.00
26003001/22020203 Internet Access Charges	130,000.00	130,000.00	200,000.00	135,000.00	5,000.00	4%	200,000.00	200,000.00
26003001/22020301 Office Stationeries/Computer Consumables	30,000.00	27,000.00	1,600,000.00	200,000.00	173,000.00	87%	1,600,000.00	1,600,000.00
26003001/22020303 Newspapers	30,000.00	21,000.00	-	25,000.00	4,000.00	16%		
26003001/22020304 Magazines & Periodicals			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
26003001/22020305 Printing of Non Security Documents		5,000.00	-	10,000.00	5,000.00	50%		
26003001/22020402 Maintenance of Office Furniture								
26003001/22020403 Maintenance of Office Building/Residential Quarter		12,000.00	-	15,000.00	3,000.00	20%		
26003001/22020404 Maintenance of Office/IT Equipment's		6,000.00	-	10,000.00	4,000.00	40%		
26003001/22020405 Maintenance of Plants and Generators	100,000.00	90,000.00	200,000.00	100,000.00	10,000.00	10%	200,000.00	200,000.00
26003001/22020406 Other Maintenance Services			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
26003001/22020605 Cleaning & Fumigation Services	30,000.00	9,000.00	200,000.00	100,000.00	91,000.00	91%	200,000.00	200,000.00
26003001/22020801 Motor Vehicle - Fuel Cost			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
26003001/22020803 Plant/Generator Fuel Cost	80,000.00	84,000.00	200,000.00	100,000.00	16,000.00	16%	200,000.00	200,000.00
26003001/22021001 Refreshments & Meals			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
26003001/22021002 Honorarium & Sitting Allowance		240,000.00	-	250,000.00	10,000.00	4%		
26003001/22021006 Postage & Courier Services	50,000.00	40,000.00	-	50,000.00	10,000.00	20%		
Sub Total: Overhead Cost	600,000.00	814,000.00	5,600,000.00	1,745,000.00	931,000.00	53%	5,800,000.00	5,800,000.00
Total Recurrent Expenditure	1,000,000.00	1,000,000.00	5,600,000.00	1,935,000.00	935,000.00	48%	5,800,000.00	5,800,000.00
26007001 - Citizens' Rights and Mediation Centre								
26007001/22020101 Local Transport & Travel -Training		85,000.00	-	100,000.00	15,000.00	15%		
26007001/22020102 Local Transport & Travel - Others	694,500.00	579,000.00	4,000,000.00	600,000.00	21,000.00	4%	4,000,000.00	4,000,000.00
26007001/22020202 Telephone Charges	266,000.00	85,500.00	-	100,000.00	14,500.00	15%		
26007001/22020203 Internet Access Charges			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26007001/22020205 Water Rates	80,000.00							
26007001/22020301 Office Stationeries/Computer Consumables	312,200.00	321,000.00	2,000,000.00	350,000.00	29,000.00	8%	2,000,000.00	2,000,000.00
26007001/22020303 Newspapers		60,000.00	200,000.00	100,000.00	40,000.00	40%	200,000.00	200,000.00
26007001/22020304 Magazines & Periodicals			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
26007001/22020305 Printing of Non Security Documents	377,600.00	344,250.00	700,000.00	350,000.00	5,750.00	2%	700,000.00	700,000.00
26007001/22020312 Service Materials			1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
26007001/22020401 Maintenance of Motor Vehicles/Transport Equipment	407,000.00	148,550.00	1,600,000.00	150,000.00	1,450.00	1%	1,600,000.00	1,600,000.00
26007001/22020402 Maintenance of Office Furniture			500,000.00	50,000.00	50,000.00	100%	500,000.00	500,000.00
26007001/22020404 Maintenance of Office/IT Equipment's			400,000.00				400,000.00	400,000.00
26007001/22020405 Maintenance of Plants and Generators			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
26007001/22020406 Other Maintenance Services	119,500.00	13,500.00	-	20,000.00	6,500.00	33%		
26007001/22020501 Local Training	95,500.00	127,000.00	800,000.00	150,000.00	23,000.00	15%	800,000.00	800,000.00
26007001/22020503 Training & Staff Development			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
26007001/22020506 Seminar and Conferences			4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
26007001/22020605 Cleaning & Fumigation Services	235,000.00	174,000.00	800,000.00	200,000.00	26,000.00	13%	800,000.00	800,000.00
26007001/22020703 Legal Services			1,600,000.00	200,000.00	200,000.00	100%	1,600,000.00	1,600,000.00
26007001/22020710 Monitoring and Evaluation		250,000.00	-	300,000.00	50,000.00	17%		
26007001/22020801 Motor Vehicle - Fuel Cost	492,700.00	791,000.00	1,200,000.00	800,000.00	9,000.00	1%	1,200,000.00	1,200,000.00
26007001/22020803 Plant/Generator Fuel Cost	160,000.00	340,000.00	400,000.00	350,000.00	10,000.00	3%	400,000.00	400,000.00
26007001/22020901 Bank Charges (Others than Interest)	793	10,144.00	-	1,000.00	-9,144.00	-914%		
26007001/22021001 Refreshments & Meals	172,400.00	140,000.00	800,000.00	150,000.00	10,000.00	7%	800,000.00	800,000.00
26007001/22021002 Honorarium & Sitting Allowance			200,000.00	175,000.00	175,000.00	100%	200,000.00	200,000.00
26007001/22021003 Publicity & Advertisements	87,000.00	160,000.00	4,000,000.00	100,000.00	-60,000.00	-60%	4,000,000.00	4,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26007001/22021007 Welfare Packages			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
26007001/22021014 Annual Budget Defence Expenses & Administration	100,000.00	100,000.00	200,000.00	100,000.00	0.00	0%	200,000.00	200,000.00
26007001/22021016 Servicom			300,000.00	150,000.00	150,000.00	100%	300,000.00	300,000.00
Sub Total: Overhead Cost	3,600,193.00	3,728,944.00	28,700,000.00	5,396,000.00	1,667,056.00	31%	28,700,000.00	28,700,000.00
Total Recurrent Expenditure	3,600,193.00	3,728,944.00	28,700,000.00	5,396,000.00	1,667,056.00	31%	28,700,000.00	28,700,000.00
26007002 - Administrator- General/Public Trustees								
26007002/22020102 Local Transport & Travel - Others	426,500.00	601,500.00	600,000.00	550,000.00	-51,500.00	-9%	1,300,000.00	1,300,000.00
26007002/22020104 International Transport & Travel - Others			-	55,000.00	55,000.00	100%		
26007002/22020205 Water Rates		60,000.00	-	70,000.00	10,000.00	14%		
26007002/22020206 Sewage Charges	-		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
26007002/22020301 Office Stationeries/Computer Consumables	963,500.00	383,700.00	1,000,000.00	400,000.00	16,300.00	4%	1,000,000.00	1,000,000.00
26007002/22020302 Books		71,800.00	-	75,000.00	3,200.00	4%		
26007002/22020305 Printing of Non Security Documents	110,000.00	99,000.00	200,000.00	100,000.00	1,000.00	1%	200,000.00	200,000.00
26007002/22020312 Service Materials	-	8,000.00	600,000.00	50,000.00	42,000.00	84%	600,000.00	600,000.00
26007002/22020404 Maintenance of Office/IT Equipment's	-		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
26007002/22020406 Other Maintenance Services	-	8,000.00	400,000.00	200,000.00	192,000.00	96%	400,000.00	400,000.00
26007002/22020503 Training & Staff Development	-		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
26007002/22020505 ICT Training for Civil Servants		90,000.00	-	90,000.00	0.00	0%		
26007002/22020601 Security Services								
26007002/22020605 Cleaning & Fumigation Services	-	30,000.00	200,000.00	100,000.00	70,000.00	70%	200,000.00	200,000.00
26007002/22020901 Bank Charges (Others than Interest)		3,417.53	-	3,240.00	-177.53	-5%		
26007002/22021001 Refreshments & Meals		77,000.00	-	80,000.00	3,000.00	4%		
26007002/22021002 Honorarium & Sitting Allowance		208,000.00	-	210,000.00	2,000.00	1%		
26007002/22021003 Publicity & Advertisements	-		500,000.00	50,000.00	50,000.00	100%	500,000.00	500,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26007002/22021014 Annual Budget Defence Expenses & Administration	-	100,000.00	200,000.00	100,000.00	0.00	0%	200,000.00	200,000.00
26007002/22021016 Servicom	-		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost	1,500,000.00	1,740,417.53	4,900,000.00	2,733,240.00	992,822.47	36%	5,600,000.00	5,600,000.00
Total Recurrent Expenditure	1,500,000.00	1,740,417.53	4,900,000.00	2,733,240.00	992,822.47	36%	5,600,000.00	5,600,000.00
26007003 - Enugu State Justice Reform Team								
26007003/22020102 Local Transport & Travel - Others			1,600,000.00	200,000.00	200,000.00	100%	1,800,000.00	1,800,000.00
26007003/22020201 Electricity Charges	100,000.00							
26007003/22020202 Telephone Charges			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
26007003/22020203 Internet Access Charges			500,000.00	50,000.00	50,000.00	100%	500,000.00	500,000.00
26007003/22020204 Satellite Broadcasting Access Charges	-		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
26007003/22020301 Office Stationeries/Computer Consumables	239,500.00	2,879,500.00	5,000,000.00	2,880,000.00	500.00	0%	5,000,000.00	5,000,000.00
26007003/22020303 Newspapers			300,000.00	150,000.00	150,000.00	100%	300,000.00	300,000.00
26007003/22020304 Magazines & Periodicals			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
26007003/22020305 Printing of Non Security Documents	330,000.00	2,460,000.00	7,600,000.00	2,500,000.00	40,000.00	2%	7,600,000.00	7,600,000.00
26007003/22020312 Service Materials			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
26007003/22020401 Maintenance of Motor Vehicles/Transport Equipment	100,000.00	502,500.00	1,600,000.00	600,000.00	97,500.00	16%	1,600,000.00	1,600,000.00
26007003/22020402 Maintenance of Office Furniture			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
26007003/22020404 Maintenance of Office/IT Equipment's			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
26007003/22020405 Maintenance of Plants and Generators			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
26007003/22020406 Other Maintenance Services			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
26007003/22020501 Local Training	200,000.00	432,000.00	1,000,000.00	500,000.00	68,000.00	14%	1,000,000.00	1,000,000.00
26007003/22020503 Training & Staff Development		500,000.00	-	500,000.00	0.00	0%		
26007003/22020506 Seminar and Conferences	225,000.00	1,350,000.00	-	1,350,000.00	0.00	0%		
26007003/22020605 Cleaning & Fumigation Services	-		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00

Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26007003/22020703 Legal Services			3,600,000.00	100,000.00	100,000.00	100%	3,600,000.00	3,600,000.00
26007003/22020709 Research and Studies			3,400,000.00	100,000.00	100,000.00	100%	3,400,000.00	3,400,000.00
26007003/22020801 Motor Vehicle - Fuel Cost	100,000.00							
26007003/22020803 Plant/Generator Fuel Cost			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
26007003/22020901 Bank Charges (Others than Interest)	9,362.78	17,675.01	-	25,000.00	7,324.99	29%		
26007003/22021001 Refreshments & Meals	144,700.00		2,400,000.00	200,000.00	200,000.00	100%	2,400,000.00	2,400,000.00
26007003/22021002 Honorarium & Sitting Allowance	2,681,158.50	2,744,100.00	3,000,000.00	2,750,000.00	5,900.00	0%	3,000,000.00	3,000,000.00
26007003/22021003 Publicity & Advertisements	1,235,000.00		4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
26007003/22021007 Welfare Packages	-	3,600,000.00	-	3,600,000.00	0.00	0%		
26007003/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
Sub Total: Overhead Cost	5,364,721.28	14,485,775.01	39,000,000.00	17,305,000.00	2,819,224.99	16%	39,200,000.00	39,200,000.00
Total Recurrent Expenditure	5,364,721.28	14,485,775.01	39,000,000.00	17,305,000.00	2,819,224.99	16%	39,200,000.00	39,200,000.00
26051001 - Enugu State High Court								
26051001/22020101 Local Transport & Travel -Training		8,445,000.00	-	8,500,000.00	55,000.00	1%		
26051001/22020102 Local Transport & Travel - Others		11,318,400.00	-	11,500,000.00	181,600.00	2%		
26051001/22020103 International Transport & Travel - Training		29,095,473.00	-	30,000,000.00	904,527.00	3%		
26051001/22020201 Electricity Charges		4,790,520.00	-	4,800,000.00	9,480.00	0%		
26051001/22020202 Telephone Charges		2,575,000.00	-	3,700,000.00	1,125,000.00	30%		
26051001/22020203 Internet Access Charges		310,000.00	-	320,000.00	10,000.00	3%		
26051001/22020204 Satellite Broadcasting Access Charges			-	1,000.00	1,000.00	100%		
26051001/22020205 Water Rates		994,000.00	-	1,000,000.00	6,000.00	1%		
26051001/22020206 Sewage Charges			-	1,000.00	1,000.00	100%		
26051001/22020301 Office Stationeries/Computer Consumables		36,996,222.00	-	37,000,000.00	3,778.00	0%		
26051001/22020302 Books				1,000.00	1,000.00	100%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26051001/22020304 Magazines & Periodicals			-	1,000.00	1,000.00	100%		
26051001/22020305 Printing of Non Security Documents		17,539,000.00	-	17,600,000.00	61,000.00	0%		
26051001/22020306 Printing of Security Documents		16,195,000.00	-	16,300,000.00	105,000.00	1%		
26051001/22020307 Drugs & Medical Supplies		395,700.00	-	400,000.00	4,300.00	1%		
26051001/22020309 Uniform and other Materials & Supplies			-	1,000.00	1,000.00	100%		
26051001/22020401 Maintenance of Motor Vehicles/Transport Equipment			-	1,000.00	1,000.00	100%		
26051001/22020402 Maintenance of Office Furniture		492,400.00	-	500,000.00	7,600.00	2%		
26051001/22020403 Maintenance of Office Building/Residential Quarter		918,550.00		1,000,000.00	81,450.00	8%		
26051001/22020404 Maintenance of Office/IT Equipment's		1,406,950.00		1,500,000.00	93,050.00	6%		
26051001/22020405 Maintenance of Plants and Generators		290,500.00		300,000.00	9,500.00	3%		
26051001/22020406 Other Maintenance Services		185,800.00		190,000.00	4,200.00	2%		
26051001/22020501 Local Training				1,000.00	1,000.00	100%		
26051001/22020601 Security Services		6,757,000.00		6,800,000.00	43,000.00	1%		
26051001/22020603 Residential Rent		1,000,000.00		1,000,000.00	0.00	0%		
26051001/22020605 Cleaning & Fumigation Services		804,850.00		900,000.00	95,150.00	11%		
26051001/22020703 Legal Services				1,000.00	1,000.00	100%		
26051001/22020706 Surveying Services				1,000.00	1,000.00	100%		
26051001/22020801 Motor Vehicle - Fuel Cost				1,000.00	1,000.00	100%		
26051001/22020803 Plant/Generator Fuel Cost		26,164,500.00		26,200,000.00	35,500.00	0%		
26051001/22020901 Bank Charges (Others than Interest)				1,000.00	1,000.00	100%		
26051001/22021001 Refreshments & Meals		35,139,400.00		35,200,000.00	60,600.00	0%		
26051001/22021002 Honorarium & Sitting Allowance		7,760,000.00		7,800,000.00	40,000.00	1%		
26051001/22021003 Publicity & Advertisements				1,000.00	1,000.00	100%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26051001/22021004 Medical Expenses-Local				1,000.00	1,000.00	100%		
26051001/22021006 Postage & Courier Services		849,200.00		900,000.00	50,800.00	6%		
26051001/22021007 Welfare Packages		100,420,000.00		100,500,000.00	80,000.00	0%		
26051001/22021014 Annual Budget Defence Expenses & Administration				1,000.00	1,000.00	100%		
26051001/22021021 Special Days/Celebrations				15,301,000.00	15,301,000.00	100%		
Sub Total: Overhead Cost		310,843,465.00		329,225,000.00	18,381,535.00	6%		
Total Recurrent Expenditure		310,843,465.00		329,225,000.00	18,381,535.00	6%		
26052001 - Customary Court of Appeal								
26052001/21010101 Basic Salary	417,851,952.10	603,635,867.76	2,274,852,864.00	576,300,000.00	66,608,603.54	12%	2,388,595,508.00	2,448,310,395.00
26052001/21010104 Wages		503,522,432.43	-	503,556,000.00	33,567.57	0%		
26052001/21020101 Housing/Rent Allowance	58,358,944.32	165,034,548.61	592,671,268.00	180,000,000.00	14,965,451.39	8%	622,304,831.70	637,862,452.50
26052001/21020102 Transport Allowance	14,726,293.10	49,066,450.00	568,787,268.00	53,593,634.00	4,527,184.00	8%	597,226,630.70	612,157,296.50
26052001/21020103 Meal Subsidy	9,276,186.65	43,068,100.00	664,312,880.00	47,016,440.00	3,948,340.00	8%	697,528,524.00	714,966,737.10
26052001/21020104 Utility Allowance	13,593,926.60	48,509,823.26	556,934,712.00	48,517,356.00	7,532.74	0%	584,781,447.80	599,400,984.00
26052001/21020105 Entertainment Allowance	1,762,518.13	297,276.13	-	330,000.00	32,723.87	10%		
26052001/21020106 Leave allowance	6,594,873.28	6,258,443.70	-	7,500,000.00	1,241,556.30	17%		
26052001/21020107 Domestic Sta ffAllowance	21,269,580.90	18,519,908.44	831,481,000.00	20,200,000.00	1,680,091.56	8%	873,055,050.00	894,881,426.30
26052001/21020108 Shift Duty Allowance	152,226.52	22,000.00	-	50,000.00	28,000.00	56%		
26052001/21020111 Hazard Allowance	23,987,700.00	22,550,000.00	-	22,600,000.00	50,000.00	0%		
26052001/21020118 Uniform & Clothing		1,012,106.50	-	1,015,000.00	2,893.50	0%		
26052001/21020120 Wardrobe/Outfit Allowance	10,701,258.93	8,429,777.80	-	9,390,000.00	960,222.20	10%		
26052001/21020129 Professional Allowance		181,981.03	-	200,000.00	18,018.97	9%		
26052001/21020131 Furniture Allowance								
26052001/21020132 Vehicle Maintenance Allowance	4,963,460.57	779,918.70	-	950,000.00	170,081.30	18%		
26052001/21020137 Personnel Assistant								
26052001/21020138 Journal Allowance (Newspapers)	4,367,683.70	171,582.07	-	200,000.00	28,417.93	14%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26052001/21020142 Duty Allowance								
26052001/21020144 Arrears (Allowance)	179,886,063.48							
Sub Total: Personnel Cost	767,492,668.28	1,471,060,216.43	5,489,039,992.00	1,471,418,430.00	358,213.57	0%	5,763,491,992.00	5,907,579,292.00
26052001/22020101 Local Transport & Travel -Training	189,000.00	42,900.00	2,000,000.00	200,000.00	157,100.00	79%	11,000,000.00	11,000,000.00
26052001/22020102 Local Transport & Travel - Others	18,760,500.00	7,049,100.00	11,600,000.00	7,100,000.00	50,900.00	1%	56,000,000.00	56,000,000.00
26052001/22020104 International Transport & Travel - Others	1,430,000.00		40,000,000.00	500,000.00	500,000.00	100%	72,000,000.00	82,000,000.00
26052001/22020201 Electricity Charges		82,000.00	-	100,000.00	18,000.00	18%		
26052001/22020202 Telephone Charges	3,023,000.00	7,841,000.00	4,000,000.00	7,900,000.00	59,000.00	1%	4,000,000.00	4,000,000.00
26052001/22020203 Internet Access Charges	240,800.00		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
26052001/22020204 Satellite Broadcasting Access Charges	17,000.00		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
26052001/22020205 Water Rates	-		1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
26052001/22020206 Sewage Charges	200,000.00		1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
26052001/22020301 Office Stationeries/Computer Consumables	41,154,828.00	38,526,800.00	90,000,000.00	39,000,000.00	473,200.00	1%	90,000,000.00	90,000,000.00
26052001/22020303 Newspapers	1,724,800.00	3,942,400.00	400,000.00	4,000,000.00	57,600.00	1%	400,000.00	400,000.00
26052001/22020304 Magazines & Periodicals	2,338,800.00	3,717,600.00	4,800,000.00	3,800,000.00	82,400.00	2%	5,000,000.00	5,000,000.00
26052001/22020305 Printing of Non Security Documents		16,000.00	6,000,000.00	200,000.00	184,000.00	92%	6,000,000.00	6,000,000.00
26052001/22020309 Uniform and other Materials & Supplies								
26052001/22020312 Service Materials	-		4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
26052001/22020401 Maintenance of Motor Vehicles/Transport Equipment	375,400.00	565,600.00	3,200,000.00	600,000.00	34,400.00	6%	3,200,000.00	3,200,000.00
26052001/22020402 Maintenance of Office Furniture	3,677,500.00	160,000.00	4,000,000.00	200,000.00	40,000.00	20%	4,000,000.00	4,000,000.00
26052001/22020403 Maintenance of Office Building/Residential Quarter	145,050.00	955,700.00	2,000,000.00	1,000,000.00	44,300.00	4%	2,000,000.00	2,000,000.00
26052001/22020404 Maintenance of Office/IT Equipment's	1,232,800.00	2,386,300.00	1,200,000.00	2,400,000.00	13,700.00	1%	1,400,000.00	1,400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
26052001/22020405 Maintenance of Plants and Generators -		700,000.00	2,800,000.00	700,000.00	0.00	0%	3,000,000.00	3,000,000.00
26052001/22020406 Other Maintenance Services	11,781,000.00	3,551,500.00	2,000,000.00	3,600,000.00	48,500.00	1%	2,000,000.00	2,000,000.00
26052001/22020501 Local Training								
26052001/22020601 Security Services								
26052001/22020602 Office Rent		15,000.00	-	50,000.00	35,000.00	70%		
26052001/22020605 Cleaning & Fumigation Services	400,000.00		1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
26052001/22020703 Legal Services			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
26052001/22020711 Other Consulting Services								
26052001/22020801 Motor Vehicle - Fuel Cost	2,718,500.00	12,010,357.00	6,000,000.00	12,060,000.00	49,643.00	0%	6,000,000.00	6,000,000.00
26052001/22020803 Plant/Generator Fuel Cost	529,500.00		600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
26052001/22020901 Bank Charges (Others than Interest)	5,216.00	9,041.38	1,000,000.00	100,000.00	90,958.62	91%	1,000,000.00	1,000,000.00
26052001/22021001 Refreshments & Meals	16,116,430.00	11,515,000.00	24,000,000.00	11,600,000.00	85,000.00	1%	24,000,000.00	24,000,000.00
26052001/22021002 Honorarium & Sitting Allowance	33,216,000.00	52,940,000.00	90,000,000.00	52,950,000.00	10,000.00	0%	94,000,000.00	94,000,000.00
26052001/22021003 Publicity & Advertisements			1,800,000.00	100,000.00	100,000.00	100%	2,000,000.00	2,000,000.00
26052001/22021006 Postage & Courier Services			800,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
26052001/22021011 Recruitment and Appointment (Service wide)		190,000.00	-	200,000.00	10,000.00	5%		
26052001/22021014 Annual Budget Defence Expenses & Administration			1,600,000.00	100,000.00	100,000.00	100%	1,800,000.00	1,800,000.00
26052001/22021016 Servicom			1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
26052001/22021033 Accreditation		14,031.89	-	20,000.00	5,968.11	30%		
Sub Total: Overhead Cost	139,276,124.00	146,230,330.27	313,000,000.00	149,780,000.00	3,549,669.73	2%	403,600,000.00	413,600,000.00
Total Recurrent Expenditure	906,768,792.28	1,617,290,546.70	5,802,039,992.00	1,621,198,430.00	3,907,883.30	0%	6,167,091,991.80	6,321,179,291.59
27001001 - Ministry of Labour and Employment								
27001001/21010101 Basic Salary	17,163,518.34	23,264,313.55	49,996,900.00	23,298,450.00	34,136.45	0%	52,496,745.50	53,809,164.13
27001001/21020101 Housing/Rent Allowance	3,299,660.37	7,026,909.65	6,894,976.00	7,047,488.00	20,578.35	0%	7,239,724.40	7,420,717.52
27001001/21020102 Transport Allowance	682,500.00	1,876,100.00	4,028,000.00	1,914,000.00	37,900.00	2%	4,229,400.00	4,335,135.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
27001001/21020103 Meal Subsidy	453,600.00	1,638,800.00	1,060,080.00	1,680,040.00	41,240.00	2%	1,113,084.00	1,140,911.10
27001001/21020104 Utility Allowance	399,550.00	1,596,450.00	1,222,000.00	1,611,000.00	14,550.00	1%	1,283,100.00	1,315,177.50
27001001/21020105 Entertainment Allowance	2,700.00	5,400.00	81,600.00	10,800.00	5,400.00	50%	85,680.00	87,822.00
27001001/21020107 Domestic Staff Allowance	208,506.00	417,012.00	715,720.00	457,860.00	40,848.00	9%	751,506.00	770,293.65
27001001/21020144 Arrears (Allowance)	5,525,000.00							
Sub Total: Personnel Cost	27,735,034.71	35,824,985.20	63,999,276.00	36,019,638.00	194,652.80	1%	67,199,239.90	68,879,220.90
27001001/22020101 Local Transport & Travel -Training			800,000.00	1,000.00	1,000.00	100%	800,000.00	800,000.00
27001001/22020102 Local Transport & Travel - Others	2,343,200.00	4,944,500.00	1,600,000.00	5,000,000.00	55,500.00	1%	10,800,000.00	10,800,000.00
27001001/22020103 International Transport & Travel - Training	14,500.00							
27001001/22020202 Telephone Charges	44,500.00	20,000.00	80,000.00	30,000.00	10,000.00	33%	80,000.00	80,000.00
27001001/22020203 Internet Access Charges	174,000.00	845,000.00	-	860,000.00	15,000.00	2%		
27001001/22020205 Water Rates	310,100.00	360,000.00	-	375,000.00	15,000.00	4%		
27001001/22020301 Office Stationeries/Computer Consumables	1,669,800.00	1,507,400.00	3,000,000.00	1,530,000.00	22,600.00	1%	3,000,000.00	3,000,000.00
27001001/22020303 Newspapers	2,539,280.00							
27001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
27001001/22020402 Maintenance of Office Furniture	488,900.00	15,000.00	200,000.00	20,000.00	5,000.00	25%	200,000.00	200,000.00
27001001/22020403 Maintenance of Office Building/Residential Quarter	520,000.00		7,000,000.00	100,000.00	100,000.00	100%	7,000,000.00	7,000,000.00
27001001/22020404 Maintenance of Office/IT Equipment's	117,000.00	1,105,600.00	1,600,000.00	1,110,000.00	4,400.00	0%	1,600,000.00	1,600,000.00
27001001/22020405 Maintenance of Plants and Generators			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
27001001/22020406 Other Maintenance Services	100,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
27001001/22020501 Local Training			100,000,000.00	500,000.00	500,000.00	100%	35,000,000.00	40,000,000.00
27001001/22020506 Seminar and Conferences	8,500,000.00		20,000,000.00	500,000.00	500,000.00	100%	20,000,000.00	20,000,000.00
27001001/22020605 Cleaning & Fumigation Services								



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
27001001/22020703 Legal Services	1,000.00							
27001001/22020801 Motor Vehicle - Fuel Cost	2,938,000.00	1,900,000.00	400,000.00	1,940,000.00	40,000.00	2%	400,000.00	400,000.00
27001001/22020901 Bank Charges (Others than Interest)	6,004,508.08	4,236.73	200,000.00	5,000.00	763.27	15%	200,000.00	200,000.00
27001001/22021007 Welfare Packages	-	893,000.00	480,000.00	900,000.00	7,000.00	1%	480,000.00	480,000.00
27001001/22021014 Annual Budget Defence Expenses & Administration	145,000.00		600,000.00	300,000.00	300,000.00	100%	400,000.00	400,000.00
27001001/22021016 Servicom			500,000.00	250,000.00	250,000.00	100%	500,000.00	500,000.00
27001001/22021021 Special Days/Celebrations	21,994,500.00	3,660,000.00	20,000,000.00	3,700,000.00	40,000.00	1%	9,400,000.00	13,400,000.00
Sub Total: Overhead Cost	47,904,288.08	15,254,736.73	157,660,000.00	17,721,000.00	2,466,263.27	14%	91,060,000.00	100,060,000.00
Total Recurrent Expenditure	75,639,322.79	51,079,721.93	221,659,276.00	53,740,638.00	2,660,916.07	5%	158,259,239.90	168,939,220.90
28001001 - Ministry of Innovation, Science and Technology								
28001001/21010101 Basic Salary	36,085,179.89	38,905,352.10	113,157,040.00	38,978,520.00	73,167.90	0%	118,814,892.00	121,785,264.30
28001001/21020101 Housing/Rent Allowance	5,330,676.50	9,837,313.18	17,581,968.00	9,890,984.00	53,670.82	1%	18,461,066.20	18,922,592.86
28001001/21020102 Transport Allowance	1,100,400.00	2,620,750.00	3,088,800.00	2,644,400.00	23,650.00	1%	3,243,240.00	3,324,321.00
28001001/21020103 Meal Subsidy	717,300.00	2,272,300.00	1,396,800.00	2,298,400.00	26,100.00	1%	1,466,640.00	1,503,306.00
28001001/21020104 Utility Allowance	659,350.00	2,218,450.00	1,144,800.00	2,272,400.00	53,950.00	2%	1,202,040.00	1,232,091.00
28001001/21020105 Entertainment Allowance	33,700.00	67,900.00	220,800.00	110,400.00	42,500.00	38%	231,840.00	237,636.00
28001001/21020107 Domestic Staff Allowance	1,946,056.00	2,675,827.00	2,950,912.00	2,725,456.00	49,629.00	2%	3,098,457.80	3,175,919.24
28001001/21020111 Hazard Allowance	55,000.00	52,500.00	-	75,000.00	22,500.00	30%		
28001001/21020144 Arrears (Allowance)	9,312,050.82							
Sub Total: Personnel Cost	55,239,713.21	58,650,392.28	139,541,120.00	58,995,560.00	345,167.72	1%	146,518,176.00	150,181,130.40
28001001/22020101 Local Transport & Travel -Training	11,679,500.00	25,000.00	4,000,000.00	200,000.00	175,000.00	88%	4,000,000.00	4,000,000.00
28001001/22020102 Local Transport & Travel - Others	10,026,500.00	8,131,000.00	20,000,000.00	8,200,000.00	69,000.00	1%	32,000,000.00	35,000,000.00
28001001/22020104 International Transport & Travel - Others		1,989,000.00	-	2,000,000.00	11,000.00	1%		
28001001/22020105 Hotel Accommodation	1,720,000.00							
28001001/22020203 Internet Access Charges	312,633,521.60	60,000.00	-	75,000.00	15,000.00	20%	500,000.00	500,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
28001001/22020301 Office Stationeries/Computer Consumables	6,945,850.00	6,516,450.00	8,000,000.00	6,050,000.00	-466,450.00	-8%	8,000,000.00	8,000,000.00
28001001/22020302 Books	100,700.00							
28001001/22020303 Newspapers	19,900.00							
28001001/22020305 Printing of Non Security Documents	17,800.00							
28001001/22020312 Service Materials	140,000.00							
28001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	290,000.00		2,000,000.00	100,000.00	100,000.00	100%	2,000,000.00	2,000,000.00
28001001/22020402 Maintenance of Office Furniture	20,350.00	40,100.00	100,000.00	50,000.00	9,900.00	20%	350,000.00	350,000.00
28001001/22020404 Maintenance of Office/IT Equipment's	129,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
28001001/22020405 Maintenance of Plants and Generators	266,000.00	53,000.00	1,000,000.00	100,000.00	47,000.00	47%	1,000,000.00	1,000,000.00
28001001/22020406 Other Maintenance Services	1,243,200.00	434,000.00	1,000,000.00	500,000.00	66,000.00	13%	1,000,000.00	1,000,000.00
28001001/22020501 Local Training	10,971,500.00	52,000.00	20,000,000.00	170,000.00	118,000.00	69%	20,000,000.00	20,000,000.00
28001001/22020503 Training & Staff Development			14,000,000.00	200,000.00	200,000.00	100%	14,000,000.00	14,000,000.00
28001001/22020506 Seminar and Conferences	-	870,000.00	-	900,000.00	30,000.00	3%		
28001001/22020601 Security Services			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
28001001/22020603 Residential Rent		1,030,000.00	-	1,050,000.00	20,000.00	2%		
28001001/22020605 Cleaning & Fumigation Services	677,000.00	111,000.00	200,000.00	123,000.00	12,000.00	10%	200,000.00	200,000.00
28001001/22020706 Surveying Services			-	30,000.00	30,000.00	100%	60,000,000.00	60,000,000.00
28001001/22020709 Research and Studies			60,000,000.00	2,000,000.00	2,000,000.00	100%	10,000,000.00	10,000,000.00
28001001/22020710 Monitoring and Evaluation	194,000.00		10,000,000.00	1,000,000.00	1,000,000.00	100%	5,000,000.00	5,000,000.00
28001001/22020711 Other Consulting Services	144,000.00						600,000.00	600,000.00
28001001/22020801 Motor Vehicle - Fuel Cost	2,135,300.00	2,800,000.00	600,000.00	2,850,000.00	50,000.00	2%		
28001001/22020802 Other Transport Equipment Fuel Cost	38,500.00						400,000.00	400,000.00
28001001/22020901 Bank Charges (Others than Interest)	43,976.27	18,646.40	20,000.00	20,000.00	1,353.60	7%	20,000.00	20,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
28001001/22021001 Refreshments & Meals	4,426,800.00	886,400.00	600,000.00	1,225,000.00	338,600.00	28%	600,000.00	600,000.00
28001001/22021002 Honorarium & Sitting Allowance	681,000.00	200,000.00	-	212,500.00	12,500.00	6%		
28001001/22021003 Publicity & Advertisements		175,000.00	10,000,000.00	200,000.00	25,000.00	13%	10,000,000.00	10,000,000.00
28001001/22021006 Postage & Courier Services		25,000.00	-	30,000.00	5,000.00	17%		
28001001/22021007 Welfare Packages	60,000.00		2,000,000.00	1,000,000.00	1,000,000.00	100%	2,000,000.00	2,000,000.00
28001001/22021014 Annual Budget Defence Expenses & Administration		500,000.00	600,000.00	500,000.00	0.00	0%	600,000.00	600,000.00
28001001/22021021 Special Days/Celebrations		19,979,500.00	12,000,000.00	20,000,000.00	20,500.00	0%	12,000,000.00	12,000,000.00
Sub Total: Overhead Cost	364,604,397.87	43,896,096.40	168,320,000.00	49,085,500.00	5,189,403.60	11%	186,470,000.00	189,470,000.00
Total Recurrent Expenditure	419,844,111.08	102,546,488.68	307,861,120.00	108,081,060.00	5,534,571.32	5%	332,988,176.00	339,651,130.40
28001002 - Enugu State Tech. HUB								
28001002/21010101 Basic Salary	-	5,446,500.00	-	5,500,000.00	53,500.00	1%		
28001002/21020114 Administrative Allowance		2,305,000.00	-	2,305,000.00	0.00	0%		
Sub Total: Personnel Cost	-	7,751,500.00	-	7,805,000.00	53,500.00	1%		
28001002/22020102 Local Transport & Travel - Others		418,000.00	-	418,000.00	0.00	0%		
28001002/22020202 Telephone Charges								
28001002/22020203 Internet Access Charges	-	50,000.00	-	50,000.00	0.00	0%		
28001002/22020301 Office Stationeries/Computer Consumables	-	1,088,000.00	-	1,088,000.00	0.00	0%		
28001002/22020406 Other Maintenance Services	-							
28001002/22020601 Security Services		92,000.00	-	92,000.00	0.00	0%		
28001002/22020603 Residential Rent		77,000.00	-	77,000.00	0.00	0%		
28001002/22020605 Cleaning & Fumigation Services	-	60,000.00	-	60,000.00	0.00	0%		
28001002/22020701 Financial Consulting		100,000.00	-	100,000.00	0.00	0%		
28001002/22020801 Motor Vehicle - Fuel Cost	-	280,000.00	-	280,000.00	0.00	0%		
28001002/22020803 Plant/Generator Fuel Cost	-	30,000.00	-	30,000.00	0.00	0%		
28001002/22020901 Bank Charges (Others than Interest)	-	15,284.46	-	15,300.00	15.54	0%		
28001002/22021001 Refreshments & Meals	-	120,000.00	-	120,000.00	0.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
28001002/22021002 Honorarium & Sitting Allowance	-	400,000.00	-	400,000.00	0.00	0%		
28001002/22021007 Welfare Packages	-							
Sub Total: Overhead Cost	-	2,730,284.46	-	2,730,300.00	15.54	0%		
Total Recurrent Expenditure	-	10,481,784.46	-	10,535,300.00	53,515.54	1%		
29001001 - Ministry of Transport								
29001001/21010101 Basic Salary	161,610,052.20	224,180,289.83	1,126,111,440.00	224,205,720.00	25,430.17	0%	1,602,417,012.00	1,642,477,437.00
29001001/21010104 Wages	1,342,000.00							
29001001/21020101 Housing/Rent Allowance	27,451,832.57	72,538,434.71	96,038,440.00	72,569,220.00	30,785.29	0%	100,840,362.00	103,361,371.10
29001001/21020102 Transport Allowance	151,105.09	22,843,300.00	46,053,000.00	22,876,500.00	33,200.00	0%	48,355,650.00	49,564,541.25
29001001/21020103 Meal Subsidy	5,370,433.28	19,907,600.00	21,442,800.00	19,921,400.00	13,800.00	0%	22,514,940.00	23,077,813.50
29001001/21020104 Utility Allowance	4,917,879.18	19,501,650.00	15,663,600.00	19,521,800.00	20,150.00	0%	16,446,780.00	16,857,949.50
29001001/21020105 Entertainment Allowance	9,900.00	941,800.00	151,376.00	955,688.00	13,888.00	1%	158,944.40	162,918.02
29001001/21020107 Domestic Staff Allowance	8,788,774.66	272,476.16	4,263,888.00	281,944.00	9,467.84	3%	4,477,082.20	4,589,009.26
29001001/21020111 Hazard Allowance		173,482.68	499,452.00	249,726.00	249,726.00	100%	524,425.30	537,535.92
29001001/21020113 Teaching Allowance			-	200,000.00	200,000.00	100%		
29001001/21020114 Administrative Allowance		1,912,000.00	-	1,915,000.00	3,000.00	0%		
29001001/21020129 Professional Allowance		58,472.16	-	60,000.00	1,527.84	3%		
29001001/21020130 Responsibility Allowance		29,236.08	-	30,000.00	763.92	3%		
29001001/21020132 Vehicle Maintenance Allowance		617,000.00	-	620,000.00	3,000.00	0%		
29001001/21020144 Arrears (Allowance)	75,289,396.78							
Sub Total: Personnel Cost	284,931,373.76	362,975,741.62	1,310,223,996.00	363,406,998.00	431,256.38	0%	1,795,735,195.90	1,840,628,575.80
29001001/22020101 Local Transport & Travel -Training	9,935,000.00	23,745,000.00	20,000,000.00	23,750,000.00	5,000.00	0%	20,000,000.00	20,000,000.00
29001001/22020102 Local Transport & Travel - Others	343,267,210.55	229,259,058.95	140,000,000.00	229,260,000.00	941.05	0%	140,000,000.00	170,000,000.00
29001001/22020103 International Transport & Travel - Training	16,000.00		100,000,000.00	2,000,000.00	2,000,000.00	100%	100,000,000.00	100,000,000.00
29001001/22020104 International Transport & Travel - Others	107,900,000.00	140,138,666.50	180,000,000.00	140,150,000.00	11,333.50	0%	200,000,000.00	250,000,000.00
29001001/22020202 Telephone Charges			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
29001001/22020203 Internet Access Charges	194,500.00		600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
29001001/22020205 Water Rates		129,000.00	2,400,000.00	150,000.00	21,000.00	14%	2,400,000.00	2,400,000.00
29001001/22020206 Sewage Charges			1,800,000.00	900,000.00	900,000.00	100%	1,800,000.00	1,800,000.00
29001001/22020208 Software Charges/License Renewal			50,000,000.00	2,000,000.00	2,000,000.00	100%	100,000,000.00	150,000,000.00
29001001/22020301 Office Stationeries/Computer Consumables	8,531,100.00	46,764,324.10	30,000,000.00	46,780,000.00	15,675.90	0%	30,000,000.00	30,000,000.00
29001001/22020304 Magazines & Periodicals		35,000.00	-	50,000.00	15,000.00	30%		
29001001/22020305 Printing of Non Security Documents	200,000.00		12,000,000.00	1,000,000.00	1,000,000.00	100%	10,500,000.00	2,000,000.00
29001001/22020306 Printing of Security Documents			3,000,000.00	100,000.00	100,000.00	100%	11,500,000.00	11,500,000.00
29001001/22020309 Uniform and other Materials & Supplies	1,654,100.00		40,000,000.00	2,000,000.00	2,000,000.00	100%	40,000,000.00	40,000,000.00
29001001/22020312 Service Materials	5,763,000.00		4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
29001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,618,478,737.78	62,680,000.00	100,000,000.00	62,700,000.00	20,000.00	0%	60,000,000.00	20,000,000.00
29001001/22020402 Maintenance of Office Furniture	-	742,000.00	2,400,000.00	750,000.00	8,000.00	1%	2,400,000.00	2,400,000.00
29001001/22020403 Maintenance of Office Building/Residential Quarter		300,000.00	2,400,000.00	325,000.00	25,000.00	8%	2,400,000.00	2,400,000.00
29001001/22020404 Maintenance of Office/IT Equipment's	395,000.00	1,766,000.00	2,400,000.00	1,770,000.00	4,000.00	0%	2,400,000.00	2,400,000.00
29001001/22020405 Maintenance of Plants and Generators			1,200,000.00	1,000.00	1,000.00	100%	1,200,000.00	1,200,000.00
29001001/22020406 Other Maintenance Services	-	580,000.00	-	600,000.00	20,000.00	3%		
29001001/22020407 Maintenance of Aircrafts		162,351,283.03	100,000,000.00	162,360,000.00	8,716.97	0%	500,000,000.00	700,000,000.00
29001001/22020501 Local Training		34,080,000.00	402,400,000.00	34,100,000.00	20,000.00	0%	201,500,000.00	251,500,000.00
29001001/22020502 International Training		390,630,400.00	-	390,650,000.00	19,600.00	0%		
29001001/22020503 Training & Staff Development							10,000,000.00	10,000,000.00
29001001/22020506 Seminar and Conferences	84,280,000.00	30,000.00	9,000,000.00	50,000.00	20,000.00	40%	20,000,000.00	20,000,000.00
29001001/22020601 Security Services	4,257,073.00	4,314,500.00	20,000,000.00	4,320,000.00	5,500.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
29001001/22020602 Office Rent		4,000,000.00	-	4,000,000.00	0.00	0%		
29001001/22020605 Cleaning & Fumigation Services	2,989,900.00	26,600.00	-	30,000.00	3,400.00	11%		
29001001/22020701 Financial Consulting	80,000,000.00						5,000,000.00	10,000,000.00
29001001/22020703 Legal Services	-	74,000.00	10,000,000.00	75,000.00	1,000.00	1%	0.00	0.00
29001001/22020710 Monitoring and Evaluation	30,354,500.00		20,000,000.00	1,000,000.00	1,000,000.00	100%	20,000,000.00	20,000,000.00
29001001/22020711 Other Consulting Services		193,000,000.00	450,000,000.00	193,039,000.00	39,000.00	0%	500,000,000.00	600,000,000.00
29001001/22020801 Motor Vehicle - Fuel Cost	10,217,000.00	55,152,500.00	50,000,000.00	55,160,000.00	7,500.00	0%	50,000,000.00	53,000,000.00
29001001/22020803 Plant/Generator Fuel Cost	3,413,000.00	187,000.00	24,000,000.00	200,000.00	13,000.00	7%	24,000,000.00	26,000,000.00
29001001/22020804 Aircraft Fuel Cost		30,000,000.00	300,000,000.00	50,000,000.00	20,000,000.00	40%	800,000,000.00	1,000,000,000.00
29001001/22020901 Bank Charges (Others than Interest)	225,303.60	50,317.12	480,000.00	240,000.00	189,682.88	79%	480,000.00	480,000.00
29001001/22020902 Insurance Premium	17,000,000.00							
29001001/22021001 Refreshments & Meals	6,463,250.00	916,000.00	21,000,000.00	920,000.00	4,000.00	0%	40,500,000.00	40,500,000.00
29001001/22021002 Honorarium & Sitting Allowance	62,990,269.50	455,000.00	-	460,000.00	5,000.00	1%		
29001001/22021003 Publicity & Advertisements	834,557.00	800,000.00	16,000,000.00	800,000.00	0.00	0%	16,000,000.00	16,000,000.00
29001001/22021004 Medical Expenses-Local	1,560,000.00	481,800.00	5,000,000.00	500,000.00	18,200.00	4%		
29001001/22021006 Postage & Courier Services	20,000.00	80,000.00	10,600,000.00	100,000.00	20,000.00	20%	600,000.00	600,000.00
29001001/22021007 Welfare Packages	10,369,300.00	152,000.00	4,200,000.00	160,000.00	8,000.00	5%	4,200,000.00	4,200,000.00
29001001/22021014 Annual Budget Defence Expenses & Administration		1,400,000.00	600,000.00	1,400,000.00	0.00	0%	600,000.00	600,000.00
29001001/22021016 Servicom			900,000.00	1,000.00	1,000.00	100%	900,000.00	900,000.00
Sub Total: Overhead Cost	2,411,308,801.43	1,384,320,449.70	2,136,980,000.00	1,414,651,000.00	30,330,550.30	2%	2,923,580,000.00	3,565,080,000.00
Total Recurrent Expenditure	2,696,240,175.19	1,747,296,191.32	3,447,203,996.00	1,778,057,998.00	30,761,806.68	2%	4,719,315,195.90	5,405,708,575.80
29053001 - Enugu State Transport Company (ENTRACO)								
29053001/21010101 Basic Salary			16,356,940.00	1,178,470.00	1,178,470.00	100%	17,174,787.50	17,604,157.18
29053001/21010103 Consolidated Revenue Fund Charges - Salaries			8,722,560.00	361,280.00	361,280.00	100%	9,158,688.00	9,387,655.20
29053001/21020101 Housing/Rent Allowance			8,230,472.00	115,236.00	115,236.00	100%	8,641,995.80	8,858,045.69



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
29053001/21020102 Transport Allowance			4,177,792.00	88,896.00	88,896.00	100%	4,386,681.80	4,496,348.84
29053001/21020103 Meal Subsidy			2,812,928.00	6,464.00	6,464.00	100%	2,953,574.20	3,027,413.56
29053001/21020104 Utility Allowance			2,166,464.00	83,232.00	83,232.00	100%	2,274,787.60	2,331,657.28
29053001/21020106 Leave allowance			6,377,824.00	188,912.00	188,912.00	100%	6,696,715.60	6,864,133.48
29053001/21020107 Domestic Sta ffAllowance			1,967,256.00	483,628.00	483,628.00	100%	2,065,617.40	2,117,257.87
Sub Total: Personnel Cost			50,812,236.00	2,506,118.00	2,506,118.00	100%	53,352,847.90	54,686,669.10
29053001/22020102 Local Transport & Travel - Others			2,000,000.00	800,000.00	800,000.00	100%	2,000,000.00	2,000,000.00
29053001/22020206 Sewage Charges			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
29053001/22020312 Service Materials			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
29053001/22020402 Maintenance of Office Furniture			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
29053001/22020403 Maintenance of Office Building/Residential Quarter			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
29053001/22020405 Maintenance of Plants and Generators			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
29053001/22020406 Other Maintenance Services			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
29053001/22020601 Security Services			1,200,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
29053001/22020801 Motor Vehicle - Fuel Cost			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
29053001/22020803 Plant/Generator Fuel Cost			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
29053001/22021003 Publicity & Advertisements			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
29053001/22021014 Annual Budget Defence Expenses & Administration			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost			13,400,000.00	2,700,000.00	2,700,000.00	100%	13,400,000.00	13,400,000.00
Total Recurrent Expenditure			64,212,236.00	5,206,118.00	5,206,118.00	100%	66,752,847.90	68,086,669.10
29053002 - Coal City Transport Services								
29053002/21010101 Basic Salary	1,384,917.10	435,429.86	227,822,560.00	461,280.00	25,850.14	6%	239,213,688.00	245,194,030.20
29053002/21020104 Utility Allowance	162,961.65		740,000.00	370,000.00	370,000.00	100%	777,000.00	796,425.00
29053002/21020107 Domestic Sta ffAllowance	319,969.72							
29053002/21020141 Secondment Allowance		693,987.85		700,000.00	6,012.15	1%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Sub Total: Personnel Cost	1,867,848.47	1,129,417.71	228,562,560.00	1,531,280.00	401,862.29	26%	239,990,688.00	245,990,455.20
29053002/22020101								
Local Transport & Travel -Training								
29053002/22020102								
Local Transport & Travel - Others	1,999,300.00	1,658,000.00	5,600,000.00	1,700,000.00	42,000.00	2%	7,800,000.00	7,800,000.00
29053002/22020201								
Electricity Charges								
29053002/22020202								
Telephone Charges	1,009,724.46	726,000.00	4,000,000.00	730,000.00	4,000.00	1%	4,000,000.00	4,000,000.00
29053002/22020205								
Water Rates	20,000.00	60,000.00	-	75,000.00	15,000.00	20%		
29053002/22020301								
Office Stationeries/Computer Consumables	686,200.00	1,020,500.00	800,000.00	1,050,000.00	29,500.00	3%	1,000,000.00	1,000,000.00
29053002/22020306								
Printing of Security Documents			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
29053002/22020312								
Service Materials	14,100.00	30,500.00	-	50,000.00	19,500.00	39%		
29053002/22020401								
Maintenance of Motor Vehicles/Transport Equipment	3,700.00		188,000,000.00	200,000.00	200,000.00	100%	188,000,000.00	188,000,000.00
29053002/22020404								
Maintenance of Office/IT Equipment's	18,200.00	135,000.00	-	150,000.00	15,000.00	10%		
29053002/22020406								
Other Maintenance Services	14,000.00		4,400,000.00	200,000.00	200,000.00	100%	4,400,000.00	4,400,000.00
29053002/22020501								
Local Training			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
29053002/22020601								
Security Services	2,111,724.46	1,671,000.00	4,200,000.00	1,700,000.00	29,000.00	2%	4,200,000.00	4,200,000.00
29053002/22020605								
Cleaning & Fumigation Services	240,000.00	124,000.00	1,400,000.00	130,000.00	6,000.00	5%	1,400,000.00	1,400,000.00
29053002/22020710								
Monitoring and Evaluation		250,000.00	-	275,000.00	25,000.00	9%		
29053002/22020801								
Motor Vehicle - Fuel Cost	58,000.00	5,000.00	2,600,000.00	100,000.00	95,000.00	95%	2,600,000.00	2,600,000.00
29053002/22020803								
Plant/Generator Fuel Cost	23,000.00	72,000.00	600,000.00	100,000.00	28,000.00	28%	600,000.00	600,000.00
29053002/22020806								
Cooking Gas/Fuel Cost								
29053002/22020901								
Bank Charges (Others than Interest)	16,342.69	3,834.75	600,000.00	100,000.00	96,165.25	96%	600,000.00	600,000.00
29053002/22021001								
Refreshments & Meals		12,000.00	-	20,000.00	8,000.00	40%		
29053002/22021003								
Publicity & Advertisements		10,000.00	-	22,000.00	12,000.00	55%		
29053002/22021007								
Welfare Packages	918,000.00	534,000.00	5,000,000.00	600,000.00	66,000.00	11%	5,400,000.00	5,400,000.00
29053002/22021014								
Annual Budget Defence Expenses & Administration		170,000.00	400,000.00	180,000.00	10,000.00	6%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Sub Total: Overhead Cost	7,132,291.61	6,481,834.75	219,200,000.00	7,782,000.00	1,300,165.25	17%	222,000,000.00	222,000,000.00
Total Recurrent Expenditure	9,000,140.08	7,611,252.46	447,762,560.00	9,313,280.00	1,702,027.54	18%	461,990,688.00	467,990,455.20
31001001 - Ministry of Energy and Mineral Resources								
31001001/21010101								
Basic Salary			24,290,600.00	2,145,300.00	2,145,300.00	100%	25,505,130.00	26,142,758.25
31001001/21020101								
Housing/Rent Allowance			6,482,400.00	241,200.00	241,200.00	100%	6,806,520.00	6,976,683.00
31001001/21020102								
Transport Allowance			3,086,400.00	43,200.00	43,200.00	100%	3,240,720.00	3,321,738.00
31001001/21020103								
Meal Subsidy			2,268,000.00	134,000.00	134,000.00	100%	2,381,400.00	2,440,935.00
31001001/21020104								
Utility Allowance			1,196,528.00	98,264.00	98,264.00	100%	1,256,354.20	1,287,763.06
31001001/21020107								
Domestic Staff Allowance			9,600,000.00	100,000.00	100,000.00	100%	10,080,000.00	10,332,000.00
Sub Total: Personnel Cost			46,923,928.00	2,761,964.00	2,761,964.00	100%	49,270,124.20	50,501,877.31
31001001/22020101								
Local Transport & Travel -Training	20,000.00	23,000.00	2,000,000.00	30,000.00	7,000.00	23%	5,000,000.00	5,000,000.00
31001001/22020102								
Local Transport & Travel - Others	1,429,618.00	72,000.00	3,000,000.00	80,000.00	8,000.00	10%	17,000,000.00	17,000,000.00
31001001/22020103								
International Transport & Travel - Training	4,000,000.00		10,000,000.00	1,000.00	1,000.00	100%	10,000,000.00	10,000,000.00
31001001/22020105								
Hotel Accommodation			4,000,000.00	100,000.00	100,000.00	100%	4,000,000.00	4,000,000.00
31001001/22020202								
Telephone Charges			1,000,000.00	100,000.00	100,000.00	100%	1,100,000.00	1,100,000.00
31001001/22020203								
Internet Access Charges			1,400,000.00	100,000.00	100,000.00	100%	1,500,000.00	1,500,000.00
31001001/22020204								
Satellite Broadcasting Access Charges			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
31001001/22020205								
Water Rates	18,200.00	58,500.00	1,000,000.00	100,000.00	41,500.00	42%	1,000,000.00	1,000,000.00
31001001/22020208								
Software Charges/License Renewal			3,000,000.00	100,000.00	100,000.00	100%	3,400,000.00	3,400,000.00
31001001/22020301								
Office Stationeries/Computer Consumables	2,617,819.00	3,750,000.00	6,000,000.00	3,800,000.00	50,000.00	1%	6,000,000.00	6,000,000.00
31001001/22020303								
Newspapers			400,000.00	200,000.00	200,000.00	100%	600,000.00	600,000.00
31001001/22020305								
Printing of Non Security Documents	10,000.00		2,000,000.00	100,000.00	100,000.00	100%	2,400,000.00	2,400,000.00
31001001/22020312								
Service Materials	37,095,900.00	19,231,800.00	2,000,000.00	19,300,000.00	68,200.00	0%	2,400,000.00	2,400,000.00
31001001/22020401								
Maintenance of Motor Vehicles/Transport Equipment	1,878,950.00	1,611,945.00	4,000,000.00	1,700,000.00	88,055.00	5%	2,400,000.00	2,400,000.00
31001001/22020402								
Maintenance of Office Furniture			1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
31001001/22020403 Maintenance of Office Building/Residential Quarter			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
31001001/22020404 Maintenance of Office/IT Equipment's	446,264.84	2,160,000.00	2,000,000.00	2,200,000.00	40,000.00	2%	2,000,000.00	2,000,000.00
31001001/22020405 Maintenance of Plants and Generators			1,200,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
31001001/22020406 Other Maintenance Services	35,100.00	95,800.00	2,400,000.00	100,000.00	4,200.00	4%	2,400,000.00	2,400,000.00
31001001/22020501 Local Training			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
31001001/22020506 Seminar and Conferences			20,000,000.00	1,000,000.00	1,000,000.00	100%	22,000,000.00	22,000,000.00
31001001/22020601 Security Services			10,000,000.00	1,000,000.00	1,000,000.00	100%	11,000,000.00	11,000,000.00
31001001/22020605 Cleaning & Fumigation Services			1,000,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
31001001/22020703 Legal Services			40,000,000.00	2,000,000.00	2,000,000.00	100%	40,000,000.00	40,000,000.00
31001001/22020704 Engineering Consulting Services			40,000,000.00	2,000,000.00	2,000,000.00	100%	40,000,000.00	45,000,000.00
31001001/22020706 Surveying Services		23,000,000.00	400,000,000.00	25,000,000.00	2,000,000.00	8%	400,000,000.00	400,000,000.00
31001001/22020709 Research and Studies			360,000,000.00	10,000,000.00	10,000,000.00	100%	200,000,000.00	200,000,000.00
31001001/22020710 Monitoring and Evaluation			10,000,000.00	1,000,000.00	1,000,000.00	100%	10,000,000.00	10,000,000.00
31001001/22020711 Other Consulting Services			50,000,000.00	21,000,000.00	21,000,000.00	100%	50,000,000.00	55,000,000.00
31001001/22020801 Motor Vehicle - Fuel Cost	980,231.00	499,655.00	5,000,000.00	500,000.00	345.00	0%	5,200,000.00	5,200,000.00
31001001/22020803 Plant/Generator Fuel Cost			1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
31001001/22020901 Bank Charges (Others than Interest)	48,281.05	86,922.22	1,000,000.00	100,000.00	13,077.78	13%	1,000,000.00	1,000,000.00
31001001/22021001 Refreshments & Meals	572,917.16	271,300.00	1,600,000.00	300,000.00	28,700.00	10%	1,600,000.00	1,600,000.00
31001001/22021002 Honorarium & Sitting Allowance			2,000,000.00	100,000.00	100,000.00	100%	2,000,000.00	2,000,000.00
31001001/22021003 Publicity & Advertisements			4,000,000.00	100,000.00	100,000.00	100%	4,400,000.00	4,400,000.00
31001001/22021007 Welfare Packages	60,000.00		1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
31001001/22021014 Annual Budget Defence Expenses & Administration			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
31001001/22021016 Servicom			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Sub Total: Overhead Cost	49,213,281.05	50,860,922.22	997,200,000.00	93,211,000.00	42,350,077.78	45%	858,200,000.00	868,200,000.00
Total Recurrent Expenditure	49,213,281.05	50,860,922.22	1,044,123,928.00	95,972,964.00	45,112,041.78	47%	907,470,124.20	918,701,877.31
31003001 - Enugu State Electrification Agency								
31003001/21010101 Basic Salary	43,813,706.35	19,777,718.82	250,145,560.00	19,782,780.00	5,061.18	0%	262,652,838.00	269,219,158.95
31003001/21010103 Consolidated Revenue Fund Charges - Salaries			19,317,040.00	58,520.00	58,520.00	100%	20,282,892.00	20,789,964.30
31003001/21010104 Wages		23,086,530.01	-	23,100,000.00	13,469.99	0%		
31003001/21020101 Housing/Rent Allowance			26,606,856.00	303,428.00	303,428.00	100%	27,937,198.40	28,635,628.37
31003001/21020102 Transport Allowance			11,660,348.00	30,174.00	30,174.00	100%	12,243,365.70	12,549,449.84
31003001/21020103 Meal Subsidy			3,125,008.00	62,504.00	62,504.00	100%	3,281,258.20	3,363,289.66
Sub Total: Personnel Cost	43,813,706.35	42,864,248.83	310,854,812.00	43,337,406.00	473,157.17	1%	326,397,552.30	334,557,491.10
31003001/22020101 Local Transport & Travel -Training		11,000,000.00	-	11,033,000.00	33,000.00	0%		
31003001/22020102 Local Transport & Travel - Others			7,600,000.00	100,000.00	100,000.00	100%	18,800,000.00	18,800,000.00
31003001/22020104 International Transport & Travel - Others	-						20,000,000.00	20,000,000.00
31003001/22020201 Electricity Charges	179,679,450.00	87,906,914.22	100,000,000.00	88,000,000.00	93,085.78	0%	100,000,000.00	100,000,000.00
31003001/22020202 Telephone Charges		1,440,000.00	-	1,500,000.00	60,000.00	4%		
31003001/22020203 Internet Access Charges		2,728,000.00	-	2,800,000.00	72,000.00	3%		
31003001/22020204 Satellite Broadcasting Access Charges		30,796,342.00	-	30,900,000.00	103,658.00	0%		
31003001/22020206 Sewage Charges			30,000,000.00	200,000.00	200,000.00	100%	30,000,000.00	30,000,000.00
31003001/22020301 Office Stationeries/Computer Consumables	177,741.00		16,000,000.00	200,000.00	200,000.00	100%	16,000,000.00	16,000,000.00
31003001/22020401 Maintenance of Motor Vehicles/Transport Equipment	4,806,062.40	175,000.00	6,000,000.00	200,000.00	25,000.00	13%	6,000,000.00	6,000,000.00
31003001/22020402 Maintenance of Office Furniture			6,400,000.00	200,000.00	200,000.00	100%	6,400,000.00	6,400,000.00
31003001/22020403 Maintenance of Office Building/Residential Quarter	-	200,000.00	3,000,000.00	300,000.00	100,000.00	33%	3,400,000.00	3,400,000.00
31003001/22020404 Maintenance of Office/IT Equipment's		500,000.00		525,000.00	25,000.00	5%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
31003001/22020405								
Maintenance of Plants and Generators			6,400,000.00	200,000.00	200,000.00	100%	6,400,000.00	6,400,000.00
31003001/22020406								
Other Maintenance Services	3,072,086.00	500,000.00	40,000,000.00	600,000.00	100,000.00	17%	40,000,000.00	40,000,000.00
31003001/22020410								
Maintenance of Street Lightings		92,059,461.00	200,000,000.00	93,000,000.00	940,539.00	1%	320,000,000.00	320,000,000.00
31003001/22020411								
Maintenance of Communication Equipment's		392,342.00	-	400,000.00	7,658.00	2%		
31003001/22020412								
Maintenance of Markets/Public Places		1,000,000.00	-	1,025,000.00	25,000.00	2%		
31003001/22020601								
Security Services			20,000,000.00	200,000.00	200,000.00	100%	20,000,000.00	20,000,000.00
31003001/22020801								
Motor Vehicle - Fuel Cost	1,500,000.00		1,000,000.00				1,000,000.00	1,000,000.00
31003001/22020803								
Plant/Generator Fuel Cost			4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
31003001/22020901								
Bank Charges (Others than Interest)	94,830.60	172,614.94	600,000.00	200,000.00	27,385.06	14%	600,000.00	600,000.00
31003001/22021001								
Refreshments & Meals			700,000.00	50,000.00	50,000.00	100%	700,000.00	700,000.00
31003001/22021007								
Welfare Packages			6,000,000.00	200,000.00	200,000.00	100%	7,000,000.00	7,000,000.00
31003001/22021014								
Annual Budget Defence Expenses & Administration			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
31003001/22021016								
Servicom			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost	189,330,170.00	228,870,674.16	448,900,000.00	232,333,000.00	3,462,325.84	1%	601,500,000.00	601,500,000.00
Total Recurrent Expenditure	233,143,876.35	271,734,922.99	759,754,812.00	275,670,406.00	3,935,483.01	1%	927,897,552.30	936,057,491.12
31004001 - State Electricity Regulatory Commission								
31004001/21010101								
Basic Salary	34,120,000.00	194,399,034.12	661,920,000.00	194,400,000.00	965.88	0%	695,016,000.00	712,391,400.00
31004001/21020101								
Housing/Rent Allowance			132,384,000.00	192,000.00	192,000.00	100%	139,003,200.00	142,478,280.00
31004001/21020102								
Transport Allowance		2,110,000.00	132,384,000.00	2,112,000.00	2,000.00	0%	139,003,200.00	142,478,280.00
31004001/21020103								
Meal Subsidy			33,096,000.00	548,000.00	548,000.00	100%	34,750,800.00	35,619,570.00
31004001/21020104								
Utility Allowance		2,000,000.00	33,096,000.00	2,548,000.00	548,000.00	22%	34,750,800.00	35,619,570.00
31004001/21020107								
Domestic Staff Allowance			48,960,000.00	480,000.00	480,000.00	100%	51,408,000.00	52,693,200.00
31004001/21020114								
Administrative Allowance		92,057,952.10	-	92,060,000.00	2,047.90	0%		
31004001/21020129								
Professional Allowance		500,000.00	-	505,000.00	5,000.00	1%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
31004001/21020136 Auditor's Allowance		2,800,000.00	-	2,858,000.00	58,000.00	2%		
31004001/21020201 National Health Insurance Scheme (NHIS) Contributi		6,105,000.00	33,096,000.00	6,548,000.00	443,000.00	7%	34,750,800.00	35,619,570.00
31004001/21020202 Contributory Pension			33,096,000.00	48,000.00	48,000.00	100%	34,750,800.00	35,619,570.00
Sub Total: Personnel Cost	34,120,000.00	299,971,986.22	1,108,032,000.00	302,299,000.00	2,327,013.78	1%	1,163,433,600.00	1,192,519,440.00
31004001/22020101 Local Transport & Travel -Training		4,480,000.00	2,000,000.00	4,500,000.00	20,000.00	0%	2,000,000.00	2,000,000.00
31004001/22020102 Local Transport & Travel - Others	214,640,678.25	9,649,483.15	24,000,000.00	9,650,000.00	516.85	0%	24,000,000.00	24,000,000.00
31004001/22020103 International Transport & Travel - Training		4,076,131.55	40,000,000.00	4,100,000.00	23,868.45	1%	40,000,000.00	40,000,000.00
31004001/22020105 Hotel Accommodation			4,000,000.00	1,000.00	1,000.00	100%	4,000,000.00	4,000,000.00
31004001/22020201 Electricity Charges		4,115,700.00		4,300,000.00	184,300.00	4%		
31004001/22020202 Telephone Charges		6,000.00		10,000.00	4,000.00	40%		
31004001/22020203 Internet Access Charges		372,715.00	11,600,000.00	380,000.00	7,285.00	2%	11,600,000.00	11,600,000.00
31004001/22020204 Satellite Broadcasting Access Charges			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
31004001/22020205 Water Rates		606,400.00		610,000.00	3,600.00	1%		
31004001/22020301 Office Stationeries/Computer Consumables		5,564,000.00	12,000,000.00	5,570,000.00	6,000.00	0%	12,000,000.00	12,000,000.00
31004001/22020305 Printing of Non Security Documents		145,000.00		150,000.00	5,000.00	3%		
31004001/22020309 Uniform and other Materials & Supplies		163,000.00		165,000.00	2,000.00	1%		
31004001/22020312 Service Materials		140,400.00	2,000,000.00	145,000.00	4,600.00	3%	2,000,000.00	2,000,000.00
31004001/22020401 Maintenance of Motor Vehicles/Transport Equipment			9,200,000.00	100,000.00	100,000.00	100%	9,200,000.00	9,200,000.00
31004001/22020402 Maintenance of Office Furniture		4,223,000.00	1,600,000.00	4,230,000.00	7,000.00	0%	1,600,000.00	1,600,000.00
31004001/22020403 Maintenance of Office Building/Residential Quarter		3,001,300.00	200,000.00	3,003,000.00	1,700.00	0%	200,000.00	200,000.00
31004001/22020404 Maintenance of Office/IT Equipment's		4,287,000.00	5,200,000.00	4,300,000.00	13,000.00	0%	5,200,000.00	5,200,000.00
31004001/22020405 Maintenance of Plants and Generators			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
31004001/22020406 Other Maintenance Services		917,700.00	1,600,000.00	920,000.00	2,300.00	0%	1,600,000.00	1,600,000.00
31004001/22020501 Local Training		10,290,000.00	1,000,000.00	10,300,000.00	10,000.00	0%	1,000,000.00	1,000,000.00
31004001/22020503 Training & Staff Development		2,040,000.00	-	2,050,000.00	10,000.00	0%		
31004001/22020504 Civil Service Examination		1,974,000.00	-	1,980,000.00	6,000.00	0%		
31004001/22020506 Seminar and Conferences		10,372,700.00	4,000,000.00	10,380,000.00	7,300.00	0%	4,000,000.00	4,000,000.00
31004001/22020601 Security Services		150,000.00	-	160,000.00	10,000.00	6%		
31004001/22020602 Office Rent			20,000,000.00	2,000,000.00	2,000,000.00	100%	20,000,000.00	20,000,000.00
31004001/22020605 Cleaning & Fumigation Services		983,100.00	-	1,000,000.00	16,900.00	2%		
31004001/22020703 Legal Services		1,200,000.00	-	1,252,000.00	52,000.00	4%		
31004001/22020710 Monitoring and Evaluation			20,000,000.00	2,000,000.00	2,000,000.00	100%	20,000,000.00	20,000,000.00
31004001/22020711 Other Consulting Services		57,378,570.14	-	53,900,000.00	-3,478,570.14	-6%		
31004001/22020801 Motor Vehicle - Fuel Cost			7,200,000.00	100,000.00	100,000.00	100%	7,200,000.00	7,200,000.00
31004001/22020803 Plant/Generator Fuel Cost			1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
31004001/22020901 Bank Charges (Others than Interest)	107,255.12	370,943.68	800,000.00	100,000.00	-270,943.68	-271%	800,000.00	800,000.00
31004001/22021001 Refreshments & Meals		14,021,100.00	-	13,860,000.00	-161,100.00	-1%		
31004001/22021002 Honorarium & Sitting Allowance		93,807,358.13	-	93,820,000.00	12,641.87	0%		
31004001/22021003 Publicity & Advertisements		8,156,449.10	20,000,000.00	8,200,000.00	43,550.90	1%	20,000,000.00	20,000,000.00
31004001/22021004 Medical Expenses-Local		61,440.00	-	75,000.00	13,560.00	18%		
31004001/22021006 Postage & Courier Services		15,700.00	-	20,000.00	4,300.00	22%		
31004001/22021007 Welfare Packages			1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
31004001/22021008 Subscription To Professional Bodies		50,000.00	-	50,000.00	0.00	0%		
31004001/22021014 Annual Budget Defence Expenses & Administration		300,000.00	-	300,000.00	0.00	0%		
31004001/22021016 Servicom			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
31004001/22021026 Common Services (Committee & Commissions)			60,000,000.00	1,000,000.00	1,000,000.00	100%	60,000,000.00	60,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
31004001/22030101								
Sta ffLoans & Advances		1,277,761.86	-	1,300,000.00	22,238.14	2%		
Sub Total: Overhead Cost	214,747,933.37	244,196,952.61	250,000,000.00	246,481,000.00	2,284,047.39	1%	250,000,000.00	250,000,000.00
Total Recurrent Expenditure	248,867,933.37	544,168,938.83	1,358,032,000.00	548,780,000.00	4,611,061.17	1%	1,413,433,600.00	1,442,519,440.00
34001001 - Ministry of Works and Infrastructure								
34001001/21010101								
Basic Salary	143,342,365.84	201,481,505.28	595,783,760.00	201,492,880.00	11,374.72	0%	2,625,572,948.00	641,212,271.70
34001001/21020101								
Housing/Rent Allowance	27,295,892.94	57,503,756.64	91,715,764.00	57,557,882.00	54,125.36	0%	96,301,552.10	98,709,090.91
34001001/21020102								
Transport Allowance	5,843,300.00	17,350,000.00	18,823,928.00	17,411,964.00	61,964.00	0%	19,765,124.20	20,259,252.31
34001001/21020103								
Meal Subsidy	3,990,300.00	13,812,500.00	9,697,168.00	13,848,584.00	36,084.00	0%	10,182,026.20	10,436,576.86
34001001/21020104								
Utility Allowance	2,030,842.24	14,724,050.00	9,101,248.00	14,750,624.00	26,574.00	0%	9,556,310.20	9,795,217.96
34001001/21020105								
Entertainment Allowance	84,400.00	87,100.00	390,312.00	95,156.00	8,056.00	8%	409,827.80	420,073.49
34001001/21020107								
Domestic Sta ffAllowance	5,108,397.00	4,969,393.00	22,325,128.00	5,062,564.00	93,171.00	2%	23,441,385.20	24,027,419.81
34001001/21020108								
Shift Duty Allowance		6,823.89	-	10,000.00	3,176.11	32%		
34001001/21020111								
Hazard Allowance	22,000.00	20,000.00	-	25,000.00	5,000.00	20%		
34001001/21020144								
Arrears (Allowance)	51,676,996.46							
Sub Total: Personnel Cost	239,394,494.48	309,955,128.81	747,837,308.00	310,254,654.00	299,525.19	0%	2,785,229,174.00	804,859,903.00
34001001/22020101								
Local Transport & Travel -Training	5,070,000.00		8,000,000.00	200,000.00	200,000.00	100%	8,000,000.00	8,000,000.00
34001001/22020102								
Local Transport & Travel - Others	780,000.00	11,472,500.00	30,000,000.00	11,500,000.00	27,500.00	0%	37,000,000.00	37,000,000.00
34001001/22020201								
Electricity Charges	-							
34001001/22020202								
Telephone Charges								
34001001/22020203								
Internet Access Charges								
34001001/22020204								
Satellite Broadcasting Access Charges			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
34001001/22020205								
Water Rates	-	90,000.00	400,000.00	200,000.00	110,000.00	55%	400,000.00	400,000.00
34001001/22020206								
Sewage Charges	-							
34001001/22020301								
Office Stationeries/Computer Consumables	24,375,265.50	42,806,392.00	26,000,000.00	42,900,000.00	93,608.00	0%	43,000,000.00	43,000,000.00
34001001/22020305								
Printing of Non Security Documents	-						850,000.00	1,000,000.00
34001001/22020401								
Maintenance of Motor Vehicles/Transport Equipment	21,376,150.00	33,134,600.00	24,000,000.00	33,150,000.00	15,400.00	0%	27,000,000.00	27,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
34001001/22020402 Maintenance of Office Furniture							1,000,000.00	1,000,000.00
34001001/22020403 Maintenance of Office Building/Residential Quarter	-		40,000,000.00	400,000.00	400,000.00	100%	40,000,000.00	40,000,000.00
34001001/22020404 Maintenance of Office/IT Equipment's			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
34001001/22020405 Maintenance of Plants and Generators	-		600,000.00	100,000.00	100,000.00	100%	10,300,000.00	10,300,000.00
34001001/22020406 Other Maintenance Services	85,032,109.30	137,317,398.00	14,000,000.00	137,400,000.00	82,602.00	0%	77,000,000.00	82,000,000.00
34001001/22020410 Maintenance of Street Lightings			26,000,000.00	1,000.00	1,000.00	100%	28,000,000.00	33,000,000.00
34001001/22020413 Minor Road Maintenance			20,000,000.00	1,000.00	1,000.00	100%	210,000,000.00	310,000,000.00
34001001/22020415 Maintenance of Other Infrastructure			24,000,000.00	1,000.00	1,000.00	100%	30,000,000.00	30,000,000.00
34001001/22020501 Local Training			12,000,000.00	1,000.00	1,000.00	100%	17,000,000.00	17,000,000.00
34001001/22020502 International Training			18,000,000.00	1,000.00	1,000.00	100%	29,000,000.00	34,000,000.00
34001001/22020506 Seminar and Conferences			6,000,000.00	1,000.00	1,000.00	100%	6,000,000.00	6,000,000.00
34001001/22020601 Security Services			3,000,000.00	1,000.00	1,000.00	100%	11,500,000.00	11,500,000.00
34001001/22020605 Cleaning & Fumigation Services	-		1,200,000.00	1,000.00	1,000.00	100%	1,200,000.00	1,200,000.00
34001001/22020704 Engineering Consulting Services			7,200,000.00	1,000.00	1,000.00	100%	73,600,000.00	83,600,000.00
34001001/22020705 Architectural Services			6,000,000.00	1,000.00	1,000.00	100%	6,000,000.00	6,000,000.00
34001001/22020706 Surveying Services		1,000,000.00	7,800,000.00	1,025,000.00	25,000.00	2%	8,900,000.00	8,900,000.00
34001001/22020710 Monitoring and Evaluation			10,000,000.00	1,000.00	1,000.00	100%	25,000,000.00	25,000,000.00
34001001/22020801 Motor Vehicle - Fuel Cost	28,267,395.81	32,368,263.00	10,000,000.00	32,405,000.00	36,737.00	0%	15,000,000.00	20,000,000.00
34001001/22020802 Other Transport Equipment Fuel Cost			2,000,000,000.00	2,000,000.00	2,000,000.00	100%	1,600,000,000.00	2,000,000,000.00
34001001/22020803 Plant/Generator Fuel Cost	-	1,200,000.00	10,000,000.00	1,211,000.00	11,000.00	1%	10,000,000.00	10,000,000.00
34001001/22020901 Bank Charges (Others than Interest)	25,742.26	31,322.95	100,000.00	50,000.00	18,677.05	37%	550,000.00	650,000.00
34001001/22021001 Refreshments & Meals	4,625,145.34	936,100.00	600,000.00	950,000.00	13,900.00	1%	600,000.00	600,000.00
34001001/22021003 Publicity & Advertisements	897,500.00	8,700,553.00	8,000,000.00	8,750,000.00	49,447.00	1%	9,000,000.00	9,000,000.00
34001001/22021007 Welfare Packages	16,442,500.00	31,691,500.00	1,200,000.00	31,700,000.00	8,500.00	0%	1,200,000.00	1,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
34001001/22021008 Subscription To Professional Bodies			2,000,000.00	10,000.00	10,000.00	100%	2,000,000.00	2,000,000.00
34001001/22021014 Annual Budget Defence Expenses & Administration			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
34001001/22021016 Servicom			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost	186,891,808.21	300,748,628.95	2,318,700,000.00	304,562,000.00	3,813,371.05	1%	2,331,700,000.00	2,861,950,000.00
Total Recurrent Expenditure	426,286,302.69	610,703,757.76	3,066,537,308.00	614,816,654.00	4,112,896.24	1%	5,116,929,173.70	3,666,809,903.04
35001001 - Ministry of Environment and Climate Change								
35001001/21010101 Basic Salary	145,733,899.07	265,598,979.34	314,280,640.00	261,850,320.00	6,676,631.93	3%	329,994,672.00	338,244,538.80
35001001/21010104 Wages	60,399,900.00		240,000,000.00	800,000.00	800,000.00	100%	252,000,000.00	258,300,000.00
35001001/21020101 Housing/Rent Allowance	4,774,663.26	24,413,368.73	35,238,880.00	26,300,440.00	1,887,071.27	7%	37,000,824.00	37,925,844.60
35001001/21020102 Transport Allowance	2,048,200.26	6,872,730.51	7,072,680.00	7,486,340.00	613,609.49	8%	7,426,314.00	7,611,971.85
35001001/21020103 Meal Subsidy	1,428,077.47	5,338,723.45	3,253,200.00	6,226,600.00	887,876.55	14%	3,415,860.00	3,501,256.50
35001001/21020104 Utility Allowance	1,545,875.00	6,010,895.83	2,578,080.00	6,059,040.00	48,144.17	1%	2,706,984.00	2,774,658.60
35001001/21020105 Entertainment Allowance	553,532.38	102,810.33	422,080.00	140,029.00	37,218.67	27%	443,184.00	454,263.60
35001001/21020107 Domestic Staff Allowance	4,951,270.94	5,439,727.70	27,472,000.00	5,900,000.00	460,272.30	8%	28,845,600.00	29,566,740.00
35001001/21020108 Shift Duty Allowance	1,746,237.89	2,338,139.35	5,757,760.00	2,378,880.00	40,740.65	2%	6,045,648.00	6,196,789.20
35001001/21020109 Call Duties Allowances		131,360.00	-	150,000.00	18,640.00	12%		
35001001/21020111 Hazard Allowance	92,718.75	116,500.00	909,320.00	150,660.00	34,160.00	23%	954,786.00	978,655.65
35001001/21020112 Rural Standard Allowance		1,293,288.09	-	1,300,000.00	6,711.91	1%		
35001001/21020113 Teaching Allowance	137,261.25	6,668.00	-	10,000.00	3,332.00	33%		
35001001/21020122 Incentive Allowance (Budget)								
35001001/21020125 Recess Allowance			722,940.00		0.00			
35001001/21020126 Inducement Allowance	8,216,120.80	266,019.00	722,940.00	297,940.00	31,921.00	11%	1,518,174.00	1,556,128.35
35001001/21020129 Professional Allowance		2,976,397.43	-	3,000,000.00	23,602.57	1%		
35001001/21020130 Responsibility Allowance		3,429,250.96	-	3,450,000.00	20,749.04	1%		
35001001/21020132 Vehicle Maintenance Allowance		351,000.00	-	430,000.00	79,000.00	18%		
35001001/21020138 Journal Allowance (Newspapers)		4,000.00	-		-4,000.00			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
35001001/21020144								
Arrears (Allowance)	16,758,628.89		1,586,640.00	43,320.00	43,320.00	100%	1,665,972.00	1,707,621.30
Sub Total: Personnel Cost	248,386,385.96	324,689,858.72	640,017,160.00	325,973,569.00	1,283,710.28	0%	672,018,018.00	688,818,468.50
35001001/22020101								
Local Transport & Travel -Training	-	4,726,000.00	2,600,000.00	4,800,000.00	74,000.00	2%	4,300,000.00	4,300,000.00
35001001/22020102								
Local Transport & Travel - Others	22,151,400.00	2,504,000.00	30,000,000.00	2,600,000.00	96,000.00	4%	30,000,000.00	30,000,000.00
35001001/22020103								
International Transport & Travel - Training		29,820,000.00	-	29,850,000.00	30,000.00	0%		
35001001/22020202								
Telephone Charges								
35001001/22020205								
Water Rates	3,307,500.00	1,500,000.00	-	1,520,000.00	20,000.00	1%		
35001001/22020206								
Sewage Charges	11,309,700.00	20,580,000.00	-	20,600,000.00	20,000.00	0%		
35001001/22020301								
Office Stationeries/Computer Consumables	30,696,000.00	34,096,080.00	16,600,000.00	34,100,000.00	3,920.00	0%	18,300,000.00	18,300,000.00
35001001/22020305								
Printing of Non Security Documents	3,705,000.00						10,000,000.00	10,000,000.00
35001001/22020309								
Uniform and other Materials & Supplies	3,884,000.00							
35001001/22020312								
Service Materials	22,024,000.00	22,975,000.00	9,400,000.00	23,000,000.00	25,000.00	0%	9,700,000.00	9,700,000.00
35001001/22020401								
Maintenance of Motor Vehicles/Transport Equipment	4,828,500.00	1,615,000.00	22,400,000.00	1,650,000.00	35,000.00	2%	21,200,000.00	21,200,000.00
35001001/22020403								
Maintenance of Office Building/Residential Quarter	6,000.00							
35001001/22020406								
Other Maintenance Services	4,330,000.00		12,800,000.00	400,000.00	400,000.00	100%	12,400,000.00	12,400,000.00
35001001/22020506								
Seminar and Conferences	2,000,000.00		15,120,000.00	260,000.00	260,000.00	100%	12,560,000.00	12,560,000.00
35001001/22020601								
Security Services								
35001001/22020605								
Cleaning & Fumigation Services	62,345,000.00	54,623,300.00	110,000,000.00	54,800,000.00	176,700.00	0%	120,000,000.00	120,000,000.00
35001001/22020703								
Legal Services		30,000.00	-	50,000.00	20,000.00	40%	12,000,000.00	12,000,000.00
35001001/22020710								
Monitoring and Evaluation			10,000,000.00	400,000.00	400,000.00	100%		
35001001/22020801								
Motor Vehicle - Fuel Cost	70,728,000.00	13,203,000.00	14,800,000.00	13,220,000.00	17,000.00	0%	14,800,000.00	14,800,000.00
35001001/22020803								
Plant/Generator Fuel Cost		1,225,000.00	-	1,250,000.00	25,000.00	2%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
35001001/22020901 Bank Charges (Others than Interest)	20,278,413.40	19,162.34	200,000.00	100,000.00	80,837.66	81%	200,000.00	200,000.00
35001001/22021001 Refreshments & Meals		2,791,000.00	-	2,800,000.00	9,000.00	0%		
35001001/22021002 Honorarium & Sitting Allowance	300,000.00		10,500,000.00	250,000.00	250,000.00	100%	10,500,000.00	10,500,000.00
35001001/22021003 Publicity & Advertisements		500,000.00	900,000.00	520,000.00	20,000.00	4%	900,000.00	900,000.00
35001001/22021004 Medical Expenses-Local		120,000.00	-	150,000.00	30,000.00	20%		
35001001/22021014 Annual Budget Defence Expenses & Administration	1,004,000.00						1,000,000.00	1,000,000.00
35001001/22021021 Special Days/Celebrations		5,600,000.00	-	5,610,000.00	10,000.00	0%		
Sub Total: Overhead Cost	262,897,513.40	195,927,542.34	255,320,000.00	197,930,000.00	2,002,457.66	1%	277,860,000.00	277,860,000.00
Total Recurrent Expenditure	511,283,899.36	520,617,401.06	895,337,160.00	523,903,569.00	3,286,167.94	1%	949,878,018.00	966,678,468.45
35001003 - Enugu State Structure for Signage and Advertisemen								
35001003/21010101 Basic Salary	-	12,000,000.00	-	12,026,600.00	26,600.00	0%		
35001003/21010104 Wages	-	1,790,000.00	-	1,800,000.00	10,000.00	1%		
35001003/21020122 Incentive Allowance (Budget)		145,000.00	-	150,400.00	5,400.00	4%		
Sub Total: Personnel Cost	-	13,935,000.00	-	13,977,000.00	42,000.00	0%		
35001003/22020101 Local Transport & Travel -Training		330,000.00	-	350,000.00	20,000.00	6%		
35001003/22020102 Local Transport & Travel - Others	-	600,053.75	5,000,000.00	612,000.00	11,946.25	2%	6,000,000.00	6,000,000.00
35001003/22020103 International Transport & Travel - Training		2,019,000.00	-	2,036,000.00	17,000.00	1%		
35001003/22020201 Electricity Charges		38,000.00	-	40,000.00	2,000.00	5%		
35001003/22020202 Telephone Charges			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
35001003/22020203 Internet Access Charges		1,655,000.00	600,000.00	1,450,000.00	-205,000.00	-14%	600,000.00	600,000.00
35001003/22020204 Satellite Broadcasting Access Charges		1,074,000.00	-	1,100,000.00	26,000.00	2%	600,000.00	600,000.00
35001003/22020205 Water Rates		150,000.00	600,000.00	207,000.00	57,000.00	28%	1,000,000.00	1,000,000.00
35001003/22020301 Office Stationeries/Computer Consumables	-	3,645,953.75	3,000,000.00	3,650,000.00	4,046.25	0%		
35001003/22020305 Printing of Non Security Documents	-	42,950,000.00	-	43,000,000.00	50,000.00	0%		
35001003/22020306 Printing of Security Documents		20,000.00	-	35,000.00	15,000.00	43%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
35001003/22020309 Uniform and other Materials & Supplies		582,980.00 -			-582,980.00			
35001003/22020311 Food Stuff/Catering Materials Supplies		48,000.00 -		50,000.00	2,000.00	4%	400,000.00	400,000.00
35001003/22020312 Service Materials		1,655,500.00	2,400,000.00	1,700,000.00	44,500.00	3%	1,000,000.00	1,000,000.00
35001003/22020401 Maintenance of Motor Vehicles/Transport Equipment		35,439,657.50	1,000,000.00	35,450,000.00	10,342.50	0%	1,000,000.00	1,000,000.00
35001003/22020402 Maintenance of Office Furniture		1,924,700.00	1,000,000.00	3,018,000.00	1,093,300.00	36%	1,000,000.00	1,000,000.00
35001003/22020403 Maintenance of Office Building/Residential Quarter		287,000.00	1,000,000.00	300,000.00	13,000.00	4%	1,000,000.00	1,000,000.00
35001003/22020404 Maintenance of Office/IT Equipment's		624,000.00	1,000,000.00	500,000.00	-124,000.00	-25%	1,200,000.00	1,200,000.00
35001003/22020405 Maintenance of Plants and Generators		704,000.00	1,200,000.00	714,000.00	10,000.00	1%	1,000,000.00	1,000,000.00
35001003/22020406 Other Maintenance Services	-	61,000.00	1,000,000.00	75,000.00	14,000.00	19%	1,000,000.00	1,000,000.00
35001003/22020501 Local Training			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
35001003/22020506 Seminar and Conferences			1,000,000.00	100,000.00	100,000.00	100%		
35001003/22020601 Security Services	-	2,257,500.00 -		2,300,000.00	42,500.00	2%		
35001003/22020605 Cleaning & Fumigation Services			-	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
35001003/22020702 Information Technology Consulting		72,000.00	1,200,000.00	100,000.00	28,000.00	28%	800,000.00	800,000.00
35001003/22020710 Monitoring and Evaluation			800,000.00	200,000.00	200,000.00	100%	1,200,000.00	1,200,000.00
35001003/22020801 Motor Vehicle - Fuel Cost		8,954,828.60	1,200,000.00	9,300,000.00	345,171.40	4%	400,000.00	400,000.00
35001003/22020803 Plant/Generator Fuel Cost		690,000.00	400,000.00	700,000.00	10,000.00	1%		
35001003/22020901 Bank Charges (Others than Interest)	-	153,408.04 -		155,000.00	1,591.96	1%	600,000.00	600,000.00
35001003/22021001 Refreshments & Meals		541,500.00	600,000.00	545,000.00	3,500.00	1%		
35001003/22021003 Publicity & Advertisements		26,578,000.00	10,000,000.00	26,800,000.00	222,000.00	1%	600,000.00	600,000.00
35001003/22021007 Welfare Packages		4,980,000.00	600,000.00	5,000,000.00	20,000.00	0%	200,000.00	200,000.00
35001003/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Sub Total: Overhead Cost	-	138,086,081.64	35,200,000.00	140,087,000.00	2,000,918.36	1%	22,200,000.00	22,200,000.00
Total Recurrent Expenditure	-	152,021,081.64	35,200,000.00	154,064,000.00	2,042,918.36	1%	22,200,000.00	22,200,000.00
35002001 - Forestry Commission								
35002001/21010101								
Basic Salary	22,096,225.35	26,277,083.89	82,500,988.00	25,300,494.00	2,092,170.44	8%	86,626,037.70	88,791,688.64
35002001/21020101								
Housing/Rent Allowance	4,160,977.17	6,981,709.36	11,774,200.00	7,637,100.00	655,390.64	9%	12,362,910.00	12,671,982.75
35002001/21020102								
Transport Allowance	864,800.00	1,865,150.00	2,198,400.00	2,049,200.00	184,050.00	9%	2,308,320.00	2,366,028.00
35002001/21020103								
Meal Subsidy	558,200.00	1,614,100.00	988,800.00	1,774,400.00	160,300.00	9%	1,038,240.00	1,064,196.00
35002001/21020104								
Utility Allowance	517,850.00	1,719,250.00	837,600.00	1,728,800.00	9,550.00	1%	879,480.00	901,467.00
35002001/21020105								
Entertainment Allowance	14,700.00	86,302.00	-	20,000.00	-66,302.00	-332%		
35002001/21020107								
Domestic Staff Allowance	729,771.00	695,020.00	981,640.00	840,820.00	145,800.00	17%	1,030,722.00	1,056,490.05
35002001/21020111								
Hazard Allowance	55,000.00	60,000.00	-	80,000.00	20,000.00	25%		
35002001/21020144								
Arrears (Allowance)	7,299,501.91							
Sub Total: Personnel Cost	36,297,025.43	39,298,615.25	99,281,628.00	39,430,814.00	132,198.75	0%	104,245,709.70	106,851,852.40
35002001/21020105								
Entertainment Allowance		15,000.00	-		-15,000.00			
35002001/22020101								
Local Transport & Travel -Training	50,000.00							
35002001/22020102								
Local Transport & Travel - Others	1,679,000.00	401,000.00	7,000,000.00	480,000.00	79,000.00	16%	7,000,000.00	7,000,000.00
35002001/22020202								
Telephone Charges	95,000.00	30,000.00	600,000.00	50,000.00	20,000.00	40%	600,000.00	600,000.00
35002001/22020203								
Internet Access Charges	15,000.00						500,000.00	500,000.00
35002001/22020205								
Water Rates	500,000.00							
35002001/22020301								
Office Stationeries/Computer Consumables	1,192,000.00	1,126,000.00	2,000,000.00	1,070,000.00	-56,000.00	-5%	2,000,000.00	2,000,000.00
35002001/22020401								
Maintenance of Motor Vehicles/Transport Equipment			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
35002001/22020402								
Maintenance of Office Furniture	28,000.00							
35002001/22020404								
Maintenance of Office/IT Equipment's -			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
35002001/22020406								
Other Maintenance Services			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
35002001/22020501								
Local Training			6,000,000.00	300,000.00	300,000.00	100%	6,000,000.00	6,000,000.00
35002001/22020605								
Cleaning & Fumigation Services	10,500.00	30,000.00	400,000.00	50,000.00	20,000.00	40%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
35002001/22020709 Research and Studies			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
35002001/22020801 Motor Vehicle - Fuel Cost	222,000.00	135,000.00	800,000.00	180,000.00	45,000.00	25%	1,000,000.00	1,000,000.00
35002001/22020901 Bank Charges (Others than Interest)	2,205.93	1,933.00	20,000.00	10,000.00	8,067.00	81%	110,000.00	110,000.00
35002001/22021001 Refreshments & Meals	806,000.00		600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
35002001/22021014 Annual Budget Defence Expenses & Administration	200,000.00	211,000.00	200,000.00	220,000.00	9,000.00	4%	600,000.00	600,000.00
35002001/22021016 Servicom			200,000.00	100,000.00	100,000.00	100%	500,000.00	500,000.00
Sub Total: Overhead Cost	4,799,705.93	1,949,933.00	19,820,000.00	3,060,000.00	1,110,067.00	36%	21,310,000.00	21,310,000.00
Total Recurrent Expenditure	41,096,731.36	41,248,548.25	119,101,628.00	42,490,814.00	1,242,265.75	3%	125,555,709.70	128,161,852.44
35053001 - Enugu State Waste Management Authority (ESWAMA)								
35053001/21010101 Basic Salary	70,894,568.64	104,956,581.44	317,973,040.00	104,986,520.00	29,938.56	0%	333,871,692.00	342,218,484.30
35053001/21010102 Overtime Payment	-	8,463,000.00	-	8,465,000.00	2,000.00	0%		
35053001/21010104 Wages		12,187,439.37	-	12,200,000.00	12,560.63	0%		
35053001/21020101 Housing/Rent Allowance		2,655,000.00	-	2,660,000.00	5,000.00	0%		
35053001/21020109 Call Duties Allowances	-	7,995,000.00	-	8,000,000.00	5,000.00	0%		
35053001/21020114 Administrative Allowance		130,053.75	-	135,000.00	4,946.25	4%		
35053001/21020132 Vehicle Maintenance Allowance		300,000.00	-	310,000.00	10,000.00	3%		
35053001/21020136 Auditor's Allowance		2,000,000.00	-	2,010,000.00	10,000.00	0%		
35053001/21020142 Duty Allowance		50,000.00	-	55,000.00	5,000.00	9%		
35053001/22020102 Local Transport & Travel - Others								
Sub Total: Personnel Cost	70,894,568.64	138,737,074.56	317,973,040.00	138,821,520.00	84,445.44	0%	333,871,692.00	342,218,484.30
35053001/22020101 Local Transport & Travel -Training		376,490.00	-	380,000.00	3,510.00	1%		
35053001/22020102 Local Transport & Travel - Others	584,400.00	21,609,180.00	20,000,000.00	21,650,000.00	40,820.00	0%	20,000,000.00	11,000,000.00
35053001/22020103 International Transport & Travel - Training	-	740,000.00	-	745,000.00	5,000.00	1%		
35053001/22020201 Electricity Charges	-	4,032,800.00	-	4,050,000.00	17,200.00	0%		
35053001/22020202 Telephone Charges	669,750.00							



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
35053001/22020203 Internet Access Charges	8,759,348.00	11,736,944.75	600,000.00	11,800,000.00	63,055.25	1%	600,000.00	600,000.00
35053001/22020205 Water Rates	10,726,400.00	16,098,600.00	800,000.00	16,100,000.00	1,400.00	0%	800,000.00	800,000.00
35053001/22020209 Other Bill Payments		64,000.00	-	65,000.00	1,000.00	2%		
35053001/22020301 Office Stationeries/Computer Consumables	3,718,950.00	11,892,580.00	5,600,000.00	11,900,000.00	7,420.00	0%	5,600,000.00	5,600,000.00
35053001/22020305 Printing of Non Security Documents	-	120,000.00	-	121,000.00	1,000.00	1%		
35053001/22020306 Printing of Security Documents			60,000,000.00	1,000,000.00	1,000,000.00	100%	20,000,000.00	20,000,000.00
35053001/22020309 Uniform and other Materials & Supplies	645,500.00		200,000.00	100,000.00	100,000.00	100%	5,100,000.00	6,100,000.00
35053001/22020312 Service Materials	-	34,001,363.39	-	34,010,000.00	8,636.61	0%		
35053001/22020401 Maintenance of Motor Vehicles/Transport Equipment	5,405,217.50	107,095,924.00	3,400,000.00	107,200,000.00	104,076.00	0%	11,700,000.00	11,700,000.00
35053001/22020402 Maintenance of Office Furniture	6,030,000.00							
35053001/22020403 Maintenance of Office Building/Residential Quarter	-	9,937,547.50	1,000,000.00	10,000,000.00	62,452.50	1%	1,000,000.00	1,000,000.00
35053001/22020404 Maintenance of Office/IT Equipment's	349,500.00	5,377,661.25	200,000.00	5,400,000.00	22,338.75	0%	1,100,000.00	1,100,000.00
35053001/22020405 Maintenance of Plants and Generators	-	6,075,000.00	-	6,080,000.00	5,000.00	0%		
35053001/22020406 Other Maintenance Services	73,912,700.96	118,140,395.00	2,200,000.00	118,200,000.00	59,605.00	0%	3,100,000.00	3,100,000.00
35053001/22020408 Maintenance of Sea Boats		520,000.00	-	530,000.00	10,000.00	2%		
35053001/22020601 Security Services	11,922,500.00	9,610,000.00	4,000,000.00	9,700,000.00	90,000.00	1%	4,000,000.00	4,000,000.00
35053001/22020605 Cleaning & Fumigation Services	1,369,608,903.06	1,783,804,554.61	2,500,000,000.00	1,795,260,010.00	11,455,455.70	1%	1,300,000,000.00	1,300,000,000.00
35053001/22020701 Financial Consulting	12,119,910.86							
35053001/22020703 Legal Services	3,354,700.00	3,606,553.75	240,000.00	3,620,000.00	13,446.25	0%	3,120,000.00	3,120,000.00
35053001/22020711 Other Consulting Services	-	16,908,739.00	-	16,910,000.00	1,261.00	0%		
35053001/22020801 Motor Vehicle - Fuel Cost	-	111,298,503.26		102,291,553.00	6,045.67	0%		
35053001/22020803 Plant/Generator Fuel Cost	64,368,500.00	35,000,000.00	4,600,000.00	35,000,000.00	0.00	0%	4,800,000.00	4,800,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
35053001/22020901 Bank Charges (Others than Interest)	444,534,859.38	78,021,810.02	20,000.00	87,044,855.00	9,023,044.98	10%	210,000.00	210,000.00
35053001/22021001 Refreshments & Meals	-	295,000.00	-	300,000.00	5,000.00	2%	5,000,000.00	5,000,000.00
35053001/22021003 Publicity & Advertisements	3,904,116.00	4,323,553.75	5,600,000.00	4,350,000.00	26,446.25	1%	20,300,000.00	20,300,000.00
35053001/22021004 Medical Expenses-Local	507,500.00	330,000.00	-	340,000.00	10,000.00	3%		
35053001/22021007 Welfare Packages	90,000.00	50,000.00	-	55,000.00	5,000.00	9%	10,000,000.00	10,000,000.00
35053001/22021014 Annual Budget Defence Expenses & Administration	100,000.00		700,000.00	50,000.00	50,000.00	100%	850,000.00	850,000.00
Sub Total: Overhead Cost	2,021,312,755.76	2,391,067,200.28	2,609,160,000.00	2,404,252,418.31	13,185,218.03	1%	1,417,280,000.00	1,409,280,000.00
Total Recurrent Expenditure	2,092,207,324.40	2,529,804,274.84	2,927,133,040.00	2,543,073,938.31	13,269,663.47	1%	1,751,151,692.00	1,751,498,484.30
36001001 - Ministry of Culture and Tourism								
36001001/21010101 Basic Salary	58,285,864.99	84,226,035.62	237,660,180.00	83,830,090.00	9,847,017.36	12%	249,543,189.50	255,781,769.20
36001001/21020101 Housing/Rent Allowance	10,849,251.13	23,604,718.31	28,398,440.00	25,219,220.00	1,614,501.69	6%	29,818,362.00	30,563,821.05
36001001/21020102 Transport Allowance	2,584,100.00	6,905,500.00	9,152,416.00	7,542,208.00	636,708.00	8%	9,610,036.40	9,850,287.32
36001001/21020103 Meal Subsidy	1,731,500.00	6,020,100.00	3,580,512.00	6,590,256.00	570,156.00	9%	3,759,537.80	3,853,526.24
36001001/21020104 Utility Allowance	889,985.89	5,921,750.00	2,403,232.00	6,443,616.00	521,866.00	8%	2,523,393.80	2,586,478.64
36001001/21020105 Entertainment Allowance	9,900.00	13,400.00	35,116.00	17,558.00	4,158.00	24%	36,871.90	37,793.70
36001001/21020106 Leave allowance			11,313,480.00	56,740.00	56,740.00	100%	11,879,154.00	12,176,132.85
36001001/21020107 Domestic Staff Allowance	764,522.00	903,526.00	1,526,576.00	1,008,288.00	104,762.00	10%	1,602,904.40	1,642,977.02
36001001/21020125 Recess Allowance		18,000.00	-	20,000.00	2,000.00	10%		
36001001/21020144 Arrears (Allowance)	23,836,641.34		4,458,776.00	229,388.00	229,388.00	100%	4,681,714.40	4,798,757.27
Sub Total: Personnel Cost	98,951,765.35	127,613,029.93	298,528,728.00	130,957,364.00	3,344,334.07	3%	313,455,164.20	321,291,543.30
36001001/22020102 Local Transport & Travel - Others	18,217,000.00	24,643,000.00	47,000,000.00	24,650,000.00	7,000.00	0%	23,500,000.00	23,500,000.00
36001001/22020104 International Transport & Travel - Others	40,100,000.00	2,965,232.00	30,000,000.00	2,966,000.00	768.00	0%	20,000,000.00	20,000,000.00
36001001/22020105 Hotel Accommodation	676,000.00	222,000.00	-	222,000.00	0.00	0%		
36001001/22020202 Telephone Charges	680,000.00		-				300,000.00	300,000.00
36001001/22020205 Water Rates	668,000.00	25,000.00	200,000.00	100,000.00	75,000.00	75%	200,000.00	200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
36001001/22020206 Sewage Charges	250,000.00							
36001001/22020301 Office Stationeries/Computer Consumables	11,590,700.00	18,824,200.00	8,000,000.00	18,825,000.00	800.00	0%	8,000,000.00	8,000,000.00
36001001/22020304 Magazines & Periodicals							300,000.00	300,000.00
36001001/22020305 Printing of Non Security Documents	832,250.00	145,000.00	5,000,000.00	145,000.00	0.00	0%	5,000,000.00	5,000,000.00
36001001/22020308 Field and Camping Materials Supplies			24,000,000.00	2,000,000.00	2,000,000.00	100%	17,000,000.00	17,000,000.00
36001001/22020309 Uniform and other Materials & Supplies	25,500.00	10,000.00	-	10,000.00	0.00	0%		
36001001/22020312 Service Materials	29,162,000.00	520,000.00	20,000,000.00	2,000,000.00	1,480,000.00	74%	5,000,000.00	5,000,000.00
36001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,329,300.00	1,031,087.73	-	1,031,090.00	2.27	0%	4,000,000.00	4,000,000.00
36001001/22020402 Maintenance of Office Furniture	5,000,000.00						500,000.00	500,000.00
36001001/22020403 Maintenance of Office Building/Residential Quarter	2,080,093.83							
36001001/22020405 Maintenance of Plants and Generators	993,000.00							
36001001/22020406 Other Maintenance Services	2,834,000.00	13,385,325.00	2,000,000.00	13,385,330.00	5.00	0%	2,000,000.00	2,000,000.00
36001001/22020501 Local Training		208,200.00	-	210,000.00	1,800.00	1%		
36001001/22020605 Cleaning & Fumigation Services	438,500.00	174,000.00	-	174,000.00	0.00	0%	400,000.00	400,000.00
36001001/22020801 Motor Vehicle - Fuel Cost	2,118,853.75	1,978,700.00	1,400,000.00	1,978,700.00	0.00	0%	700,000.00	700,000.00
36001001/22020803 Plant/Generator Fuel Cost	930,000.00						300,000.00	300,000.00
36001001/22020901 Bank Charges (Others than Interest)	28,441.67	33,025.36	200,000.00	100,000.00	66,974.64	67%	200,000.00	200,000.00
36001001/22021001 Refreshments & Meals	5,135,000.00	446,000.00	6,000,000.00	500,000.00	54,000.00	11%	1,000,000.00	1,000,000.00
36001001/22021002 Honorarium & Sitting Allowance	120,000.00	150,000.00	-	150,000.00	0.00	0%		
36001001/22021003 Publicity & Advertisements	790,000.00	633,000.00	3,000,000.00	700,000.00	67,000.00	10%	2,000,000.00	2,000,000.00
36001001/22021007 Welfare Packages	1,844,000.00	2,171,000.00	600,000.00	2,171,000.00	0.00	0%	600,000.00	600,000.00
36001001/22021014 Annual Budget Defence Expenses & Administration	600,000.00	444,300.00	300,000.00	444,300.00	0.00	0%	300,000.00	300,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
36001001/22021021 Special Days/Celebrations	77,282,800.00	5,133,000.00	60,000,000.00	6,000,000.00	867,000.00	14%	20,000,000.00	25,000,000.00
Sub Total: Overhead Cost	203,725,439.25	73,142,070.09	207,700,000.00	77,762,420.00	4,620,349.91	6%	111,300,000.00	116,300,000.00
Total Recurrent Expenditure	302,677,204.60	200,755,100.02	506,228,728.00	208,719,784.00	7,964,683.98	4%	424,755,164.20	437,591,543.30
36040001 - Enugu State Council for Arts and Culture								
36040001/21010101 Basic Salary	696,000.00		51,287,456.00	643,728.00	643,728.00	100%	53,851,828.40	55,198,124.12
36040001/21020104 Utility Allowance	280,000.00	170,000.00	-	170,000.00	0.00	0%		
36040001/21020105 Entertainment Allowance		1,426,809.66	-	1,500,000.00	73,190.34	5%		
36040001/21020202 Contributory Pension	1,607,000.00							
Sub Total: Personnel Cost	2,583,000.00	1,596,809.66	51,287,456.00	2,313,728.00	716,918.34	31%	53,851,828.40	55,198,124.12
36040001/22020102 Local Transport & Travel - Others	4,103,392.58	2,550,000.00	5,200,000.00	2,600,000.00	50,000.00	2%	3,600,000.00	3,600,000.00
36040001/22020202 Telephone Charges	418,000.00	190,000.00	600,000.00	200,000.00	10,000.00	5%	600,000.00	600,000.00
36040001/22020301 Office Stationeries/Computer Consumables	1,793,177.74	2,415,000.00	4,600,000.00	2,420,000.00	5,000.00	0%	600,000.00	600,000.00
36040001/22020302 Books		2,950,000.00	-	3,000,000.00	50,000.00	2%		
36040001/22020312 Service Materials		470,000.00	1,500,000.00	500,000.00	30,000.00	6%	1,000,000.00	1,000,000.00
36040001/22020313 Chemicals and Reagents								
36040001/22020401 Maintenance of Motor Vehicles/Transport Equipment		80,000.00	-	85,000.00	5,000.00	6%		
36040001/22020402 Maintenance of Office Furniture	2,028,000.00	480,000.00	1,400,000.00	500,000.00	20,000.00	4%	400,000.00	400,000.00
36040001/22020403 Maintenance of Office Building/Residential Quarter		1,140,500.00	-	1,150,000.00	9,500.00	1%		
36040001/22020404 Maintenance of Office/IT Equipment's	1,335,000.00	550,000.00	-	600,000.00	50,000.00	8%		
36040001/22020405 Maintenance of Plants and Generators		8,825,000.00	-	8,850,000.00	25,000.00	0%		
36040001/22020406 Other Maintenance Services	296,000.00		700,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
36040001/22020505 ICT Training for Civil Servants		35,000.00	-	35,000.00	0.00	0%		
36040001/22020601 Security Services		35,000.00	-	40,000.00	5,000.00	13%		
36040001/22020801 Motor Vehicle - Fuel Cost		10,000.00	-	20,000.00	10,000.00	50%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
36040001/22020803 Plant/Generator Fuel Cost		30,000.00	-	30,000.00	0.00	0%		
36040001/22020901 Bank Charges (Others than Interest)		26,496.25	-	27,000.00	503.75	2%		
36040001/22021001 Refreshments & Meals	3,324,392.68	645,000.00	1,300,000.00	650,000.00	5,000.00	1%	300,000.00	300,000.00
36040001/22021007 Welfare Packages	463,177.37	3,548,803.22	1,000,000.00	3,600,000.00	51,196.78	1%	400,000.00	400,000.00
Sub Total: Overhead Cost	13,761,140.37	23,980,799.47	16,300,000.00	24,407,000.00	426,200.53	2%	7,100,000.00	7,100,000.00
Total Recurrent Expenditure	16,344,140.37	25,577,609.13	67,587,456.00	26,720,728.00	1,143,118.87	4%	60,951,828.40	62,298,124.12
36052001 - Tourism Board								
36052001/21010101 Basic Salary	3,038,404.29	1,235,876.79	49,178,124.00	1,239,062.00	3,185.21	0%	51,637,030.10	52,927,955.86
36052001/21010102 Overtime Payment	4,935,948.33							
36052001/21010103 Consolidated Revenue Fund Charges - Salaries			2,752,200.00	76,100.00	76,100.00	100%	2,889,810.00	2,962,055.25
36052001/21010104 Wages		60,023,002.12	-	60,100,000.00	76,997.88	0%		
36052001/21020101 Housing/Rent Allowance			10,585,760.00	292,880.00	292,880.00	100%	11,115,048.00	11,392,924.20
36052001/21020102 Transport Allowance			2,753,160.00	76,580.00	76,580.00	100%	2,890,818.00	2,963,088.45
36052001/21020103 Meal Subsidy	73,116,198.80		1,160,588.00	80,294.00	80,294.00	100%	1,218,617.70	1,249,083.14
36052001/21020104 Utility Allowance			1,283,220.00	1,610.00	1,610.00	100%	1,347,381.50	1,381,066.03
36052001/21020105 Entertainment Allowance		103,500.00	-	103,500.00	0.00	0%		
36052001/21020106 Leave allowance			2,666,884.00	33,442.00	33,442.00	100%	2,800,228.10	2,870,233.81
36052001/21020107 Domestic Staff Allowance			744,640.00	72,320.00	72,320.00	100%	781,871.00	801,417.80
36052001/21020114 Administrative Allowance		30,000.00	-	30,000.00	0.00	0%		
36052001/21020136 Auditor's Allowance		128,420.00	-	130,000.00	1,580.00	1%		
36052001/21020202 Contributory Pension		1,029,520.62	-	1,050,000.00	20,479.38	2%		
Sub Total: Personnel Cost	81,090,551.42	62,550,319.53	71,124,576.00	63,285,788.00	735,468.47	1%	74,680,804.40	76,547,824.52
36052001/22020711 Consultancy Services		976,580.00	-		-976,580.00			
36052001/22020102 Local Transport & Travel - Others		970,000.00	2,000,000.00	1,000,000.00	30,000.00	3%	6,000,000.00	6,000,000.00
36052001/22020104 International Transport & Travel - Others		3,656,652.31	-	3,700,000.00	43,347.69	1%		
36052001/22020205 Water Rates		1,630,000.00	600,000.00	150,000.00	-1,480,000.00	-987%	600,000.00	600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
36052001/22020301 Office Stationeries/Computer Consumables		920,580.00	1,600,000.00	950,000.00	29,420.00	3%	1,600,000.00	1,600,000.00
36052001/22020305 Printing of Non Security Documents		346,200.00	-	1,900,000.00	1,553,800.00	82%		
36052001/22020312 Service Materials		11,493,000.00	-	11,500,000.00	7,000.00	0%		
36052001/22020401 Maintenance of Motor Vehicles/Transport Equipment			2,000,000.00	1,000,000.00	1,000,000.00	100%	2,000,000.00	2,000,000.00
36052001/22020402 Maintenance of Office Furniture			800,000.00	400,000.00	400,000.00	100%	800,000.00	800,000.00
36052001/22020403 Maintenance of Office Building/Residential Quarter		90,000.00	1,000,000.00	100,000.00	10,000.00	10%	1,000,000.00	1,000,000.00
36052001/22020404 Maintenance of Office/IT Equipment's	1,422,665,491.28	100,000.00	600,000.00	150,000.00	50,000.00	33%	600,000.00	600,000.00
36052001/22020405 Maintenance of Plants and Generators			1,000,000.00				1,000,000.00	1,000,000.00
36052001/22020406 Other Maintenance Services		2,011,737.50	6,000,000.00	2,050,000.00	38,262.50	2%	6,000,000.00	6,000,000.00
36052001/22020601 Security Services		740,000.00	-	740,000.00	0.00	0%		
36052001/22020605 Cleaning & Fumigation Services		726,000.00	400,000.00	800,000.00	74,000.00	9%	400,000.00	400,000.00
36052001/22020711 Other Consulting Services			-	1,000,000.00	1,000,000.00	100%	1,800,000.00	1,800,000.00
36052001/22020801 Motor Vehicle - Fuel Cost		381,700.00	1,800,000.00	400,000.00	18,300.00	5%	800,000.00	800,000.00
36052001/22020803 Plant/Generator Fuel Cost			800,000.00	100,000.00	100,000.00	100%		
36052001/22020901 Bank Charges (Others than Interest)	90,986.15	58,951.83	-	65,000.00	6,048.17	9%	1,000,000.00	1,000,000.00
36052001/22021001 Refreshments & Meals		279,500.00	1,000,000.00	250,000.00	-29,500.00	-12%	4,000,000.00	4,000,000.00
36052001/22021002 Honorarium & Sitting Allowance			3,000,000.00	100,000.00	100,000.00	100%	6,000,000.00	6,000,000.00
36052001/22021003 Publicity & Advertisements			5,200,000.00	100,000.00	100,000.00	100%		
36052001/22021007 Welfare Packages	10,663,303.98	5,996,052.00	-	6,000,000.00	3,948.00	0%	200,000.00	200,000.00
36052001/22021014 Annual Budget Defence Expenses & Administration			200,000.00	100,000.00	100,000.00	100%	300,000.00	300,000.00
36052001/22021016 Servicom			300,000.00	150,000.00	150,000.00	100%		
36052001/22021021 Special Days/Celebrations		84,740.00	-	100,000.00	15,260.00	15%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Sub Total: Overhead Cost	1,433,419,781.41	30,461,693.64	28,300,000.00	32,805,000.00	2,343,306.36	7%	34,100,000.00	34,100,000.00
Total Recurrent Expenditure	1,514,510,332.83	93,012,013.17	99,424,576.00	96,090,788.00	3,078,774.83	3%	108,780,804.40	110,647,824.52
38001001 - State Economic Planning Commission								
38001001/21010101								
Basic Salary	27,337,297.79	39,135,650.72	124,756,540.00	37,178,270.00	2,855,715.85	8%	130,994,367.50	134,269,226.68
38001001/21020101								
Housing/Rent Allowance	4,605,055.05	10,301,727.24	18,142,308.00	11,271,154.00	969,426.76	9%	19,049,423.70	19,525,659.29
38001001/21020102								
Transport Allowance	1,113,700.00	2,809,350.00	3,984,000.00	3,092,000.00	282,650.00	9%	4,183,200.00	4,287,780.00
38001001/21020103								
Meal Subsidy	766,100.00	2,224,000.00	1,440,000.00	2,720,000.00	496,000.00	18%	1,512,000.00	1,549,800.00
38001001/21020104								
Utility Allowance	360,946.20	2,593,150.00	1,836,000.00	2,618,000.00	24,850.00	1%	1,927,800.00	1,975,995.00
38001001/21020105								
Entertainment Allowance	51,800.00	58,800.00	514,584.00	67,292.00	8,492.00	13%	540,313.60	553,821.43
38001001/21020107								
Domestic Staff Allowance	3,092,839.00	3,127,590.00	13,541,180.00	3,470,590.00	343,000.00	10%	14,218,237.50	14,573,693.48
38001001/21020111								
Hazard Allowance	28,000.00	24,000.00	-	24,000.00	0.00	0%		
38001001/21020122								
Incentive Allowance (Budget)		1,047,600.00	-	1,100,000.00	52,400.00	5%		
38001001/21020144								
Arrears (Allowance)	10,450,910.61							
38001001/21020205								
Housing Fund Contribution	32,245,620.00							
Sub Total: Personnel Cost	80,052,268.65	61,321,867.96	164,214,612.00	61,541,306.00	219,438.04	0%	172,425,342.30	176,735,975.90
38001001/22020101								
Local Transport & Travel -Training	1,630,000.00	22,295,900.00	6,000,000.00	22,300,000.00	4,100.00	0%	6,000,000.00	6,000,000.00
38001001/22020102								
Local Transport & Travel - Others	26,354,300.00	20,049,250.00	10,000,000.00	20,050,000.00	750.00	0%	15,500,000.00	15,500,000.00
38001001/22020103								
International Transport & Travel - Training		1,000,000.00	-	1,000,000.00	0.00	0%		
38001001/22020105								
Hotel Accommodation	1,221,400.00							
38001001/22020202								
Telephone Charges		190,000.00	200,000.00	190,000.00	0.00	0%	200,000.00	200,000.00
38001001/22020203								
Internet Access Charges	518,900.00		400,000.00	1,000.00	1,000.00	100%	400,000.00	400,000.00
38001001/22020205								
Water Rates		200,000.00	200,000.00	200,000.00	0.00	0%	200,000.00	200,000.00
38001001/22020301								
Office Stationeries/Computer Consumables	15,424,400.00	17,950,080.00	7,000,000.00	18,000,000.00	49,920.00	0%	8,000,000.00	8,000,000.00
38001001/22020305								
Printing of Non Security Documents		1,630,500.00	4,000,000.00	1,640,000.00	9,500.00	1%	4,000,000.00	4,000,000.00
38001001/22020312								
Service Materials	3,484,758.59	375,000.00	-	400,000.00	25,000.00	6%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
38001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	19,733,100.00	5,797,800.00	9,600,000.00	5,800,000.00	2,200.00	0%	9,600,000.00	9,600,000.00
38001001/22020402 Maintenance of Office Furniture	356,000.00	569,000.00	400,000.00	600,000.00	31,000.00	5%	400,000.00	400,000.00
38001001/22020404 Maintenance of Office/IT Equipment's	9,468,900.00	917,000.00	1,200,000.00	1,000,000.00	83,000.00	8%	1,200,000.00	1,200,000.00
38001001/22020405 Maintenance of Plants and Generators	510,200.00							
38001001/22020406 Other Maintenance Services	3,735,000.00	1,315,850.00	400,000.00	1,400,000.00	84,150.00	6%	400,000.00	400,000.00
38001001/22020501 Local Training	4,395,000.00	12,731,300.00	10,000,000.00	12,800,000.00	68,700.00	1%	10,000,000.00	10,000,000.00
38001001/22020503 Training & Staff Development		12,835,200.00	-	12,900,000.00	64,800.00	1%		
38001001/22020506 Seminar and Conferences		264,300.00	12,000,000.00	300,000.00	35,700.00	12%	12,000,000.00	12,000,000.00
38001001/22020605 Cleaning & fumigation Services	280,000.00	128,000.00	-	128,000.00	0.00	0%		
38001001/22020710 Monitoring and Evaluation	11,859,000.00	9,360,000.00	20,000,000.00	9,400,000.00	40,000.00	0%	30,000,000.00	30,000,000.00
38001001/22020801 Motor Vehicle - Fuel Cost	2,363,031.58	6,007,400.00	2,000,000.00	6,050,000.00	42,600.00	1%	2,000,000.00	2,000,000.00
38001001/22020803 Plant/Generator Fuel Cost			1,400,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
38001001/22020901 Bank Charges (Others than Interest)	86,983.99	4,639,315.36	800,000.00	4,700,000.00	60,684.64	1%	800,000.00	800,000.00
38001001/22021001 Refreshments & Meals	2,323,000.00	1,970,000.00	2,400,000.00	2,000,000.00	30,000.00	2%	2,400,000.00	2,400,000.00
38001001/22021002 Honorarium & Sitting Allowance		455,000.00	1,600,000.00	500,000.00	45,000.00	9%	1,600,000.00	1,600,000.00
38001001/22021003 Publicity & Advertisements		1,340,320.00	-	1,400,000.00	59,680.00	4%		
38001001/22021007 Welfare Packages		6,609,000.00	400,000.00	6,700,000.00	91,000.00	1%	400,000.00	400,000.00
38001001/22021014 Annual Budget Defence Expenses & Administration	8,006,000.00	1,583,000.00	14,000,000.00	1,600,000.00	17,000.00	1%	17,000,000.00	17,000,000.00
Sub Total: Overhead Cost	111,749,974.16	130,213,215.36	104,000,000.00	131,159,000.00	945,784.64	1%	123,700,000.00	123,700,000.00
Total Recurrent Expenditure	191,802,242.81	191,535,083.32	268,214,612.00	192,700,306.00	1,165,222.68	1%	296,125,342.30	300,435,975.87
38001002 - State Bureau of Statistics								
38001002/21010101 Basic Salary	-	45,523,499.81	139,805,880.00	45,532,940.00	9,440.19	0%	146,796,174.00	150,466,078.40
38001002/21010104 Wages			4,165,440.00	1,000.00	1,000.00	100%	4,373,712.00	4,483,054.80
38001002/21020101 Housing/Rent Allowance	5,967,546.06	14,717,739.16	20,742,240.00	14,771,120.00	53,380.84	0%	21,779,352.00	22,323,835.80



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
38001002/21020102 Transport Allowance	1,534,591.87	4,237,300.00	-	4,300,000.00	62,700.00	1%		
38001002/21020103 Meal Subsidy	1,234,173.97	3,734,600.00	1,968,000.00	3,790,000.00	55,400.00	1%	2,066,400.00	2,118,060.00
38001002/21020104 Utility Allowance	1,098,426.14	3,613,750.00	1,456,800.00	3,628,400.00	14,650.00	0%	1,529,640.00	1,567,881.00
38001002/21020105 Entertainment Allowance	206,881.01	26,600.00	163,200.00	31,600.00	5,000.00	16%	171,360.00	175,644.00
38001002/21020107 Domestic Staff Allowance	1,753,738.22	1,494,293.00	5,254,360.00	1,527,180.00	32,887.00	2%	5,517,078.00	5,655,004.95
38001002/21020108 Shift Duty Allowance	31,567.25	34,437.00	-	35,000.00	563.00	2%		
38001002/21020115 Secretarial Allowance	785,118.12							
38001002/21020144 Arrears (Allowance)	13,355,272.50							
Sub Total: Personnel Cost	25,967,315.14	73,382,218.97	173,555,920.00	73,617,240.00	235,021.03	0%	182,233,716.00	186,789,558.90
38001002/22020101 Local Transport & Travel -Training	9,000,000.00		2,400,000.00	200,000.00	200,000.00	100%	4,200,000.00	4,200,000.00
38001002/22020102 Local Transport & Travel - Others	8,551,000.00	16,301,290.99	2,000,000.00	16,310,000.00	8,709.01	0%	21,000,000.00	21,000,000.00
38001002/22020301 Office Stationeries/Computer Consumables	1,471,178.38	126,515,800.00	1,800,000.00	126,550,000.00	34,200.00	0%	1,800,000.00	1,800,000.00
38001002/22020305 Printing of Non Security Documents	4,890,000.00	9,652,200.00	64,000,000.00	9,700,000.00	47,800.00	0%	70,000,000.00	73,000,000.00
38001002/22020309 Uniform and other Materials & Supplies		144,800.00	-	145,000.00	200.00	0%		
38001002/22020312 Service Materials	8,000.00	7,000.00	1,200,000.00	200,000.00	193,000.00	97%	1,200,000.00	1,200,000.00
38001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	319,000.00	555,600.00	1,200,000.00	600,000.00	44,400.00	7%	1,200,000.00	1,200,000.00
38001002/22020402 Maintenance of Office Furniture	-	95,100.00	600,000.00	100,000.00	4,900.00	5%	600,000.00	600,000.00
38001002/22020403 Maintenance of Office Building/Residential Quarter		116,000.00	-	116,000.00	0.00	0%		
38001002/22020404 Maintenance of Office/IT Equipment's	496,450.00	771,200.00	1,000,000.00	800,000.00	28,800.00	4%	1,000,000.00	1,000,000.00
38001002/22020405 Maintenance of Plants and Generators	70,000.00		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
38001002/22020406 Other Maintenance Services	16,000.00	114,400.00	600,000.00	150,000.00	35,600.00	24%	600,000.00	600,000.00
38001002/22020501 Local Training		3,000,000.00	10,000,000.00	3,000,000.00	0.00	0%	10,000,000.00	10,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
38001002/22020605 Cleaning & Fumigation Services	10,000.00		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
38001002/22020706 Surveying Services			200,000,000.00	1,000,000.00	1,000,000.00	100%	250,000,000.00	250,000,000.00
38001002/22020710 Monitoring and Evaluation		15,485,000.00	10,000,000.00	15,500,000.00	15,000.00	0%	10,000,000.00	10,000,000.00
38001002/22020801 Motor Vehicle - Fuel Cost	445,000.00	260,000.00	1,600,000.00	300,000.00	40,000.00	13%	1,600,000.00	1,600,000.00
38001002/22020803 Plant/Generator Fuel Cost	-		500,000.00	50,000.00	50,000.00	100%	500,000.00	500,000.00
38001002/22020901 Bank Charges (Others than Interest)	6,442.93	14,622.63	600,000.00	20,000.00	5,377.37	27%	600,000.00	600,000.00
38001002/22021001 Refreshments & Meals	2,561,000.00	508,150.00	600,000.00	550,000.00	41,850.00	8%	600,000.00	600,000.00
38001002/22021003 Publicity & Advertisements			10,000,000.00	500,000.00	500,000.00	100%	10,000,000.00	10,000,000.00
38001002/22021007 Welfare Packages		50,000.00	1,200,000.00	100,000.00	50,000.00	50%	3,600,000.00	3,600,000.00
38001002/22021014 Annual Budget Defence Expenses & Administration	436,750.00	100,000.00	300,000.00	100,000.00	0.00	0%	300,000.00	300,000.00
Sub Total: Overhead Cost	28,280,821.31	173,691,163.62	310,800,000.00	176,291,000.00	2,599,836.38	1%	390,000,000.00	393,000,000.00
Total Recurrent Expenditure	54,248,136.45	247,073,382.59	484,355,920.00	249,908,240.00	2,834,857.41	1%	572,233,716.00	579,789,558.90
40001001 - Office of the State Auditor General								
40001001/21010101 Basic Salary	22,916,159.58	27,949,680.51	154,862,856.00	27,950,688.00	1,007.49	0%	162,605,998.40	166,671,148.40
40001001/21020101 Housing/Rent Allowance	4,241,069.33	8,367,371.22	20,686,488.00	8,368,394.00	1,022.78	0%	21,720,813.20	22,263,833.51
40001001/21020102 Transport Allowance	889,750.00	2,219,500.00	4,298,608.00	2,220,000.00	500.00	0%	4,513,538.20	4,626,376.66
40001001/21020103 Meal Subsidy	564,000.00	1,912,700.00	3,102,408.00	1,915,704.00	3,004.00	0%	3,257,528.20	3,338,966.41
40001001/21020104 Utility Allowance	518,500.00	1,872,150.00	1,739,928.00	1,875,264.00	3,114.00	0%	1,826,924.20	1,872,597.31
40001001/21020105 Entertainment Allowance	62,400.00	80,900.00	96,160.00	148,080.00	67,180.00	45%	100,968.00	103,492.20
40001001/21020106 Leave allowance			9,681,844.00	40,922.00	40,922.00	100%	10,165,936.10	10,420,084.51
40001001/21020107 Domestic Staff Allowance	3,544,602.00	4,934,642.00	9,287,668.00	4,940,734.00	457,855.00	9%	9,752,051.70	9,995,852.99
40001001/21020108 Shift Duty Allowance	45,230.53	31,456.34	457,248.00	35,524.00	4,067.66	11%	480,110.20	492,112.96
40001001/21020115 Secretarial Allowance	60		2,520.00	1,260.00	1,260.00	100%	2,646.00	2,712.15
40001001/21020129 Professional Allowance		2,733.32		50,000.00	47,266.68	95%		
40001001/21020131 Furniture Allowance				621,902.00	621,902.00	100%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
40001001/21020136 Auditor's Allowance	15,233.26	13,249.94	119,140.00		-13,249.94		125,097.50	128,224.93
40001001/21020138 Journal Allowance (Newspapers)			-	20,250.00	20,250.00	100%		
40001001/21020144 Arrears (Allowance)	7,882,831.22		1,243,804.00				1,305,994.10	1,338,643.96
Sub Total: Personnel Cost	40,679,835.92	47,384,383.33	205,578,672.00	48,188,722.00	804,338.67	2%	215,857,605.80	221,254,045.90
40001001/22020101 Local Transport & Travel -Training			4,000,000.00	1,000.00	1,000.00	100%	6,000,000.00	6,000,000.00
40001001/22020102 Local Transport & Travel - Others	3,006,300.00	2,716,000.00	20,000,000.00	2,720,000.00	4,000.00	0%	9,800,000.00	2,800,000.00
40001001/22020201 Electricity Charges	110,000.00	784,000.00	400,000.00	800,000.00	16,000.00	2%	400,000.00	400,000.00
40001001/22020202 Telephone Charges	151,500.00	183,000.00	200,000.00	200,000.00	17,000.00	9%	200,000.00	200,000.00
40001001/22020203 Internet Access Charges		630,500.00	-	650,000.00	19,500.00	3%		
40001001/22020205 Water Rates	-	140,000.00	-	150,000.00	10,000.00	7%		
40001001/22020206 Sewage Charges		15,000.00	-	17,000.00	2,000.00	12%		
40001001/22020301 Office Stationeries/Computer Consumables	1,785,600.00	7,355,000.00	2,200,000.00	7,400,000.00	45,000.00	1%	2,200,000.00	2,200,000.00
40001001/22020302 Books	120,000.00	80,500.00	-	100,000.00	19,500.00	20%		
40001001/22020305 Printing of Non Security Documents	5,096,500.00	5,350,500.00	20,000,000.00	5,353,000.00	2,500.00	0%	25,000,000.00	25,000,000.00
40001001/22020312 Service Materials	312,300.00	379,700.00	600,000.00	400,000.00	20,300.00	5%	600,000.00	600,000.00
40001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	773,400.00	3,881,700.00	1,600,000.00	3,900,000.00	18,300.00	0%	1,600,000.00	1,600,000.00
40001001/22020402 Maintenance of Office Furniture	235,850.00	3,530,000.00	600,000.00	3,530,000.00	0.00	0%	600,000.00	600,000.00
40001001/22020403 Maintenance of Office Building/Residential Quarter	254,050.00	5,850,600.00	400,000.00	5,900,000.00	49,400.00	1%	400,000.00	400,000.00
40001001/22020404 Maintenance of Office/IT Equipment's	441,650.00	754,100.00	1,600,000.00	770,000.00	15,900.00	2%	1,600,000.00	1,600,000.00
40001001/22020405 Maintenance of Plants and Generators	107,700.00	113,500.00	600,000.00	150,000.00	36,500.00	24%	600,000.00	600,000.00
40001001/22020406 Other Maintenance Services	360,300.00	245,500.00	400,000.00	250,000.00	4,500.00	2%	400,000.00	400,000.00
40001001/22020415 Maintenance of Other Infrastructure			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
40001001/22020501 Local Training	4,416,000.00		2,400,000.00	100,000.00	100,000.00	100%	3,200,000.00	3,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
40001001/22020506 Seminar and Conferences	3,180,000.00	2,638,000.00	4,000,000.00	2,650,000.00	12,000.00	0%	4,000,000.00	4,000,000.00
40001001/22020601 Security Services	1,037,500.00	1,280,000.00	-	1,300,000.00	20,000.00	2%		
40001001/22020603 Residential Rent		933,000.00	-	950,000.00	17,000.00	2%		
40001001/22020605 Cleaning & Fumigation Services	285,000.00	345,500.00	560,000.00	350,000.00	4,500.00	1%	580,000.00	580,000.00
40001001/22020710 Monitoring and Evaluation			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
40001001/22020801 Motor Vehicle - Fuel Cost	1,477,967.00	430,000.00	800,000.00	450,000.00	20,000.00	4%	800,000.00	800,000.00
40001001/22020803 Plant/Generator Fuel Cost	349,400.00	685,500.00	700,000.00	700,000.00	14,500.00	2%	700,000.00	700,000.00
40001001/22020901 Bank Charges (Others than Interest)	2,029.22	1,710.56	40,000.00	10,000.00	8,289.44	83%	120,000.00	120,000.00
40001001/22021001 Refreshments & Meals	550,733.00	897,700.00	1,000,000.00	900,000.00	2,300.00	0%	1,000,000.00	1,000,000.00
40001001/22021003 Publicity & Advertisements			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
40001001/22021004 Medical Expenses-Local	5,196,850.00		600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
40001001/22021006 Postage & Courier Services	52,500.00	114,700.00	200,000.00	135,000.00	20,300.00	15%	200,000.00	200,000.00
40001001/22021007 Welfare Packages		1,580,000.00	1,600,000.00	1,600,000.00	20,000.00	1%	1,600,000.00	1,600,000.00
40001001/22021008 Subscription To Professional Bodies			1,000,000.00	50,000.00	50,000.00	100%	1,000,000.00	1,000,000.00
40001001/22021014 Annual Budget Defence Expenses & Administration	85,300.00	200,215.50	1,000,000.00	300,000.00	99,784.50	33%	1,000,000.00	1,000,000.00
40001001/22021016 Servicom			400,000.00	50,000.00	50,000.00	100%	400,000.00	400,000.00
40001001/22021023 Final Accounts Preparation/Verification Expenses			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
40001001/22021026 Common Services (Committee & Commissions)			100,000,000.00	2,000,000.00	2,000,000.00	100%	100,000,000.00	100,000,000.00
Sub Total: Overhead Cost	29,388,429.22	41,115,926.06	169,300,000.00	44,436,000.00	3,320,073.94	7%	167,000,000.00	160,000,000.00
Total Recurrent Expenditure	70,068,265.14	88,500,309.39	374,878,672.00	92,624,722.00	4,124,412.61	4%	382,857,605.80	381,254,045.94
40001002 - Office of the Auditor General for Local Government								
40001002/21010101 Basic Salary	14,667,948.51	23,303,133.86	85,452,040.00	22,406,020.00	2,043,870.47	9%	89,724,642.00	91,967,758.05
40001002/21020101 Housing/Rent Allowance	2,803,250.51	6,663,263.10	17,926,288.00	7,203,144.00	539,880.90	7%	18,822,602.20	19,293,167.26
40001002/21020102 Transport Allowance	670,850.00	1,865,050.00	8,942,400.00	2,051,200.00	186,150.00	9%	9,389,520.00	9,624,258.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
40001002/21020103 Meal Subsidy	447,900.00	1,486,000.00	4,334,400.00	1,807,200.00	321,200.00	18%	4,551,120.00	4,664,898.00
40001002/21020104 Utility Allowance	401,750.00	1,737,250.00	2,886,400.00	1,753,200.00	15,950.00	1%	3,030,720.00	3,106,488.00
40001002/21020105 Entertainment Allowance	7,700.00	8,400.00	-	50,000.00	41,600.00	83%		
40001002/21020106 Leave allowance			19,472,080.00	736,040.00	736,040.00	100%	20,445,684.00	20,956,826.10
40001002/21020107 Domestic Sta ffAllowance	382,261.00	382,261.00	13,344,384.00	452,192.00	69,931.00	15%	14,011,603.60	14,361,893.68
40001002/21020111 Hazard Allowance	916.63	15,999.96	-	20,000.00	4,000.04	20%		
40001002/21020131 Furniture Allowance			-	204,878.00	204,878.00	100%		
40001002/21020144 Arrears (Allowance)	5,700,000.00		409,756.00	-			430,243.90	441,000.00
Sub Total: Personnel Cost	25,082,576.65	35,461,357.92	152,767,748.00	36,683,874.00	1,222,516.08	3%	160,406,135.70	164,416,289.09
40001002/22020101 Local Transport & Travel -Training	652,426.65	1,782.35	2,000,000.00	5,000.00	3,217.65	64%	5,000,000.00	5,000,000.00
40001002/22020102 Local Transport & Travel - Others	1,094,900.00	1,364,200.00	3,000,000.00	1,400,000.00	35,800.00	3%	5,500,000.00	6,500,000.00
40001002/22020202 Telephone Charges	295,000.00	227,000.00	200,000.00	250,000.00	23,000.00	9%	200,000.00	200,000.00
40001002/22020301 Office Stationeries/Computer Consumables	225,000.00	611,250.00	1,800,000.00	650,000.00	38,750.00	6%	2,100,000.00	2,400,000.00
40001002/22020302 Books			800,000.00	400,000.00	400,000.00	100%	800,000.00	800,000.00
40001002/22020303 Newspapers			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
40001002/22020305 Printing of Non Security Documents			7,000,000.00	100,000.00	100,000.00	100%	4,500,000.00	4,500,000.00
40001002/22020306 Printing of Security Documents			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
40001002/22020312 Service Materials			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
40001002/22020401 Maintenance of Motor Vehicles/Transport Equipment	473,800.00		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
40001002/22020402 Maintenance of Office Furniture	5,000.00		300,000.00	50,000.00	50,000.00	100%	300,000.00	300,000.00
40001002/22020403 Maintenance of Office Building/Residential Quarter			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
40001002/22020404 Maintenance of Office/IT Equipment's	170,200.00	252,000.00	1,300,000.00	260,000.00	8,000.00	3%	1,300,000.00	1,300,000.00
40001002/22020405 Maintenance of Plants and Generators			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
40001002/22020406 Other Maintenance Services	3,496,400.00	3,263,000.00	300,000.00	3,300,000.00	37,000.00	1%	300,000.00	300,000.00
40001002/22020415 Maintenance of Other Infrastructure			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
40001002/22020501 Local Training	1,270,000.00	60,000.00	2,000,000.00	75,000.00	15,000.00	20%	2,000,000.00	2,000,000.00
40001002/22020605 Cleaning & Fumigation Services	103,000.00	60,000.00	500,000.00	65,000.00	5,000.00	8%	500,000.00	500,000.00
40001002/22020710 Monitoring and Evaluation			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
40001002/22020801 Motor Vehicle - Fuel Cost	942,493.50	814,754.00	800,000.00	825,000.00	10,246.00	1%	800,000.00	800,000.00
40001002/22020803 Plant/Generator Fuel Cost	551,006.50	263,646.00	400,000.00	300,000.00	36,354.00	12%	500,000.00	600,000.00
40001002/22020901 Bank Charges (Others than Interest)	15,769.22	8,174.32	-	10,000.00	1,825.68	18%	100,000.00	100,000.00
40001002/22021001 Refreshments & Meals	1,464,800.00	1,382,150.00	400,000.00	1,400,000.00	17,850.00	1%	400,000.00	400,000.00
40001002/22021002 Honorarium & Sitting Allowance	220,000.00	130,000.00	-	150,000.00	20,000.00	13%		
40001002/22021007 Welfare Packages	50,000.00		800,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
40001002/22021008 Subscription To Professional Bodies			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
40001002/22021014 Annual Budget Defence Expenses & Administration	323,500.00	340,000.00	400,000.00	350,000.00	10,000.00	3%	700,000.00	700,000.00
40001002/22021016 Servicom			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost	11,353,295.87	8,777,956.67	28,400,000.00	10,990,000.00	2,212,043.33	20%	32,800,000.00	34,200,000.00
Total Recurrent Expenditure	36,435,872.52	44,239,314.59	181,167,748.00	47,673,874.00	3,434,559.41	7%	193,206,135.70	198,616,289.09
47001001 - Civil Service Commission (CSC)								
47001001/21010101 Basic Salary	50,984,332.75	59,189,350.14	159,674,800.00	56,657,400.00	4,508,315.55	8%	167,658,540.00	171,850,003.50
47001001/21010102 Overtime Payment	2,263,168.12							
47001001/21020101 Housing/Rent Allowance		15,265,315.34	23,930,800.00	16,765,400.00	1,500,084.66	9%	25,127,340.00	25,755,523.50
47001001/21020102 Transport Allowance		4,967,450.00	5,472,000.00	5,436,000.00	468,550.00	9%	5,745,600.00	5,889,240.00
47001001/21020103 Meal Subsidy	1,240,400.00	4,388,500.00	2,539,200.00	4,849,600.00	461,100.00	10%	2,666,160.00	2,732,814.00
47001001/21020104 Utility Allowance	1,194,750.00	4,654,350.00	1,886,400.00	4,693,200.00	38,850.00	1%	1,980,720.00	2,030,238.00
47001001/21020105 Entertainment Allowance	141,804.00	28,300.00	278,400.00	39,200.00	10,900.00	28%	292,320.00	299,628.00
47001001/21020107 Domestic Sta ffAllowance	230,794.84	1,459,542.00	10,009,600.00	1,704,800.00	245,258.00	14%	10,510,080.00	10,772,832.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
47001001/21020111 Hazard Allowance	25,000.00							
47001001/21020144 Arrears (Allowance)	14,376,935.50							
Sub Total: Personnel Cost	70,457,185.21	89,952,807.48	203,791,200.00	90,145,600.00	192,792.52	0%	213,980,760.00	219,330,279.00
47001001/22020101 Local Transport & Travel -Training	60,000.00		10,000,000.00	500,000.00	500,000.00	100%	3,300,000.00	3,300,000.00
47001001/22020102 Local Transport & Travel - Others	251,400.00	7,012,000.00	20,000,000.00	7,050,000.00	38,000.00	1%	15,500,000.00	15,500,000.00
47001001/22020103 International Transport & Travel - Training	60,000.00							
47001001/22020105 Hotel Accommodation			600,000.00	1,000.00	1,000.00	100%	600,000.00	600,000.00
47001001/22020202 Telephone Charges	35,000.00	5,000.00 -		10,000.00	5,000.00	50%		
47001001/22020203 Internet Access Charges	50,000.00		100,000.00	1,000.00	1,000.00	100%	100,000.00	100,000.00
47001001/22020205 Water Rates	65,000.00							
47001001/22020301 Office Stationeries/Computer Consumables	6,676,850.00	12,167,750.00	13,000,000.00	12,220,000.00	52,250.00	0%	14,000,000.00	14,000,000.00
47001001/22020305 Printing of Non Security Documents		446,000.00	10,000,000.00	500,000.00	54,000.00	11%	10,000,000.00	10,000,000.00
47001001/22020306 Printing of Security Documents			10,000,000.00	100,000.00	100,000.00	100%	10,000,000.00	10,000,000.00
47001001/22020312 Service Materials		6,000.00	200,000.00	10,000.00	4,000.00	40%	500,000.00	600,000.00
47001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,687,000.00	5,055,100.00	10,000,000.00	5,111,000.00	55,900.00	1%	10,000,000.00	10,000,000.00
47001001/22020402 Maintenance of Office Furniture			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
47001001/22020403 Maintenance of Office Building/Residential Quarter		50,000.00	400,000.00	100,000.00	50,000.00	50%	400,000.00	400,000.00
47001001/22020404 Maintenance of Office/IT Equipment's		5,000.00	200,000.00	20,000.00	15,000.00	75%	200,000.00	200,000.00
47001001/22020405 Maintenance of Plants and Generators	226,000.00		600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
47001001/22020406 Other Maintenance Services	18,332,600.00	2,873,580.00	1,200,000.00	2,900,000.00	26,420.00	1%	1,200,000.00	1,200,000.00
47001001/22020415 Maintenance of Other Infrastructure	4,000.00						4,000,000.00	4,000,000.00
47001001/22020501 Local Training	60,000.00	565,000.00	6,000,000.00	600,000.00	35,000.00	6%	6,000,000.00	7,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
47001001/22020504 Civil Service Examination	1,700,000.00		6,000,000.00	400,000.00	400,000.00	100%	6,000,000.00	6,000,000.00
47001001/22020506 Seminar and Conferences			8,000,000.00	100,000.00	100,000.00	100%	8,000,000.00	8,000,000.00
47001001/22020601 Security Services	1,178,290.25	561,000.00	6,000,000.00	600,000.00	39,000.00	7%	6,000,000.00	6,000,000.00
47001001/22020605 Cleaning & Fumigation Services		5,000.00	1,000,000.00	50,000.00	45,000.00	90%	1,000,000.00	1,000,000.00
47001001/22020703 Legal Services		282,000.00	-	350,000.00	68,000.00	19%		
47001001/22020710 Monitoring and Evaluation		250,000.00	-	300,000.00	50,000.00	17%		
47001001/22020801 Motor Vehicle - Fuel Cost	7,293,500.00	9,395,000.00	3,600,000.00	9,400,000.00	5,000.00	0%		
47001001/22020803 Plant/Generator Fuel Cost	268,000.00	470,000.00	1,100,000.00	500,000.00	30,000.00	6%	4,000,000.00	4,000,000.00
47001001/22020901 Bank Charges (Others than Interest)	75,352.39	66,522.59	80,000.00	70,000.00	3,477.41	5%	1,100,000.00	1,100,000.00
47001001/22020904 Other Consolidated Revenue Fund (CRF) Charges		4,135,989.38	-	4,150,000.00	14,010.62	0%	80,000.00	80,000.00
47001001/22021001 Refreshments & Meals	4,977,350.00	4,126,800.00	6,800,000.00	4,150,000.00	23,200.00	1%	6,800,000.00	6,800,000.00
47001001/22021002 Honarium & Sitting Allowance	240,000.00	1,680,487.25	4,000,000.00	1,750,000.00	69,512.75	4%	4,000,000.00	4,000,000.00
47001001/22021003 Publicity & Advertisements		100,000.00	1,200,000.00	100,000.00	0.00	0%	1,200,000.00	1,200,000.00
47001001/22021004 Medical Expenses-Local	30,000.00		2,800,000.00	1,000.00	1,000.00	100%	2,800,000.00	2,800,000.00
47001001/22021006 Postage & Courier Services	40,000.00	55,000.00	160,000.00	63,000.00	8,000.00	13%	160,000.00	160,000.00
47001001/22021007 Welfare Packages	710,000.00	110,000.00	700,000.00	150,000.00	40,000.00	27%	700,000.00	700,000.00
47001001/22021011 Recruitment and Appointment (Service wide)			20,000,000.00	1,000.00	1,000.00	100%	20,000,000.00	20,000,000.00
47001001/22021012 Discipline and Appointment (Service Wide)			8,000,000.00	1,000.00	1,000.00	100%	8,000,000.00	8,000,000.00
47001001/22021013 Promotion (Service Wide)	7,642,000.00	10,028,000.00	30,000,000.00	10,040,000.00	12,000.00	0%	35,000,000.00	40,000,000.00
47001001/22021014 Annual Budget Defence Expenses & Administration	3,730,000.00	1,783,000.00	2,000,000.00	1,800,000.00	17,000.00	1%	2,000,000.00	2,000,000.00
47001001/22021021 Special Days/Celebrations	314,000.00							
47001001/22021023 Final Accounts Preparation/Verification Expenses			2,000,000.00	1,000.00	1,000.00	100%	11,000,000.00	11,000,000.00
Sub Total: Overhead Cost	55,706,342.64	61,234,229.22	186,940,000.00	63,300,000.00	2,065,770.78	3%	195,440,000.00	201,540,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Total Recurrent Expenditure	126,163,527.85	151,187,036.70	390,731,200.00	153,445,600.00	2,258,563.30	1%	409,420,760.00	420,870,279.00
47001002 - Local Government Service Commission								
47001002/21010101 Basic Salary	15,447,251.63	17,314,796.28	57,077,800.00	16,458,900.00	1,492,719.25	9%	59,931,690.00	61,429,982.25
47001002/21020101 Housing/Rent Allowance	2,928,690.15	4,192,583.91	10,743,376.00	4,610,688.00	418,104.09	9%	11,280,545.40	11,562,559.02
47001002/21020102 Transport Allowance	555,475.00	1,054,162.50	1,812,000.00	1,160,000.00	105,837.50	9%	1,902,600.00	1,950,165.00
47001002/21020103 Meal Subsidy	345,550.00	895,175.00	816,000.00	1,008,000.00	112,825.00	11%	856,800.00	878,220.00
47001002/21020104 Utility Allowance	315,650.00	957,500.00	657,600.00	965,800.00	8,300.00	1%	690,480.00	707,742.00
47001002/21020105 Entertainment Allowance	44,700.00	42,100.00	-	50,000.00	7,900.00	16%		
47001002/21020106 Leave allowance			6,666,216.00	333,108.00	333,108.00	100%	6,999,526.40	7,174,514.57
47001002/21020107 Domestic Staff Allowance	2,467,321.00	2,173,285.10	15,260,336.00	2,382,168.00	208,882.90	9%	16,023,352.40	16,423,936.22
47001002/21020108 Shift Duty Allowance	60,161.30	69,077.25	-	100,000.00	30,922.75	31%		
47001002/21020111 Hazard Allowance	25,000.00	30,000.00	-	50,000.00	20,000.00	40%		
47001002/21020113 Teaching Allowance			-	76,000.00	76,000.00	100%		
47001002/21020129 Professional Allowance		18,723.10	-	24,000.00	5,276.90	22%		
47001002/21020130 Responsibility Allowance		9,361.55	-	16,000.00	6,638.45	41%		
47001002/21020144 Arrears (Allowance)	4,688,772.60							
Sub Total: Personnel Cost	26,878,571.68	26,756,764.69	93,033,328.00	27,234,664.00	477,899.31	2%	97,684,994.20	100,127,119.06
47001002/22020102 Local Transport & Travel - Others			10,000,000.00	500,000.00	500,000.00	100%	10,000,000.00	10,000,000.00
47001002/22020301 Office Stationeries/Computer Consumables			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
47001002/22020312 Service Materials			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
47001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
47001002/22020403 Maintenance of Office Building/Residential Quarter			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
47001002/22020404 Maintenance of Office/IT Equipment's			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
47001002/22020405 Maintenance of Plants and Generators			600,000.00	-			600,000.00	600,000.00
47001002/22020501 Local Training			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
47001002/22020801 Motor Vehicle - Fuel Cost			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
47001002/22020803 Plant/Generator Fuel Cost			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
47001002/22021007 Welfare Packages			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
Sub Total: Overhead Cost			18,000,000.00	1,400,000.00	1,400,000.00	100%	18,000,000.00	18,000,000.00
Total Recurrent Expenditure	26,878,571.68	26,756,764.69	111,033,328.00	28,634,664.00	1,877,899.31	7%	115,684,994.20	118,127,119.10
48001001 - Enugu State Independent Electoral Commission								
48001001/21010101 Basic Salary	75,221,336.71	125,048,465.77	305,982,468.00	119,319,234.00	10,464,587.55	9%	321,281,591.70	329,313,631.49
48001001/21020101 Housing/Rent Allowance	15,341,201.28	35,488,320.37	35,589,188.00	38,958,594.00	3,470,273.63	9%	37,368,647.70	38,302,863.89
48001001/21020102 Transport Allowance	4,031,950.00	10,706,450.00	8,384,000.00	11,762,000.00	1,055,550.00	9%	8,803,200.00	9,023,280.00
48001001/21020103 Meal Subsidy	2,875,100.00	9,408,400.00	3,921,632.00	10,335,816.00	927,416.00	9%	4,117,713.80	4,220,656.64
48001001/21020104 Utility Allowance	2,606,300.00	10,026,800.00	3,009,600.00	10,028,800.00	2,000.00	0%	3,160,080.00	3,239,082.00
48001001/21020105 Entertainment Allowance	42,200.00	37,300.00	-	37,300.00	0.00	0%		
48001001/21020106 Leave allowance			28,794,412.00	397,206.00	397,206.00	100%	30,234,132.30	30,989,985.62
48001001/21020107 Domestic Staff Allowance	2,641,076.00	2,833,313.00	-	3,110,819.00	277,506.00	9%		
48001001/21020111 Hazard Allowance		1,705,000.00	-	1,705,000.00	0.00	0%		
48001001/21020144 Arrears (Allowance)	37,298,343.48							
Sub Total: Personnel Cost	140,057,507.47	195,254,049.14	385,681,300.00	195,654,769.00	400,719.86	0%	404,965,365.50	415,089,499.63
48001001/22020101 Local Transport & Travel -Training	50,000.00	15,850,000.00	18,000,000.00	15,850,000.00	0.00	0%	8,000,000.00	8,000,000.00
48001001/22020102 Local Transport & Travel - Others	16,254,146.58	21,645,322.52	64,000,000.00	21,667,000.00	21,677.48	0%	84,000,000.00	84,000,000.00
48001001/22020105 Hotel Accommodation	10,845,041.25							
48001001/22020201 Electricity Charges	2,264,000.00	1,358,000.00	4,000,000.00	1,360,000.00	2,000.00	0%	4,000,000.00	4,500,000.00
48001001/22020202 Telephone Charges	8,000.00		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
48001001/22020203 Internet Access Charges	73,200.00	97,500.00	600,000.00	100,000.00	2,500.00	3%	600,000.00	600,000.00
48001001/22020204 Satellite Broadcasting Access Charges			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
48001001/22020205 Water Rates			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
48001001/22020206 Sewage Charges			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
48001001/22020301 Office Stationeries/Computer Consumables	2,138,300.00	3,040,300.71	4,000,000.00	3,050,000.00	9,699.29	0%	202,000,000.00	5,000,000.00
48001001/22020302 Books			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
48001001/22020303 Newspapers			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
48001001/22020304 Magazines & Periodicals							200,000.00	200,000.00
48001001/22020305 Printing of Non Security Documents	19,107,200.00		10,000,000.00	100,000.00	100,000.00	100%	10,000,000.00	10,000,000.00
48001001/22020306 Printing of Security Documents	302,787,925.00						100,000,000.00	10,000,000.00
48001001/22020309 Uniform and other Materials & Supplies			3,000,000.00	100,000.00	100,000.00	100%	3,000,000.00	3,000,000.00
48001001/22020312 Service Materials			2,000,000.00	100,000.00	100,000.00	100%	101,000,000.00	4,000,000.00
48001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,643,500.00	978,000.00	4,000,000.00	1,000,000.00	22,000.00	2%	4,000,000.00	4,000,000.00
48001001/22020402 Maintenance of Office Furniture	41,740,801.25	186,000.00	800,000.00	200,000.00	14,000.00	7%	800,000.00	800,000.00
48001001/22020403 Maintenance of Office Building/Residential Quarter	131,500.00	261,000.00	2,000,000.00	275,000.00	14,000.00	5%	2,000,000.00	2,000,000.00
48001001/22020404 Maintenance of Office/IT Equipment's -		6,194,500.00	800,000.00	6,200,000.00	5,500.00	0%	800,000.00	800,000.00
48001001/22020405 Maintenance of Plants and Generators	1,318,582.50	133,000.00	800,000.00	150,000.00	17,000.00	11%	800,000.00	800,000.00
48001001/22020406 Other Maintenance Services	2,695,148.00	3,896,500.00	25,000,000.00	3,900,000.00	3,500.00	0%	25,000,000.00	25,000,000.00
48001001/22020414 Maintenance of Lodges & Guest Houses			-	100,000.00	100,000.00	100%		
48001001/22020415 Maintenance of Other Infrastructure			1,000,000.00				1,000,000.00	1,000,000.00
48001001/22020501 Local Training	40,000.00		2,000,000.00	100,000.00	100,000.00	100%	6,000,000.00	6,000,000.00
48001001/22020601 Security Services	7,389,200.00	5,310,000.00	6,000,000.00	5,325,000.00	15,000.00	0%	6,000,000.00	6,000,000.00
48001001/22020605 Cleaning & Fumigation Services	11,500.00	53,400.00	800,000.00	75,000.00	21,600.00	29%	800,000.00	800,000.00
48001001/22020703 Legal Services	150,000.00	223,700.00	4,000,000.00	250,000.00	26,300.00	11%	4,000,000.00	4,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
48001001/22020709 Research and Studies	-		600,000.00	1,000.00	1,000.00	100%	600,000.00	600,000.00
48001001/22020710 Monitoring and Evaluation			12,000,000.00	1,000.00	1,000.00	100%	30,000,000.00	30,000,000.00
48001001/22020801 Motor Vehicle - Fuel Cost	14,315,000.00	11,303,000.00	3,200,000.00	11,310,000.00	7,000.00	0%	3,200,000.00	3,200,000.00
48001001/22020802 Other Transport Equipment Fuel Cost		6,249,000.00	-	6,250,000.00	1,000.00	0%		
48001001/22020803 Plant/Generator Fuel Cost	1,436,000.00	260,000.00	1,200,000.00	275,000.00	15,000.00	5%	1,200,000.00	1,200,000.00
48001001/22020805 Sea Boat Fuel Cost		110,000.00	-	135,000.00	25,000.00	19%		
48001001/22020806 Cooking Gas/Fuel Cost		442,000.00	-	450,000.00	8,000.00	2%		
48001001/22020901 Bank Charges (Others than Interest)	502,542.74	118,669.39	100,000.00	125,000.00	6,330.61	5%	150,000.00	150,000.00
48001001/22021001 Refreshments & Meals	24,171,970.00	1,293,250.00	2,000,000.00	1,300,000.00	6,750.00	1%	2,000,000.00	2,000,000.00
48001001/22021002 Honorarium & Sitting Allowance	37,138,000.00	7,702,636.25	50,000,000.00	7,710,000.00	7,363.75	0%	90,000,000.00	90,000,000.00
48001001/22021003 Publicity & Advertisements	1,485,000.00	65,500.00	2,400,000.00	100,000.00	34,500.00	35%	11,200,000.00	3,200,000.00
48001001/22021007 Welfare Packages	11,287,000.00	10,725,000.00	4,000,000.00	10,750,000.00	25,000.00	0%	21,500,000.00	6,500,000.00
48001001/22021014 Annual Budget Defence Expenses & Administration		605,000.00	400,000.00	605,000.00	0.00	0%	600,000.00	600,000.00
48001001/22021016 Servicom			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost	498,983,557.32	98,101,278.87	233,500,000.00	99,914,000.00	1,812,721.13	2%	729,250,000.00	322,750,000.00
Total Recurrent Expenditure	639,041,064.79	293,355,328.01	619,181,300.00	295,568,769.00	2,213,440.99	1%	1,134,215,365.50	737,839,499.63
51001001 - Ministry of Local Government, Rural Development an								
51001001/21010101 Basic Salary	9,444,923.15	23,292,378.11	202,076,880.00	23,338,440.00	46,061.89	0%	137,180,724.00	139,860,242.10
51001001/21020101 Housing/Rent Allowance	1,813,224.02	7,106,179.82	14,676,144.00	7,788,072.00	681,892.18	9%	15,409,951.60	15,795,200.38
51001001/21020102 Transport Allowance	343,700.00	1,978,100.00	3,013,600.00	1,316,800.00	-661,300.00	-50%	3,164,280.00	3,243,387.00
51001001/21020103 Meal Subsidy	3,457,100.00	1,749,000.00	1,190,400.00	1,755,200.00	6,200.00	0%	1,249,920.00	1,281,168.00
51001001/21020104 Utility Allowance	201,150.00	2,917,700.00	897,600.00	2,948,800.00	31,100.00	1%	942,480.00	966,042.00
51001001/21020105 Entertainment Allowance	20,100.00	25,300.00	167,916.00	33,958.00	8,658.00	25%	176,311.90	180,719.70
51001001/21020106 Leave allowance			8,927,700.00	463,850.00	463,850.00	100%	9,374,085.50	9,608,437.63
51001001/21020107 Domestic Sta ffAllowance	1,320,538.00	1,807,052.00	8,460,240.00	1,830,120.00	23,068.00	1%	8,883,251.00	9,105,332.30



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
51001001/21020111 Hazard Allowance								
51001001/21020144 Arrears (Allowance)	2,914,933.81							
Sub Total: Personnel Cost	19,515,668.98	38,875,709.93	239,410,480.00	39,475,240.00	599,530.07	2%	176,381,004.00	180,040,529.10
51001001/22020102 Local Transport & Travel - Others	5,864.25		2,000,000.00	200,000.00	200,000.00	100%	11,000,000.00	11,000,000.00
51001001/22020203 Internet Access Charges			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
51001001/22020301 Office Stationeries/Computer Consumables	894,350.00	1,441,000.00	4,000,000.00	1,500,000.00	59,000.00	4%	4,000,000.00	4,000,000.00
51001001/22020303 Newspapers			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
51001001/22020305 Printing of Non Security Documents			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
51001001/22020312 Service Materials			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
51001001/22020401 Maintenance of Motor Vehicles/Transport Equipment			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
51001001/22020402 Maintenance of Office Furniture			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
51001001/22020404 Maintenance of Office/IT Equipment's			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
51001001/22020405 Maintenance of Plants and Generators			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
51001001/22020406 Other Maintenance Services			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
51001001/22020501 Local Training							30,000,000.00	30,000,000.00
51001001/22020605 Cleaning & Fumigation Services			1,400,000.00	100,000.00	100,000.00	100%	1,400,000.00	1,400,000.00
51001001/22020703 Legal Services							10,000,000.00	10,000,000.00
51001001/22020801 Motor Vehicle - Fuel Cost			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
51001001/22020803 Plant/Generator Fuel Cost			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
51001001/22020901 Bank Charges (Others than Interest)	128.75	308.64 -		1,000.00	691.36	69%	100,000.00	100,000.00
51001001/22021001 Refreshments & Meals			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
51001001/22021002 Honorarium & Sitting Allowance		900,000.00 -		900,000.00	0.00	0%		
51001001/22021003 Publicity & Advertisements			-	900,000.00	900,000.00	100%		
Sub Total: Overhead Cost	900,343.00	2,341,308.64	17,000,000.00	5,001,000.00	2,659,691.36	53%	66,100,000.00	66,100,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Total Recurrent Expenditure	20,416,011.98	41,217,018.57	256,410,480.00	44,476,240.00	3,259,221.43	7%	242,481,004.00	246,140,529.10
51001002 - Local Government Pension Board								
51001002/21010104 Wages		5,413,500.00 -		5,450,000.00	36,500.00	1%		
51001002/21020114 Administrative Allowance		10,500,000.00 -		10,525,000.00	25,000.00	0%		
51001002/21020136 Auditor's Allowance		25,000,000.00 -		25,028,000.00	28,000.00	0%		
Sub Total: Personnel Cost		40,913,500.00 -		41,003,000.00	89,500.00	0%		
51001002/22020101 Local Transport & Travel -Training								
51001002/22020102 Local Transport & Travel - Others		1,800,000.00	3,000,000.00	1,827,000.00	27,000.00	1%	6,500,000.00	6,500,000.00
51001002/22020201 Electricity Charges								
51001002/22020203 Internet Access Charges			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
51001002/22020301 Office Stationeries/Computer Consumables		12,065,000.00	4,000,000.00	12,100,000.00	35,000.00	0%	4,000,000.00	4,000,000.00
51001002/22020303 Newspapers			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
51001002/22020305 Printing of Non Security Documents			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
51001002/22020306 Printing of Security Documents		17,000,000.00 -		17,024,000.00	24,000.00	0%		
51001002/22020312 Service Materials			1,600,000.00	200,000.00	200,000.00	100%	1,800,000.00	1,800,000.00
51001002/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
51001002/22020402 Maintenance of Office Furniture			1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
51001002/22020404 Maintenance of Office/IT Equipment's			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
51001002/22020405 Maintenance of Plants and Generators			300,000.00	300,000.00	300,000.00	100%	300,000.00	300,000.00
51001002/22020406 Other Maintenance Services			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
51001002/22020501 Local Training		17,000,000.00	3,000,000.00	17,025,000.00	25,000.00	0%	3,600,000.00	3,600,000.00
51001002/22020506 Seminar and Conferences								
51001002/22020601 Security Services		1,000,000.00 -		1,012,000.00	12,000.00	1%		
51001002/22020801 Motor Vehicle - Fuel Cost			2,000,000.00	100,000.00	100,000.00	100%	2,000,000.00	2,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
51001002/22020803 Plant/Generator Fuel Cost			1,700,000.00	100,000.00	100,000.00	100%	1,700,000.00	1,700,000.00
51001002/22021001 Refreshments & Meals			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
51001002/22021002 Honarium & Sitting Allowance								
51001002/22021014 Annual Budget Defence Expenses & Administration			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
51001002/22021026 Common Services (Committee & Commissions)		2,000,000.00 -		2,011,000.00	11,000.00	1%		
Sub Total: Overhead Cost		50,865,000.00	22,800,000.00	53,099,000.00	2,234,000.00	4%	27,100,000.00	27,100,000.00
Total Recurrent Expenditure		91,778,500.00	22,800,000.00	94,102,000.00	2,323,500.00	2%	27,100,000.00	27,100,000.00
51002002 - Community and Social Development Agency								
51002002/21010101 Basic Salary		27,614,927.39 -		27,650,000.00	35,072.61	0%		
51002002/21020102 Transport Allowance		800,000.00 -		800,000.00	0.00	0%		
51002002/21020104 Utility Allowance		692,000.00 -		700,000.00	8,000.00	1%		
51002002/21020105 Entertainment Allowance		1,782,000.00 -		1,800,000.00	18,000.00	1%		
51002002/21020107 Domestic Sta ffAllowance		11,730,000.00 -		11,730,000.00	0.00	0%		
51002002/21020142 Duty Allowance		5,142,342.08 -		5,200,000.00	57,657.92	1%		
51002002/21020207 Development Levy		600,000.00 -		600,000.00	0.00	0%		
Sub Total: Personnel Cost		48,361,269.47 -		48,480,000.00	118,730.53	0%		
51002002/22020102 Local Transport & Travel - Others		3,872,200.00	1,000,000.00	3,900,000.00	27,800.00	1%	2,500,000.00	2,500,000.00
51002002/22020201 Electricity Charges		493,000.00 -		500,000.00	7,000.00	1%		
51002002/22020202 Telephone Charges		80,000.00 -		100,000.00	20,000.00	20%		
51002002/22020203 Internet Access Charges		1,200,000.00 -		1,250,000.00	50,000.00	4%		
51002002/22020205 Water Rates		100,000.00 -		100,000.00	0.00	0%		
51002002/22020301 Office Stationeries/Computer Consumables		335,000.00 -		350,000.00	15,000.00	4%		
51002002/22020304 Magazines & Periodicals		200,000.00 -		215,000.00	15,000.00	7%		
51002002/22020305 Printing of Non Security Documents								
51002002/22020312 Service Materials		100,000.00	400,000.00	115,000.00	15,000.00	13%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
51002002/22020401 Maintenance of Motor Vehicles/Transport Equipment		3,820,000.00	600,000.00	3,900,000.00	80,000.00	2%	600,000.00	600,000.00
51002002/22020402 Maintenance of Office Furniture								
51002002/22020403 Maintenance of Office Building/Residential Quarter		11,402,737.50	400,000.00	11,420,000.00	17,262.50	0%	400,000.00	400,000.00
51002002/22020404 Maintenance of Office/IT Equipment's		880,000.00	500,000.00	900,000.00	20,000.00	2%	500,000.00	500,000.00
51002002/22020405 Maintenance of Plants and Generators		757,000.00	-	770,000.00	13,000.00	2%		
51002002/22020406 Other Maintenance Services			200,000.00	1,000.00	1,000.00	100%	200,000.00	200,000.00
51002002/22020415 Maintenance of Other Infrastructure			400,000.00	1,000.00	1,000.00	100%	400,000.00	400,000.00
51002002/22020501 Local Training		4,816,500.00	600,000.00	4,850,000.00	33,500.00	1%	600,000.00	600,000.00
51002002/22020601 Security Services		2,250,000.00	-	2,255,000.00	5,000.00	0%		
51002002/22020605 Cleaning & Fumigation Services		228,000.00	400,000.00	234,000.00	6,000.00	3%	400,000.00	400,000.00
51002002/22020710 Monitoring and Evaluation		17,930,000.00	-	18,000,000.00	70,000.00	0%		
51002002/22020801 Motor Vehicle - Fuel Cost		10,250,000.00	-	10,252,000.00	2,000.00	0%		
51002002/22020803 Plant/Generator Fuel Cost		996,400.00	600,000.00	1,000,000.00	3,600.00	0%	600,000.00	600,000.00
51002002/22020901 Bank Charges (Others than Interest)		36,736.88	-	40,000.00	3,263.12	8%		
51002002/22021001 Refreshments & Meals			200,000.00	-			200,000.00	200,000.00
51002002/22021003 Publicity & Advertisements		150,000.00	-	159,000.00	9,000.00	6%		
51002002/22021014 Annual Budget Defence Expenses & Administration		930,000.00	-	930,000.00	0.00	0%		
Sub Total: Overhead Cost		60,827,574.38	5,300,000.00	61,242,000.00	414,425.62	1%	6,800,000.00	6,800,000.00
Total Recurrent Expenditure		109,188,843.85	5,300,000.00	109,722,000.00	533,156.15	0%	6,800,000.00	6,800,000.00
51002003 - Community Development Agency								
51002003/22020102 Local Transport & Travel - Others	1,129,000.00							
51002003/22020301 Office Stationeries/Computer Consumables	627,000.00							
51002003/22020605 Cleaning & Fumigation Services	43,000.00							



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
51002003/22020901								
Bank Charges (Others than Interest)	839.78							
Sub Total: Overhead Cost	1,799,839.78							
Total Recurrent Expenditure	1,799,839.78							
51007001 - Fire Service Department								
51007001/22020101								
Local Transport & Travel -Training	1,860,554.00	20,000.00	8,000,000.00	30,000.00	10,000.00	33%	8,000,000.00	8,000,000.00
51007001/22020102								
Local Transport & Travel - Others	230,000.00	652,600.00	6,000,000.00	700,000.00	47,400.00	7%	11,000,000.00	11,000,000.00
51007001/22020201								
Electricity Charges								
51007001/22020205								
Water Rates			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
51007001/22020301								
Office Stationeries/Computer Consumables	395,000.00	1,360,500.00	2,000,000.00	1,400,000.00	39,500.00	3%	2,000,000.00	2,000,000.00
51007001/22020308								
Field and Camping Materials Supplies			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
51007001/22020309								
Uniform and other Materials & Supplies			11,000,000.00	1,000.00	1,000.00	100%	11,000,000.00	11,000,000.00
51007001/22020312								
Service Materials	98,000.00	30,000.00	10,000,000.00	50,000.00	20,000.00	40%	10,000,000.00	10,000,000.00
51007001/22020313								
Chemicals and Reagents			24,000,000.00	1,000.00	1,000.00	100%	24,000,000.00	24,000,000.00
51007001/22020401								
Maintenance of Motor Vehicles/Transport Equipment	11,270,000.00	1,935,270.00	10,000,000.00	2,000,000.00	64,730.00	3%	10,000,000.00	10,000,000.00
51007001/22020402								
Maintenance of Office Furniture		10,000.00	1,200,000.00	20,000.00	10,000.00	50%	1,200,000.00	1,200,000.00
51007001/22020403								
Maintenance of Office Building/Residential Quarter	3,553,600.00		1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
51007001/22020404								
Maintenance of Office/IT Equipment's		441,600.00	-	480,000.00	38,400.00	8%		
51007001/22020405								
Maintenance of Plants and Generators		11,000.00	3,600,000.00	13,000.00	2,000.00	15%	3,600,000.00	3,600,000.00
51007001/22020406								
Other Maintenance Services	10,040,600.00	420,000.00	3,600,000.00	450,000.00	30,000.00	7%	3,600,000.00	3,600,000.00
51007001/22020501								
Local Training		417,000.00	10,000,000.00	420,000.00	3,000.00	1%	15,000,000.00	15,000,000.00
51007001/22020506								
Seminar and Conferences			6,000,000.00	50,000.00	50,000.00	100%	6,000,000.00	6,000,000.00
51007001/22020801								
Motor Vehicle - Fuel Cost	14,285,403.00	5,317,730.00	8,000,000.00	5,380,000.00	62,270.00	1%	12,000,000.00	12,000,000.00
51007001/22020802								
Other Transport Equipment Fuel Cost	3,292,846.00	35,000.00	1,000,000.00	40,000.00	5,000.00	13%	1,000,000.00	1,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
51007001/22020803 Plant/Generator Fuel Cost			3,000,000.00	200,000.00	200,000.00	100%	3,000,000.00	3,000,000.00
51007001/22020901 Bank Charges (Others than Interest)	18,108.15	913,772.60	60,000.00	930,000.00	16,227.40	2%	130,000.00	130,000.00
51007001/22021001 Refreshments & Meals			4,000,000.00	100,000.00	100,000.00	100%	4,000,000.00	4,000,000.00
51007001/22021003 Publicity & Advertisements			10,000,000.00	100,000.00	100,000.00	100%	10,000,000.00	10,000,000.00
51007001/22021007 Welfare Packages	130,000.00		4,400,000.00	100,000.00	100,000.00	100%	7,200,000.00	7,200,000.00
51007001/22021014 Annual Budget Defence Expenses & Administration			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
51007001/22021016 Servicom			3,000,000.00	100,000.00	100,000.00	100%	1,900,000.00	2,000,000.00
Sub Total: Overhead Cost	45,174,111.15	11,564,472.60	134,060,000.00	13,165,000.00	1,600,527.40	12%	149,830,000.00	149,930,000.00
Total Recurrent Expenditure	45,174,111.15	11,564,472.60	134,060,000.00	13,165,000.00	1,600,527.40	12%	149,830,000.00	149,930,000.00
52001001 - Ministry of Water Resources								
52001001/21010101 Basic Salary	35,592,605.34	43,687,209.31	173,219,160.00	43,694,580.00	7,370.69	0%	181,880,118.00	186,427,120.95
52001001/21020101 Housing/Rent Allowance	6,498,846.67	13,533,223.84	22,980,560.00	13,540,280.00	7,056.16	0%	24,129,588.00	24,732,827.70
52001001/21020102 Transport Allowance	1,496,800.00	3,837,150.00	4,653,600.00	3,856,800.00	19,650.00	1%	4,886,280.00	5,008,437.00
52001001/21020103 Meal Subsidy	962,400.00	4,612,000.00	3,943,680.00	4,621,840.00	9,840.00	0%	4,140,864.00	4,244,385.60
52001001/21020104 Utility Allowance	882,550.00	3,260,750.00	1,615,200.00	3,267,600.00	6,850.00	0%	1,695,960.00	1,738,359.00
52001001/21020105 Entertainment Allowance	27,400.00	49,900.00	-	50,000.00	100.00	0%		
52001001/21020107 Domestic Sta ffAllowance	1,633,297.00	1,474,647.75	11,676,280.00	1,483,140.00	8,492.25	1%	12,260,094.00	12,566,596.35
52001001/21020111 Hazard Allowance		2,000.00	-	5,000.00	3,000.00	60%		
52001001/21020113 Teaching Allowance								
52001001/21020144 Arrears (Allowance)	13,185,572.36							
Sub Total: Personnel Cost	60,279,471.37	70,456,880.90	218,088,480.00	70,519,240.00	62,359.10	0%	228,992,904.00	234,717,726.60
52001001/22020101 Local Transport & Travel -Training	7,846,500.00		5,000,000.00	1,000.00	1,000.00	100%	6,500,000.00	6,500,000.00
52001001/22020102 Local Transport & Travel - Others	4,498,000.00	4,189,000.00	8,000,000.00	4,200,000.00	11,000.00	0%	19,000,000.00	19,000,000.00
52001001/22020202 Telephone Charges	557,000.00	1,000.00	100,000.00	50,000.00	49,000.00	98%	100,000.00	100,000.00
52001001/22020203 Internet Access Charges		3,155,500.00	-	3,200,000.00	44,500.00	1%		
52001001/22020205 Water Rates								



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
52001001/22020301 Office Stationeries/Computer Consumables	2,543,500.00	784,000.00	8,000,000.00	800,000.00	16,000.00	2%	8,000,000.00	8,000,000.00
52001001/22020303 Newspapers								
52001001/22020305 Printing of Non Security Documents		3,000.00	4,000,000.00	500,000.00	497,000.00	99%	4,000,000.00	4,000,000.00
52001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	3,284,000.00	55,000.00	10,000,000.00	400,000.00	345,000.00	86%	10,000,000.00	10,000,000.00
52001001/22020402 Maintenance of Office Furniture	154,000.00	7,000.00	200,000.00	100,000.00	93,000.00	93%	200,000.00	200,000.00
52001001/22020403 Maintenance of Office Building/Residential Quarter	553,000.00		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
52001001/22020404 Maintenance of Office/IT Equipment's -		773,000.00	200,000.00	800,000.00	27,000.00	3%	200,000.00	200,000.00
52001001/22020406 Other Maintenance Services -			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
52001001/22020501 Local Training			6,000,000.00	1,000,000.00	1,000,000.00	100%	6,000,000.00	6,000,000.00
52001001/22020506 Seminar and Conferences			22,000,000.00	1,000,000.00	1,000,000.00	100%	24,000,000.00	24,000,000.00
52001001/22020601 Security Services		1,260,000.00	-	1,300,000.00	40,000.00	3%		
52001001/22020703 Legal Services		27,000.00	-	30,000.00	3,000.00	10%		
52001001/22020711 Other Consulting Services	48,000.00	19,000,000.00	-	19,000,000.00	0.00	0%		
52001001/22020801 Motor Vehicle - Fuel Cost	50,000.00	1,271,000.00	3,400,000.00	1,300,000.00	29,000.00	2%	3,400,000.00	3,400,000.00
52001001/22020803 Plant/Generator Fuel Cost								
52001001/22020901 Bank Charges (Others than Interest)	8,535.44	9,437.90	700,000.00	10,000.00	562.10	6%	700,000.00	700,000.00
52001001/22021001 Refreshments & Meals			1,200,000.00	1,000.00	1,000.00	100%	1,200,000.00	1,200,000.00
52001001/22021003 Publicity & Advertisements		10,000.00	4,000,000.00	20,000.00	10,000.00	50%	4,000,000.00	4,000,000.00
52001001/22021007 Welfare Packages	5,000.00		4,400,000.00	200,000.00	200,000.00	100%	4,400,000.00	4,400,000.00
52001001/22021010 Direct Teaching & Laboratory Cost		20,000.00	-	25,000.00	5,000.00	20%		
52001001/22021014 Annual Budget Defence Expenses & Administration -			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
52001001/22021021 Special Days/Celebrations			5,400,000.00	100,000.00	100,000.00	100%	5,600,000.00	5,600,000.00
Sub Total: Overhead Cost	19,547,535.44	30,564,937.90	83,800,000.00	34,437,000.00	3,872,062.10	11%	98,500,000.00	98,500,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Total Recurrent Expenditure	79,827,006.81	101,021,818.80	301,888,480.00	104,956,240.00	3,934,421.20	4%	327,492,904.00	333,217,726.60
52102001 - Enugu State Water Corporation								
52102001/21010101 Basic Salary	131,379,967.56	144,328,973.78	980,821,360.00	144,410,680.00	81,706.22	0%	1,029,862,428.00	1,055,608,988.70
52102001/21010102 Overtime Payment	40,623,757.14							
52102001/21010103 Consolidated Revenue Fund Charges - Salaries			23,222,320.00	611,160.00	611,160.00	100%	24,383,436.00	24,993,021.90
52102001/21010104 Wages								
52102001/21020101 Housing/Rent Allowance		242,000.00	132,890,640.00	245,320.00	3,320.00	1%	139,535,172.00	143,023,551.30
52102001/21020102 Transport Allowance	-	346,000.00	30,434,400.00	367,200.00	21,200.00	6%	31,956,120.00	32,755,023.00
52102001/21020103 Meal Subsidy			15,617,000.00	808,500.00	808,500.00	100%	16,397,850.00	16,807,796.25
52102001/21020104 Utility Allowance			10,610,400.00	305,200.00	305,200.00	100%	11,140,920.00	11,419,443.00
52102001/21020106 Leave allowance			23,289,360.00	644,680.00	644,680.00	100%	24,453,828.00	25,065,173.70
52102001/21020107 Domestic Staff Allowance	-	2,408,998.00	-	2,408,998.00	0.00	0%		
52102001/21020108 Shift Duty Allowance	-	190,000.00	-	190,000.00	0.00	0%		
52102001/21020109 Call Duties Allowances		928,000.00	-	928,000.00	0.00	0%		
52102001/21020114 Administrative Allowance		1,599,000.00	-	1,600,000.00	1,000.00	0%		
52102001/21020122 Incentive Allowance (Budget)		160,000.00	-	160,000.00	0.00	0%		
52102001/21020132 Vehicle Maintenance Allowance		2,276,500.00	-	2,300,000.00	23,500.00	1%		
52102001/21020136 Auditor's Allowance		2,500,000.00	-	2,500,000.00	0.00	0%		
52102001/21020142 Duty Allowance		3,102,130.00	-	3,200,000.00	97,870.00	3%		
52102001/21020144 Arrears (Allowance)		686,432.00	-	690,000.00	3,568.00	1%		
52102001/21020205 Housing Fund Contribution		199,481.86	-	200,000.00	518.14	0%		
Sub Total: Personnel Cost	172,003,724.70	158,967,515.64	1,216,885,480.00	161,569,738.00	2,602,222.36	2%	1,277,729,754.00	1,309,672,997.85
52102001/22020101 Local Transport & Travel -Training	8,190,462.00	80,000.00	2,000,000.00	200,000.00	120,000.00	60%	6,000,000.00	6,000,000.00
52102001/22020102 Local Transport & Travel - Others	175,178,857.72	7,943,446.04	24,000,000.00	7,950,000.00	6,553.96	0%	27,000,000.00	27,000,000.00
52102001/22020105 Hotel Accommodation	2,346,243.00	540,000.00	-	600,000.00	60,000.00	10%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
52102001/22020201 Electricity Charges	88,019,756.25	117,945,575.00	200,000,000.00	117,950,000.00	4,425.00	0%	160,000,000.00	160,000,000.00
52102001/22020202 Telephone Charges	445,062,837.00	747,700.00	1,200,000.00	748,000.00	300.00	0%	1,200,000.00	1,200,000.00
52102001/22020203 Internet Access Charges	23,980,260.03	6,816,739.95	2,000,000.00	6,910,000.00	93,260.05	1%	2,000,000.00	2,000,000.00
52102001/22020204 Satellite Broadcasting Access Charges		832,150.00		832,150.00	0.00	0%		
52102001/22020205 Water Rates	11,373,088.74	3,184,702.00	400,000.00	3,200,000.00	15,298.00	0%	400,000.00	400,000.00
52102001/22020208 Software Charges/License Renewal	-	955,896.95		955,897.00	0.05	0%		
52102001/22020301 Office Stationeries/Computer Consumables	52,934,525.21	19,748,000.00	14,000,000.00	19,800,000.00	52,000.00	0%	14,000,000.00	14,000,000.00
52102001/22020305 Printing of Non Security Documents	-							
52102001/22020308 Field and Camping Materials Supplies		5,237,600.00	-	5,237,600.00	0.00	0%		
52102001/22020309 Uniform and other Materials & Supplies								
52102001/22020312 Service Materials	59,217,724.00	6,656,485.00	7,200,000.00	6,700,000.00	43,515.00	1%	7,200,000.00	7,200,000.00
52102001/22020313 Chemicals and Reagents	3,706,680.00		400,000,000.00	1,000,000.00	1,000,000.00	100%	400,000,000.00	400,000,000.00
52102001/22020401 Maintenance of Motor Vehicles/Transport Equipment	75,781,514.80	56,530,595.00	40,000,000.00	56,550,000.00	19,405.00	0%	40,000,000.00	40,000,000.00
52102001/22020402 Maintenance of Office Furniture	3,338,500.00	331,300.00	800,000.00	400,000.00	68,700.00	17%	800,000.00	800,000.00
52102001/22020403 Maintenance of Office Building/Residential Quarter	19,486,101.00	1,312,850.00	18,000,000.00	1,350,000.00	37,150.00	3%	18,000,000.00	18,000,000.00
52102001/22020404 Maintenance of Office/IT Equipment's	14,127,534.00	3,986,000.00	6,600,000.00	3,990,000.00	4,000.00	0%	6,600,000.00	6,600,000.00
52102001/22020405 Maintenance of Plants and Generators	40,495,442.00	54,293,975.00	60,000,000.00	54,300,000.00	6,025.00	0%	60,000,000.00	60,000,000.00
52102001/22020406 Other Maintenance Services	26,805,257.26	76,512,187.65	60,000,000.00	76,530,000.00	17,812.35	0%	55,000,000.00	55,000,000.00
52102001/22020415 Maintenance of Other Infrastructure		803,000.00	10,000,000.00	850,000.00	47,000.00	6%	10,000,000.00	10,000,000.00
52102001/22020501 Local Training	50,000.00	5,320,000.00	10,000,000.00	5,350,000.00	30,000.00	1%	10,000,000.00	10,000,000.00
52102001/22020601 Security Services	87,926,636.77	87,497,121.92	4,000,000.00	87,500,000.00	2,878.08	0%	4,000,000.00	4,000,000.00
52102001/22020605 Cleaning & Fumigation Services	10,933,887.65	16,470,486.00	2,600,000.00	16,500,000.00	29,514.00	0%	2,600,000.00	2,600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
52102001/22020701 Financial Consulting	7,628,224.00	18,944,420.00	48,000,000.00	19,010,000.00	65,580.00	0%	48,000,000.00	48,000,000.00
52102001/22020702 Information Technology Consulting	110,000.00							
52102001/22020703 Legal Services	3,285,512.00	-	-	-			10,000,000.00	10,000,000.00
52102001/22020704 Engineering Consulting Services	3,221,395.00		80,000,000.00	2,000,000.00	2,000,000.00	100%	80,000,000.00	80,000,000.00
52102001/22020706 Surveying Services			-	-				
52102001/22020711 Other Consulting Services	-	26,791,669.75	-	26,898,922.00	107,252.25	0%		
52102001/22020801 Motor Vehicle - Fuel Cost	125,293,214.73	77,205,957.00	28,000,000.00	77,250,000.00	44,043.00	0%	28,000,000.00	28,000,000.00
52102001/22020803 Plant/Generator Fuel Cost	1,000,000.00	34,500,000.00	2,000,000.00	34,550,000.00	50,000.00	0%	2,000,000.00	2,000,000.00
52102001/22020901 Bank Charges (Others than Interest)	10,529,539.65	5,569,267.83	-	5,569,268.00	0.17	0%	500,000.00	500,000.00
52102001/22020902 Insurance Premium	-							
52102001/22021001 Refreshments & Meals	23,787,689.00	2,082,000.00	9,000,000.00	2,100,000.00	18,000.00	1%	9,000,000.00	9,000,000.00
52102001/22021002 Honorarium & Sitting Allowance	2,770,779.00						3,000,000.00	3,000,000.00
52102001/22021003 Publicity & Advertisements	171,000.00	527,000.00	20,000,000.00	550,000.00	23,000.00	4%	20,000,000.00	20,000,000.00
52102001/22021004 Medical Expenses-Local	2,115,400.00	7,068,045.00	20,000,000.00	7,100,000.00	31,955.00	0%	20,000,000.00	20,000,000.00
52102001/22021006 Postage & Courier Services	11,500.00							
52102001/22021007 Welfare Packages	3,006,048.00	213,000.00	8,000,000.00	250,000.00	37,000.00	15%	10,000,000.00	10,000,000.00
52102001/22021014 Annual Budget Defence Expenses & Administration		200,000.00	400,000.00	200,000.00	0.00	0%	600,000.00	600,000.00
52102001/22021016 Servicom	1,000,000.00							
52102001/22030101 Staff Loans & Advances		380,000.00	-	380,000.00	0.00	0%		
52102001/22030105 Spectacle Advances		360,000.00	-	360,000.00	0.00	0%		
Sub Total: Overhead Cost	1,332,885,608.81	647,587,170.09	1,078,200,000.00	651,621,837.00	4,034,666.91	1%	1,055,900,000.00	1,055,900,000.00
Total Recurrent Expenditure	1,504,889,333.51	806,554,685.73	2,295,085,480.00	813,191,575.00	6,636,889.27	1%	2,333,629,754.00	2,365,572,997.85
52103001 - Enugu State Rural Water Supply and Sanitation Agency								
52103001/21010101 Basic Salary			41,342,720.00	671,360.00	671,360.00	100%	43,409,856.00	44,495,102.40
52103001/21020104 Utility Allowance		5,525,000.00	-	5,529,000.00	4,000.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
52103001/21020105 Entertainment Allowance		8,000.00	-	10,000.00	2,000.00	20%		
52103001/21020107 Domestic Staff Allowance		2,120,000.00	-	2,135,000.00	15,000.00	1%		
52103001/21020129 Professional Allowance		120,000.00	-	150,000.00	30,000.00	20%		
52103001/21020142 Duty Allowance		423,500.00	-	430,000.00	6,500.00	2%		
Sub Total: Personnel Cost		8,196,500.00	41,342,720.00	8,925,360.00	728,860.00	8%	43,409,856.00	44,495,102.40
52103001/22020101 Local Transport & Travel -Training		409,000.00	-	450,000.00	41,000.00	9%		
52103001/22020102 Local Transport & Travel - Others	2,068,500.00	19,966,400.00	4,400,000.00	20,000,000.00	33,600.00	0%	7,200,000.00	8,200,000.00
52103001/22020201 Electricity Charges		55,000.00	-	60,000.00	5,000.00	8%		
52103001/22020202 Telephone Charges		300,000.00	-	316,000.00	16,000.00	5%		
52103001/22020203 Internet Access Charges		2,429,500.00	-	2,440,000.00	10,500.00	0%		
52103001/22020205 Water Rates		4,250,080.00	-	4,316,000.00	65,920.00	2%		
52103001/22020301 Office Stationeries/Computer Consumables	3,517,610.00	20,663,900.00	800,000.00	20,700,000.00	36,100.00	0%	1,000,000.00	1,400,000.00
52103001/22020305 Printing of Non Security Documents		2,378,000.00	-	3,053,000.00	675,000.00	22%		
52103001/22020306 Printing of Security Documents		32,000.00	-	33,000.00	1,000.00	3%		
52103001/22020312 Service Materials	-	394,950.07	200,000.00	400,000.00	5,049.93	1%	2,100,000.00	3,100,000.00
52103001/22020401 Maintenance of Motor Vehicles/Transport Equipment	551,500.00	7,456,570.00	1,000,000.00	7,500,000.00	43,430.00	1%	1,000,000.00	1,000,000.00
52103001/22020402 Maintenance of Office Furniture	9,170,100.00	1,099,500.00	200,000.00	1,100,000.00	500.00	0%	300,000.00	300,000.00
52103001/22020404 Maintenance of Office/IT Equipment's	400,000.00	2,586,275.00	300,000.00	2,600,000.00	13,725.00	1%	300,000.00	300,000.00
52103001/22020405 Maintenance of Plants and Generators	35,100.00	50,000.00	200,000.00	60,000.00	10,000.00	17%	200,000.00	200,000.00
52103001/22020406 Other Maintenance Services	121,700.00	8,043,250.00	200,000.00	8,100,000.00	56,750.00	1%	200,000.00	200,000.00
52103001/22020415 Maintenance of Other Infrastructure		60,000.00	-	75,000.00	15,000.00	20%		
52103001/22020501 Local Training		465,000.00	400,000.00	500,000.00	35,000.00	7%	5,200,000.00	5,200,000.00
52103001/22020503 Training & Staff Development		80,000.00	-	100,000.00	20,000.00	20%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
52103001/22020605 Cleaning & Fumigation Services	229,500.00	146,000.00	-	150,000.00	4,000.00	3%	400,000.00	400,000.00
52103001/22020703 Legal Services		60,000.00	-	150,000.00	90,000.00	60%		
52103001/22020704 Engineering Consulting Services	2,206,000.00						15,000,000.00	20,000,000.00
52103001/22020706 Surveying Services		120,000.00	-	135,000.00	15,000.00	11%		
52103001/22020710 Monitoring and Evaluation		495,000.00	100,000.00	550,000.00	55,000.00	10%	5,050,000.00	6,050,000.00
52103001/22020711 Other Consulting Services	1,000,000.00						2,000,000.00	2,000,000.00
52103001/22020801 Motor Vehicle - Fuel Cost	2,952,900.00	5,847,700.00	800,000.00	5,900,000.00	52,300.00	1%	800,000.00	800,000.00
52103001/22020803 Plant/Generator Fuel Cost	73,000.00	1,891,000.00	-	1,900,000.00	9,000.00	0%	400,000.00	400,000.00
52103001/22020901 Bank Charges (Others than Interest)	208,952.01	296,640.62	40,000.00	300,000.00	3,359.38	1%	120,000.00	120,000.00
52103001/22021001 Refreshments & Meals	1,876,400.00	5,742,773.00	600,000.00	5,800,000.00	57,227.00	1%	2,300,000.00	2,300,000.00
52103001/22021002 Honorarium & Sitting Allowance		1,230,000.00	-	1,235,100.00	5,100.00	0%		
52103001/22021003 Publicity & Advertisements	254,000.00	3,803,250.00	-	3,900,000.00	96,750.00	2%	10,000,000.00	10,000,000.00
52103001/22021007 Welfare Packages	1,326,200.00	1,734,100.00	1,400,000.00	1,800,000.00	65,900.00	4%	1,400,000.00	1,400,000.00
52103001/22021013 Promotion (Service Wide)		68,700.00	-	70,000.00	1,300.00	2%		
52103001/22021014 Annual Budget Defence Expenses & Administration		277,000.00	220,000.00	300,000.00	23,000.00	8%	370,000.00	410,000.00
52103001/22021021 Special Days/Celebrations		3,880,895.00	-	3,900,000.00	19,105.00	0%		
52103001/22021029 Financial Charges (Other than interest)		7,991,000.00	-		-7,991,000.00			
Sub Total: Overhead Cost	25,991,462.01	97,064,483.69	10,860,000.00	97,893,100.00	828,616.31	1%	55,340,000.00	63,780,000.00
Total Recurrent Expenditure	25,991,462.01	105,260,983.69	52,202,720.00	106,818,460.00	1,557,476.31	1%	98,749,856.00	108,275,102.40
52104001 - Small Town Water and Sanitation Agency								
52104001/22020102 Local Transport & Travel - Others	-		900,000.00	150,000.00	150,000.00	100%	2,450,000.00	2,450,000.00
52104001/22020301 Office Stationeries/Computer Consumables	-		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
52104001/22020401 Maintenance of Motor Vehicles/Transport Equipment	-		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
52104001/22020402 Maintenance of Office Furniture	-		400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
52104001/22020404 Maintenance of Office/IT Equipment's -			200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
52104001/22020405 Maintenance of Plants and Generators -			300,000.00	150,000.00	150,000.00	100%	300,000.00	300,000.00
52104001/22020406 Other Maintenance Services -			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
52104001/22020501 Local Training -			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
52104001/22020605 Cleaning & Fumigation Services -			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
52104001/22020704 Engineering Consulting Services -			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
52104001/22020710 Monitoring and Evaluation -			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
52104001/22020711 Other Consulting Services -			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
52104001/22020801 Motor Vehicle - Fuel Cost -			700,000.00	50,000.00	50,000.00	100%	700,000.00	700,000.00
52104001/22020803 Plant/Generator Fuel Cost -			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
52104001/22020901 Bank Charges (Others than Interest)	12.9							
52104001/22021003 Publicity & Advertisements							5,000,000.00	6,000,000.00
52104001/22021007 Welfare Packages -			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
52104001/22021014 Annual Budget Defence Expenses & Administration -			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost	12.9		11,900,000.00	2,050,000.00	2,050,000.00	100%	18,450,000.00	19,450,000.00
Total Recurrent Expenditure	12.9		11,900,000.00	2,050,000.00	2,050,000.00	100%	18,450,000.00	19,450,000.00
53001001 - Ministry of Housing								
53001001/21010101 Basic Salary	24,485,164.03	59,501,434.42	82,560,000.00	59,505,000.00	3,565.58	0%	86,688,000.00	88,855,200.00
53001001/21020101 Housing/Rent Allowance		18,286,801.11	15,200,000.00	18,290,000.00	3,198.89	0%	15,960,000.00	16,359,000.00
53001001/21020102 Transport Allowance	913,400.00	5,132,800.00	4,009,376.00	5,140,188.00	7,388.00	0%	4,209,844.40	4,315,090.52
53001001/21020103 Meal Subsidy	5,333,044.06	4,473,800.00	1,108,760.00	4,475,080.00	1,280.00	0%	1,164,198.00	1,193,302.95
53001001/21020104 Utility Allowance	541,800.00	4,359,550.00	1,044,876.00	4,360,938.00	1,388.00	0%	1,097,119.90	1,124,547.90
53001001/21020105 Entertainment Allowance	66,700.00	100,600.00	154,240.00	110,720.00	10,120.00	9%	161,952.00	166,000.80
53001001/21020106 Leave allowance			12,444,400.00	222,200.00	222,200.00	100%	13,066,620.00	13,393,285.50
53001001/21020107 Domestic Sta ffAllowance	4,726,136.00	6,533,188.00	7,400,000.00	6,540,500.00	7,312.00	0%	7,770,000.00	7,964,250.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
53001001/21020108 Shift Duty Allowance		4,000.00	-	10,000.00	6,000.00	60%		
53001001/21020120 Wardrobe/Outfit Allowance		23,000.00	-	28,000.00	5,000.00	18%		
53001001/21020144 Arrears (Allowance)	7,289,446.43							
Sub Total: Personnel Cost	43,355,690.52	98,415,173.53	123,921,652.00	98,682,626.00	267,452.47	0%	130,117,734.30	133,370,677.67
53001001/22020101 Local Transport & Travel -Training		250,000.00	-	275,000.00	25,000.00	9%		
53001001/22020102 Local Transport & Travel - Others	14,153,632.25	66,718,750.00	6,000,000.00	66,725,000.00	6,250.00	0%	13,500,000.00	13,500,000.00
53001001/22020104 International Transport & Travel - Others		300,000.00	-	315,000.00	15,000.00	5%		
53001001/22020202 Telephone Charges			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
53001001/22020205 Water Rates			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
53001001/22020301 Office Stationeries/Computer Consumables	1,714,500.00	60,849,151.00	3,000,000.00	60,849,500.00	349.00	0%	3,000,000.00	3,000,000.00
53001001/22020303 Newspapers			600,000.00	300,000.00	300,000.00	100%	600,000.00	600,000.00
53001001/22020305 Printing of Non Security Documents			2,400,000.00	200,000.00	200,000.00	100%	2,400,000.00	2,400,000.00
53001001/22020312 Service Materials			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
53001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	7,218,000.00	22,070,800.00	4,400,000.00	22,075,000.00	4,200.00	0%	4,400,000.00	4,400,000.00
53001001/22020402 Maintenance of Office Furniture			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
53001001/22020404 Maintenance of Office/IT Equipment's		1,001,000.00	800,000.00	1,006,000.00	5,000.00	0%	800,000.00	800,000.00
53001001/22020405 Maintenance of Plants and Generators			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
53001001/22020406 Other Maintenance Services		13,097,583.33	4,000,000.00	13,100,000.00	2,416.67	0%	4,000,000.00	4,000,000.00
53001001/22020501 Local Training			6,000,000.00	200,000.00	200,000.00	100%	6,000,000.00	6,000,000.00
53001001/22020601 Security Services		6,527,000.00	-	6,535,000.00	8,000.00	0%		
53001001/22020605 Cleaning & Fumigation Services	61,500.00	9,776,000.00	2,000,000.00	9,787,000.00	11,000.00	0%	2,000,000.00	2,000,000.00
53001001/22020703 Legal Services		200,000.00	-	250,000.00	50,000.00	20%		
53001001/22020706 Surveying Services		12,068,000.00	1,200,000.00	12,100,000.00	32,000.00	0%	1,200,000.00	1,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
53001001/22020710 Monitoring and Evaluation		1,250,000.00	2,000,000.00	1,267,000.00	17,000.00	1%	2,000,000.00	2,000,000.00
53001001/22020801 Motor Vehicle - Fuel Cost		25,581,000.00	2,000,000.00	25,600,000.00	19,000.00	0%	2,000,000.00	2,000,000.00
53001001/22020803 Plant/Generator Fuel Cost		1,500,000.00	800,000.00	1,525,000.00	25,000.00	2%	800,000.00	800,000.00
53001001/22020901 Bank Charges (Others than Interest)	1,882,379.19	16,533,580.46	20,000.00	16,688,590.00	155,009.54	1%	110,000.00	110,000.00
53001001/22021001 Refreshments & Meals		942,700.00	1,000,000.00	944,000.00	1,300.00	0%	1,000,000.00	1,000,000.00
53001001/22021003 Publicity & Advertisements		8,231,000.00	-	8,250,000.00	19,000.00	0%		
53001001/22021007 Welfare Packages		10,100,000.00	1,200,000.00	10,125,000.00	25,000.00	0%	1,200,000.00	1,200,000.00
53001001/22021014 Annual Budget Defence Expenses & Administration			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
53001001/22060005 Cost of IGR Collection		135,006.95	-	-				
Sub Total: Overhead Cost	25,030,011.44	257,131,571.74	42,420,000.00	259,117,090.00	1,985,518.26	1%	50,010,000.00	50,010,000.00
Total Recurrent Expenditure	68,385,701.96	355,546,745.27	166,341,652.00	357,799,716.00	2,252,970.73	1%	180,127,734.30	183,380,677.67
53010001 - Enugu State Housing Development Corporation								
53010001/21010101 Basic Salary	235,860,789.17	224,368,140.90	-	224,370,000.00	1,859.10	0%		
53010001/21020114 Administrative Allowance	-	222,402.41	-	225,000.00	2,597.59	1%		
53010001/21020130 Responsibility Allowance		35,000.00	-	50,000.00	15,000.00	30%		
Sub Total: Personnel Cost	235,860,789.17	224,625,543.31	-	224,645,000.00	19,456.69	0%		
53010001/22020101 Local Transport & Travel -Training		6,494,000.00	-	6,500,000.00	6,000.00	0%		
53010001/22020102 Local Transport & Travel - Others	101,696,978.48	35,832,501.00	-	35,850,000.00	17,499.00	0%		
53010001/22020105 Hotel Accommodation		500,000.00	-	505,000.00	5,000.00	1%		
53010001/22020201 Electricity Charges	88,176,537.94	193,025,003.13	-	193,050,000.00	24,996.87	0%		
53010001/22020202 Telephone Charges	6,658,500.00	150,000.00	-	165,000.00	15,000.00	9%		
53010001/22020203 Internet Access Charges	90,011,704.00	5,213,175.91	-	5,225,000.00	11,824.09	0%		
53010001/22020205 Water Rates	7,241,400.00	2,140,000.00	-	2,142,000.00	2,000.00	0%		
53010001/22020206 Sewage Charges								
53010001/22020208 Software Charges/License Renewal		750,000.00			-750,000.00			
53010001/22020209 Other Bill Payments			-	757,000.00	757,000.00	100%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
53010001/22020301 Office Stationeries/Computer Consumables	134,738,785.12	31,589,353.67 -		31,600,000.00	10,646.33	0%		
53010001/22020305 Printing of Non Security Documents	-	64,553,700.00 -		64,570,000.00	16,300.00	0%		
53010001/22020306 Printing of Security Documents		5,220,000.00 -		5,235,000.00	15,000.00	0%		
53010001/22020312 Service Materials	-	4,021,000.00 -		4,026,000.00	5,000.00	0%		
53010001/22020401 Maintenance of Motor Vehicles/Transport Equipment	-	56,172,047.50 -		56,175,000.00	2,952.50	0%		
53010001/22020402 Maintenance of Office Furniture		510,000.00 -		515,000.00	5,000.00	1%		
53010001/22020403 Maintenance of Office Building/Residential Quarter	135,091,468.61	41,933,601.87 -		41,950,000.00	16,398.13	0%		
53010001/22020404 Maintenance of Office/IT Equipment's	-	18,995,800.00 -		19,000,000.00	4,200.00	0%		
53010001/22020406 Other Maintenance Services	-	96,590,567.62 -		96,614,000.00	23,432.38	0%		
53010001/22020410 Maintenance of Street Lightings								
53010001/22020413 Minor Road Maintenance		510,000.00 -		515,000.00	5,000.00	1%		
53010001/22020506 Seminar and Conferences		250,000.00 -		275,000.00	25,000.00	9%		
53010001/22020601 Security Services	166,100,576.84	2,644,248,870.06 -		2,644,250,000.00	1,129.94	0%		
53010001/22020602 Office Rent		65,000.00 -		75,000.00	10,000.00	13%		
53010001/22020605 Cleaning & Fumigation Services		9,250,500.00 -		9,255,000.00	4,500.00	0%		
53010001/22020701 Financial Consulting	-	2,400,000.00 -		2,415,000.00	15,000.00	1%		
53010001/22020703 Legal Services	22,960,615.00	36,883,450.00 -		36,900,000.00	16,550.00	0%		
53010001/22020704 Engineering Consulting Services	50,000,000.00	2,400,000.00 -		2,400,000.00	0.00	0%		
53010001/22020705 Architectural Services								
53010001/22020706 Surveying Services	41,203,065.00	16,451,007.62 -		16,456,000.00	4,992.38	0%		
53010001/22020708 Medical Consulting								
53010001/22020710 Monitoring and Evaluation		159,000.00 -		160,000.00	1,000.00	1%		
53010001/22020711 Other Consulting Services		7,590,000.00 -		7,600,000.00	10,000.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
53010001/22020801 Motor Vehicle - Fuel Cost	25,849,747.50	66,747,955.80	-	66,750,000.00	2,044.20	0%		
53010001/22020802 Other Transport Equipment Fuel Cost		22,597,475.00	-	22,600,000.00	2,525.00	0%		
53010001/22020803 Plant/Generator Fuel Cost	-	72,494,609.17	-	72,500,000.00	5,390.83	0%		
53010001/22020901 Bank Charges (Others than Interest)	1,437,628.20	527,051.23	-	536,000.00	8,948.77	2%		
53010001/22020902 Insurance Premium	1,000,000.00							
53010001/22021001 Refreshments & Meals	175,333,342.91	2,902,000.00	-	2,918,000.00	16,000.00	1%		
53010001/22021002 Honorarium & Sitting Allowance		97,500.00	-	100,000.00	2,500.00	3%		
53010001/22021003 Publicity & Advertisements	48,995,278.57	31,994,700.00	-	32,000,000.00	5,300.00	0%		
53010001/22021004 Medical Expenses-Local	-	177,000.00	-	200,000.00	23,000.00	12%		
53010001/22021007 Welfare Packages	-	41,241,303.40	-	41,250,000.00	8,696.60	0%		
53010001/22021008 Subscription To Professional Bodies	-	1,670,000.00	-	1,670,000.00	0.00	0%		
53010001/22021014 Annual Budget Defence Expenses & Administration	-							
53010001/22021016 Servicom	-							
53010001/22021022 Donations	-	200,000.00	-	200,000.00	0.00	0%		
53010001/22030108 Housing Loans		188,512,996.23	-	188,525,000.00	12,003.77	0%		
Sub Total: Overhead Cost	1,096,495,628.17	3,713,061,282.11	-	3,713,429,000.00	367,717.89	0%		
Total Recurrent Expenditure	1,332,356,417.34	3,937,686,825.42	-	3,938,074,000.00	387,174.58	0%		
54001001 - Ministry of Rural Development								
54001001/21010101 Basic Salary		147,518,430.44	-	147,525,000.00	6,569.56	0%		
54001001/21020101 Housing/Rent Allowance		46,765,010.96	-	46,770,000.00	4,989.04	0%		
54001001/21020102 Transport Allowance		14,022,200.00	-	14,025,000.00	2,800.00	0%		
54001001/21020103 Meal Subsidy		12,303,200.00	-	12,310,000.00	6,800.00	0%		
54001001/21020104 Utility Allowance		10,952,400.00	-	10,955,500.00	3,100.00	0%		
54001001/21020105 Entertainment Allowance		37,900.00	-	50,000.00	12,100.00	24%		
54001001/21020107 Domestic Sta ffAllowance		1,911,305.00	-	1,915,000.00	3,695.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
54001001/21020108 Shift Duty Allowance		5,165,077.90	-	5,165,500.00	422.10	0%		
54001001/21020111 Hazard Allowance		18,750,000.00	-	18,757,000.00	7,000.00	0%		
54001001/21020144 Arrears (Allowance)								
Sub Total: Personnel Cost		257,425,524.30	-	257,473,000.00	47,475.70	0%		
Total Recurrent Expenditure		257,425,524.30	-	257,473,000.00	47,475.70	0%		
60001001 - Ministry of Lands and Urban Development								
60001001/21010101 Basic Salary	273,169,738.40	301,188,955.01	1,193,152,520.00	301,276,260.00	87,304.99	0%	1,252,810,146.00	1,284,130,399.65
60001001/21020101 Housing/Rent Allowance	9,398,467.69	96,268,137.03	129,654,960.00	96,277,480.00	9,342.97	0%	136,137,708.00	139,541,150.70
60001001/21020102 Transport Allowance	11,313,000.00	29,166,400.00	29,462,600.00	29,181,300.00	14,900.00	0%	30,935,730.00	31,709,123.25
60001001/21020103 Meal Subsidy	7,508,900.00	25,618,200.00	13,254,760.00	25,627,380.00	9,180.00	0%	13,917,498.00	14,265,435.45
60001001/21020104 Utility Allowance	6,796,700.00	24,974,247.83	10,083,760.00	24,991,880.00	17,632.17	0%	10,587,948.00	10,852,646.70
60001001/21020105 Entertainment Allowance	251,600.00	260,897.83	408,240.00	269,120.00	8,222.17	3%	428,652.00	439,368.30
60001001/21020107 Domestic Staff Allowance	14,004,653.00	13,213,869.87	22,768,840.00	13,234,420.00	20,550.13	0%	23,907,282.00	24,504,964.05
60001001/21020108 Shift Duty Allowance	-	44,000.00	504,000.00	252,000.00	208,000.00	83%	529,200.00	542,430.00
60001001/21020111 Hazard Allowance	110,000.00		100,800.00	50,400.00	50,400.00	100%	105,840.00	108,486.00
60001001/21020120 Wardrobe/Outfit Allowance	253,000.00	253,000.00	1,159,200.00	279,600.00	26,600.00	10%	1,217,160.00	1,247,589.00
60001001/21020125 Recess Allowance		38,000.00	-	38,000.00	0.00	0%		
60001001/21020129 Professional Allowance		25,997.29	-	30,000.00	4,002.71	13%		
60001001/21020132 Vehicle Maintenance Allowance		77,991.87	-	80,000.00	2,008.13	3%		
60001001/21020138 Journal Allowance (Newspapers)		15,598.37	-	20,000.00	4,401.63	22%		
60001001/21020144 Arrears (Allowance)	104,739,660.70		66,760.00	33,380.00	33,380.00	100%	70,098.00	71,850.45
Sub Total: Personnel Cost	427,545,719.79	491,145,295.10	1,400,616,440.00	491,641,220.00	495,924.90	0%	1,470,647,262.00	1,507,413,444.00
60001001/22020101 Local Transport & Travel -Training	14,000.00	465,000.00	2,000,000.00	500,000.00	35,000.00	7%	4,000,000.00	4,000,000.00
60001001/22020102 Local Transport & Travel - Others	2,153,000.00	10,425,900.00	2,000,000.00	10,450,000.00	24,100.00	0%	11,000,000.00	11,000,000.00
60001001/22020104 International Transport & Travel - Others	26,000.00							
60001001/22020201 Electricity Charges		80,000.00	-	80,000.00	0.00	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
60001001/22020202 Telephone Charges		1,200,000.00	-	1,200,000.00	0.00	0%		
60001001/22020203 Internet Access Charges	202,375.00	1,497,000.00	-	1,500,000.00	3,000.00	0%	1,000,000.00	1,000,000.00
60001001/22020205 Water Rates	523,420.00	261,800.00	-	280,000.00	18,200.00	7%	500,000.00	500,000.00
60001001/22020301 Office Stationeries/Computer Consumables	16,136,900.00	23,180,700.00	5,000,000.00	23,200,000.00	19,300.00	0%	5,000,000.00	5,000,000.00
60001001/22020302 Books	16,000.00							
60001001/22020303 Newspapers		30,000.00	-	30,000.00	0.00	0%		
60001001/22020305 Printing of Non Security Documents	2,451,000.00	24,000.00	-	30,000.00	6,000.00	20%	3,000,000.00	3,000,000.00
60001001/22020306 Printing of Security Documents	911,000.00	1,240,000.00	8,000,000.00	1,250,000.00	10,000.00	1%	10,000,000.00	10,000,000.00
60001001/22020312 Service Materials	576,000.00	150,000.00	44,000,000.00	200,000.00	50,000.00	25%	44,000,000.00	44,000,000.00
60001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	7,833,500.00	7,989,240.00	12,000,000.00	8,000,000.00	10,760.00	0%	12,000,000.00	12,000,000.00
60001001/22020402 Maintenance of Office Furniture	977,000.00	49,500.00	800,000.00	50,000.00	500.00	1%	800,000.00	800,000.00
60001001/22020403 Maintenance of Office Building/Residential Quarter	166,600.00		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
60001001/22020404 Maintenance of Office/IT Equipment's	1,604,000.00	4,206,000.00	20,000,000.00	4,220,000.00	14,000.00	0%	20,000,000.00	20,000,000.00
60001001/22020405 Maintenance of Plants and Generators	47,000.00		1,000,000.00	100,000.00	100,000.00	100%	10,000,000.00	10,000,000.00
60001001/22020406 Other Maintenance Services	44,135,708.00	16,423,800.00	1,000,000.00	16,450,000.00	26,200.00	0%	1,000,000.00	1,000,000.00
60001001/22020415 Maintenance of Other Infrastructure	90,000.00						2,000,000.00	2,000,000.00
60001001/22020501 Local Training	1,005,550.00		10,000,000.00	200,000.00	200,000.00	100%	10,000,000.00	10,000,000.00
60001001/22020506 Seminar and Conferences	1,843,750.00	2,722,000.00	-	2,750,000.00	28,000.00	1%	500,000.00	5,000,000.00
60001001/22020601 Security Services	-	1,390,000.00	-	1,400,000.00	10,000.00	1%		
60001001/22020603 Residential Rent		200,000.00	-	200,000.00	0.00	0%		
60001001/22020605 Cleaning & Fumigation Services	399,262.22	753,100.00	-	760,000.00	6,900.00	1%	1,500,000.00	1,500,000.00
60001001/22020702 Information Technology Consulting	382,000.00							



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
60001001/22020703 Legal Services	3,347,240.00	2,300,000.00	40,000,000.00	2,350,000.00	50,000.00	2%	40,000,000.00	40,000,000.00
60001001/22020709 Research and Studies								
60001001/22020710 Monitoring and Evaluation	30,000.00		2,000,000.00	1,000.00	1,000.00	100%	2,000,000.00	2,000,000.00
60001001/22020711 Other Consulting Services	510,000.00	150,000.00	-	150,000.00	0.00	0%		
60001001/22020801 Motor Vehicle - Fuel Cost	6,541,620.00	10,021,000.00	1,600,000.00	10,050,000.00	29,000.00	0%	1,600,000.00	1,600,000.00
60001001/22020802 Other Transport Equipment Fuel Cost		8,000.00	-	10,000.00	2,000.00	20%		
60001001/22020803 Plant/Generator Fuel Cost	1,011,500.00		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
60001001/22020901 Bank Charges (Others than Interest)	108,333.41	15,985.35	-	20,000.00	4,014.65	20%	200,000.00	200,000.00
60001001/22021001 Refreshments & Meals	3,118,000.00	5,681,025.00	-	5,700,000.00	18,975.00	0%	500,000.00	500,000.00
60001001/22021002 Honorarium & Sitting Allowance	2,027,650.00	6,398,450.00	-	6,400,000.00	1,550.00	0%		
60001001/22021003 Publicity & Advertisements	2,372,800.00	2,663,093.00	-	2,700,000.00	36,907.00	1%	4,000,000.00	4,000,000.00
60001001/22021006 Postage & Courier Services	45,580.00							
60001001/22021007 Welfare Packages	851,557.00	1,350,000.00	16,000,000.00	1,400,000.00	50,000.00	4%	16,000,000.00	16,000,000.00
60001001/22021014 Annual Budget Defence Expenses & Administration	1,010,300.00		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
Sub Total: Overhead Cost	102,468,645.63	100,875,593.35	169,200,000.00	102,031,000.00	1,155,406.65	1%	204,400,000.00	208,900,000.00
Total Recurrent Expenditure	530,014,365.42	592,020,888.45	1,569,816,440.00	593,672,220.00	1,651,331.55	0%	1,675,047,262.00	1,716,313,444.00
60002001 - Office of the Surveyor General								
60002001/21010101 Basic Salary	53,934,073.81	76,915,759.59	287,827,520.00	76,933,760.00	18,000.41	0%	302,218,896.00	309,774,368.40
60002001/21020101 Housing/Rent Allowance	9,466,531.83	23,962,052.60	35,650,840.00	24,025,420.00	63,367.40	0%	37,433,382.00	38,369,216.55
60002001/21020102 Transport Allowance	2,285,413.87	6,908,350.00	9,847,200.00	6,923,600.00	15,250.00	0%	10,339,560.00	10,598,049.00
60002001/21020103 Meal Subsidy	1,570,441.88	6,027,400.00	4,276,800.00	6,038,400.00	11,000.00	0%	4,490,640.00	4,602,906.00
60002001/21020104 Utility Allowance	1,108,950.00	5,910,550.00	3,306,200.00	5,953,100.00	42,550.00	1%	3,471,510.00	3,558,297.75
60002001/21020105 Entertainment Allowance	37,800.00	24,700.00	1,387,520.00	43,760.00	19,060.00	44%	1,456,896.00	1,493,318.40
60002001/21020107 Domestic Sta ffAllowance	1,876,554.00	1,529,044.00	11,571,440.00	1,535,720.00	6,676.00	0%	12,150,012.00	12,453,762.30
60002001/21020144 Arrears (Allowance)	18,112,950.42							
60002001/22020706 Surveying Services								



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
Sub Total: Personnel Cost	88,392,715.81	121,277,856.19	353,867,520.00	121,453,760.00	175,903.81	0%	371,560,896.00	380,849,918.40
60002001/21020104 Utility Allowance								
60002001/22020101 Local Transport & Travel -Training		850,000.00	-	850,000.00	0.00	0%		
60002001/22020102 Local Transport & Travel - Others	300,000.00	500,000.00	5,000,000.00	520,000.00	20,000.00	4%	18,000,000.00	23,000,000.00
60002001/22020105 Hotel Accommodation	5,000.00	110,000.00	-	110,000.00	0.00	0%		
60002001/22020202 Telephone Charges		11,000.00	-	11,000.00	0.00	0%		
60002001/22020203 Internet Access Charges	1,550.00	22,000.00	-				2,000,000.00	2,000,000.00
60002001/22020301 Office Stationeries/Computer Consumables	2,272,700.00	4,045,943.00	8,000,000.00	4,060,000.00	14,057.00	0%	8,000,000.00	8,000,000.00
60002001/22020302 Books			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
60002001/22020303 Newspapers			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
60002001/22020305 Printing of Non Security Documents	156,470.00	5,000.00	2,000,000.00	10,000.00	5,000.00	50%	2,000,000.00	2,000,000.00
60002001/22020306 Printing of Security Documents	145,000.00	630,000.00	3,000,000.00	640,000.00	10,000.00	2%	3,000,000.00	3,000,000.00
60002001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
60002001/22020402 Maintenance of Office Furniture			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
60002001/22020403 Maintenance of Office Building/Residential Quarter		40,000.00	1,600,000.00	100,000.00	60,000.00	60%	1,600,000.00	1,600,000.00
60002001/22020404 Maintenance of Office/IT Equipment's			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
60002001/22020405 Maintenance of Plants and Generators		170,000.00	1,200,000.00	200,000.00	30,000.00	15%	1,200,000.00	1,200,000.00
60002001/22020406 Other Maintenance Services	220,000.00							
60002001/22020501 Local Training		120,000.00	1,600,000.00	150,000.00	30,000.00	20%	1,600,000.00	1,600,000.00
60002001/22020601 Security Services		175,000.00	-	215,000.00	40,000.00	19%		
60002001/22020605 Cleaning & Fumigation Services			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
60002001/22020706 Surveying Services	40,207,500.00	26,702,000.00	6,000,000.00	26,800,000.00	98,000.00	0%	6,000,000.00	6,000,000.00
60002001/22020710 Monitoring and Evaluation			3,200,000.00	200,000.00	200,000.00	100%	3,200,000.00	3,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
60002001/22020801 Motor Vehicle - Fuel Cost	1,186,000.00	5,171,965.00	1,800,000.00	5,200,000.00	28,035.00	1%	1,800,000.00	1,800,000.00
60002001/22020803 Plant/Generator Fuel Cost	64,900.00	665,000.00	800,000.00	700,000.00	35,000.00	5%	800,000.00	800,000.00
60002001/22020901 Bank Charges (Others than Interest)	4,631.32	6,412,025.21	-	6,500,000.00	87,974.79	1%		
60002001/22021001 Refreshments & Meals		12.96	-	10,000.00	9,987.04	100%		
60002001/22021016 Servicom			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost	44,563,751.32	45,629,946.17	40,000,000.00	47,376,000.00	1,746,053.83	4%	55,000,000.00	60,000,000.00
Total Recurrent Expenditure	132,956,467.13	166,907,802.36	393,867,520.00	168,829,760.00	1,921,957.64	1%	426,560,896.00	440,849,918.40
60004001 - Enugu State Geographical Information System (ENGIS)								
60004001/21010101 Basic Salary		2,055,000.00	-	2,055,000.00	0.00	0%	200,000,000.00	200,000,000.00
60004001/21020105 Entertainment Allowance		3,657,875.00	-	3,658,000.00	125.00	0%		
60004001/21020142 Duty Allowance		2,040,100.00	-	2,041,000.00	900.00	0%		
Sub Total: Personnel Cost		7,752,975.00	-	7,754,000.00	1,025.00	0%	200,000,000.00	200,000,000.00
60004001/22020101 Local Transport & Travel -Training		580,000.00	-	580,000.00	0.00	0%	5,000,000.00	5,000,000.00
60004001/22020102 Local Transport & Travel - Others		4,051,000.00	-	4,051,000.00	0.00	0%	10,000,000.00	12,000,000.00
60004001/22020104 International Transport & Travel - Others							20,000,000.00	20,000,000.00
60004001/22020202 Telephone Charges		253,700.00	-	253,700.00	0.00	0%		
60004001/22020203 Internet Access Charges		6,367,300.00	-	6,367,300.00	0.00	0%	3,000,000.00	3,000,000.00
60004001/22020205 Water Rates		582,700.00	-	582,700.00	0.00	0%	1,000,000.00	1,000,000.00
60004001/22020301 Office Stationeries/Computer Consumables		10,946,050.00	-	10,946,050.00	0.00	0%	5,000,000.00	5,000,000.00
60004001/22020305 Printing of Non Security Documents		3,343,800.00	-	3,343,800.00	0.00	0%	10,000,000.00	10,000,000.00
60004001/22020306 Printing of Security Documents		9,460,000.00	-	9,460,000.00	0.00	0%	10,000,000.00	10,000,000.00
60004001/22020312 Service Materials		9,626,450.00	-	9,626,450.00	0.00	0%	2,000,000.00	2,000,000.00
60004001/22020313 Chemicals and Reagents								
54001001/21010101 Basic Salary		147,518,430.44	-	147,525,000.00	6,569.56	0%		
54001001/21020101 Housing/Rent Allowance		46,765,010.96	-	46,770,000.00	4,989.04	0%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
54001001/21020102 Transport Allowance		14,022,200.00	-	14,025,000.00	2,800.00	0%		
54001001/21020103 Meal Subsidy		12,303,200.00	-	12,310,000.00	6,800.00	0%		
54001001/21020104 Utility Allowance		10,952,400.00	-	10,955,500.00	3,100.00	0%		
54001001/21020105 Entertainment Allowance		37,900.00	-	50,000.00	12,100.00	24%		
54001001/21020107 Domestic Sta ffAllowance		1,911,305.00	-	1,915,000.00	3,695.00	0%		
54001001/21020108 Shift Duty Allowance		5,165,077.90	-	5,165,500.00	422.10	0%		
54001001/21020111 Hazard Allowance		18,750,000.00	-	18,757,000.00	7,000.00	0%		
54001001/21020144 Arrears (Allowance)								
Sub Total: Personnel Cost		257,425,524.30	-	257,473,000.00	47,475.70	0%		
Total Recurrent Expenditure		257,425,524.30	-	257,473,000.00	47,475.70	0%		
60001001 - Ministry of Lands and Urban Development								
60001001/21010101 Basic Salary	273,169,738.40	301,188,955.01	1,193,152,520.00	301,276,260.00	87,304.99	0%	1,252,810,146.00	1,284,130,399.65
60001001/21020101 Housing/Rent Allowance	9,398,467.69	96,268,137.03	129,654,960.00	96,277,480.00	9,342.97	0%	136,137,708.00	139,541,150.70
60001001/21020102 Transport Allowance	11,313,000.00	29,166,400.00	29,462,600.00	29,181,300.00	14,900.00	0%	30,935,730.00	31,709,123.25
60001001/21020103 Meal Subsidy	7,508,900.00	25,618,200.00	13,254,760.00	25,627,380.00	9,180.00	0%	13,917,498.00	14,265,435.45
60001001/21020104 Utility Allowance	6,796,700.00	24,974,247.83	10,083,760.00	24,991,880.00	17,632.17	0%	10,587,948.00	10,852,646.70
60001001/21020105 Entertainment Allowance	251,600.00	260,897.83	408,240.00	269,120.00	8,222.17	3%	428,652.00	439,368.30
60001001/21020107 Domestic Sta ffAllowance	14,004,653.00	13,213,869.87	22,768,840.00	13,234,420.00	20,550.13	0%	23,907,282.00	24,504,964.05
60001001/21020108 Shift Duty Allowance	-	44,000.00	504,000.00	252,000.00	208,000.00	83%	529,200.00	542,430.00
60001001/21020111 Hazard Allowance	110,000.00		100,800.00	50,400.00	50,400.00	100%	105,840.00	108,486.00
60001001/21020120 Wardrobe/Outfit Allowance	253,000.00	253,000.00	1,159,200.00	279,600.00	26,600.00	10%	1,217,160.00	1,247,589.00
60001001/21020125 Recess Allowance		38,000.00	-	38,000.00	0.00	0%		
60001001/21020129 Professional Allowance		25,997.29	-	30,000.00	4,002.71	13%		
60001001/21020132 Vehicle Maintenance Allowance		77,991.87	-	80,000.00	2,008.13	3%		
60001001/21020138 Journal Allowance (Newspapers)		15,598.37	-	20,000.00	4,401.63	22%		
60001001/21020144 Arrears (Allowance)	104,739,660.70		66,760.00	33,380.00	33,380.00	100%	70,098.00	71,850.45
Sub Total: Personnel Cost	427,545,719.79	491,145,295.10	1,400,616,440.00	491,641,220.00	495,924.90	0%	1,470,647,262.00	1,507,413,444.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
60001001/22020101 Local Transport & Travel -Training	14,000.00	465,000.00	2,000,000.00	500,000.00	35,000.00	7%	4,000,000.00	4,000,000.00
60001001/22020102 Local Transport & Travel - Others	2,153,000.00	10,425,900.00	2,000,000.00	10,450,000.00	24,100.00	0%	11,000,000.00	11,000,000.00
60001001/22020104 International Transport & Travel - Others	26,000.00							
60001001/22020201 Electricity Charges		80,000.00	-	80,000.00	0.00	0%		
60001001/22020202 Telephone Charges		1,200,000.00	-	1,200,000.00	0.00	0%		
60001001/22020203 Internet Access Charges	202,375.00	1,497,000.00	-	1,500,000.00	3,000.00	0%	1,000,000.00	1,000,000.00
60001001/22020205 Water Rates	523,420.00	261,800.00	-	280,000.00	18,200.00	7%	500,000.00	500,000.00
60001001/22020301 Office Stationeries/Computer Consumables	16,136,900.00	23,180,700.00	5,000,000.00	23,200,000.00	19,300.00	0%	5,000,000.00	5,000,000.00
60001001/22020302 Books	16,000.00							
60001001/22020303 Newspapers		30,000.00	-	30,000.00	0.00	0%		
60001001/22020305 Printing of Non Security Documents	2,451,000.00	24,000.00	-	30,000.00	6,000.00	20%	3,000,000.00	3,000,000.00
60001001/22020306 Printing of Security Documents	911,000.00	1,240,000.00	8,000,000.00	1,250,000.00	10,000.00	1%	10,000,000.00	10,000,000.00
60001001/22020312 Service Materials	576,000.00	150,000.00	44,000,000.00	200,000.00	50,000.00	25%	44,000,000.00	44,000,000.00
60001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	7,833,500.00	7,989,240.00	12,000,000.00	8,000,000.00	10,760.00	0%	12,000,000.00	12,000,000.00
60001001/22020402 Maintenance of Office Furniture	977,000.00	49,500.00	800,000.00	50,000.00	500.00	1%	800,000.00	800,000.00
60001001/22020403 Maintenance of Office Building/Residential Quarter	166,600.00		2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
60001001/22020404 Maintenance of Office/IT Equipment's	1,604,000.00	4,206,000.00	20,000,000.00	4,220,000.00	14,000.00	0%	20,000,000.00	20,000,000.00
60001001/22020405 Maintenance of Plants and Generators	47,000.00		1,000,000.00	100,000.00	100,000.00	100%	10,000,000.00	10,000,000.00
60001001/22020406 Other Maintenance Services	44,135,708.00	16,423,800.00	1,000,000.00	16,450,000.00	26,200.00	0%	1,000,000.00	1,000,000.00
60001001/22020415 Maintenance of Other Infrastructure	90,000.00						2,000,000.00	2,000,000.00
60001001/22020501 Local Training	1,005,550.00		10,000,000.00	200,000.00	200,000.00	100%	10,000,000.00	10,000,000.00
60001001/22020506 Seminar and Conferences	1,843,750.00	2,722,000.00	-	2,750,000.00	28,000.00	1%	500,000.00	5,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
60001001/22020601 Security Services	-	1,390,000.00	-	1,400,000.00	10,000.00	1%		
60001001/22020603 Residential Rent		200,000.00	-	200,000.00	0.00	0%		
60001001/22020605 Cleaning & Fumigation Services	399,262.22	753,100.00	-	760,000.00	6,900.00	1%	1,500,000.00	1,500,000.00
60001001/22020702 Information Technology Consulting	382,000.00							
60001001/22020703 Legal Services	3,347,240.00	2,300,000.00	40,000,000.00	2,350,000.00	50,000.00	2%	40,000,000.00	40,000,000.00
60001001/22020709 Research and Studies								
60001001/22020710 Monitoring and Evaluation	30,000.00		2,000,000.00	1,000.00	1,000.00	100%	2,000,000.00	2,000,000.00
60001001/22020711 Other Consulting Services	510,000.00	150,000.00	-	150,000.00	0.00	0%		
60001001/22020801 Motor Vehicle - Fuel Cost	6,541,620.00	10,021,000.00	1,600,000.00	10,050,000.00	29,000.00	0%	1,600,000.00	1,600,000.00
60001001/22020802 Other Transport Equipment Fuel Cost		8,000.00	-	10,000.00	2,000.00	20%		
60001001/22020803 Plant/Generator Fuel Cost	1,011,500.00		800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
60001001/22020901 Bank Charges (Others than Interest)	108,333.41	15,985.35	-	20,000.00	4,014.65	20%	200,000.00	200,000.00
60001001/22021001 Refreshments & Meals	3,118,000.00	5,681,025.00	-	5,700,000.00	18,975.00	0%	500,000.00	500,000.00
60001001/22021002 Honorarium & Sitting Allowance	2,027,650.00	6,398,450.00	-	6,400,000.00	1,550.00	0%		
60001001/22021003 Publicity & Advertisements	2,372,800.00	2,663,093.00	-	2,700,000.00	36,907.00	1%	4,000,000.00	4,000,000.00
60001001/22021006 Postage & Courier Services	45,580.00							
60001001/22021007 Welfare Packages	851,557.00	1,350,000.00	16,000,000.00	1,400,000.00	50,000.00	4%	16,000,000.00	16,000,000.00
60001001/22021014 Annual Budget Defence Expenses & Administration	1,010,300.00		1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
Sub Total: Overhead Cost	102,468,645.63	100,875,593.35	169,200,000.00	102,031,000.00	1,155,406.65	1%	204,400,000.00	208,900,000.00
Total Recurrent Expenditure	530,014,365.42	592,020,888.45	1,569,816,440.00	593,672,220.00	1,651,331.55	0%	1,675,047,262.00	1,716,313,444.00
60002001 - Office of the Surveyor General								
60002001/21010101 Basic Salary	53,934,073.81	76,915,759.59	287,827,520.00	76,933,760.00	18,000.41	0%	302,218,896.00	309,774,368.40
60002001/21020101 Housing/Rent Allowance	9,466,531.83	23,962,052.60	35,650,840.00	24,025,420.00	63,367.40	0%	37,433,382.00	38,369,216.55
60002001/21020102 Transport Allowance	2,285,413.87	6,908,350.00	9,847,200.00	6,923,600.00	15,250.00	0%	10,339,560.00	10,598,049.00
60002001/21020103 Meal Subsidy	1,570,441.88	6,027,400.00	4,276,800.00	6,038,400.00	11,000.00	0%	4,490,640.00	4,602,906.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
60002001/21020104 Utility Allowance	1,108,950.00	5,910,550.00	3,306,200.00	5,953,100.00	42,550.00	1%	3,471,510.00	3,558,297.75
60002001/21020105 Entertainment Allowance	37,800.00	24,700.00	1,387,520.00	43,760.00	19,060.00	44%	1,456,896.00	1,493,318.40
60002001/21020107 Domestic Staff Allowance	1,876,554.00	1,529,044.00	11,571,440.00	1,535,720.00	6,676.00	0%	12,150,012.00	12,453,762.30
60002001/21020144 Arrears (Allowance)	18,112,950.42							
60002001/22020706 Surveying Services								
Sub Total: Personnel Cost	88,392,715.81	121,277,856.19	353,867,520.00	121,453,760.00	175,903.81	0%	371,560,896.00	380,849,918.40
60002001/21020104 Utility Allowance								
60002001/22020101 Local Transport & Travel -Training		850,000.00	-	850,000.00	0.00	0%		
60002001/22020102 Local Transport & Travel - Others	300,000.00	500,000.00	5,000,000.00	520,000.00	20,000.00	4%	18,000,000.00	23,000,000.00
60002001/22020105 Hotel Accommodation	5,000.00	110,000.00	-	110,000.00	0.00	0%		
60002001/22020202 Telephone Charges		11,000.00	-	11,000.00	0.00	0%		
60002001/22020203 Internet Access Charges	1,550.00	22,000.00	-				2,000,000.00	2,000,000.00
60002001/22020301 Office Stationeries/Computer Consumables	2,272,700.00	4,045,943.00	8,000,000.00	4,060,000.00	14,057.00	0%	8,000,000.00	8,000,000.00
60002001/22020302 Books			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
60002001/22020303 Newspapers			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
60002001/22020305 Printing of Non Security Documents	156,470.00	5,000.00	2,000,000.00	10,000.00	5,000.00	50%	2,000,000.00	2,000,000.00
60002001/22020306 Printing of Security Documents	145,000.00	630,000.00	3,000,000.00	640,000.00	10,000.00	2%	3,000,000.00	3,000,000.00
60002001/22020401 Maintenance of Motor Vehicles/Transport Equipment			1,400,000.00	200,000.00	200,000.00	100%	1,400,000.00	1,400,000.00
60002001/22020402 Maintenance of Office Furniture			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
60002001/22020403 Maintenance of Office Building/Residential Quarter		40,000.00	1,600,000.00	100,000.00	60,000.00	60%	1,600,000.00	1,600,000.00
60002001/22020404 Maintenance of Office/IT Equipment's			1,200,000.00	100,000.00	100,000.00	100%	1,200,000.00	1,200,000.00
60002001/22020405 Maintenance of Plants and Generators		170,000.00	1,200,000.00	200,000.00	30,000.00	15%	1,200,000.00	1,200,000.00
60002001/22020406 Other Maintenance Services	220,000.00							



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
60002001/22020501 Local Training		120,000.00	1,600,000.00	150,000.00	30,000.00	20%	1,600,000.00	1,600,000.00
60002001/22020601 Security Services		175,000.00	-	215,000.00	40,000.00	19%		
60002001/22020605 Cleaning & Fumigation Services			1,000,000.00	200,000.00	200,000.00	100%	1,000,000.00	1,000,000.00
60002001/22020706 Surveying Services	40,207,500.00	26,702,000.00	6,000,000.00	26,800,000.00	98,000.00	0%	6,000,000.00	6,000,000.00
60002001/22020710 Monitoring and Evaluation			3,200,000.00	200,000.00	200,000.00	100%	3,200,000.00	3,200,000.00
60002001/22020801 Motor Vehicle - Fuel Cost	1,186,000.00	5,171,965.00	1,800,000.00	5,200,000.00	28,035.00	1%	1,800,000.00	1,800,000.00
60002001/22020803 Plant/Generator Fuel Cost	64,900.00	665,000.00	800,000.00	700,000.00	35,000.00	5%	800,000.00	800,000.00
60002001/22020901 Bank Charges (Others than Interest)	4,631.32	6,412,025.21	-	6,500,000.00	87,974.79	1%		
60002001/22021001 Refreshments & Meals		12.96	-	10,000.00	9,987.04	100%		
60002001/22021016 Servicom			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
Sub Total: Overhead Cost	44,563,751.32	45,629,946.17	40,000,000.00	47,376,000.00	1,746,053.83	4%	55,000,000.00	60,000,000.00
Total Recurrent Expenditure	132,956,467.13	166,907,802.36	393,867,520.00	168,829,760.00	1,921,957.64	1%	426,560,896.00	440,849,918.40
60004001 - Enugu State Geographical Information System (ENGIS)								
60004001/21010101 Basic Salary		2,055,000.00	-	2,055,000.00	0.00	0%	200,000,000.00	200,000,000.00
60004001/21020105 Entertainment Allowance		3,657,875.00	-	3,658,000.00	125.00	0%		
60004001/21020142 Duty Allowance		2,040,100.00	-	2,041,000.00	900.00	0%		
Sub Total: Personnel Cost		7,752,975.00	-	7,754,000.00	1,025.00	0%	200,000,000.00	200,000,000.00
60004001/22020101 Local Transport & Travel -Training		580,000.00	-	580,000.00	0.00	0%	5,000,000.00	5,000,000.00
60004001/22020102 Local Transport & Travel - Others		4,051,000.00	-	4,051,000.00	0.00	0%	10,000,000.00	12,000,000.00
60004001/22020104 International Transport & Travel - Others							20,000,000.00	20,000,000.00
60004001/22020202 Telephone Charges		253,700.00	-	253,700.00	0.00	0%		
60004001/22020203 Internet Access Charges		6,367,300.00	-	6,367,300.00	0.00	0%	3,000,000.00	3,000,000.00
60004001/22020205 Water Rates		582,700.00	-	582,700.00	0.00	0%	1,000,000.00	1,000,000.00
60004001/22020301 Office Stationeries/Computer Consumables		10,946,050.00	-	10,946,050.00	0.00	0%	5,000,000.00	5,000,000.00
60004001/22020305 Printing of Non Security Documents		3,343,800.00	-	3,343,800.00	0.00	0%	10,000,000.00	10,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
60004001/22020306 Printing of Security Documents		9,460,000.00	-	9,460,000.00	0.00	0%	10,000,000.00	10,000,000.00
60004001/22020312 Service Materials		9,626,450.00	-	9,626,450.00	0.00	0%	2,000,000.00	2,000,000.00
60004001/22020313 Chemicals and Reagents								
60004001/22020401 Maintenance of Motor Vehicles/Transport Equipment		1,645,900.00	-	1,645,900.00	0.00	0%	3,000,000.00	3,500,000.00
60004001/22020402 Maintenance of Office Furniture		2,684,000.00	-	2,684,000.00	0.00	0%	500,000.00	600,000.00
60004001/22020403 Maintenance of Office Building/Residential Quarter		4,014,200.00	-	4,014,200.00	0.00	0%	2,000,000.00	2,000,000.00
60004001/22020404 Maintenance of Office/IT Equipment's		3,495,000.00	-	3,495,000.00	0.00	0%	3,000,000.00	3,000,000.00
60004001/22020405 Maintenance of Plants and Generators		108,000.00	-	108,000.00	0.00	0%	2,000,000.00	2,000,000.00
60004001/22020406 Other Maintenance Services		821,000.00	-	821,000.00	0.00	0%	5,000,000.00	5,000,000.00
60004001/22020415 Maintenance of Other Infrastructure							5,000,000.00	5,000,000.00
60004001/22020501 Local Training							10,000,000.00	10,000,000.00
60004001/22020506 Seminar and Conferences		12,000.00	-	12,000.00	0.00	0%	10,000,000.00	10,000,000.00
60004001/22020601 Security Services		3,860,200.00	-	3,860,200.00	0.00	0%		
60004001/22020605 Cleaning & Fumigation Services		65,000.00	-	65,000.00	0.00	0%	500,000.00	600,000.00
60004001/22020702 Information Technology Consulting							50,000,000.00	50,000,000.00
60004001/22020703 Legal Services							50,000,000.00	50,000,000.00
60004001/22020706 Surveying Services		5,000,000.00	-	5,000,000.00	0.00	0%		
60004001/22020708 Medical Consulting								
60004001/22020710 Monitoring and Evaluation							20,000,000.00	20,000,000.00
60004001/22020801 Motor Vehicle - Fuel Cost		8,562,075.00	-	8,562,075.00	0.00	0%	1,500,000.00	1,800,000.00
60004001/22020802 Other Transport Equipment Fuel Cost								
60004001/22020803 Plant/Generator Fuel Cost							500,000.00	500,000.00
60004001/22020901 Bank Charges (Others than Interest)		61,147.49		61,150.00	2.51	0%	5,000,000.00	5,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
60004001/22021001 Refreshments & Meals		336,590.00	-	336,590.00	0.00	0%	1,000,000.00	1,000,000.00
60004001/22021002 Honorarium & Sitting Allowance		50,840,750.00	-	50,840,750.00	0.00	0%	4,000,000.00	4,000,000.00
60004001/22021003 Publicity & Advertisements		14,626,650.00	-	14,626,650.00	0.00	0%	5,000,000.00	5,000,000.00
60004001/22021006 Postage & Courier Services		103,000.00	-	103,000.00	0.00	0%	500,000.00	500,000.00
60004001/22021007 Welfare Packages		13,940,000.00	-	13,940,000.00	0.00	0%	10,000,000.00	10,000,000.00
60004001/22021014 Annual Budget Defence Expenses & Administration							500,000.00	500,000.00
Sub Total: Overhead Cost		155,386,512.49	-	155,386,515.00	2.51	0%	255,000,000.00	258,000,000.00
Total Recurrent Expenditure		163,139,487.49	-	163,140,515.00	1,027.51	0%	455,000,000.00	458,000,000.00
62001001 - Ministry of Chieftaincy Matters								
62001001/21010101 Basic Salary	97,546,581.60	24,495,767.60	-	23,200,000.00	1,832,800.74	8%		
62001001/21020101 Housing/Rent Allowance	28,826,768.56	6,400,106.76	-	7,000,000.00	599,893.24	9%		
62001001/21020102 Transport Allowance	9,153,636.76	1,640,200.00	-	1,800,000.00	159,800.00	9%		
62001001/21020103 Meal Subsidy	42,324,795.82	1,419,200.00	-	1,550,000.00	130,800.00	8%		
62001001/21020104 Utility Allowance	7,126,135.58	1,500,350.00	-	1,520,000.00	19,650.00	1%		
62001001/21020105 Entertainment Allowance	44,400.00	346,300.00	-	350,000.00	3,700.00	1%		
62001001/21020107 Domestic Staff Allowance	3,162,341.00	2,432,570.00	-	2,950,000.00	517,430.00	18%		
62001001/21020111 Hazard Allowance	17,356,107.96	60,000.00	-	100,000.00	40,000.00	40%		
62001001/21020144 Arrears (Allowance)	52,614,022.09							
Sub Total: Personnel Cost	258,154,789.37	38,294,494.36	-	38,470,000.00	175,505.64	0%		
62001001/22020102 Local Transport & Travel - Others	587,000.00	55,000.00	-	180,000.00	125,000.00	69%		
62001001/22020105 Hotel Accommodation		12,091,429.00	-	12,100,000.00	8,571.00	0%		
62001001/22020203 Internet Access Charges								
62001001/22020301 Office Stationeries/Computer Consumables	8,083,646.21	8,750,000.00	-	8,800,000.00	50,000.00	1%		
62001001/22020305 Printing of Non Security Documents	5,000.00	522,500.00	-	530,000.00	7,500.00	1%		
62001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,919,000.00							



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
62001001/22020402 Maintenance of Office Furniture	2,134,500.00							
62001001/22020406 Other Maintenance Services	250,000.00							
62001001/22020506 Seminar and Conferences	1,235,000.00							
62001001/22020801 Motor Vehicle - Fuel Cost	222,500.00	591,787.78 -		500,000.00	-91,787.78	-18%		
62001001/22020803 Plant/Generator Fuel Cost	559,000.00							
62001001/22020901 Bank Charges (Others than Interest)	11,051.06	11,054.06 -		20,000.00	8,945.94	45%		
62001001/22021001 Refreshments & Meals		4,759,500.00 -		4,780,000.00	20,500.00	0%		
62001001/22021002 Honorarium & Sitting Allowance		72,400,000.00 -		72,420,000.00	20,000.00	0%		
62001001/22021003 Publicity & Advertisements		350,000.00 -		370,000.00	20,000.00	5%		
62001001/22021006 Postage & Courier Services		20,000.00 -		50,000.00	30,000.00	60%		
62001001/22021007 Welfare Packages	50,000.00	10,002,041.39 -		10,030,000.00	27,958.61	0%		
Sub Total: Overhead Cost	15,056,697.27	109,553,312.23 -		109,780,000.00	226,687.77	0%		
Total Recurrent Expenditure	273,211,486.64	147,847,806.59 -		148,250,000.00	402,193.41	0%		
63001001 - Ministry of Inter Ministerial Affairs								
63001001/21010101 Basic Salary		11,892,758.04 -		11,900,000.00	7,241.96	0%		
63001001/21020101 Housing/Rent Allowance		3,665,581.28 -		3,700,000.00	34,418.72	1%		
63001001/21020102 Transport Allowance		1,011,000.00 -		1,011,000.00	0.00	0%		
63001001/21020103 Meal Subsidy		877,400.00 -		877,400.00	0.00	0%		
63001001/21020104 Utility Allowance		857,200.00 -		860,000.00	2,800.00	0%		
63001001/21020105 Entertainment Allowance		12,600.00 -		12,600.00	0.00	0%		
63001001/21020107 Domestic Staff Allowance		973,028.00 -		980,000.00	6,972.00	1%		
Sub Total: Personnel Cost		19,289,567.32 -		19,341,000.00	51,432.68	0%		
63001001/22020102 Local Transport & Travel - Others	4,222,000.00							
63001001/22020301 Office Stationeries/Computer Consumables	1,656,500.00							
63001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	5,384,000.00							



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
63001001/22020901 Bank Charges (Others than Interest)	3,064.90							
63001001/22021001 Refreshments & Meals	214,000.00							
63001001/22021014 Annual Budget Defence Expenses & Administration	200,000.00							
63001001/22021021 Special Days/Celebrations	802,500.00							
Sub Total: Overhead Cost	12,482,064.90							
Total Recurrent Expenditure	12,482,064.90	19,289,567.32	-	19,341,000.00	51,432.68	0%		
64001001 - Ministry of Budget and Planning								
64001001/21010101 Basic Salary	20,770,664.41	31,552,293.11	98,564,248.00	29,437,124.00	2,254,246.00	8%	103,492,460.20	106,079,771.70
64001001/21020101 Housing/Rent Allowance	3,053,100.29	7,648,358.29	10,438,888.00	9,176,444.00	1,528,085.71	17%	10,960,832.20	11,234,853.01
64001001/21020102 Transport Allowance	662,100.00	2,343,550.00	4,385,008.00	2,557,004.00	213,454.00	8%	4,604,258.20	4,719,364.66
64001001/21020103 Meal Subsidy	396,300.00	1,873,200.00	1,902,912.00	2,247,956.00	374,756.00	17%	1,998,057.80	2,048,009.24
64001001/21020104 Utility Allowance	342,100.00	2,182,800.00	1,196,528.00	2,183,264.00	464.00	0%	1,256,354.20	1,287,763.06
64001001/21020105 Entertainment Allowance		1,090,000.00	77,844.00	1,090,922.00	922.00	0%	81,736.10	83,779.51
64001001/21020106 Leave allowance			12,672,936.00	36,468.00	36,468.00	100%	13,306,582.40	13,639,246.97
64001001/21020107 Domestic Sta ffAllowance	12,225,030.86		1,502,280.00	51,140.00	51,140.00	100%	1,577,395.00	1,616,829.85
64001001/21020111 Hazard Allowance	20,000.00	4,000.00	-	4,000.00	0.00	0%		
64001001/21020144 Arrears (Allowance)	7,752,249.54		983,292.00	191,646.00	191,646.00	100%	1,032,456.30	1,058,267.72
Sub Total: Personnel Cost	45,221,545.10	46,694,201.40	131,723,936.00	46,975,968.00	281,766.60	1%	138,310,132.40	141,767,885.72
64001001/22020101 Local Transport & Travel -Training	27,672,199.78	77,147,000.00	24,000,000.00	77,147,000.00	0.00	0%	22,000,000.00	22,000,000.00
64001001/22020102 Local Transport & Travel - Others	8,794,785.40	13,294,200.00	40,000,000.00	13,300,000.00	5,800.00	0%	40,000,000.00	40,000,000.00
64001001/22020103 International Transport & Travel - Training			20,000,000.00				20,000,000.00	20,000,000.00
64001001/22020104 International Transport & Travel - Others			20,000,000.00	1,000.00	1,000.00	100%	20,000,000.00	20,000,000.00
64001001/22020105 Hotel Accommodation	6,215,000.00	3,875,000.00	4,000,000.00	3,875,000.00	0.00	0%	12,000,000.00	12,000,000.00
64001001/22020202 Telephone Charges		1,000.00	-	1,000.00	0.00	0%	500,000.00	500,000.00
64001001/22020203 Internet Access Charges	7,479,200.00	2,375,000.00	11,600,000.00	2,375,000.00	0.00	0%	11,800,000.00	11,800,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
64001001/22020204 Satellite Broadcasting Access Charges			200,000.00	1,000.00	1,000.00	100%	300,000.00	300,000.00
64001001/22020205 Water Rates	1,650,000.00		1,000,000.00	1,000.00	1,000.00	100%	1,000,000.00	1,000,000.00
64001001/22020301 Office Stationeries/Computer Consumables	26,452,492.77	8,581,000.00	40,000,000.00	8,600,000.00	19,000.00	0%	30,000,000.00	30,000,000.00
64001001/22020303 Newspapers			1,600,000.00	20,000.00	20,000.00	100%	1,600,000.00	1,600,000.00
64001001/22020305 Printing of Non Security Documents	28,520,500.00	35,470,000.00	64,000,000.00	35,470,000.00	0.00	0%	72,000,000.00	72,000,000.00
64001001/22020312 Service Materials	400,000.00	600,000.00	450,000,000.00	620,000.00	20,000.00	3%	225,000,000.00	223,000,000.00
64001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	1,593,900.00		9,200,000.00	600,000.00	600,000.00	100%	9,200,000.00	9,200,000.00
64001001/22020402 Maintenance of Office Furniture	693,000.00		1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
64001001/22020403 Maintenance of Office Building/Residential Quarter	23,800.00		200,000.00	100,000.00	100,000.00	100%	100,000.00	100,000.00
64001001/22020404 Maintenance of Office/IT Equipment's	9,474,000.00	6,329,287.50	5,200,000.00	6,329,290.00	2.50	0%	4,600,000.00	4,600,000.00
64001001/22020405 Maintenance of Plants and Generators			1,000,000.00	20,000.00	20,000.00	100%	1,200,000.00	1,200,000.00
64001001/22020406 Other Maintenance Services	7,886,000.00	243,309,908.19	1,600,000.00	243,310,000.00	91.81	0%	1,600,000.00	1,600,000.00
64001001/22020501 Local Training	4,240,523.79	1,880,000.00	20,000,000.00	1,880,000.00	0.00	0%	20,000,000.00	20,000,000.00
64001001/22020506 Seminar and Conferences	2,708,000.00		40,000,000.00	2,000,000.00	2,000,000.00	100%	40,000,000.00	40,000,000.00
64001001/22020605 Cleaning & Fumigation Services		15,500.00	4,000,000.00	300,000.00	284,500.00	95%	4,000,000.00	4,000,000.00
64001001/22020702 Information Technology Consulting	22,811,356.23							
64001001/22020710 Monitoring and Evaluation	53,344,250.00	81,427,166.77	60,000,000.00	81,427,500.00	333.23	0%	82,000,000.00	82,000,000.00
64001001/22020801 Motor Vehicle - Fuel Cost	7,715,403.76	3,018,400.00	7,200,000.00	3,020,000.00	1,600.00	0%	7,200,000.00	7,200,000.00
64001001/22020803 Plant/Generator Fuel Cost	1,020,000.00		1,400,000.00	1,000.00	1,000.00	100%	1,400,000.00	1,400,000.00
64001001/22020901 Bank Charges (Others than Interest)	27,451.03	39,126.67	800,000.00	50,000.00	10,873.33	22%	800,000.00	800,000.00
64001001/22021001 Refreshments & Meals	3,616,600.00	1,900,000.00	4,000,000.00	1,900,000.00	0.00	0%	4,000,000.00	4,000,000.00
64001001/22021002 Honorarium & Sitting Allowance	7,415,000.00		-	1,000.00	1,000.00	100%		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
64001001/22021003 Publicity & Advertisements			10,000,000.00	1,000.00	1,000.00	100%	10,000,000.00	10,000,000.00
64001001/22021007 Welfare Packages	8,752,000.00	39,950,000.00	10,000,000.00	39,950,000.00	0.00	0%	10,000,000.00	10,000,000.00
64001001/22021014 Annual Budget Defence Expenses & Administration	23,530,000.00	47,515,010.00	100,000,000.00	47,515,100.00	90.00	0%	100,000,000.00	100,000,000.00
64001001/22021016 Servicom			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
64001001/22021021 Special Days/Celebrations							20,000,000.00	20,000,000.00
64001001/22021026 Common Services (Committee & Commissions)			90,000,000.00	1,000.00	1,000.00	100%	60,000,000.00	60,000,000.00
Sub Total: Overhead Cost	262,035,462.76	566,727,599.13	1,043,000,000.00	570,116,890.00	3,389,290.87	1%	834,300,000.00	832,300,000.00
Total Recurrent Expenditure	307,257,007.86	613,421,800.53	1,174,723,936.00	617,092,858.00	3,671,057.47	1%	972,610,132.40	974,067,885.70
65001001 - Enugu Capital Territory Development Authority								
65001001/21010101 Basic Salary	73,483,224.20	58,330,714.05	259,928,800.00	61,703,400.00	3,372,685.95	5%	272,925,240.00	279,748,371.00
65001001/21010104 Wages		7,270,000.00	-	7,270,000.00	0.00	0%		
65001001/21020101 Housing/Rent Allowance	6,516,891.87	16,133,882.89	17,894,440.00	12,197,220.00	2,085,299.04	17%	18,789,162.00	19,258,891.05
65001001/21020102 Transport Allowance	1,313,250.25	3,219,262.50	4,021,800.00	3,530,900.00	311,637.50	9%	4,222,890.00	4,328,462.25
65001001/21020103 Meal Subsidy	844,840.11	2,782,375.00	1,743,600.00	3,071,800.00	289,425.00	9%	1,830,780.00	1,876,549.50
65001001/21020104 Utility Allowance	845,062.50	2,974,350.00	1,426,800.00	2,988,400.00	14,050.00	0%	1,498,140.00	1,535,593.50
65001001/21020105 Entertainment Allowance	8,400.00	8,400.00	33,600.00	16,800.00	8,400.00	50%	35,280.00	36,162.00
65001001/21020107 Domestic Staff Allowance	417,012.00	382,261.00	1,668,040.00	434,020.00	51,759.00	12%	1,751,442.00	1,795,228.05
65001001/21020108 Shift Duty Allowance	467,749.86	130,280.25	425,120.00	212,560.00	82,279.75	39%	446,376.00	457,535.40
65001001/21020111 Hazard Allowance	174,000.00	69,000.00	205,800.00	102,900.00	33,900.00	33%	216,090.00	221,492.25
65001001/21020129 Professional Allowance		124,850.34	-	124,852.00	1.66	0%		
65001001/21020144 Arrears (Allowance)	11,426,398.89		338,400.00	169,200.00	169,200.00	100%	355,320.00	364,203.00
Sub Total: Personnel Cost	95,496,829.68	91,425,376.03	287,686,400.00	91,822,052.00	396,675.97	0%	302,070,720.00	309,622,488.00
65001001/22020101 Local Transport & Travel -Training			6,000,000.00	200,000.00	200,000.00	100%	6,000,000.00	6,000,000.00
65001001/22020102 Local Transport & Travel - Others	240,000.00	73,482,500.00	12,000,000.00	73,500,000.00	17,500.00	0%	16,000,000.00	16,000,000.00
65001001/22020104 International Transport & Travel - Others	355,000.00		30,000,000.00	1,000,000.00	1,000,000.00	100%	40,000,000.00	40,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
65001001/22020105 Hotel Accommodation	6,830,500.00							
65001001/22020203 Internet Access Charges	14,886,000.00	808,000.00	1,200,000.00	809,000.00	1,000.00	0%	1,400,000.00	1,400,000.00
65001001/22020205 Water Rates			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
65001001/22020208 Software Charges/License Renewal		300,000.00	-	300,000.00	0.00	0%		
65001001/22020301 Office Stationeries/Computer Consumables	17,481,635.00	7,077,300.00	11,000,000.00	7,080,000.00	2,700.00	0%	12,000,000.00	12,000,000.00
65001001/22020303 Newspapers	28,000.00		200,000.00	100,000.00	100,000.00	100%	200,000.00	200,000.00
65001001/22020305 Printing of Non Security Documents		600,000.00	20,000,000.00	620,000.00	20,000.00	3%	20,000,000.00	20,000,000.00
65001001/22020309 Uniform and other Materials & Supplies	150,000.00		8,000,000.00	400,000.00	400,000.00	100%	8,000,000.00	8,000,000.00
65001001/22020312 Service Materials	236,000.00	1,340,000.00	12,000,000.00	1,350,000.00	10,000.00	1%	7,500,000.00	7,500,000.00
65001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	15,309,000.00	15,560,000.00	40,000,000.00	15,600,000.00	40,000.00	0%	35,000,000.00	37,000,000.00
65001001/22020402 Maintenance of Office Furniture	1,520,000.00		2,000,000.00	200,000.00	200,000.00	100%	2,400,000.00	2,400,000.00
65001001/22020403 Maintenance of Office Building/Residential Quarter			4,500,000.00	50,000.00	50,000.00	100%		
65001001/22020404 Maintenance of Office/IT Equipment's	1,200,000.00	1,171,000.00	1,200,000.00	1,177,000.00	6,000.00	1%	1,400,000.00	1,400,000.00
65001001/22020405 Maintenance of Plants and Generators	170,000.00	8,000,000.00	1,000,000.00	8,054,000.00	54,000.00	1%	1,200,000.00	1,200,000.00
65001001/22020406 Other Maintenance Services	15,125,000.00	37,000.00	4,500,000.00		-37,000.00		10,000,000.00	10,000,000.00
65001001/22020501 Local Training			2,000,000.00	200,000.00	200,000.00	100%	2,000,000.00	2,000,000.00
65001001/22020506 Seminar and Conferences	270,000.00	243,000.00	2,400,000.00	290,000.00	47,000.00	16%	2,400,000.00	2,400,000.00
65001001/22020605 Cleaning & Fumigation Services	353,000.00	20,387,000.00	3,000,000.00	20,400,000.00	13,000.00	0%	3,000,000.00	3,000,000.00
65001001/22020703 Legal Services	50,000.00	200,000.00	10,000,000.00	220,000.00	20,000.00	9%	10,000,000.00	10,000,000.00
65001001/22020710 Monitoring and Evaluation	5,700,000.00	11,056,000.00	60,000,000.00	11,100,000.00	44,000.00	0%	40,000,000.00	40,000,000.00
65001001/22020801 Motor Vehicle - Fuel Cost	11,863,776.10	13,655,500.00	10,000,000.00	13,700,000.00	44,500.00	0%	35,000,000.00	40,000,000.00
65001001/22020803 Plant/Generator Fuel Cost	5,500.00		1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
65001001/22020901 Bank Charges (Others than Interest)	161,705.46	32,548.26	100,000.00	50,000.00	17,451.74	35%	100,000.00	100,000.00
65001001/22021001 Refreshments & Meals	1,700,000.00		4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
65001001/22021002 Honorarium & Sitting Allowance			4,000,000.00	200,000.00	200,000.00	100%	4,000,000.00	4,000,000.00
65001001/22021003 Publicity & Advertisements	170,000.00		16,000,000.00	200,000.00	200,000.00	100%	17,000,000.00	17,000,000.00
65001001/22021007 Welfare Packages	1,000,000.00		6,000,000.00	200,000.00	200,000.00	100%	6,000,000.00	6,000,000.00
65001001/22021014 Annual Budget Defence Expenses & Administration	100,000.00		800,000.00	100,000.00	100,000.00	100%	540,000.00	640,000.00
65001001/22021016 Servicom			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
65001001/22021037 Death, Burials Expenses		1,000,000.00	-	1,050,000.00	50,000.00	5%		
Sub Total: Overhead Cost	94,905,116.56	154,949,848.26	274,500,000.00	158,750,000.00	3,800,151.74	2%	287,740,000.00	294,840,000.00
Total Recurrent Expenditure	190,401,946.24	246,375,224.29	562,186,400.00	250,572,052.00	4,196,827.71	2%	589,810,720.00	604,462,488.00
66001001 - Ministry of Human Development and Poverty Eradication								
66001001/21010101 Basic Salary	20,977,476.52	27,471,764.44	86,060,560.00		-27,471,764.44		90,363,588.00	92,622,677.70
66001001/21020101 Housing/Rent Allowance	4,013,955.98	12,481,837.13	12,946,832.00		-8,467,871.91		13,594,174.80	13,934,029.14
66001001/21020102 Transport Allowance	878,000.00	2,313,350.00	4,816,640.00		-2,313,350.00		5,057,472.00	5,183,908.80
66001001/21020103 Meal Subsidy	579,000.00	2,014,100.00	2,053,008.00		-2,014,100.00		2,155,658.20	2,209,549.66
66001001/21020104 Utility Allowance	526,450.00	2,143,050.00	1,426,336.00		-2,143,050.00		1,497,652.40	1,535,093.72
66001001/21020105 Entertainment Allowance	34,400.00	35,200.00	247,276.00		-35,200.00		259,639.90	266,130.90
66001001/21020107 Domestic Staff Allowance	2,154,562.00	2,224,064.00	10,008,288.00		-2,224,064.00		10,508,702.20	10,771,419.76
66001001/21020144 Arrears (Allowance)	7,219,124.00						0.00	0.00
Sub Total: Personnel Cost	36,382,968.50	48,683,365.57	117,558,940.00		-48,683,365.57		123,436,887.50	126,522,809.68
66001001/22020101 Local Transport & Travel -Training	732,000.00		1,000,000.00				4,500,000.00	4,500,000.00
66001001/22020102 Local Transport & Travel - Others	5,038,000.00	3,203,500.00	20,000,000.00		-3,203,500.00		24,000,000.00	27,000,000.00
66001001/22020103 International Transport & Travel - Training	5,000.00							
66001001/22020104 International Transport & Travel - Others			10,000,000.00		0.00		30,000,000.00	30,000,000.00
66001001/22020202 Telephone Charges	432,000.00	454,000.00	600,000.00		-454,000.00		600,000.00	600,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
66001001/22020205 Water Rates	111,000.00	52,000.00	600,000.00		-52,000.00		600,000.00	600,000.00
66001001/22020301 Office Stationeries/Computer Consumables	3,836,800.00	1,142,112.90	2,000,000.00		-1,142,112.90		4,000,000.00	4,000,000.00
66001001/22020303 Newspapers			783,000.00		0.00		591,670.00	591,670.00
66001001/22020305 Printing of Non Security Documents			1,000,000.00		0.00		1,000,000.00	1,000,000.00
66001001/22020306 Printing of Security Documents	20,000.00				0.00			
66001001/22020312 Service Materials	1,001,000.00		1,400,000.00		0.00		1,400,000.00	1,400,000.00
66001001/22020401 Maintenance of Motor Vehicles/Transport Equipment	303,000.00		1,600,000.00		0.00		1,600,000.00	1,600,000.00
66001001/22020402 Maintenance of Office Furniture			1,000,000.00		0.00		1,000,000.00	1,000,000.00
66001001/22020404 Maintenance of Office/IT Equipment's	36,000.00	5,860,000.00	800,000.00		-5,860,000.00		800,000.00	800,000.00
66001001/22020405 Maintenance of Plants and Generators			400,000.00		0.00		400,000.00	400,000.00
66001001/22020406 Other Maintenance Services	42,500.00	41,000.00	1,000,000.00		-41,000.00		1,000,000.00	1,000,000.00
66001001/22020415 Maintenance of Other Infrastructure	49,500,000.00	242,000.00	-		-242,000.00			
66001001/22020501 Local Training	28,011,000.00	32,588,000.00	120,000,000.00		-32,588,000.00		150,000,000.00	190,000,000.00
66001001/22020506 Seminar and Conferences		2,701,000.00	120,000,000.00		-2,701,000.00		120,000,000.00	120,000,000.00
66001001/22020605 Cleaning & Fumigation Services	40,900.00	42,500.00	600,000.00		-42,500.00		600,000.00	600,000.00
66001001/22020710 Monitoring and Evaluation			1,000,000.00		0.00		1,000,000.00	1,000,000.00
66001001/22020801 Motor Vehicle - Fuel Cost	7,465,000.00	5,840,000.00	3,000,000.00		-5,840,000.00		3,000,000.00	3,000,000.00
66001001/22020803 Plant/Generator Fuel Cost			1,000,000.00		0.00		1,000,000.00	1,000,000.00
66001001/22020901 Bank Charges (Others than Interest)	2,081.26	2,547.77	100,000.00		-2,547.77		100,000.00	100,000.00
66001001/22021001 Refreshments & Meals	7,238,900.00	2,253,200.00	600,000.00		-2,253,200.00		600,000.00	600,000.00
66001001/22021003 Publicity & Advertisements			600,000.00				600,000.00	600,000.00
66001001/22021007 Welfare Packages			25,000,000.00				22,000,000.00	22,000,000.00
66001001/22021014 Annual Budget Defence Expenses & Administration	96,900.00	87,000.00	400,000.00				400,000.00	400,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
66001001/22021021								
Special Days/Celebrations			35,000,000.00				65,000,000.00	70,000,000.00
Sub Total: Overhead Cost	103,912,081.26	54,508,860.67	349,483,000.00				435,791,670.00	483,791,670.00
Total Recurrent Expenditure	140,295,049.76	103,192,226.24	467,041,940.00				559,228,557.50	610,314,479.68
67001001 - Ministry of Special Duties								
67001001/21010101								
Basic Salary	16,532,097.36	7,880,713.43	88,952,680.00	7,976,340.00	95,626.57	1%	92,868,334.00	95,735,321.85
67001001/21020101								
Housing/Rent Allowance	3,075,734.22	2,365,382.99	12,548,400.00	2,384,200.00	18,817.01	1%	13,175,820.00	13,505,215.50
67001001/21020102								
Transport Allowance	635,200.00	906,450.00	2,575,200.00	887,600.00	-18,850.00	-2%	2,703,960.00	2,771,559.00
67001001/21020103								
Meal Subsidy	405,000.00	525,000.00	1,161,600.00	550,800.00	25,800.00	5%	1,219,680.00	1,250,172.00
67001001/21020104								
Utility Allowance	371,900.00	465,350.00	904,800.00	512,400.00	47,050.00	9%	950,040.00	973,791.00
67001001/21020105								
Entertainment Allowance	30,600.00	66,300.00	172,800.00	86,400.00	20,100.00	23%	181,440.00	185,976.00
67001001/21020107								
Domestic Staff Allowance	2,363,068.00	486,514.00	13,344,400.00	502,200.00	15,686.00	3%	14,011,620.00	14,361,910.50
67001001/21020129								
Professional Allowance		6,909.90	-	-				
67001001/21020131								
Furniture Allowance			-	10,000.00	10,000.00	100%		
67001001/21020144								
Arrears (Allowance)	5,400,000.00							
Sub Total: Personnel Cost	28,813,599.58	12,702,620.32	119,659,880.00	12,909,940.00	207,319.68	2%	125,110,894.00	128,783,945.85
67001001/22020101								
Local Transport & Travel -Training			1,000,000.00	100,000.00	100,000.00	100%	1,000,000.00	1,000,000.00
67001001/22020102								
Local Transport & Travel - Others	-	2,711,400.00	3,000,000.00	2,800,000.00	88,600.00	3%	3,000,000.00	3,000,000.00
67001001/22020203								
Internet Access Charges			300,000.00	50,000.00	50,000.00	100%	300,000.00	300,000.00
67001001/22020204								
Satellite Broadcasting Access Charges			800,000.00	100,000.00	100,000.00	100%	800,000.00	800,000.00
67001001/22020205								
Water Rates			400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
67001001/22020206								
Sewage Charges			600,000.00	100,000.00	100,000.00	100%	600,000.00	600,000.00
67001001/22020301								
Office Stationeries/Computer Consumables	-	2,713,366.75	1,600,000.00	2,750,000.00	36,633.25	1%	1,600,000.00	1,600,000.00
67001001/22020302								
Books			400,000.00	200,000.00	200,000.00	100%	400,000.00	400,000.00
67001001/22020312								
Service Materials			1,000,000.00	1,000.00	1,000.00	100%	1,000,000.00	1,000,000.00
67001001/22020401								
Maintenance of Motor Vehicles/Transport Equipment	-		2,000,000.00	2,550,000.00	2,550,000.00	100%	2,000,000.00	2,000,000.00
67001001/22020402								
Maintenance of Office Furniture			1,200,000.00	1,000.00	1,000.00	100%	1,200,000.00	1,200,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	FINAL BUDGET 2025	Variance 2025	Variance % 2025	PROPOSED BUDGET 2026	PROPOSED BUDGET 2027
67001001/22020403 Maintenance of Office Building/Residential Quarter		1,450,000.00	-	1,500,000.00	50,000.00	3%		
67001001/22020404 Maintenance of Office/IT Equipment's		179,000.00	400,000.00	200,000.00	21,000.00	11%	400,000.00	400,000.00
67001001/22020405 Maintenance of Plants and Generators			8,000,000.00	200,000.00	200,000.00	100%	8,000,000.00	8,000,000.00
67001001/22020406 Other Maintenance Services		980,000.00	2,000,000.00	1,000,000.00	20,000.00	2%	2,000,000.00	2,000,000.00
67001001/22020501 Local Training		1,320,200.00	10,000,000.00	1,330,000.00	9,800.00	1%	10,000,000.00	10,000,000.00
67001001/22020506 Seminar and Conferences			6,000,000.00	300,000.00	300,000.00	100%	6,000,000.00	6,000,000.00
67001001/22020605 Cleaning & Fumigation Services		10,000.00	400,000.00	20,000.00	10,000.00	50%	400,000.00	400,000.00
67001001/22020710 Monitoring and Evaluation		250,000.00	-	275,000.00	25,000.00	9%		
67001001/22020801 Motor Vehicle - Fuel Cost			1,600,000.00	100,000.00	100,000.00	100%	2,000,000.00	2,000,000.00
67001001/22020803 Plant/Generator Fuel Cost			600,000.00	50,000.00	50,000.00	100%	600,000.00	600,000.00
67001001/22020901 Bank Charges (Others than Interest)	-	2,306.50	-	5,000.00	2,693.50	54%		
67001001/22021001 Refreshments & Meals	-	35,000.00	600,000.00	50,000.00	15,000.00	30%	600,000.00	600,000.00
67001001/22021003 Publicity & Advertisements			2,000,000.00	100,000.00	100,000.00	100%	2,000,000.00	2,000,000.00
67001001/22021007 Welfare Packages			1,600,000.00	100,000.00	100,000.00	100%	1,600,000.00	1,600,000.00
67001001/22021014 Annual Budget Defence Expenses & Administration	-		400,000.00	100,000.00	100,000.00	100%	400,000.00	400,000.00
67001001/22021021 Special Days/Celebrations	-	80,000.00	-	100,000.00	20,000.00	20%		
Sub Total: Overhead Cost	-	12,231,273.25	45,900,000.00	14,182,000.00	1,950,726.75	14%	46,300,000.00	46,300,000.00
Total Recurrent Expenditure	28,813,599.58	24,933,893.57	165,559,880.00	27,091,940.00	2,158,046.43	8%	171,410,894.00	175,083,945.90



SCHEDULE OF CONSOLIDATED REVENUE FUND CHARGES (CRFC) FOR THE YEAR ENDED 31ST DECEMBER, 2025

	ACTUAL 2024	ACTUAL 2025	BUDGET 2025	VARIANCE 2025	VARIANCE 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028
CONSOLIDATED REVENUE FUND CHARGES								
20007001/22060210 Cost of IGR Collection	2,271,400,876.10	105,167,462.23	2,125,167,650.00	2,020,000,187.77	95.05%	2,000,000,000.00	2,125,167,650.00	2,000,000,000.00
20007001/22060210 Enugu State ALGON Secretariat			62,000,000.00	62,000,000.00	100.00%	60,000,000.00	62,000,000.00	60,000,000.00
Total	2,271,400,876.10	105,167,462.23	2,187,167,650.00	2,082,000,187.77	95.19%	2,060,000,000.00	2,187,167,650.00	2,060,000,000.00
CRFC PUBLIC DEBT CHARGES								
20007001/22060101 Foreign Loans Repayment Principal	8,719,505,144.03	6,584,280,407.23	7,598,400,000.00	1,014,119,592.77	13.35%	1,000,000,000.00	8,598,400,000.00	1,000,000,000.00
20007001/22060102 Foreign Loan Repayment Interest			100,000,000.00	100,000,000.00	100.00%	400,000,000.00	500,000,000.00	400,000,000.00
20007001/22060201 Domestic Loans Repayment Principal	13,215,704,002.10	24,260,527,445.30	15,331,161,663.73	-8,929,365,781.57	-58.24%	2,000,000,000.00	3,543,800,000.00	2,600,000,000.00
20007001/22060202 Domestic Loans Repayment Interest			324,881,577.96	324,881,577.96	100.00%	400,000,000.00	420,000,000.00	400,000,000.00
20007001/22060304 FAAC Deduction @ Source Ecological Fund	484,650,463.21	2,101,673,332.37	2,402,000,000.00	300,326,667.63	12.50%	300,000,000.00	2,402,000,000.00	300,000,000.00
20007001/22060305 FAAC Deduction @ Source Accounting Software for State & LG			11,000,000.00	11,000,000.00	100.00%	10,000,000.00	11,000,000.00	10,000,000.00
20007001/22060306 FAAC Deduction @ Source Health Care			402,000,000.00	402,000,000.00	100.00%	400,000,000.00	402,000,000.00	400,000,000.00
20007001/22060307 FAAC Deduction @ Source Excess Crude Loan			302,000,000.00	302,000,000.00	100.00%	300,000,000.00	302,000,000.00	300,000,000.00
20007001/22060308 FAAC Deduction @ Source Budget Support			505,000,000.00	505,000,000.00	100.00%	500,000,000.00	505,000,000.00	500,000,000.00
20007001/22060309 FAAC Deduction @ Source Bail Out Loan			202,000,000.00	202,000,000.00	100.00%	200,000,000.00	202,000,000.00	200,000,000.00
Total	22,419,859,609.34	32,946,481,184.90	16,886,200,000.00	16,060,281,184.90	95.11%	5,510,000,000.00	16,886,200,000.00	6,110,000,000.00
CRFC SOCIAL BENEFITS								
Gratuity	6,522,743,561.86	1,923,367,763.75	3,925,250,731.00	2,001,882,967.25	70.35%	2,563,403,560.00	6,487,763,271.00	3,063,403,560.00
Pension	1,993,522,113.69	9,161,192,543.83	19,162,844,235.00	10,001,651,691.17	68.75%	7,513,687,440.00	29,318,531,695.00	11,155,687,460.00
Death Benefits	4,008,524.00	12,215,356.18	23,746,000.00	11,530,643.82	90.99%	111,800,000.00	135,546,000.00	111,800,000.00
Severance Gratuity				0.00				
Total	8,520,274,199.55	11,096,775,663.76	23,111,840,966.00	12,015,065,302.24	69.13%	10,188,891,000.00	35,941,840,966.00	14,330,891,020.00



SCHEDULE OF DETAILED CAPITAL RECEIPTS BY ORGANIZATION FOR THE YEAR ENDED 31st DECEMBER, 2025

	ACTUAL 2024	ACTUAL 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
	₦	₦	₦	%	₦	₦	₦
DOMESTIC CAPITAL GRANTS							
14001005 Nigeria for Women Programme							
14001005/13010115							
Nigeria for Women Programme Grant	400,000,000.00	4,600,055,500.00		-			
Total	400,000,000.00			-			
DOMESTIC CAPITAL GRANTS							
15001001 Ministry of Agriculture and AgroIndustrialization							
15001001/13010105							
Federal Government Grant for Food Security NPFS				-		103,400,000.00	134,420,000.00
15001001/13010108							
International Fund for Agricultural Development (I		-	2,100,000,000.00	100.00	2,100,000,000.00		
15001001/13010109							
Agricultural Transformation Agenda Support Program		-	500,000,000.00	100.00	500,000,000.00		
Total		-	2,600,000,000.00	100.00	2,600,000,000.00	103,400,000.00	134,420,000.00
DOMESTIC CAPITAL GRANTS							
17003001 Enugu State Universal Basic Education Board							
17003001/13010118							
Federal Government Grant for UBE	3,554,642,584.46	-	3,500,000,000.00	100.00	3,500,000,000.00		
Total	3,554,642,584.46	-	3,500,000,000.00	100.00	3,500,000,000.00		
DOMESTIC CAPITAL GRANTS							
17021001 Enugu State University of Science and Technology (ESUT)							
17021001/13010119							
Tertiary Education Trust Fund (TET Fund				-			
17021001/13010121 LG Contribution ESUT Funding	1,067,360,783.03	698,067,058.82	688,067,058.82	-	-		
Total	1,067,360,783.03	688,067,058.82	688,067,058.82	-	-		
DOMESTIC CAPITAL GRANTS							
17021003 State Uni. of Medical and Applied Sciences, IgboE							
17021003/13010119							
Tertiary Education Trust Fund (TET Fund		526,499,000.00	526,499,000.00	-	-		
17021003/13010122 Grants form 17 LGAs				-			
Total		526,499,000.00	526,499,000.00	-	-		
DOMESTIC CAPITAL GRANTS							
17033001 Institute of Management and Technology (IMT)							
17033001/13010119							
Tertiary Education Trust Fund (TET Fund	900,461,558.00	1,627,445,067.97	1,627,445,067.97	-	-		
Total	900,461,558.00	1,627,445,067.97	1,627,445,067.97	-	-		



Schedule Of Detailed Capital Receipts By Organization For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
	₦	₦	₦	%	₦	₦	₦
DOMESTIC CAPITAL GRANTS							
20001001 Ministry of Finance and Economic Development							
20001001/13010110							
State Fiscal Transparency Accountability and Susta				-			
20001001/13010124 MOFI Capital Grant to Enugu				-			
State Water Corporat				-			
Total				-			
DOMESTIC CAPITAL GRANTS							
64001001 Ministry of Budget and Planning							
64001001/13010111							
COVID19 Action Recovery and Economic Stimulus (C			-	5,000,000,000.00	100.00	5,000,000,000.00	
A							
64001001/13010112			-	300,000,000.00	100.00	300,000,000.00	
Grant From UNICEF for nutrition programme							
Total			-	5,300,000,000.00	100.00	5,300,000,000.00	
FOREIGN CAPITAL GRANT							
14001005 Nigeria for Women Programme							
14001005/13010226 COUNTERPART FUND		4,600,055,500.00	4,600,055,500.00	-	-	-	
Total		4,600,055,500.00	4,600,055,500.00	-	-	-	
FOREIGN CAPITAL GRANT							
15001001 Ministry of Agriculture and AgroIndustrialization							
15001001/13010223 Livestock Productivity and							
Resilienc Support proje	1,390,000,000.00			-	6,000,000,000		
Total	1,390,000,000.00			-			
FOREIGN CAPITAL GRANT							
15102009 Livestock Productivity and Resilience Support Pro							
15102009/13010225 IDA FUND				-	-	-	
15102009/13010226 COUNTERPART FUND		77,931,900,129.73	77,931,900,129.73	-	-	-	
15102009/13010227 INTEREST/OTHER INCOME				-	-	-	
Total		77,931,900,129.73	77,931,900,129.73	-	-	-	
FOREIGN CAPITAL GRANT							
17051001 PostPrimary Schools Management Board (PPSMB)							
17051001/13010224 unesco grants		19,113,820.04	19,113,820.04	-	-	-	
Total		19,113,820.04	19,113,820.04	-	-	-	
FOREIGN CAPITAL GRANT							
21001001 Ministry of Health							
21001001/13010219							
SuNMap Support to National Malaria Programme			-	2,500,000,000.00	100.00	2,500,000,000.00	
21001001/13010220 Basic Healthcare Provision Fund	508,900.00			-			
Total	508,900.00		-	2,500,000,000.00	100.00	2,500,000,000.00	
FOREIGN CAPITAL GRANT							
22001002 Enugu State Investment Development Authority							
22001002/13010204							
State Action on Business Environmental Reform (SAB				-		10,000,000.00	



Schedule Of Detailed Capital Receipts By Organization For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
	₦	₦	₦	%	₦	₦	₦
Total				-		10,000,000.00	
FOREIGN CAPITAL GRANT							
38001001 State Economic Planning Commission							
38001001/13010205 Grants from UNICEF		-	300,000,000.00	100.00	300,000,000.00		
Total		-	300,000,000.00	100.00	300,000,000.00		
FOREIGN CAPITAL GRANT							
51002002 Community and Social Development Agency							
51002002/13010225 IDA FUND		39,101,968,096.96	39,101,968,096.96	-	-		
51002002/13010226 COUNTERPART FUND		7,201,511,000.00	7,201,511,000.00	-	-		
51002002/13010227 INTEREST/OTHER INCOME		66,957,852.12	66,957,852.12	-	-		
51002002/13010229 NGCARES FUND		4,077,102,333.64	4,077,102,333.64	-	-		
Total		50,447,539,282.72	50,447,539,282.72	-	-		
FOREIGN CAPITAL GRANT							
52001001 Ministry of Water Resources							
52001001/13010222 Water Aid		-	500,000,000.00	100.00	500,000,000.00		
Total		-	500,000,000.00	100.00	500,000,000.00		
FOREIGN CAPITAL GRANT							
52102001 Enugu State Water Corporation							
52102001/13010226 COUNTERPART FUND				-	-		
52102001/13010228 AFD FUNDS		20,720,514,000.00	20,720,514,000.00	-	-		
Total		20,720,514,000.00	20,720,514,000.00	-	-		
TRANSFER FROM CONSOLIDATED REVENUE FUND							
20007001 Office of the State Accountant General							
20007001/14010101							
Transfer from Consolidated Revenue Fund Office of	#####	538,039,000,000.00	-21,000,000,000.00	100.72	559,039,000,000.00		
20007001/22070001 Transfer to CDF				-	-		
Total	#####	538,039,000,000.00	-21,000,000,000.00	3.76	559,039,000,000.00		
MISCELLANEOUS CAPITAL RECEIPT							
17003001 Enugu State Universal Basic Education Board							
Total		-		-			
MISCELLANEOUS CAPITAL RECEIPT							
17102002 Enugu State College of Health Technology, Oji Rive							
17102002/14020018 LG Contribution to Health Activities		2,200,000.00	2,200,000.00	-	-		
Total		2,200,000.00	2,200,000.00	-	-		
MISCELLANEOUS CAPITAL RECEIPT							
20007001 Office of the State Accountant General							
20007001/14020016							
Local Government Partnership with State on Capital				-			
20007001/14030208							
State Action on Business Environmental Reform (SAB	6,000,000,000.00			-			
20007001/31010010 Cash and Bank Balances CRF Control Accounts				-			
Total	6,000,000,000.00			-			



Schedule Of Detailed Capital Receipts By Organization For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
	₦	₦	₦	%	₦	₦	₦
MISCELLANEOUS CAPITAL RECEIPT							
21001001 Ministry of Health							
21001001/14020018 LG Contribution to Health Activities				-			
Total				-			
MISCELLANEOUS CAPITAL RECEIPT							
22001002 Enugu State Investment Development Authority							
22001002/14030208							
State Action on Business Environmental Reform (SAB		-	10,000,000,000.00	100.00	10,000,000,000.00		
Total		-	10,000,000,000.00	100.00	10,000,000,000.00		
MISCELLANEOUS CAPITAL RECEIPT							
34001002 Rural Access Mobility Project (RAMP)							
34001002/14020017 LGA Funding				-			
Total				-			
MISCELLANEOUS CAPITAL RECEIPT							
38001001 State Economic Planning Commission							
38001001/14020010 Health Reform Programme		-	100,000,000.00	100.00	100,000,000.00	100,000,000.00	100,000,000.00
38001001/14020013 Sports (Support to Ranger FC)		-	102,000,000.00	100.00	102,000,000.00	102,000,000.00	102,000,000.00
38001001/14020014 MDG CGS Funding (LG)				-			
38001001/14020016							
Local Government Partnership with State on Capital	802,470,745.54			-			
38001001/31021170 Cash & Bank State Economic Planning Commission				-			
Total	802,470,745.54	-	202,000,000.00	100.00	202,000,000.00	202,000,000.00	202,000,000.00
MISCELLANEOUS CAPITAL RECEIPT							
40001002 Office of the Auditor General for Local Government							
40001002/14020003							
ALGON Contribution to Local Government Audit				-			
Total				-			
MISCELLANEOUS CAPITAL RECEIPT							
52103001 Enugu State Rural Water Supply and Sanitation Agenc							
52103001/14020016							
Local Government Partnership with State on Capital		13,600,400.00	13,600,400.00	-	-		
Total		13,600,400.00	13,600,400.00	-	-		
MISCELLANEOUS CAPITAL RECEIPT							
60001001 Ministry of Lands and Urban Development							
60001001/14020004							
Development Charge Statutory Right of Occupancy				-	-		
Total				-	-		
OTHER CAPITAL RECEIPTS							
20007001 Office of the State Accountant General							
20007001/14020201 Other Capital Receipts To Cdf		102,249,562,159.52	102,249,562,159.52	-	-		
20007001/14020203 Infrastructural Development		-	80,000,000,000.00	100.00	80,000,000,000.00		
Total		102,249,562,159.52	76,863,300,000.00	96.08	80,000,000,000.00		



Schedule Of Detailed Capital Receipts By Organization For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
	₦	₦	₦	%	₦	₦	₦
OTHER CAPITAL RECEIPTS							
60003001 Enugu New City Corporation							
Total		-	-	-	-		
OTHER CAPITAL RECEIPTS							
17021001 Enugu State University of Science and Technology (ESUT)							
17021001/13010119 Tertiary Education Trust Fund (TETFUND)							
17021001/13010121 LG Contribution to ESUT							
Total							
OTHER CAPITAL RECEIPTS							
65001001 Enugu Capital Territory Development Authority							
Total		-	-	-	-		
DOMESTIC LOANS							
17018001 Enugu State Polytechnic Iwollo							
Total		-	-	-	-		
DOMESTIC LOANS							
20001001 Ministry of Finance and Economic Development							
Total				-			
DOMESTIC LOANS							
20007001 Office of the State Accountant General							
20007001/14030101 Loan from Deposit Money Banks		50,000,000,000.00	50,000,000,000.00	100.00%	50,000,000,000.00		
20007001/14030102 Other Loans/Contractual Financing	6,500,000,000.00			-			
20007001/14030106 Term Loans				-			
20007001/14030107 Various Infrastructural Projects				-	-		
20007001/31010010 Cash and Bank Balances CRF Control Accounts				-			
Total	6,500,000,000.00	50,000,000,000.00	-	-	50,000,000,000.00		
DOMESTIC LOANS							
52102001 Enugu State Water Corporation							
Total		-	-	-	-		
FOREIGN LOANS							
15102001 Enugu State Agricultural Development Programme (EN)							
15102001/14030204 World Bank Loan for Program Agro Processing Produc		-	50,000,000,000.00	100.00	50,000,000,000.00		
15102001/14030205 International Fund for Agricultural Development - Value Chain		-	7,399,999,999.60	100.00	7,399,999,999.60		
Total		-	57,399,999,999.60	100.00	57,399,999,999.60		
FOREIGN LOANS							
15102006 IFAD/Value Chain Development Programme Office							
Total		-	-	-	-		



Schedule Of Detailed Capital Receipts By Organization For The Year Ended 31st December, 2025...Cont'd

	ACTUAL 2024	ACTUAL 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
	₦	₦	₦	%	₦	₦	₦
FOREIGN LOANS							
20007001 Office of the State Accountant General							
20007001/14030219 Nigeria for Women ScaleUp Project		4,305,771,300.00	4,305,771,300.00	-	-		
Total		4,305,771,300.00	4,305,771,300.00	-	-		
FOREIGN LOANS							
22001001 Ministry of Trade, Investment and Industry							
Total		-	-	-	-		
FOREIGN LOANS							
34001002 Rural Access Mobility Project (RAMP)							
34001002/14030206 World Bank Loan for Rural Access Mobility Project		-	30,603,000,000.00	100.00	30,603,000,000.00		
Total		-	30,603,000,000.00	100.00	30,603,000,000.00		
FOREIGN LOANS							
51002002 Community and Social Development Agency							
51002002/14030213 World Bank Assistance to Community & Social Dev Pr	553,240,659.96			-	-		
Total	553,240,659.96			-	-		
FOREIGN LOANS							
52001001 Ministry of Water Resources							
52001001/14030209 National Urban Water Sector Reform Program (3RD N U	252,671,877.00			-	-		
Total	252,671,877.00			-	-		
FOREIGN LOANS							
52102001 Enugu State Water Corporation							
52102001/14030211 3rd NUWSRP Enugu Agente Francaise De Developmen t (		-	36,000,000,000.00	100.00	36,000,000,000.00		
Total		-	36,000,000,000.00	100.00	36,000,000,000.00		



SCHEDULE OF DETAILED RECURRENT EXPENDITURE BY ORGANISATION FOR THE YEAR ENDED 31ST DECEMBER, 2025

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001 - Office of the Executive Governor								
11001001/23010112/00000029 Purchase of Furnitures and Fittings: 32 inches Plasma TV sets, GoTV& DSTV Decoders, OX Standing Fans		147,683,875.00	150,700,000.00	3,016,125.00		-		
11001001/00000030 Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola			50,000,000.00	50,000,000.00	-	-		
11001001/00000035 Construction/Reconstruction/Renovation of offices/Lounges in Government house			20,000,000.00	20,000,000.00	-	-		
11001001/00000038 Governor's Special Project and intervention including African Union Development Agency (AUDA-NEPAD)			14,400,000.00	14,400,000.00	-	-		
11001001/00000039 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr			10,200,000.00	10,200,000.00	-	-		
11001001/10000006 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito			700,000,000.00	700,000,000.00	-	-		
11001001/10000008 Upgrading of forensics, Ballistics and DNA laboratories at Enugu Police Command			45,000,000.00	45,000,000.00	-	-		
11001001/10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr			130,980,000.00	130,980,000.00	-	-		
11001001/10000015 Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans		50,912,800.00	85,932,800.00	35,020,000.00	-	-		
11001001/10000016 Purchase of office furniture and fittings: 3Nos executive tables, 12 Nos tables and 12 Nos Seats, 42			105,850,000.00	105,850,000.00	-	-		
11001001/10000017 Procurement of communication equipment for security personnel			45,300,000.00	45,300,000.00	-	-		
11001001/10000019 Procurement of grass mowing machines			5,630,000.00	5,630,000.00	-	-		
11001001/10000020 Purchase of Computer Equipment			15,300,000.00	15,300,000.00	-	-		
11001001/23010119/10000021 Power Generating Plant		18,638,750.00	30,400,000.00	11,761,250.00		-		
11001001/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house			420,400,000.00	420,400,000.00	-	-		
11001001/10000024 Provision of internet facility for connectivity between State			8,180,000.00	8,180,000.00	-	-		
11001001/10000026 Renovation of Old Government Lodge in Enugu			6,000,000.00	6,000,000.00	-	-		
11001001/10000027 Upgrading of Lion Building (Additional Features)			9,650,000.00	9,650,000.00	-	-		
11001001/10000030 Procurement of office equipment: 3 No Hp 15.6 Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32			300,000,000.00	300,000,000.00	-	-	10,000,000.00	10,000,000.00
11001001/10000040 Provision of office furniture and fittings for Focal person office			40,960,000.00	40,960,000.00	-	-		
11001001/10000044 Procurement of 9 no steel cabinets (single key, double key, triple cage,4 door, separate key and key			1,000,000.00	1,000,000.00	-	-		
11001001/10000051 Refurbishment of His Excellencies Office and Exco Hall (Furniture, Electrical fittings, plumbing etc.			15,200,000.00	15,200,000.00	-	-		
11001001/10002138 flood control and road rehabilitation			4,750,000,000.00	4,750,000,000.00	-	-		
11001001/10003369 Procurement of working equipment and accessories for public			15,000,000.00	15,000,000.00	-	-		
11001001/10005230 Development of Computer Software			30,000,000.00	30,000,000.00	-	-		
11001001/10005233 RENOVATION & FURNISHING OF THE NEW STAKEHOLDER'S STATE SECRETARIAT, ENS CHAPTER			35,600,000.00	35,600,000.00	-	-		
11001001/10005235 RENOVATION OF LEAKING ROOF AT EFCC ENUGU STATE			10,000,000.00	10,000,000.00	-	-		
11001001/10005236 REHABILITATION OF OFFICE BUILDING			25,900,000.00	25,900,000.00	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/10005242 REPLACEMENT OF BAD WASTE BINS IN THE METROPOLIS			250,000,000.00	250,000,000.00	-	-		
11001001/23010102/00000010 Governor's Special Project & intervention including AUDA-NEPAD		155,708,140.00	200,300,000.00	44,591,860.00	-	-		
11001001/23010102/00000038 Governor's Special Project and intervention including African Union Development Agency (AUDA-NEPAD)					-			
11001001/23010102/10000018 Purchase of Road Motor Vehicle		3,204,913,832.00	3,500,933,832.00	296,020,000.00	-	-		
11001001/23010102/10000025 Completion of Enugu State Govt lodge with L/Offices in Abuja					-			
11001001/23010102/10000047 Establishment and equipping of a Technical Intelligence Unit		64,072,440.00	104,080,000.00	40,007,560.00	13.34	300,000,000.00	200,000,000.00	200,000,000.00
11001001/23010104/00000027 Procurement of fumigation equipment for Government House and Lodge					-			
11001001/23010104/10000018 Purchase of Road Motor Vehicle					-	-		
11001001/23010104/10000045 Purchase of four (4) 2024 white BMW R 1300 GS Motorcycles		27,520,000.00	47,550,000.00	20,030,000.00	3.58	560,000,000.00		
11001001/23010104/10000194 Installation services, set and shipping charges			0.00	-	-	-		
11001001/23010105/00000025 Purchase of library equipment (metal book shelves, etc)					-			
11001001/23010105/00000031 Purchase of Other Transport Equipment					-			
11001001/23010105/10000018 Purchase of Road Motor Vehicle	661,315,803.02				-	-		
11001001/23010105/10000050 Procurement of official and security vehicles for the State		2,712,770,000.00	2,712,811,000.00	41,000.00	0	5,000,000,000.00	2,000,000,000.00	2,000,000,000.00
11001001/23010105/10002018 Purchase of official Vehicles			0.00	-	-	-		
11001001/23010107/10000029 State Government fund for intervention programmes			0.00		-	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
11001001/23010108/10000018 Purchase of Road Motor Vehicle					-	-		
11001001/23010112/00000010 Governor's Special Project & intervention including AUDA-NEPAD		10,000,000.00	0.00	-10,000,000.00	-	-		
11001001/23010112/00000029 Purchase of Furnitures and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans			0.00		-	-		
11001001/23010112/00000054 Construction of new refridgerator and air conditioner electrical workshop					-			
11001001/23010112/10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr		4,960,000.00	0.00	-4,960,000.00	-	-		
11001001/23010112/10000015 Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans			0.00		-	-		
11001001/23010112/10000016 Purchase of office furniture and fittings: 3Nos executive tables, 12 Nos tables and 12 Nos Seats, 42	29,330,000.00	85,833,500.00	0.00	-85,833,500.00	-	-		
11001001/23010112/10000029 State Government fund for intervention programmes		300,000.00	0.00	-300,000.00	-	-		
11001001/23010112/10000040 Provision of office furniture and fittings for Focal person office		33,957,000.00	0.00	-33,957,000.00	-	-		
11001001/23010112/10000044 Procurement of 9 no steel cabinets (single key, double key, triple cage, 4 door, separate key and key		194,428.00	0.00	-194,428.00	-	-		
11001001/23010112/10003369 Procurement of working equipment and accessories for public		1,250,000.00	0.00	-1,250,000.00	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23010113/00000033 Purchase of Computer Equipment	146,037,600.00				-			
11001001/23010113/00000039 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr		4,190,000.00	0.00	-4,190,000.00	-	-		
11001001/23010113/10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr	527,872,500.00	9,801,000.00	0.00	-9,801,000.00	-	-		
11001001/23010113/10000020 Purchase of Computer Equipment		13,292,617.95	0.00	-13,292,617.95	-	-		
11001001/23010113/10000030 Procurement of office equipment: 3 No Hp 15.6 Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32		8,910,000.00	0.00	-8,910,000.00	-	-		
11001001/23010113/10003369 Procurement of working equipment and accessories for public	149,900,000.00	4,112,000.00	0.00	-4,112,000.00	-	-		
11001001/23010114/10000030 Procurement of office equipment: 3 No Hp 15.6 Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32	2,850,000.00	261,320,000.00	0.00	-261,320,000.00	-	-	10,000,000.00	10,000,000.00
11001001/23010115/00000030 Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola					-			
11001001/23010115/00000039 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr					-			
11001001/23010115/10000049 Purchase of photocopiers and printers (3 no Sharp 7024 photocopying machine @N900,000.00 each, 5 no	1,850,000.00	1,985,000.00	2,000,000.00	15,000.00	0.17	9,000,000.00		
11001001/23010119/00000028 Procurement of Power Generating Set/Plant (500kva CAT Generators, 1000KVA generators and other sizes					-			
11001001/23010119/00000034 Power Generating Plant					-			
11001001/23010119/00001231 Purchase of 60KVA Power Generating Set for Focal Person	11,000,000.00				-			
11001001/23010119/10000014 Purchase and installation of 200kva and 500kva generating sets	97,100,000.00	23,380,000.00	33,400,000.00	10,020,000.00	8.35	120,000,000.00		
11001001/23010119/10000021 Power Generating Plant	7,847,500.00		0.00		-	-		
11001001/23010119/10000031 Purchase of Electrical fittings (compressors/ contactors, LED/electrical fittings, 100KVA Automatic	3,100,000.00	667,000.00	100,734,325.00	100,067,325.00	200.13	50,000,000.00	10,000,000.00	10,000,000.00
11001001/23010120/00000045 Re-equipping of General Kitchen 1 & 2, Private Kitchen					-			
11001001/23010120/10000035 Purchase of Kitchen Equipment for Kitchen One (1) and two (2) and logistics unit of government house	4,473,000.00		100,000.00	100,000.00	10	1,000,000.00		
11001001/23010120/10000041 Renovation of general and private kitchens in Government House	2,488,000.00				-			
11001001/23010120/10000052 Procurement of electronics for logistics unit in the office of the governor (micro wave, stabilizers,			1,000,000.00	1,000,000.00	100	1,000,000.00		
11001001/23010121/00000043 Purchase of laundry equipment: Washing Machine, Dry Cleaning Machine, ironing machines, Utility pres					-			
11001001/23010121/10000015 Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans	1,526,883,544.52		0.00	-25,000,000.00	-	-		
11001001/23010121/10000034 Purchase of laundry equipment: Washing Machine, Dry Cleaning Machine, ironing machines, Utility pres	1,187,000.00				-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

C+5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23010122/00000026 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito					-			
11001001/23010122/10000006 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito	332,153,557.00	500,000,000.00	0.00	-500,000,000.00	-	-		
11001001/23010122/10000008 Upgrading of forensics, Ballistics and DNA laboratories at Enugu Police Command		40,030,000.00	0.00	-40,030,000.00	-	-		
11001001/23010122/10000046 Procurement of MRI and CT scan for Government House Clinic			100,000.00	100,000.00	0.01	1,500,000,000.00		
11001001/23010127/10000019 Procurement of grass mowing machines	629,556,950.10				-			
11001001/23010128/00001234 Upgrading of Government House Clinic to one storey building	375,000,000.00				-			
11001001/23010128/10000010 Rollout of a system of actively monitored CCTV cameras across the State		385,920,000.00	685,950,000.00	300,030,000.00	3	10,000,000,000.00		
11001001/23010128/10000012 Acquisition of 20 no drones for aerial surveillance			1,000,000.00	1,000,000.00	2.5	40,000,000.00		
11001001/23010128/10000017 Procurement of communication equipment for security personnel		27,593,500.00	0.00	-27,593,500.00	-	-		
11001001/23010128/10001717 CCTV SECURITY EQUIPMENT with IP Cameras			0.00	-	-	-		
11001001/23010129/10000019 Procurement of grass mowing machines		3,090,000.00	0.00	-3,090,000.00	-	-		
11001001/23010132/00000030 Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola		45,000,000.00	0.00	-45,000,000.00	-	-		
11001001/23010132/10000010 Rollout of a system of actively monitored CCTV cameras across the State			0.00	-	-	-		
11001001/23010132/10000036 Upgrading and equipping of Enugu State Security outfit (Training and retraining of security Personnn	1,545,576,857.18	792,004,210.00	892,054,210.00	100,050,000.00	10.01	1,000,000,000.00	20,000,000.00	
11001001/23010136/00000041 Purch.of Pub. Addr. Eqt. for Out Door Sensitiza. & enlightnactv					-			
11001001/23010136/10000017 Procurement of communication equipment for security personnel	847,219,340.00	7,683,000.00	0.00	-7,683,000.00	-	-		
11001001/23010136/10000043 Purchase of two (2) Potable Public Address (PA) System	9,094,500.00				-			
11001001/23010136/10003369 Procurement of working equipment and accessories for public		4,741,000.00	0.00	-4,741,000.00	-	-		
11001001/23010138/10000019 Procurement of grass mowing machines		520,000.00	0.00	-520,000.00	-	-		
11001001/23010138/10002103 purchase of 200 units of 1100 liters waste bins.			0.00	-	-	-		
11001001/23010138/10005242 REPLACEMENT OF BAD WASTE BINS IN THE METROPOLIS		227,500,000.00	0.00	-227,500,000.00	-	-		
11001001/23020101/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house	644,488,651.97	330,406,050.00	0.00	-330,406,050.00	-	-		
11001001/23020101/10000028 Security Fencing of Government House (See through fence)	508,000.00				-			
11001001/23020101/10000036 Upgrading and equipping of Enugu State Security outfit (Training and retraining of security Personnn			0.00	-	-	1,000,000,000.00	20,000,000.00	-



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23020102/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house		62,000,000.00	0.00	-62,000,000.00	-	-		
11001001/23020103/10000031 Purchase of Electrical fittings (compressors/ contactors, LED/electrical fittings, 100KVA Automatic		73,047,325.00	0.00	-73,047,325.00	-	-		
11001001/23020103/10001692 Electricity Supply Infrastructure			0.00	-	-	-		
11001001/23020104/10003370 Construction of Conference Hall	28,530,000.00				-			
11001001/23020105/00000033 Purchase of Computer Equipment					-			
11001001/23020105/10000023 Construction of water Tank					-			
11001001/23020106/10000006 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito		100,000,000.00	0.00	-100,000,000.00	-	-		
11001001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursej,					-		-	
11001001/23020113/10000003 renovation of two (2) animal houses (wiring, fixing of doors, fixing of windows with wire mesh and g		1,809,700.00	2,000,000.00	190,300.00	-	-		
11001001/23020113/10001576 Procurement of Agriculture equipment to all public primary and Junior secondary schools			0.00	-	-	-		
11001001/23020114/10000029 State Government fund for intervention programmes			0.00		-	-		
11001001/23020118/00000049 Security fencing of Government House (see through fence)					-			
11001001/23020118/10000027 Upgrading of Lion Building (Additional Features)		8,610,000.00	0.00	-8,610,000.00	-	-		
11001001/23020125/10000021 Power Generating Plant		6,753,950.00	0.00	-6,753,950.00	-	-		
11001001/23030101/00000017 Renovation of Old Govt's lodge in Enugu					-			
11001001/23030101/10000026 Renovation of Old Government Lodge in Enugu	23,699,000.00	5,000,000.00	0.00	-5,000,000.00	-	-		
11001001/23030101/10000029 State Government fund for intervention programmes		46,743,700.00	0.00	-46,743,700.00	-	-		
11001001/23030113/10002138 flood control and road rehabilitation		3,750,000,000.00	0.00	-3,750,000,000.00	-	-		
11001001/23030121/00000010 Governor's Special Project & intervention including AUDA-NEPAD		7,561,860.00	0.00	-7,561,860.00	-	-		
11001001/23030121/00000030 Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorol					-			
11001001/23030121/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house		21,918,000.00	0.00	-21,918,000.00	-	-		
11001001/23030121/10000027 Upgrading of Lion Building (Additional Features)	232,648,341.18				-			
11001001/23030121/10000029 State Government fund for intervention programmes			0.00		-	-		
11001001/23030121/10000037 Rehabilitation of Toilet facilities in Lion Building (6 No Toilets)	4,000,000.00				-			
11001001/23030121/10000038 Renov. of fuel dump office to accom an office for Govt House					-			
11001001/23030121/10000042 Rehabilitation of the central air conditioning system	43,719,000.00	7,000,000.00	10,000,000.00	3,000,000.00	30	10,000,000.00	5,000,000.00	



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

C+5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23030121/10000051 Refurbishment of His Excellency's Office and Exco Hall (Furniture, Electrical fittings, plumbing etc.		11,189,800.00	0.00	-11,189,800.00	-	-		
11001001/23030121/10000660 Repair and Renovation work at the office Enugu State			0.00	-	-	-		
11001001/23030121/10000710 Renovation of State Secretariat, Enugu			0.00	-	-	-		
11001001/23030121/10000724 Construction/Renovation of Public Buildings in Enugu State			0.00	-	-	-		
11001001/23030121/10005233 RENOVATION & FURNISHING OF THE NEW STAKEHOLDER'S STATE SECRETARIAT, ENS CHAPTER		34,567,000.00	0.00	-34,567,000.00	-	-		
11001001/23030121/10005235 RENOVATION OF LEAKING ROOF AT EFCC ENUGU STATE		7,561,860.00	0.00	-7,561,860.00	-	-		
11001001/23030121/10005236 REHABILITATION OF OFFICE BUILDING		23,888,000.00	0.00	-23,888,000.00	-	-		
11001001/23030128/00000010 Governor's Special Project & intervention including AUDA-NEPAD		15,000,000.00	0.00	-15,000,000.00	-	-		
11001001/23030128/00000035 Construction/Reconstruction/Renovation of offices/Lounges in Government house		14,427,513.00	0.00	-14,427,513.00	-	-		
11001001/23030128/10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr		104,869,000.00	0.00	-104,869,000.00	-	-		
11001001/23030128/10000029 State Government fund for intervention programmes			0.00	-	-	-		
11001001/23040102/10000029 State Government fund for intervention programmes			0.00	-	-	-		
11001001/23050101/00000038 Governor's Special Project and intervention including African Union Development Agency (AUDA-NEPAD)		14,391,000.00	0.00	-14,391,000.00	-	-		
11001001/23050102/10000024 Provision of internet facility for connectivity between State	3,043,988,484.75	6,045,000.00	0.00	-6,045,000.00	-	-		
11001001/23050102/10000075 Development of Computer Software			0.00	-	-	-		
11001001/23050102/10005230 Development of Computer Software		25,000,000.00	0.00	-25,000,000.00	-	-		
11001001/23050108/00000010 Governor's Special Project & intervention including AUDA-NEPAD					-			
11001001/23050108/10000029 State Government fund for intervention programmes	5,855,411,067.50	1,656,704,212.10	1,799,400,000.00	142,695,787.90	28.6	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
Total	16,788,828,697.22	15,152,564,113.05	17,420,996,167.00	2,268,432,053.95	10.04	22,591,000,000.00	5,245,000,000.00	5,220,000,000.00
11001002 - Office of the Deputy Governor								
11001002/10005246 Renovation Of Office Building			250,000,000.00	250,000,000.00	100	250,000,000.00		
11001002/23010112/ PURCHASE OF TOUR BUSES					-			
11001002/23010112/00000057 Purchase of office equipment and fittings (2 tables, 2 chairs, 2 air conditioners)					-			
11001002/23010112/10000053 Purchase of office furniture and fittings: 5Nos executive tables, 18 Nos tables and 25 Nos Seats, 5		34,250,000.00	42,500,000.00	8,250,000.00	66	12,500,000.00	5,000,000.00	5,000,000.00
11001002/23010112/10001780 Purchase of furniture (office seats, tables, steel cabinets, bookshelves etc.) Concerned Staff room,			0.00	-	-	-		
11001002/23010114/10000057 Purchase of office equipment: 8Nos computer equipment, 2 nos laptop, 8 nos printers and other access			15,000,000.00	15,000,000.00	100	15,000,000.00	6,000,000.00	5,500,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001002/23010136/10000058 Purchase of communication equipment (walkie talkie and other communication equipment)			5,000,000.00	5,000,000.00	100	5,000,000.00	5,000,000.00	5,000,000.00
11001002/23020101/00000059 Construction of Other Public Building	1,441,300.00				-			
11001002/23030103/10000059 Renovation and furnishing of Deputy Governor's lodge			20,000,000.00	20,000,000.00	10	200,000,000.00	20,000,000.00	20,000,000.00
11001002/23030121/10005246 Renovation Of Office Building		250,000,000.00	0.00	-250,000,000.00	-	-		
Total	1,441,300.00	284,250,000.00	332,500,000.00	48,250,000.00	10	482,500,000.00	36,000,000.00	40,500,000.00
11008001 - Enugu State Emergency Management Agency								
11008001/23010112/10000062 Purchase of office equipments (2Nos Computer set, 1No HP LaserJet Printer 2Nos Laptop and 1no photocopier)			3,652,000.00	3,652,000.00	84.89	4,302,000.00		
11008001/23010113/10000062 Purchase of office equipments (2Nos Computer set, 1No HP LaserJet Printer 2Nos Laptop and 1no photocopier)		2,612,000.00	0.00	-2,612,000.00	-	-		
11008001/23010129/00000066 Purchase of Disaster relief/rehabilitation materials (food and non-food items)	11,000,000.00				-			
11008001/23010129/10000061 Purchase of Disaster relief/rehabilitation materials (food and non- food items)			1,000,000.00	1,000,000.00	1.54	65,000,000.00	100,000,000.00	150,000,000.00
11008001/23010129/10000065 Purchase of emergency tent materials			5,200,000.00	5,200,000.00	100	5,200,000.00		
Total	11,000,000.00	2,612,000.00	9,852,000.00	7,240,000.00	9.72	74,502,000.00	100,000,000.00	150,000,000.00
11010001 - Department of Due Process and Budget Monitoring								
11010001/23010112/10000067 Equipping of Due Process Co-ordinating Centres at the three (3) Senatorial Zones of Enugu State(3nos)			1,000,000.00	1,000,000.00	12.78	7,826,000.00	7,920,000.00	8,100,000.00
11010001/23010113/10000069 Provision of Internet Gadget; 3Nos Routers, 4Nos Samsung Galaxy A9			1,000,000.00	1,000,000.00	100	1,000,000.00	1,000,000.00	1,000,000.00
11010001/23010113/10000072 Purchase of office equipment for Due process Headquarters (1 no HP Laptop computer, 1 no Optomaproje)			3,000,000.00	3,000,000.00	157.89	1,900,000.00		
11010001/23050103/10000072 Purchase of office equipment for Due process Headquarters (1 no HP Laptop computer, 1 no Optomaproje)		2,066,000.00	0.00	-2,066,000.00	-	-		
Total		2,066,000.00	5,000,000.00	2,934,000.00	27.35	10,726,000.00	8,920,000.00	9,100,000.00
11013001 - Office of the Secretary to the State Government								
11013001/10000075 Development of Computer Software			5,001,000.00	5,001,000.00	-	-		
11013001/10000079 Purchase of Official and Security Vehicles for State Government			115,585,000.00	115,585,000.00	-	-		
11013001/10000089 Purchase and installation of Security Gadgets: (CCTV Cameras, Motorola GP399 Radio/Walkie Talkies,			300,000.00	300,000.00	-	-		
11013001/10000090 Purchase of Electrical Installations/Fittings:(Compressors/Contactors, LED/Electrical Fittings, Auto			8,740,000.00	8,740,000.00	-	-		
11013001/10002135 50% FINANCIAL COMMITMENT FOR THE PREPARATION OF COMPETENT PERSON REPORT			8,980,050,000.00	8,980,050,000.00	-	-		
11013001/23010102/10000088 Purchase and installation of Plumbing Materials (ie Materials for Water System) for SSG's Offices.			10,000,000.00	10,000,000.00	50	20,000,000.00		
11013001/23010105/ Procurement of fumigation equipment for Government House and Lodge			0.00	-	-	-		
11013001/23010105/00000076 Purchase of Road Motor Vehicles (3 No Hilux Van,3 no 16 seater Bus,					-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11013001/23010105/10000073 Purchase of Road Motor Vehicles (1 No Hilux Van, 2 no 16 seater Bus, for SSG's office and Protocol un	3,022,270,000.00		195,000,000.00	195,000,000.00	100	195,000,000.00		
11013001/23010105/10000079 Purchase of Official and Security Vehicles for State Government	2,787,460,000.00				-			
11013001/23010107/10000091 Purchase of 1 no of Dyna Truck for official use by Protocol Unit, GHE.			1,000,000.00	1,000,000.00	0.63	160,000,000.00		
11013001/23010108/00000080 Purchase of Official and Security Vehicles for State Government		101,583,000.00	0.00	-101,583,000.00	-	-		
11013001/23010108/10000085 Purchase of Utility Vehicles (Hillux Buses) for MDAs in Enugu State.	185,625,000.00	2,382,000,000.00	3,662,100,000.00	1,280,100,000.00	256.02	500,000,000.00		
11013001/23010112/00000077 Purchase of furniture and fittings for ExCo Secretariat: 2Nos HP Laptop Computer, 2Nos Desktop Compu					-			
11013001/23010112/00000078 Purchase of Office Equipment (Steel Cabinet, Photocopiers, Printers, UPS, Intellignce Authomatic doc					-			
11013001/23010112/10000074 Purchase of furniture and fittings for ExCo Secretariat: 2Nos HP Laptop Computer, 2Nos Desktop Compu					-			
11013001/23010112/10000080 Purchase of Office Furniture in SSG's Office: (2 Nos Standng AC, 2 Nos Split AC, 2 Nos OX Standing Fa	760,000.00		1,000,000.00	1,000,000.00	10	10,000,000.00		
11013001/23010112/10000082 Furnishing/equipping of new EXCO Secretariat building.		52,021,440.00	52,050,000.00	28,560.00	0.1	30,000,000.00	30,000,000.00	
11013001/23010112/10000090 Purchase of Electrical Installations/Fittings:(Compressors/Contactors, LED/Electrical Fittings, Auto	15,566,200.00	8,736,799.24	0.00	-8,736,799.24	-	-		
11013001/23010113/10000081 Purchase of Office Equipment in SSG's Office: (13 Nos HP Desktops, 10 Nos HP Laptops, 12 Nos UPS, 4	11,100,000.00	7,930,000.00	8,000,000.00	70,000.00	0.47	15,000,000.00	5,000,000.00	
11013001/23010113/10000086 Purchase of 50 Nos HP Laptops @ N300,000 each, 10 Nos HP Laserjet MFP 137 FNW Printers @ N280,000 ea		5,500,000.00	0.00	-5,500,000.00	-	-		
11013001/23010114/ Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Re					-			
11013001/23010114/10000086 Purchase of 50 Nos HP Laptops @ N300,000 each, 10 Nos HP Laserjet MFP 137 FNW Printers @ N280,000 ea			19,300,000.00	19,300,000.00	100	19,300,000.00		
11013001/23010115/10000077 Purchase of Office Equipment (Steel Cabinet, Photocopiers, Printers, UPS, etc)	18,286,000.00		0.00	-	-	-		
11013001/23010119/10000076 Purchase of 1No.100 KVA P.Sound Gen. Set @4m for Lag Liaison Off					-			
11013001/23010128/10000089 Purchase and installation of Security Gadgets: (CCTV Cameras, Motorola GP399 Radio/Walkie Talkies,		287,000.00	0.00	-287,000.00	-	-		
11013001/23010136/10000083 Purchase of 1 No Digital Camera with dual function of Video & Picture for coverage of official activ			450,000.00	450,000.00	100	450,000.00		
11013001/23010138/10000085 Purchase of Utility Vehicles (Hillux Buses) for MDAs in Enugu State.		270,000,000.00	0.00	-270,000,000.00	-	500,000,000.00	350,000,000.00	
11013001/23020101/10000078 Construction of new EXCO Secretariat building	1,478,242.64		2,000,000.00	2,000,000.00	2	100,000,000.00		
11013001/23020105/00000006 Construction of 2 No overhead tanks for water supply in Abuja					-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5 :L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11013001/23030121/10000087 Reconstruction/Renovation of SSG'S Office			20,000,000.00	20,000,000.00	40	50,000,000.00		
11013001/23050102/00000078 Purchase of Office Equipment (Steel Cabinet, Photocopiers, Printers, UPS, Intelligence Authomatic doc					-			
11013001/23050102/10000075 Development of Computer Software	51,689,425.00	5,000,000.00	0.00	-5,000,000.00	-	-		
11013001/23050108/10002135 50% FINANCIAL COMMITMENT FOR THE PREPARATION OF COMPETENT PERSON REPORT		8,980,001,000.00	0.00	-8,980,001,000.00	-	-		
Total	6,094,234,867.64	11,813,059,239.24	13,080,576,000.00	1,267,516,760.76	115.25	1,099,750,000.00	-	
11013003 - State Focal Office World Bank Development Partner								
Total					-			
11021002 - Enugu State Liaison Office, Abuja								
11021002/10005244 Purchase of ZUMO water pump at the ENS gov lodge Abuja			1,000,000.00	1,000,000.00	-	-		
11021002/23030104/10005244 Purchase of ZUMO water pump at the ENS gov lodge Abuja		210,000.00	0.00	-210,000.00	-	-		
Total		210,000.00	1,000,000.00	790,000.00	-	-		
11033001 - Enugu State Action Committee on Aids (ENSACA)								
11033001/10000093 Provision/procurement of diagnosis accessories and tools for Adokits (Adolecent kits) Programme			7,800,000.00	7,800,000.00	-	-		
11033001/23010112/ Purchase of office furniture (10 nos office bookshelves/cabinet, 15 nos reading carels, 22 set of de			0.00	-	-	-		
11033001/23010112/10000093 Provision/procurement of diagnosis accessories and tools for Adokits (Adolecent kits) Programme		6,754,000.00	0.00	-6,754,000.00	-	-		
11033001/23010122/10000092 Equipping of one stop shop in each of the three(3) senatorial zones as a domicile for HIV testing		6,755,000.00	10,775,000.00	4,020,000.00	17.5	22,975,000.00		
11033001/23050101/10000094 Grant for sustaining HIV intervention in Enugu State			1,000,000.00	1,000,000.00	10	10,000,000.00		
Total		13,509,000.00	19,575,000.00	6,066,000.00	18.4	32,975,000.00	385,000,000.00	
11052001 - SERVICOM Department								
11052001/23010112/00000093 Purchase of Furniture (6No steel cabinets)					-			
11052001/23010112/10000096 Purchase of office equipment (1No Split Unit, 3HP Panasonic A/C, 6No UPS, 2No Printers, 6No Stabiliz			2,750,000.00	2,750,000.00	100	2,750,000.00		
11052001/23010112/10000097 Purchase of Furniture (6No steel cabinets)			700,000.00	700,000.00	100	700,000.00		
11052001/23010113/10000095 Provision of Internet facilities (2No routers)			400,000.00	400,000.00	100	400,000.00	400,000.00	
Total			3,850,000.00	3,850,000.00	100	3,850,000.00	400,000.00	
11101001 - Project Development and Implementation Department								
11101001/00000100 Reconstruction of collapsed fence		6,000,000.00	6,010,000.00	10,000.00	-	-		
11101001/23020102/10000099 Construction of Other Public Building		3,449,023,696.57	3,449,025,000.00	1,303	-	-		
11101001/10000103 Renovation of Government House Canteen		4,144,800.00	4,145,000.00	200	-	-		
11101001/10000106 Construction of perimeter fence at school of Health Oji-River Enugu		674,643,550.00	674,650,000.00	6,450.00	-	-		
11101001/10002166 Construction/Reconstruction/Rehabilitation of Road 7,8,9,10,12&18, Trans Eku, Enugu.		158,600,000.00	158,610,000.00	10,000.00	-	-		

*Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd*

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11101001/10002167 Purchase of soil testing equipment with chemicals & reagents		1,400,000.00	1,410,000.00	10,000.00	-	-		
11101001/10004286 construction work at owo market		431,320,900.00	431,330,000.00	9,100.00	-	-		
11101001/10004428 Building of Primary Health Centres		1,142,605,000.00	1,142,610,000.00	5,000.00	-	-		
11101001/10004805 construction and repairs of Erosion and flood control tunnel and canal		723,042,400.00	723,100,000.00	57,600.00	-	-		
11101001/10005064 Consultancy and Supervision of International conference centre		156,845,908.64	156,850,000.00	4,091	-	-		
11101001/10005125 constrution/development of rounabout and beautification		70,000,000.00	70,010,000.00	10,000.00	-	-		
11101001/10005168 purchase of industrial equipment and other machineries		313,088,600.00	313,100,000.00	11,400.00	-	-		
11101001/23010106/10000102 Purchase of (1) No Hilux Van for Project Monitoring: Hilux 2.7L 4WD DC SS AT P FS.			1,000,000.00	1,000,000.00	1.52	66,000,000.00		
11101001/23010112/10000101 Purchase of Office Furniture: 4No Office Tables, 8No Office Chairs, 8No Steel Cabinet		220,000.00	1,200,000.00	980,000.00	81.67	1,200,000.00		
11101001/23010113/10000108 Purchase of Office Equipment: 2No HP Desktop Computer, 4GB Ram, 1TB, 2No HP Laserjet 107A Printer, 1	1,120,000.00	150,000.00	2,500,000.00	2,350,000.00	94	2,500,000.00		
11101001/23020101/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house		23,000,000.00	0.00	-23,000,000.00	-	-		
11101001/23020101/10000099 Construction of Other Public Building		268,607,198.25	0.00	-268,607,198.25	-	-		
11101001/23020101/10000590 Construction of Security House		8,475,900.00	0.00	-8,475,900.00	-	-		
11101001/23020102/00000047 Construction of Staff lounge			0.00	-	-	-		
11101001/23020102/00000059 Construction of Other Public Building			0.00	-	-	-		
11101001/23020102/00000094 Construction of Other Public Building					-			
11101001/23020102/00000096 Upgrading Other Public Building	2,700,000.00				-			
11101001/23020102/10001628 Perimeter fencing			0.00	-	-	-		
11101001/23020104/10000099 Construction of Other Public Building			0.00	-	-	-		
11101001/23020104/10000104 Construction of other projects		900,000,000.00	0.00	-900,000,000.00	-	-		
11101001/23020106/00000094 Construction of Other Public Building					-			
11101001/23020106/00000097 Construction of Other projects					-			
11101001/23020106/10000098 Provision for intervention in Schools and Public Institution. (School of health Technology and colle		585,144,215.50	0.00	-585,144,215.50	-	400,000,000.00	200,000,000.00	100,000,000.00
11101001/23020106/10000099 Construction of Other Public Building		791,805,000.00	0.00	-791,805,000.00	-	-		
11101001/23020107/00000094 Construction of Other Public Building					-			
11101001/23020107/00000097 Construction of Other projects					-			
11101001/23020107/10000098 Provision for intervention in Schools and Public Institution. (School of health Technology and colle		801,121,569.00	0.00	-801,121,569.00	-200.28	400,000,000.00		
11101001/23020107/10000099 Construction of Other Public Building		500,000,000.00	0.00	-500,000,000.00	-	-		
11101001/23020107/10000106 Construction of perimeter fence at school of Health Oji-River Enugu		439,401,213.80	439,431,210.00	29,996	100.87	200,000,000.00	100,000,000.00	50,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11101001/23020107/10001559 Construct and equip 34 nos new technical and vocational Education schools and 34 new high school			0.00	-	-	-		
11101001/23020107/10002179 Construction/Rehabilitation Of Public Schools (e.g GTC)		4,658,564,775.60	0.00	-4,658,564,775.60	-	-		
11101001/23020114/00000095 Expansion of Governor's main lodge and General kitchen 1&2 road					-			
11101001/23020114/00000097 Construction of Other projects					-			
11101001/23020114/10000898 Construction of Owo-Ugwuomu road		20,000,000.00	0.00	-20,000,000.00	-	-		
11101001/23020114/10001022 Construction/Reconstruction/Rehabilitation of Ude Maduka street			0.00	-	-	-		
11101001/23020114/10001023 Construction/Reconstruction/Rehabilitation of Nnaji Street			0.00	-	-	-		
11101001/23020114/10001024 Construction/Reconstruction/Rehabilitation of Okolo lane			0.00	-	-	-		
11101001/23020114/10001355 Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain		12,000,000.00	0.00	-12,000,000.00	-	-		
11101001/23020114/10002180 Construction/Rehabilitation of Road Network in Urban and Rural Areas in Enugu		6,149,673,971.16	0.00	-6,149,673,971.16	-	-		
11101001/23020118/00000094 Construction of Other Public Building					-			
11101001/23020118/00000096 Upgrading Other Public Building					-			
11101001/23020118/00000097 Construction of Other projects					-			
11101001/23020118/00000099 Fencing Work					-			
11101001/23020118/10000104 Construction of other projects		10,915,918,336.86	0.00	-10,915,918,336.86	-	-		
11101001/23020118/10002181 Construction of Factory Haier at Station Road		674,643,550.00	0.00	-674,643,550.00	-	-		
11101001/23020124/00000094 Construction of Other Public Building					-			
11101001/23020124/00000096 Upgrading Other Public Building					-			
11101001/23030103/00000096 Upgrading Other Public Building					-			
11101001/23030103/10000105 Upgrading other Public Building		505,251,096.00	0.00	-505,251,096.00	-	-		
11101001/23030121/ Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP			0.00	-	-	-		
11101001/23030121/00000094 Construction of Other Public Building					-			
11101001/23030121/00000095 Expansion of Governor's main lodge and General kitchen 1&2 road					-			
11101001/23030121/00000096 Upgrading Other Public Building	28,073,956,030.16				-			
11101001/23030121/00000097 Construction of Other projects	428,881,822.00				-			
11101001/23030121/00000098 Renovation of Administration department, government House					-			
11101001/23030121/00000099 Fencing Work					-			
11101001/23030121/00000100 Reconstruction of collapsed fence					-			
11101001/23030128/00000096 Upgrading Other Public Building					-			
11101001/23030128/00000099 Fencing Work					-			
11101001/23030128/00000100 Reconstruction of collapsed fence					-			
11101001/23030128/10000100 Renovation of 3 skill acquisition centers in the 3 senatorial zones for SDGs		53,250,000.00	53,265,000.00	15,000.00	0.05	28,000,000.00	12,000,000.00	10,000,000.00
11101001/23040102/10000768 Erosion Control Works at Ebe Ano Tunnel, GRA, Enugu			0.00	-	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11101001/23040102/10002087 Clearing of drainages, checkmating of blockage of natural flood water channels			0.00	-	-	-		
Total	28,506,657,852.16	34,101,622,802.22	7,628,246,210.00	-26,473,376,592.22	-3,794.38	697,700,000.00	312,000,000.00	160,000,000.00
11184001 - Volunteer Service Agency								
11184001/23010112/00000102 Purchase of Office furniture					-			
11184001/23030103/10000110 Rehabilitation of Volunteer Service Agency Skill Acquisition center							11,500,000.00	
11184001/23010112/10000111 Purchase of Office furniture			0.00	-	-	-		
11184001/23010112/10000114 Procurement Of 2 Nos Steel Cabinets, 5 Nos Standing Fan (Industrial), 3 Nos Photocopiers, 3 Nos Refr			2,000,000.00	2,000,000.00	100	2,000,000.00	3,000,000.00	
11184001/23010113/10000117 Purchase of office equipments (5 nos desktop computers and accessories			800,000.00	800,000.00	100	800,000.00		
11184001/23010121/00000102 Purchase of Office furniture		6,100,000.00	6,100,000.00	-	-	-		
11184001/23010129/00000103 Procurement of set of machine for waterproof extrusion					-			
11184001/23010129/10000112 Procurement of set of machine for waterproof extrusion			1,200,000.00	1,200,000.00	100	1,200,000.00	1,500,000.00	2,000,000.00
11184001/23050108/10000116 VSA will carry out a campaign whereby corporate bodies are to join government to reduce unemployment			3,000,000.00	3,000,000.00	100	3,000,000.00	4,000,000.00	
11184001/23050108/10000118 Sensitization of the people on campaign for volunteerism in Enugu State			1,000,000.00	1,000,000.00	100	1,000,000.00	2,000,000.00	
11184001/23050108/10000115 Generating revenue through VSA soap making production, also used as demonstration for trainee cand						3,000,000.00	6,000,000.00	
Total		6,100,000.00	14,100,000.00	8,000,000.00	100	8,000,000.00	25,000,000.00	8,000,000.00
12003001 - Enugu State House of Assembly (The Legislature)								
12003001/23010101/10000151 Completion of the Construction of 1No ongoing Administrative Office building in ENHA			21,475,530.00	21,475,530.00	-	-	20,000,000.00	
12003001/23010105/10000137 Procurement of toyota Prado Jeep for newly elected House Members			20,000,000.00	20,000,000.00	10	200,000,000.00		
12003001/23010105/10000138 Procurement of 3 Nos Vehicles for 3 Deputy Clerks of the House			60,000,000.00	60,000,000.00	100	60,000,000.00		
12003001/23010106/10000146 Procurement of 1No Ambulance van (Toyota Hiace Bus) for Medical Unit								70,000,000.00
12003001/23010106/10000148 Procurement of 1 Nos Hilux Van for Hon. Speaker			50,000,000.00	50,000,000.00	100	50,000,000.00	70,000,000.00	
12003001/23010108/10000149 Procurement of 1 No 16 Seater Toyota Hiace Bus			50,000,000.00	50,000,000.00	100	50,000,000.00		80,000,000.00
12003001/23010112/00000082 Provision and installation of Internet facilities					-			
12003001/23010112/10000139 Procurement of 1 No Fire Insulated Best Safety Safe for Accounts Department			300,000.00	300,000.00	100	300,000.00	500,000.00	
12003001/23010112/10000141 Procurement of 7 Nos Set of Upholstry Seats for the Clerk Office and 6 HODs			10,000,000.00	10,000,000.00	100	10,000,000.00		2,000,000.00
12003001/23010112/10000142 Purchase of 10Nos Mini Thermocool Refridgerator, HR142 for Clerk			1,200,000.00	1,200,000.00	100	1,200,000.00		
12003001/23010112/10000143 Purchase of 7Nos Steel File Cabinet {Newline Model} for Clerk's office and HODs offices			500,000.00	500,000.00	-	-		700,000.00
12003001/23010112/10000144 Procurement of 20 Nos OX, 26" Standing Fan for Clerk and other departments			1,000,000.00	1,000,000.00	100	1,000,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
12003001/23010112/10000147 Procurement of window blinds and accessories for the ENHA conference halls			2,000,000.00	2,000,000.00	100	2,000,000.00		1,000,000.00
12003001/23010112/10000152 Procurement and Installation of 1No Electronic bell			1,200,000.00	1,200,000.00	100	1,200,000.00		
12003001/23010113/00000108 Procurement of 15 Nos HP Desktop Computers, Stabilizers and other accessories					-			
12003001/23010113/10000125 Procurement of 55 Nos Laptop Computer and accessories for Hon. Members, Clerk of the House, HODs and			16,200,000.00	16,200,000.00	100	16,200,000.00		
12003001/23010113/10000126 Purchase of 10Nos External Hard Disk for Clerk and HODs offices			500,000.00	500,000.00	100	500,000.00	500,000.00	
12003001/23010113/10000128 Purchase of Multimedia Equipment (14Nos Sony mini Digital Tape Recorder, Mini Editing Suite, Video			25,000,000.00	25,000,000.00	100	25,000,000.00	30,000,000.00	10,000,000.00
12003001/23010113/10000140 Procurement of 2 No Counting Machine for Accounts Department			250,000.00	250,000.00	100	250,000.00		
12003001/23010115/10000120 Purchase of 8 Nos Sharp-5623N Photocopier for Hon Speaker, Clerk of the house,HODs office			4,000,000.00	4,000,000.00	100	4,000,000.00		
12003001/23010121/10000124 Purchase of 10 Nos Water Dispenser			300,000.00	300,000.00	100	300,000.00	500,000.00	
12003001/23010122/00000129 Procurement of Hospital Equipment (5 Ceylinda, 5 Oxygen tube,lab Testing device, drugs etc) for exis					-			
12003001/23010122/10000134 Procurement of Hospital Equipment (5 Ceylinda, 5 Oxygen tube,lab Testing device, drugs etc) for exis			5,000,000.00	5,000,000.00	100	5,000,000.00	50,000,000.00	20,000,000.00
12003001/23010128/00000117 Procurement of Security Gadgets (Metal Detector, Bomb Detector, eletronic wire gauze and CCTV camera					-			
12003001/23010128/10000127 Procurement of Security Gadgets (Metal Detector, Bomb Detector, eletronic wire gauze and CCTV camera		1,430,000.00	11,450,000.00	10,020,000.00	33.4	30,000,000.00	20,000,000.00	15,000,000.00
12003001/23010129/10000145 Procurement of 5 Nos Hand Mowing Machine			3,000,000.00	3,000,000.00	100	3,000,000.00		4,000,000.00
12003001/23010136/00000110 Installation of 50 nos of solar powered street light					-			
12003001/23010136/10000133 Installation of Intercom facility in ENHA for effective internal communication			5,000,000.00	5,000,000.00	-	-	2,000,000.00	2,000,000.00
12003001/23020101/10000151 Completion of the Construction of 1No ongoing Administrative Office building in ENHA		21,468,320.81	0.00	-21,468,320.81	-	-		
12003001/23020111/10000130 Provision of e-library in ENHA			60,000,000.00	60,000,000.00	60	100,000,000.00	50,000,000.00	20,000,000.00
12003001/23020118/10000131 Demacation of Office in PRS Department			400,000.00	400,000.00	100	400,000.00		
12003001/23020118/10000132 Procurement of 2 Nos Motor Rolling Mowing Machine			3,000,000.00	3,000,000.00	100	3,000,000.00		4,000,000.00
12003001/23020118/10000154 Landscaping work and alsphalting of the Administrative Complex Enugu			20,000,000.00	20,000,000.00	20	100,000,000.00	100,000,000.00	10,000,000.00
12003001/23020125/10000121 Installation of Solar Energy in Enugu State House of Assembly as alternative power source			15,000,000.00	15,000,000.00	30	50,000,000.00	300,000,000.00	500,000,000.00
12003001/23020125/10000122 Installation of 50 nos of solar powered street light			2,000,000.00	2,000,000.00	100	2,000,000.00	3,000,000.00	2,000,000.00
12003001/23020125/10000123 Procurement of 10Nos 2000w Stabilizers			400,000.00	400,000.00	100	400,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
12003001/23030103/10000129 Renovation of Petrol Pump Station and other Facilities in ENHA Complex			50,000,000.00	50,000,000.00	100	50,000,000.00	100,000,000.00	50,000,000.00
12003001/23020104/10000153 Relocation and Construction of concret based Power Generating House {Plant House} {Purchase of Elect							15,000,000.00	
12003001/23030121/00000154 Completion of the Construction of 1No ongoing Administrative Office building in ENHA					-			
12003001/23010112/10000155 Furnishing of the Ongoing Administrative Complex in ENHA							20,000,000.00	10,000,000.00
12003001/23010113/10000156 Purchase of 10 Nos External Hard Disk for clerk and HODs Offices							1,000,000.00	
12003001/23030121/10000136 General renovation of Enugu House of Assembly main building		64,122,510.00	20,000,000.00	-44,122,510.00	-88.25	50,000,000.00	100,000,000.00	100,000,000.00
12003001/23050102/10000119 Activation of Internet and website facility in ENHA for internet connectivity			10,000,000.00	10,000,000.00	100	10,000,000.00	5,000,000.00	5,000,000.00
Total		87,020,830.81	469,175,530.00	382,154,699.19	46.28	825,750,000.00	887,750,000.00	980,700,000.00
12004001 - Enugu State House of Assembly Service Commission								
12004001/23010112/00000160 Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission					-			
12004001/23010112/10000163 Procurement of 5 Nos Executive Tables for Service Commission			1,000,000.00	1,000,000.00	100	1,000,000.00		
12004001/23010112/10000164 Procurement of 10 Nos Office Tables and seats for Service Commission			1,000,000.00	1,000,000.00	100	1,000,000.00		
12004001/23010112/10000165 Procurement of 4 Nos sets of Uphostery seat for Service Commission			1,000,000.00	1,000,000.00	50	2,000,000.00		
12004001/23010112/10000166 Procurement Thermocool Airconditioners 1horse power for Service Commission			1,000,000.00	1,000,000.00	83.33	1,200,000.00		
12004001/23010112/10000167 Procurement of 5 Nos Steel Cabinets			500,000.00	500,000.00	100	500,000.00		
12004001/23010113/00000160 Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission					-			
12004001/23010113/10000157 Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission			1,000,000.00	1,000,000.00	66.67	1,500,000.00		
12004001/23010113/10000160 Procurement of 5 Nos Desktop Computers and its Accessories			1,000,000.00	1,000,000.00	80	1,250,000.00		
12004001/23010113/10000161 Purchase of 5 Nos Plasma Televisions and Decoder			600,000.00	600,000.00	100	600,000.00		
12004001/23010114/10000159 Procurement of 1 No Sharp Product Printer for Service Commission			450,000.00	450,000.00	100	450,000.00		
12004001/23020101/10000168 Construction and equipping of 1 No Conference Room for Service Commission			1,000,000.00	1,000,000.00	12.5	8,000,000.00	20,000,000.00	
12004001/23020101/10000170 Construction of 2 nos toilet facilities for the commission			1,000,000.00	1,000,000.00	33.33	3,000,000.00		
Total			9,550,000.00	9,550,000.00	46.59	20,500,000.00	20,000,000.00	
13001001 - Ministry of Youth and Sports								
13001001/23010130/10001503 Renovation of Nnamdi Azikiwe Stadium complex	11,566,000.00		1,000,000.00	1,000,000.00	0.01	10,000,000,000.00		
13001001/23020112/00000902 Proposed Construction of Oji River Township Stadium, Oji River LGA, Enugu State.	11,000,000.00				-			
13001001/23020112/10001517 Construction of Parade ground at NYSC Camp at Awgu	2,500,000.00				-			
13001001/23020112/10001519 Establishment of skill acquisition center at three senatorial zones in Enugu			1,000,000.00	1,000,000.00	0.38	260,000,000.00	500,000,000.00	600,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
13001001/23030111/10001506 Renovation of NYSC Infrastructure Camp Awgu		4,600,000.00	4,650,000.00	50,000.00	0.05	100,000,000.00	150,000,000.00	165,000,000.00
13001001/23030111/10001514 Maintenance of New Turf at Nnamdi Azikiwe Stadium	1,153,930.00				-			
13001001/23030118/10001505 Renovation of Sports Council			1,000,000.00	1,000,000.00	0.5	200,000,000.00	550,000,000.00	600,000,000.00
13001001/23030118/10001510 Maintenance of critical facilities at Nnamdi Azikiwe Stadium					-			
Total	26,219,930.00	4,600,000.00	7,650,000.00	3,050,000.00	0.03	10,560,000,000.00	1,200,000,000.00	1,365,000,000.00
13002001 - Rangers Management Corporation								
13002001/23020119/10001523 Construction of Fence around Uwani Trainig Pitch			22,099,320.00	22,099,320.00	-	-		
13002001/23010113/10001521 Purchase of communication Equipment (including accessories for zoom conference meeting)			5,210,000.00	5,210,000.00	104.2	5,000,000.00	3,000,000.00	5,000,000.00
13002001/23010113/10001524 Purchase of 5 computer equipment and accessories			1,000,000.00	1,000,000.00	16.67	6,000,000.00	3,000,000.00	5,000,000.00
13002001/23010115/10001526 Purchase of 1 no photocopier			1,000,000.00	1,000,000.00	50	2,000,000.00		
13002001/23010130/00000913 Purchase of communication equipments (including accessories for zoom conference meeting)					-			
13002001/23010130/10001520 Purchase of training kits and equipment		30,100,000.00	30,115,000.00	15,000.00	0.17	9,000,000.00	10,000,000.00	11,000,000.00
13002001/23010136/10001521 Purchase of communication Equipment (including accessories for zoom conference meeting)		5,200,000.00	0.00	-5,200,000.00	-	-		
13002001/23020101/10001525 Beautification of Rangers office, landscaping and asphalting the road within			1,000,000.00	1,000,000.00	6.67	15,000,000.00		
13002001/23020119/10001523 Construction of Fence around Uwani Trainig Pitch		22,083,320.00	0.00	-22,083,320.00	-	-		
13002001/23030118/10001522 Provision of seat around Uwani Training pitch			1,000,000.00	1,000,000.00	16.67	6,000,000.00	3,000,000.00	3,000,000.00
Total		57,383,320.00	61,424,320.00	4,041,000.00	9.4	43,000,000.00	19,000,000.00	24,000,000.00
13053001 - Games Village Awgu								
13053001/23030118/10001528 Revamping of Awgu Games Village			1,000,000.00	1,000,000.00	0.03	3,000,000,000.00		
Total			1,000,000.00	1,000,000.00	0.03	3,000,000,000.00		
14001001 - Ministry of Children, Gender Affairs and Social De								
14001001//10001523 Construction of Fence around Uwani Trainig Pitch			0.00	-	-	22,099,320.00		
14001001/10001532 Renovation, fencing and Furnishing of Ministry of Gender Affairs and its Special Centres in the Stat			8,600,000.00	8,600,000.00	-	-		
14001001/23010103/10001537 Purchase of 1000 no shelter kits to promote the well-being of sexually Assulated/ Raped victims, Beg			1,000,000.00	1,000,000.00	5	20,000,000.00	15,000,000.00	10,000,000.00
14001001/23010112/10001531 Purchase of office funitures for office hall: 25 no tables and 250 nos seats			1,000,000.00	1,000,000.00	5.26	19,000,000.00		
14001001/23010112/10001547 Equipping of rehabilitation centre Emene: 100 no matteras and bed frame, 30 nos blanket, 10 nos sewi			1,000,000.00	1,000,000.00	6.67	15,000,000.00		
14001001/23010113/10001530 Purchase of office equipment: 4 nos laptop, 4 nos printers, 2 nos photocopier, 2 no projector and pro			1,000,000.00	1,000,000.00	11.11	9,000,000.00		
14001001/23010113/10001548 Equipping GBV situation room in Ministry of Children, Gender Affairs & Social Development with Serve			1,000,000.00	1,000,000.00	20	5,000,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
14001001/23010119/10001542 Establishment of women resources centre (Purchase of 2 nos cabinet, 2 no laptop, 2 nos Air conditio			1,000,000.00	1,000,000.00	14.29	7,000,000.00		
14001001/23010120/10001538 Purchase of 60 no sewing machine, 40 nos oven, 40 nos gas cooker and 30 nos cake mixer for empowerme			1,000,000.00	1,000,000.00	5	20,000,000.00	14,000,000.00	
14001001/23010120/10001541 Purchase of food items/food processors for the promotion of Nutrition Relevance in the state through			1,000,000.00	1,000,000.00	1.96	51,000,000.00	35,000,000.00	30,000,000.00
14001001/23010125/10001546 Production and printing of WEE Policy			1,000,000.00	1,000,000.00	5	20,000,000.00		
14001001/23010136/10001536 Purchase of media equipment for Information dissemination in Ministry Headquarter (HQ) Video machine			1,000,000.00	1,000,000.00	5	20,000,000.00	10,000,000.00	
14001001/23010136/10001539 Production and Erection of bill boards on GBV, child protection, mental health seminars and drugs ab			1,000,000.00	1,000,000.00	10	10,000,000.00	10,000,000.00	10,000,000.00
14001001/23010136/10001544 Purchase of equipment for Pilot scheme for Empowerment and Capacity building on Climate Change Know	400,000,000.00		1,000,000.00	1,000,000.00	5	20,000,000.00		
14001001/23020118/10001529 Renovation and furnishing of other offices in the Ministry of children, Gender Affairs and Social De			1,000,000.00	1,000,000.00	5	20,000,000.00		
14001001/23030121/10001532 Renovation, fencing and Furnishing of Ministry of Gender Affairs and its Special Centres in the Stat		8,579,500.00	0.00	-8,579,500.00	-	-		
14001001/23030121/10001545 Construction of 4 number Toilet Facilities and Fittings			1,000,000.00	1,000,000.00	10	10,000,000.00		
14001001/23050103/10001543 Purchase of survey equipment: eg Capi (Mapping and Needs Assessment of PWD, HIV, Widows, OVC, Elder			1,000,000.00	1,000,000.00	5	20,000,000.00		
Total	400,000,000.00	8,579,500.00	23,600,000.00	15,020,500.00	5.21	288,099,320.00	84,000,000.00	50,000,000.00
15001001 - Ministry of Agriculture and Agro-Industrialization								
15001001/00000266 Clearing and Development of 100,000 (One Hundred Thousand hectares of land for Agricultural zone			50,184,981.00	50,184,981.00	-	-		
15001001/00000268 Maintenance of Centre Pivot Irrigation System (CPIs) at various Local Governments to enable dry seas			110,256,300.00	110,256,300.00	-	-		
15001001/10000300 Provision of agriculture equipment and inputs for the support programme for farmers in the productio			900,000,000.00	900,000,000.00	-	-		
15001001/10000322 Rehabilitation of center pivot irrigation system across the state to enable dry season agricultural			59,880,000.00	59,880,000.00	-	-		
15001001/10000336 .Establishment of new abattoirs/upgrading of 4 (Ogbete Garriki Emene and Abakpa) existing abattoirs			5,000,000,000.00	5,000,000,000.00	-	-		
15001001/10005189 Agricultural Consulting			1,500,757,310.00	1,500,757,310.00	-	-		
15001001/23010112/10000338 Procurement of office furniture (5 nos office tables, 10 nos chairs, 8 nos air conditioner)			1,000,000.00	1,000,000.00	4	25,000,000.00	10,000,000.00	10,000,000.00
15001001/23010113/ Purchase of office equipment for ICT department					-			
15001001/23010113/10000297 Procurement of 2No laptops and 3No desktops and accessories					-			
15001001/23010113/10000339 Procurement of 10 nos laptops, 1 projector, 1 public address system, 2 nos printers, 1 camera, 1 pho			1,000,000.00	1,000,000.00	6.67	15,000,000.00	15,000,000.00	15,000,000.00
15001001/23010119/10000318 Procurement and installation of solar panels			100,000,000.00	100,000,000.00	100	100,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

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15001001/23010127/00000265 Establishment of Farm Estates in 6 Agricultural Zones of the State for enhanced agricultural value c					-			
15001001/23010127/10000298 CNP - Purchase of 1000 Nos tractors and implements to assist mechanized farming in Enugu State			500,000,000.00	500,000,000.00	2.5	20,000,000,000.00	1,000,000,000.00	300,000,000.00
15001001/23010127/10000300 Provision of agriculture equipment and inputs for the support programme for farmers in the productio	37,949,137.00	700,000,000.00	0.00	-700,000,000.00	-	-		
15001001/23010127/10000303 CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop			22,500,000,000.00	22,500,000,000.00	42.86	52,500,000,000.00	5,000,000,000.00	100,000,000.00
15001001/23010127/10000304 CNP - Procurement of Meteorological Instrument to facilitate keeping of daily weather records and mo			1,000,000.00	1,000,000.00	5	20,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/10000305 Procurement, raising and distribution of improved seeds and seedlinags such as oil palm, cashew, coc			150,000,000.00	150,000,000.00	100	150,000,000.00	50,000,000.00	50,000,000.00
15001001/23010127/10000306 Procurement and distribution of organic fertilizer, agrochemical and knap sacks, power sprayer, PPE			150,000,000.00	150,000,000.00	100	150,000,000.00	50,000,000.00	50,000,000.00
15001001/23010127/10000314 Procurement of Agro inputs for launching of 2025 wet farming season			1,000,000.00	1,000,000.00	10	10,000,000.00	50,000,000.00	50,000,000.00
15001001/23010127/10000315 Procurement of 10 nos digital survey equipment for Agricultural officers and field workers on data c			25,000,000.00	25,000,000.00	100	25,000,000.00	15,000,000.00	20,000,000.00
15001001/23010127/10000316 Purchase of digital tools (crop area yield survey-CAYS) for training of 100ns Extension agents and			20,000,000.00	20,000,000.00	100	20,000,000.00	15,000,000.00	15,000,000.00
15001001/23010127/10000317 Procurement of 100 no Power Tillers			200,000,000.00	200,000,000.00	100	200,000,000.00	30,000,000.00	30,000,000.00
15001001/23010127/10000321 Statistical survey for the establishment of farm clusters			20,000,000.00	20,000,000.00	100	20,000,000.00	20,000,000.00	20,000,000.00
15001001/23010127/10000329 Establishment of green houses for pepper, tomatoes and exotic vegetable production			2,000,000.00	2,000,000.00	1.43	140,000,000.00	30,000,000.00	30,000,000.00
15001001/23010127/10000330 Establishment of 200 units of earthen catfish pond, 100 units of tapoline ponds, 100 units of green			15,450,000.00	15,450,000.00	1.52	1,015,450,000.00	10,000,000.00	10,000,000.00
15001001/23010127/10000333 Pacelation of a cluster of small holders farmers across the state			2,000,000.00	2,000,000.00	2	100,000,000.00		
15001001/23020105/10000320 Abstraction of water from Idido river to the ponds (Pipe, water tank, water pumping machine etc)			12,000,000.00	12,000,000.00	100	12,000,000.00	10,000,000.00	10,000,000.00
15001001/23020113/00000014 Provision of pesticides herbicides and fertilizer to support					-			
15001001/23020113/00000266 Clearing and Development of 100,000 (One Hundred Thousand hectares of land for Agricultural zone		36,174,981.00	0.00	-36,174,981.00	-	-		
15001001/23020113/10000323 Establishment of Engineering workshop, tractors, agricultural implement coupling and maintainance pl			100,000,000.00	100,000,000.00	100	100,000,000.00	25,000,000.00	25,000,000.00
15001001/23020113/10000325 Establishment of harvesting and conservation structures (dams, dykes, reservoirs) to mitigate rising			10,000,000.00	10,000,000.00	10	100,000,000.00	30,000,000.00	30,000,000.00
15001001/23020113/10000326 Establishment of Piggery demonstration farms in the state			5,000,000.00	5,000,000.00	2.5	200,000,000.00	50,000,000.00	50,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

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15001001/23020113/10000331 Construction and Fencing of warehouses			50,000,000.00	50,000,000.00	10	500,000,000.00	100,000,000.00	100,000,000.00
15001001/23020113/10000332 Fencing of all Farm Estate		28,000,000.00	50,000,000.00	22,000,000.00	3.67	600,000,000.00		
15001001/23020113/10000334 Construction of farm Estate across the state			100,000,000.00	100,000,000.00	5	2,000,000,000.00	500,000,000.00	200,000,000.00
15001001/23020113/10000336 .Establishment of new abattoirs/upgrading of 4 (Ogbete Garriki Emene and Abakpa) existing abattoirs		4,004,300,000.00	0.00	-4,004,300,000.00	-	-		
15001001/23020113/10000659 Construction of Fence			0.00	-	-	-		
15001001/23030112/10000309 Rehabilitation of Premier Cashew at Oghe, Ahani, Achi			1,000,000.00	1,000,000.00	3.33	30,000,000.00	20,000,000.00	20,000,000.00
15001001/23030112/10000310 Establishment of Cocoa Cluster at Nkanu East LGA			1,000,000.00	1,000,000.00	1	100,000,000.00	20,000,000.00	20,000,000.00
15001001/23030112/10000311 CNP - (a) Renovation of State Veterinary Hospital. (b) Refurbishment; Drug revolving loan to the Hos			1,000,000.00	1,000,000.00	0.5	200,000,000.00	100,000,000.00	100,000,000.00
15001001/23030112/10000312 Agricultural Land Bank (This is for land search, community engagements, digitalization, full perimet			1,000,000.00	1,000,000.00	1	100,000,000.00	10,000,000.00	10,000,000.00
15001001/23030112/10000313 Renovation and refurbishment of state veterinary school and investigation centre, Achi.			200,000,000.00	200,000,000.00	100	200,000,000.00	10,000,000.00	10,000,000.00
15001001/23030112/10000319 Perimeter fencing and clearing of acquired state model fish farm site at mbulo owo Nkanue East			165,000,000.00	165,000,000.00	100	165,000,000.00	50,000,000.00	50,000,000.00
15001001/23030112/10000322 Rehabilitation of center pivot irrigation system across the state to enable dry season agricultural		102,246,330.00	150,000,000.00	47,753,670.00	47.75	100,000,000.00	10,000,000.00	10,000,000.00
15001001/23030112/10000324 Revamping of the tractor leasing Company			50,000,000.00	50,000,000.00	5	1,000,000,000.00	500,000,000.00	500,000,000.00
15001001/23030112/10000327 Renovation and refurbishing of slaughter houses and slaughter slabs in the State			100,000,000.00	100,000,000.00	100	100,000,000.00	50,000,000.00	50,000,000.00
15001001/23030121/30000359 Rehabilitation and reactivation of Ministry of Agriculture ICT Centre		59,875,000.00	0.00	-59,875,000.00	-	-		
15001001/23050101/00000003 Agric Transf Agenda Support Prog phase 1 (ATASP-1)					-			
15001001/23050101/00000004 Agro Processing Prod Enhancement and Livelihood Improv Sup					-			
15001001/23050101/00000268 Maintenance of Centre Pivot Irrigation System (CPIS) at various Local Governments to enable dry seas		102,246,300.00	0.00	-102,246,300.00	-	-		
15001001/23050101/10000299 FN - Grant for participation in Agricultural and World Food Fairs			1,000,000.00	1,000,000.00	3.33	30,000,000.00	50,000,000.00	50,000,000.00
15001001/23050103/10000328 Co-ordination, implementation, supervision, monitoring and evaluation of NAGS-AP projects, all FG Ag			19,390,871.00	19,390,871.00	96.95	20,000,000.00	20,000,000.00	20,000,000.00
15001001/23050103/10000337 Conduct a Thematic Survey on Agricultural Value Chains in Enugu State			20,000,000.00	20,000,000.00	100	20,000,000.00	17,000,000.00	20,000,000.00
15001001/23050103/10005189 Agricultural Consulting		1,397,737,310.00	0.00	-1,397,737,310.00	-	-		
15001001/23050108/10000335 Agricvltural credit scheme for farmers			30,000,000.00	30,000,000.00	15	200,000,000.00	1,500,000,000.00	1,500,000,000.00
Total	37,949,137.00	6,430,579,921.00	32,375,919,462.00	25,945,339,541.00	32.32	80,267,450,000.00	9,477,000,000.00	3,585,000,000.00
15026002 - Veterinary School, Achi								
Total					-			
15102001 - Enugu State Agricultural Development Programme (EN								



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
15102001/23010113/10000342 Purchase of 6Nos Geographical Positioning System(GPS) for field enumerators to capture data on crop			360,000.00	360,000.00	100	360,000.00	550,000.00	365,000.00
15102001/23010113/10000350 Purchase of Laptop and Printer		6,400,000.00	6,450,000.00	50,000.00	6.67	750,000.00	645,000.00	260,000.00
15102001/23010127/10000341 Purchase of soil testing equipment with chemicals & reagents			250,000.00	250,000.00	100	250,000.00	645,000.00	260,000.00
15102001/23010127/10000343 Purchase of materials for on-farm demonstration of rice, cassava farmers(Fertilizers, herbicides, in			380,000.00	380,000.00	100	380,000.00	500,000.00	850,000.00
15102001/23010127/10000349 Demonstration on income generating activities for women and youths. Purchase of material for processi			856,000.00	856,000.00	100	856,000.00	1,100,000.00	600,000.00
15102001/23010127/10000351 Setting up of palm nursery stations across the six (6) Agricultural zones in the state			1,000,000.00	1,000,000.00	76.92	1,300,000.00		
15102001/23050103/10000348 Conduct market price survey (MPS) on agric products in 2 randomly selected LGA each per senatorial z			650,000.00	650,000.00	100	650,000.00	721,000.00	500,000.00
Total		6,400,000.00	9,946,000.00	3,546,000.00	78	4,546,000.00	4,161,000.00	2,835,000.00
15102004 - United Palm Produce LTD (UNPPL)								
Total					-			
15102005 - FADAMA								
15102005/23010113/10000368 Purchase of office equipment (3 NO Tablets with pouch and 3 no external hard drive)			990,000.00	990,000.00	100	990,000.00		
15102005/23010113/10000369 5 No. Laptop Computers (CORE i5) with bags for Data capture, Analysis & Reporting	5,062,812.50		1,000,000.00	1,000,000.00	21.05	4,750,000.00		
15102005/23010125/10000359 Production of revised and approved CARPs to be used for implementation and as Disbursement instrumen	2,888,000.00		1,000,000.00	1,000,000.00	31.25	3,200,000.00		
15102005/23010127/ Agric and Bio-Environmental/Engineering Dept. Flowers,Harvesters,Water pumps(7hp),5 cubic meter galv					-			
15102005/23010127/00000288 Labour intensive Agricultural Infrastructure (e.g existing roads, irrigation facilities etc) for 5,2					-			
15102005/23010127/00000294 Purchase of 8 sets of personal protective equipments (Nose mask, Rain cape, rain boot and hand glove	10,839,600.00				-			
15102005/23010127/10000353 Procurement and distribution of Agricultural Inputs (Fertilizers; Herbicides; Insecticides, Seeds (R	2,165,014.50		1,000,000.00	1,000,000.00	0.73	136,500,000.00		
15102005/23010127/10000356 PROVISION OF AGRICULTURAL ASSETS FOR INCREASED AGRICULTURAL PRODUCTIVITY	149,105,975.63		1,000,000.00	1,000,000.00	1	100,000,000.00		
15102005/23020118/10000360 Provision of 13.5km access roads to Farms, Aggregation & Processing Centres at an average of 4.5km p			1,000,000.00	1,000,000.00	0.38	260,000,000.00		
15102005/23050101/10000362 Conduct Environmental & Social Impact Assessment of Sub-Projects in line with the IVA Protocol requi			1,000,000.00	1,000,000.00	25	4,000,000.00		
15102005/23050101/10000371 ICR through Consultancy			1,000,000.00	1,000,000.00	50	2,000,000.00		
15102005/23050102/10000370 Purchase of 5No. Anti-Virus software (1 for 5 Persons)			125,000.00	125,000.00	100	125,000.00		
15102005/23050103/10000357 COMMUNITY SENSITIZATION AND VERIFICATION OF FARMER GROUPS IN THE COMMUNITIES INCLUDING NEEDS ASSESSM	6,362,700.00		1,000,000.00	1,000,000.00	19.61	5,100,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
15102005/23050103/10000363 Conduct Environment & Social Audit to ascertain the extent of the mitigation measures put in place t			1,000,000.00	1,000,000.00	25	4,000,000.00		
15102005/23050108/10000358 Formation and Training of members of Road Maintenance Committee at 8 FCAs	186,793,742.07		1,000,000.00	1,000,000.00	19.61	5,100,000.00		
15102005/23050108/10000361 Build the capacity of 4 persons per group and 5 groups per community for 200 Farmer Community Associ	907,500.00		1,000,000.00	1,000,000.00	33.33	3,000,000.00		
15102005/23050108/10000375 Counterpart Fund		300,000,000.00	300,010,000.00	10,000.00	-	-		
Total	364,125,344.70	300,000,000.00	312,125,000.00	12,125,000.00	2.29	528,765,000.00		
15102006 - IFAD/Value Chain Development Programme Office								
15102006/23010104/10002156 Purchase of 2 No Motorcycles for the despatch of mails		9,768,832.50	15,770,000.00	6,001,167.50	-	-		
15102006/23010112/00000297 Agric Market Development/Small holder productivity, enhancement and household food security includin					-			
15102006/23010112/10002155 Purchase of office furnitures/Air conditioners		11,238,875.00	0.00	-11,238,875.00	-	-		
15102006/23010122/10002155 Purchase of office furnitures/Air conditioners			20,250,000.00	20,250,000.00	-	-		
15102006/23010127/10000376 Agric Market Development/Small holder productivity, enhancement and household food security includin					-			
15102006/23010127/10000377 International Fund for Agricultural Development (IFAD) Value Chain Development Programme (VCDP-AF)		39,210,690.00	50,000,000.00	10,789,310.00	-	-		
Total		60,218,397.50	86,020,000.00	25,801,602.50	-	-		
15102007 - Agro Processing, Productivity Enhance and L/hood S								
Total					-			
15102008 - Agricultural Transformation Agenda Support Program								
15102008/23010127/10000388 Agricultural Transformation Agenda Support Programme phase 1 (ATASP û 1) funded by AfDB is for the f					-			
Total					-			
15102009 - Livestock Productivity and Resilience Support Pro								
15102009/23050101/10000375 Counterpart Fund			0.00	-	-	200,000,000.00		
15102009/23050101/10002129 Counterpart Fund	135,580,679.68		2,000,000.00	2,000,000.00	-	-		
Total	135,580,679.68		2,000,000.00	2,000,000.00	1	200,000,000.00		
15102010 - Enugu State Rural Access and Agricultural Marketin								
Total					-			
17001001 - Ministry of Education								
17001001/0001569 Construction of Other Public Building			31,020,000.00	31,020,000.00	-	-		
17001001/10000098 Provision for intervention in Schools and Public Institution. (School of health Technology and colle			1,500,000,000.00	1,500,000,000.00	-	-		
17001001/10001551 Construction of 100 sitting capacity BECE/WAEC Exam Hall for Schools of Special Needs Ogbete and Oji			5,620,000.00	5,620,000.00	-	-		
17001001/10001555 Promotion of Nutrition relevance in Enugu State in both Primary and Secondary schools			28,820,000.00	28,820,000.00	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17001001/10001563 Purchase of Office furnitures (11nos office bookshelf/cabinet, 1 no public address system, 22 set of			3,365,000.00	3,365,000.00	-	-		
17001001/10002136 SUPPLY OF 25000 UNITS ALL IN ONE COMPUTER FOR ENUGU GREEN SMART SCH			4,660,020,000.00	4,660,020,000.00	-	-		
17001001/10002179 Construction/Rehabilitation Of Public Schools (e.g GTC)			4,500,000,000.00	4,500,000,000.00	-	-		
17001001/23010112/10001559 Construct and equip 34 nos new technical and vocational Education schools and 34 new high school			1,000,000.00	1,000,000.00	-	-		
17001001/23010112/10001563 Purchase of Office furnitures (11nos office bookshelf/cabinet, 1 no public address system, 22 set of		3,360,000.00	0.00	-3,360,000.00	-	-		
17001001/23010112/10001575 Purchase of office furniture (10 nos office bookshelves/cabinet, 15 nos reading carels, 22 set of de		7,860,000,000.00	7,860,030,000.00	30,000.00	0.02	150,000,000.00		
17001001/23010113/ Procurement of Office Equipment (Laptops, desk tops etc0 for University principal Officers					-			
17001001/23010113/10001562 Purchase of 150 pieces tablets			0.00	-	-	-		
17001001/23010113/10001568 Digitalization of the State Education Management Information System (emis) 3nos core i5 laptops, 3 n	794,770,808.00		1,000,000.00	1,000,000.00	1.24	80,400,000.00	40,000,000.00	
17001001/23010113/10001574 Purchase of office Equipment:(53 laserjet printers, 30 laptops, 1 nos digital recorder, 53 nos desk			143,730,000.00	143,730,000.00	718.65	20,000,000.00		
17001001/23010113/10002136 SUPPLY OF 25000 UNITS ALL IN ONE COMPUTER FOR ENUGU GREEN SMART SCH		4,660,000,000.00	0.00	-4,660,000,000.00	-	-		
17001001/23010124/10001562 Purchase of 150 pieces tablets			1,000,000.00	1,000,000.00	2.67	37,500,000.00		
17001001/23010124/10001565 Construction and equipping of a vocational unit of 40 capacity at special educationcenter coal camp		95,105,000.00	0.00	-95,105,000.00	-	-		
17001001/23010124/10001569 Setup Ministry of Education digital hub			1,000,000.00	1,000,000.00	1.02	98,000,000.00		
17001001/23010124/10001574 Purchase of office Equipment:(53 laserjet printers, 30 laptops, 1 nos digital recorder, 53 nos desk		143,700,000.00	0.00	-143,700,000.00	-	-		
17001001/23010125/10001570 Setup Ministry of education hybrid Library		214,650,000.00	214,655,000.00	5,000.00	0	102,000,000.00		
17001001/23010139/10001555 Promotion of Nutrition relevance in Enugu State in both Primary and Secondary schools		28,800,000.00	0.00	-28,800,000.00	-	-		
17001001/23020102/10001566 Construction of 4 nos teachers 2 beadroom apartments at special education center coal camp			95,110,000.00	95,110,000.00	317.03	30,000,000.00		
17001001/23020102/10001569 Setup Ministry of Education digital hub		31,000,000.00	0.00	-31,000,000.00	-	-		
17001001/23020105/10001564 Construction of 1 no borehole with solar installation at special education center coal camp			1,000,000.00	1,000,000.00	4	25,000,000.00		
17001001/23020107/00001222 Constr. 30 publicsecondary sch across the state	250,000,000.00				-			
17001001/23020107/10001556 Renovation of 10 no classroom blocks			1,000,000.00	1,000,000.00	5	20,000,000.00	10,000,000.00	
17001001/23020107/10001557 Renovation of two nos male dormitories, 1 hostel A of sixty capacity and hostel B of fifty capacity			1,000,000.00	1,000,000.00	6.67	15,000,000.00	10,000,000.00	
17001001/23020107/10001558 Renovation of 1 female dormitory, hostel A of 40 capacity			1,000,000.00	1,000,000.00	5	20,000,000.00	10,000,000.00	20,000,000.00
17001001/23020107/10001559 Construct and equip 34 nos new technical and vocational Education schools and 34 new high school			0.00	-	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17001001/23020107/10001561 Intergration of the special school for the learners with special needs into the smart schools in 260		34,800,000.00	34,850,000.00	-34,800,000.00	-8.69	400,000,000.00	200,000,000.00	100,000,000.00
17001001/23020107/10001571 Reconstruction of school fence at special education center coal camp			1,000,000.00	1,000,000.00	3.33	30,000,000.00	20,000,000.00	
17001001/23020118/10001551 Construction of 100 sitting capacity BECE/WAEC Exam Hall for Schools of Special Needs Ogbete and Oji		5,616,500.00	0.00	-5,616,500.00	-	-		
17001001/23020118/10001565 Construction and equipping of a vocational unit of 40 capacity at special education center coal camp			1,000,000.00	1,000,000.00	1.67	60,000,000.00		
17001001/23030128/10001567 Refurbishment of the Head offices, zonal, area and centre office			1,000,000.00	1,000,000.00	2.22	45,000,000.00		
Total	1,044,770,808.00	13,077,031,500.00	19,088,220,000.00	6,011,188,500.00	530.6	1,132,900,000.00	290,000,000.00	120,000,000.00
17003001 - Enugu State Universal Basic Education Board								
17003001/23010112/ Purchase of Office furniture					-			
17003001/23010112/00000956 Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)EN - For mainte					-			
17003001/23010112/00000962 Procure and distribute 2,500 ECCDE tables and chairsEN - For maintenance of hygiene and sanitation i					-			
17003001/23010112/10001615 Provision of office equipment: 1. Procurement of 2 projectors for School Services Department 2. Proc			1,000,000.00	1,000,000.00	83.33	1,200,000.00		
17003001/23010112/10001617 Procurement of 8 No plasma TVs and repair of 3 ceiling fans			1,000,000.00	1,000,000.00	22.22	4,500,000.00		
17003001/23010112/10001618 Furnishing of offices		2,000,000,000.00	2,000,000,000.00	-	-	-		
17003001/23010112/10001621 Provision of office furniture 1.Procurement of 12 No steel cabinets for various offices, including E			1,000,000.00	1,000,000.00	1	100,000,000.00		
17003001/23010113/10001612 Provision/installation of Server at EMIS Unit and networking of ENSUBEB Headquarters			1,000,000.00	1,000,000.00	10	10,000,000.00		
17003001/23010113/10001620 Provision of ICT equipment: 1. Procurement of 58 No Samsung tablets for various Departments, 17 LG G			1,000,000.00	1,000,000.00	1.73	57,814,000.00		
17003001/23010115/10001611 Purchase of office equipment: 1. Procurement and installation of Smart Board in the Boardroom of ENSU			1,000,000.00	1,000,000.00	8.42	11,880,000.00		
17003001/23010124/10001589 Print, purchase and distribute Quality Assurance instruments, manuals and equipment			1,000,000.00	1,000,000.00	1.09	91,500,000.00	50,000,000.00	25,000,000.00
17003001/23010125/10001616 Digitalization of ENSUBEB library (Procurement of e-library books and journals)			1,000,000.00	1,000,000.00	3.76	26,600,000.00	5,000,000.00	
17003001/23010126/00000956 Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)EN - For mainte					-			
17003001/23010126/10001583 Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)					-			
17003001/23010127/10001576 Procurement of Agriculture equipment to all public primary and Junior secondary schools	115,611,344.06				-			
17003001/23010127/10001605 Procurement of 1 No Lawn mower			1,000,000.00	1,000,000.00	66.67	1,500,000.00		
17003001/23010132/10001607 Expansion of CCTV coverage to enhance security/surveillance in ENSUBEB Headquarters			1,000,000.00	1,000,000.00	20	5,000,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17003001/23020107/0000949 Construction of 12 units of 5 classroom blocks in all the 17 LGAs of the StateEN - For maintenance o					-			
17003001/23020107/0000957 Renovation of 47 units dilapidated 6 classroom blocks					-			
17003001/23020107/10001576 Procurement of Agriculture equipment to all public primary and Junior secondary schools			1,000,000.00	1,000,000.00	2	50,000,000.00	87,000,000.00	87,000,000.00
17003001/23020107/10001577 Construction of 12 units of 5 classroom blocks in all the 17 LGAs of the State	3,735,881,216.39		1,000,000.00	1,000,000.00	0.5	200,000,000.00	100,000,000.00	
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	38,875,396,748.78	92,961,900,150.44	92,961,905,151.00	92,961,900,150.44	-6.06	100,253,917,000.00	10,525,391,773.00	10,525,391,773.00
17003001/23020118/10001580 Construction of 16No 4 room WC squatting toilet with overhead tank			1,000,000.00	1,000,000.00	1.25	80,000,000.00		
17003001/23020118/10001591 Construction of 18no 3 classroom blocks with an office in all the 17 LGA for ECCDE			1,000,000.00	1,000,000.00	0.18	548,000,000.00		
17003001/23020118/10001604 Drilling of 4 boreholes for public primary and Junior secondary schools		8,000,000,000.00	8,000,020,000.00	20,000.00	0.03	79,200,000.00	96,000,000.00	
17003001/23020125/0000974 Reconstruction of Office Building to one storey Building					-			
17003001/23020125/10001622 Procurement and Installation of inverter in ENSUBEB Headquarters			1,000,000.00	1,000,000.00	4	25,000,000.00		
17003001/23030103/10001608 Renovation and furnishing of ENSUBEB Hall (ESSPIN Hall)			1,000,000.00	1,000,000.00	1	99,800,000.00		
17003001/23030106/ Renovation/Refurbishment of our pollution Testing laboratory					-			
17003001/23030106/0000951 Renovation of 88No dilapidated 5 classroom blocks across the StateEN - For maintenance of hygiene an					-			
17003001/23030106/10001578 Renovation of 88No dilapidated 5 classroom blocks across the State			1,000,000.00	1,000,000.00	0.09	1,090,947,000.00	80,000,000.00	60,000,000.00
17003001/23030106/10001584 Renovation of 47 units dilapidated 6 classroom blocks			1,000,000.00	1,000,000.00	0.17	590,000,000.00	425,000,000.00	425,000,000.00
17003001/23030106/10001602 Equipping of the smart school across the 260 polital wards in the State		29,960,000,000.00	29,960,100,000.00	-29,960,000,000.00	6.39	146,489,000,000.00	2,000,000,000.00	
17003001/23030106/10001613 Intervention on disasters preparedness/ resilience on re-roofing of classroom blocks and equipment d			1,000,000.00	1,000,000.00	0.67	150,000,000.00	120,000,000.00	120,000,000.00
17003001/23030121/0000974 Reconstruction of Office Building to one storey Building					-			
17003001/23030121/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,					-			
17003001/23030121/10001609 Renovation of ENSUBEB Office Complex			1,000,000.00	1,000,000.00	0.4	250,850,000.00	120,000,000.00	
17003001/23030121/10001610 Resurfacing/Landscaping and Beautification of ENSUBEB Premises/Compound			1,000,000.00	1,000,000.00	0.2	500,000,000.00		
17003001/23030128/10001606 Extension of solar lighting to all ENSUBEB offices			1,000,000.00	1,000,000.00	5	20,000,000.00		
17003001/23050101/10001579 Scope and survey 700 Public Primary and Junior Secondary Schools					-			
17003001/23050101/10001582 Procurement of equipment for Enrolment drive campaign on inclusive			1,000,000.00	1,000,000.00	5	20,000,000.00	5,000,000.00	3,500,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

C+5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17003001/23050103/10001614 Emergency Management and intervention to Public Basic Schools			1,000,000.00	1,000,000.00	0.5	200,000,000.00	180,000,000.00	230,000,000.00
17003001/23050108/10001593 2024 SUBEB matching grant (Rehabilitation of secondary schools in each LGA of the state)		3,554,642,584.46	3,554,672,585.00	30,000.54	0	3,609,300,000.00	3,555,000,000.00	3,555,000,000.00
17003001/23050108/10001603 2% UBEC/ENSUBEB Counter part Project/M&E			1,000,000.00	1,000,000.00	1.41	71,092,000.00	71,092,852.00	71,092,852.00
Total	42,726,889,309.23	136,476,542,734.90	136,502,000,000.00	25,155,001.10	0.01	254,637,100,000.00	17,419,484,625.00	15,101,984,625.00
17008001 - Enugu State Library Board								
17008001/23020101/10001628 Perimeter fencing			1,000,000.00	1,000,000.00	10	10,000,000.00		
17008001/23030110/10001624 Rehabilitation of Zonal Library at Nsukka			1,000,000.00	1,000,000.00	20	5,000,000.00		
17008001/23030110/10001625 Rehabilitation Awgu Zonal Library			1,000,000.00	1,000,000.00	20	5,000,000.00		
17008001/23030110/10001626 Procure Books and Journals			1,000,000.00	1,000,000.00	33.33	3,000,000.00		
17008001/23030110/10001627 Establishment of E-Library			1,000,000.00	1,000,000.00	2	50,000,000.00		
Total			5,000,000.00	5,000,000.00	6.85	73,000,000.00		
17009001 - Examinations Development Centre								
17009001/23010113/10001631 Purchase of 8 Nos of Laptop Computer (HP)			1,000,000.00	1,000,000.00	21.55	4,640,000.00		4,800,000.00
17009001/23010114/10001632 Purchase of 4 nos printer (Hp Laserjet MFP 1359)			1,000,000.00	1,000,000.00	90.91	1,100,000.00	2,280,000.00	2,400,000.00
17009001/23010125/10001630 Construction of shelfe with cement pavement for safe keeping of printing school results			1,000,000.00	1,000,000.00	18.18	5,500,000.00	6,000,000.00	6,000,000.00
17009001/23010125/10001633 Construction of shelfe boxes for safe keeping of certificates		802,500.00	830,000.00	27,500.00	1.1	2,500,000.00	6,000,000.00	6,000,000.00
17009001/23030121/10001629 Reconstruction of Office Building to one storey Building		9,143,750.00	9,200,000.00	56,250.00	0.09	60,000,000.00	63,000,000.00	66,000,000.00
Total		9,946,250.00	13,030,000.00	3,083,750.00	4.18	73,740,000.00	77,280,000.00	85,200,000.00
17010001 - Agency for Mass Literacy								
17010001/23010112/10001637 Purchase of office furniture for SAME office/literacy/vocational skills acquisition centre			1,000,000.00	1,000,000.00	50	2,000,000.00	20,000,000.00	
17010001/23010119/10001636 Purchase of Generating Plant for SAME Office/Literacy/Vocational skill Centre			1,000,000.00	1,000,000.00	100	1,000,000.00		
17010001/23010124/10001634 Setting up of vocational skill acquisition/literacy Centres for Adult and Out of School Youth/Intere			1,000,000.00	1,000,000.00	50	2,000,000.00	2,000,000.00	
17010001/23030121/10001635 Reconstruction of office building/Vocational Skill Acquisition Centre in SAME Office			1,000,000.00	1,000,000.00	8.33	12,000,000.00	10,000,000.00	
Total			4,000,000.00	4,000,000.00	23.53	17,000,000.00	32,000,000.00	
17010002 - Special Education Centre, Oji-River								
17010002/23020101/10002186 Construction of Other Projects		90,793,999.48	91,000,000.00	206,000.52	0.23	91,000,000.00		
Total		90,793,999.48	91,000,000.00	206,000.52	0.23	91,000,000.00		
17018001 - Enugu State Polytechnic Iwollo								
17018001/23010105/00001006 Purchase of 6 nos. Toyota Camry (Spider) brand for six (6) Principal officers and 1No Toyota Hilux 2					-			
17018001/23010105/10001651 Purchase of Vehicles (6 nos Toyota camry, 2 nos staff buses, 2 nos operational/Project vehicles, 2 n			1,000,000.00	1,000,000.00	1.67	60,000,000.00	60,000,000.00	60,000,000.00
17018001/23010112/10001653 Provision/Upgrade of office, labouratory, workshop and classroom equipment for the re-accreditation			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17018001/23010118/10001654 Provision, renovation and furnishing of general Offices and conviniences			381,500.00	381,500.00	-	-		
17018001/23010124/ Medical & Basic Science Laboratory and Teaching Equipment			0.00	-	-	-		
17018001/23010124/00000999 Construction of box culvert at Agric Education department		1,479,000.00	1,500,000.00	21,000.00	-	-		
17018001/23010125/10001650 Provision of library equipment & books, 250Nos computers for upgrading of e-leraning & E-Library.			1,000,000.00	1,000,000.00	4.55	22,000,000.00		15,000,000.00
17018001/23010126/10001655 Purchase of sports and recreational development equipment in Iwollo			1,000,000.00	1,000,000.00	12.5	8,000,000.00	8,000,000.00	8,000,000.00
17018001/23010127/10001647 Purchase of 4 nos of brand new Tractors with implements	12,159,500.00		1,000,000.00	1,000,000.00	0.56	180,000,000.00		
17018001/23010127/10001652 Purchase of Agric Input and Horticultural crops for Iwollo		3,300,627.00	3,350,000.00	49,373.00	0.11	45,000,000.00	185,000,000.00	185,000,000.00
17018001/23010127/10002141 PRODUCTION/PURCHASE OF LAYER FEED		2,918,960.00	3,000,000.00	81,040.00	-	-	45,000,000.00	45,000,000.00
17018001/23010138/00001009 Water reticulation to all faculties and students hostels		20,455,612.51	20,500,000.00	44,387.49	-	-		
17018001/23020107/10001639 Construction of Buildings (600 capacity Iwollo Hostel, 1000 capacity auditorium, clearing, stumping		62,500,000.00	62,560,000.00	60,000.00	0.03	180,000,000.00	200,000,000.00	220,000,000.00
17018001/23020107/10001646 Construction of wo story building for Civil Engineering Department (Fencing, Claering, stumping and			1,000,000.00	1,000,000.00	0.42	240,000,000.00	250,000,000.00	250,000,000.00
17018001/23020118/00001017 Costruction of 2 No central workshops					-			
17018001/23020118/10001654 Provision, renovation and furnishing of general Offices and conviniences		371,500.00	0.00	-371,500.00	-	-		
17018001/23030104/10001642 Rehabilitation of bore hole and Reticulation of water in d Iwollo campus.			1,000,000.00	1,000,000.00	40	2,500,000.00	7,500,000.00	7,500,000.00
17018001/23030128/10001641 Rehabilitation and equipping of Enterpreneurship Deveolpment center (skill Acquisition, Fashion Desi			1,000,000.00	1,000,000.00	10	10,000,000.00	10,000,000.00	10,000,000.00
17018001/23050102/10001649 Purchase and Installation of Accounting Software (SAGE 500)			1,000,000.00	1,000,000.00	33.33	3,000,000.00		6,000,000.00
Total	12,159,500.00	91,025,699.51	100,291,500.00	9,265,800.49	1.09	850,500,000.00	865,500,000.00	906,500,000.00
17019001 - Enugu State College of Education (Technical)								
17019001//00001027 Reconstruction of Academic Department of Printing technology			22,410,000.00	22,410,000.00	-	-		
17019001//10001668 Purchase of office furniture for e-library department, 20 nos steel shelf single and three in one. 1			1,510,000.00	1,510,000.00	-	-		
17019001//10001669 Purchase of office Equipment, 5 nos colored printers, 5 nos photocoying machines, 2 nos. Numbering m			300,000.00	300,000.00	-	-		
17019001//10001671 Landscapping and external work at the surroundings of 4 nos. of College building			131,000,000.00	131,000,000.00	-	-		
17019001/23010113/10001658 Purchase of 8 no. Dell core 17 laptops for ICT Dept			1,000,000.00	1,000,000.00	14.71	6,800,000.00		
17019001/23010115/10001669 Purchase of office Equipment, 5 nos colored printers, 5 nos photocoying machines, 2 nos. Numbering m		87,602.78	1,000,000.00	912,397.22	16.59	5,500,000.00		

*Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd*

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17019001/23010124/00001033 Purchase of Science Equipment for all STV Schools/ Colleges					-			
17019001/23010124/10001662 Construction of box culvert at Agric Education department			1,000,000.00	1,000,000.00	11.11	9,000,000.00		
17019001/23010124/10001666 Purchase of E-learning Equipment for easy learning, development of e-learning software/ licensing, 2			1,000,000.00	1,000,000.00	3.08	32,500,000.00		
17019001/23010125/10001668 Purchase of office furniture for e-library department, 20 nos steel shelf single and three in one. 1		1,500,000.00	0.00	-1,500,000.00	-	-		
17019001/23010136/10001660 Purchase of Communication Equipment, 2 no. multimedia projector and 1 no. video editing suit and Ele			900,000.00	900,000.00	100	900,000.00		
17019001/23020107/10001657 Rehabilitation / Renovation of 2 no. Hostel building		2,706,757.28	2,746,757.00	39,999.72	0.1	40,000,000.00		
17019001/23020107/10001664 Construction of 300 bed space hostel for male students			1,000,000.00	1,000,000.00	0.33	300,000,000.00	250,000,000.00	300,000,000.00
17019001/23020118/00001035 Perimeter fencing of Hostel/Refectory and encroachment prone areas		60,003,500.00	0.00	-60,003,500.00	-	-		
17019001/23020118/10001665 Purchase of 100 no. class room desk for the school of Technical			60,040,000.00	60,040,000.00	386.36	15,540,000.00		
17019001/23020118/10001671 Landscaping and external work at the surroundings of 4 nos. of College building		130,994,462.40	0.00	-130,994,462.40	-	-		
17019001/23030106/00001025 Reconstruction of Science Lab Tech/ Mechanical Engr. Ceramic Academic Building					-			
17019001/23030106/00001027 Reconstruction of Academic Department of Printing technology		22,403,395.10	0.00	-22,403,395.10	-	-		
17019001/23050101/10001663 Accreditation of 17 Degree and 16 NCE Programmes in the College		45,970,959.00	46,000,000.00	-45,970,959.00	65.54	70,000,000.00		
Total		263,666,676.56	269,906,757.00	6,240,080.44	1.3	480,240,000.00	250,000,000.00	300,000,000.00
17021001 - Enugu State University of Science and Technology (ESUT)								
17021001//00000031 Purchase of Other Transport Equipment			7,600,000.00	7,600,000.00	-	-		
17021001//00001041 Procurement of 60no HP Desktop computer sets and accessories (10 sets each for 6 schools)			3,739,450.00	3,739,450.00	-	-		
17021001//10001676 Purchase of Plant and Machinery			55,300,000.00	55,300,000.00	-	-		
17021001//10001677 Purchase of Office Equipment			1,770,000.00	1,770,000.00	-	-		
17021001//10001679 Purchase of Office Furniture (tables, chairs)			6,810,000.00	6,810,000.00	-	-		
17021001//10001680 Library Furniture and Fitting at Cost			16,326,110.00	16,326,110.00	-	-		
17021001//10001681 Library Books at Cost			123,262,250.00	123,262,250.00	-	-		
17021001//10001682 Establishment of Online Teaching and Learning Platform			1,500,000.00	1,500,000.00	-	-		
17021001//10001692 Electricity Supply Infrastructure			30,337,970.00	30,337,970.00	-	-		
17021001//10001697 Provision of 2 more boreholes and reservoir			19,827,861.00	19,827,861.00	-	-		
17021001//10005247 Purchase of public address			1,900,000.00	1,900,000.00	-	-		
17021001/23010101/10001674 Perimeter fencing Fencing of 15Km Sch. Premises			0.00	-	-	400,000,000.00	400,000,000.00	400,000,000.00
17021001/23010105/00001233 Pur. of Veh. for Prin. Officers & Dri. Hod Deans of Faculty	10,410,000.00				-			
17021001/23010105/10001690 Purchase of 9 nos KIA cerato 1.6 liter engine push boton for director					-			
17021001/23010112/ PURCHASE OF TOUR BUSES			0.00	-	-	-		
17021001/23010112/10001677 Purchase of Office Equipment	13,797,087.50				-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021001/23010112/10001679 Purchase of Office Furniture (tables, chairs)	14,547,100.00				-			
17021001/23010112/10001680 Library Furniture and Fitting at Cost		16,314,110.08	0.00	-16,314,110.08	-	-		
17021001/23010113/ Purchase of office equipment for ICT department		1,110,000.00	0.00	-1,110,000.00	-	-		
17021001/23010113/00001041 Procurement of 60no HP Desktop computer sets and accessories (10 sets each for 6 schools)		3,727,450.00	0.00	-3,727,450.00	-	-		
17021001/23010114/ Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Re		177,000.00	0.00	-177,000.00	-	-		
17021001/23010114/00001038 Purchase of 3no HP 3in1 printers (for printing, scanning and photocopying) at STVSMB headquarters					-			
17021001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m			0.00	-	-	-		
17021001/23010119/00001046 Provision of solar Powered alternative power supply					-			
17021001/23010119/10001676 Purchase of Plant and Machinery		55,288,120.00	0.00	-55,288,120.00	-	-		
17021001/23010122/ Purchase of Office furniture		5,700,000.00	0.00	-5,700,000.00	-	-		
17021001/23010124/10001682 Establishment of Online Teaching and Learning Platform		1,500,000.00	0.00	-1,500,000.00	-	-		
17021001/23010125/10001681 Library Books at Cost		123,250,250.00	0.00	-123,250,250.00	-	-		
17021001/23010136/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nurse, 17021001/23010136/10005247 Purchase of public address		190,000.00	0.00	-190,000.00	-	-		
17021001/23010138/10001696 Water reticulation to all faculties and students hostels		80,409,755.39	80,421,755.00	11,999.61	0.03	44,254,000.00	46,467,617.47	48,790,998.34
17021001/23010140/10001678 Purchase of Lab. & workshop Equipment for FANS and Environmental Science Faculties	1,021,000.00				-			
17021001/23020102/10001673 Construction of Educational Building		7,597,012.50		-7,597,012.50	-			
17021001/23020102/10001674 Perimeter fencing Fencing of 15Km Sch. Premises	1,000,000.00	74,508,324.17	74,523,324.00	14,999.83	-	-		
17021001/23020103/10001692 Electricity Supply Infrastructure		30,325,970.00	0.00	-30,325,970.00	-	-		
17021001/23020105/10001697 Provision of 2 more boreholes and reservoir		19,815,860.60	0.00	-19,815,860.60	-	-		
17021001/23020106/ CNP - Construction of 230 type 2 Primary Health Care facilities across the State		13,910,000.00	0.00	-13,910,000.00	-	-		
17021001/23020107/10001684 Construction of 6 classrooms and Auditorium block			13,930,000.00	13,930,000.00	4.63	301,000,000.00	316,050,000.00	331,852,500.00
17021001/23020114/10001675 Const of 3Km Access Road to New Hostel Areas & Pharmacy Building	38,528,789.14				-			
17021001/23020118/10001673 Construction of Educational Building					-			
17021001/23020118/10001685 Construction of 4 laboratories		36,197,760.00	36,209,760.00	12,000.00	0.08	15,980,000.00	16,779,000.00	17,617,950.00
17021001/23020118/10001693 Construction of building for Works department/works yard	137,369,666.60				-			
17021001/23020124/10001695 Provision of parking lots and landscaping					-			
Total	216,673,643.24	470,021,612.74	473,458,480.00	3,436,867.26	0.45	761,234,000.00	779,296,617.47	798,261,448.34



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021002 - ESUT College of Medicine (Teaching Hospital)								
17021002/23020118/10001653 Provision/Upgrade of office, laboratory, workshop and classroom equipment for the re-accreditation			0.00	-	-	-		
17021002/23020118/10005240 Provision of human and infrastructural resources for re-accreditation for MBBS PRGM by M&DCN		95,105,000.00	95,110,000.00	5,000.00	-	-		
17021002/23030105/10005186 College of Medicine Projects		45,066,666.67	45,100,000.00	33,333.33	-	-		
Total		140,171,666.67	140,210,000.00	38,333.33	-	-		
17021003 - State Uni. of Medical and Applied Sciences, Igbo-E								
17021003//00001061 Strengthening and equipment of the Logistics Management Coordinating Unit for Drug distribution acro			3,997,650.00	3,997,650.00	-	-		
17021003//0001719 Furniture and fittings for Hostels block A & B			127,688,970.00	127,688,970.00	-	-		
17021003//10001702 E-Library set up facilities and equipment procurement of books, subscription for journals, library d		82,581,622.78	82,596,623.00	82,596,623.00	-	-		
17021003//10001703 Furnishing of classrooms		49,517,675.69	49,532,676.00	49,532,676.00	-	-		
17021003//10001704 Procurement of Office Equipment (Laptops, desk tops etc0 for University principal Officers			79,750,000.00	79,750,000.00	-	-		
17021003//10001707 Procurement of Hospital Management Software and hardware accessories		6,616,750.00	6,631,750.00	6,631,750.00	-	-		
17021003//10001708 Procurement of integrated soft and hardware requirements		2,274,333.00	2,289,333.00	2,274,333.00	-	-		
17021003//10001710 Procurement of ICT Infrastructure, internet radios, etc for Internet data centre for campus internet		28,386,983.35	28,401,983.00	28,386,983.35	-	-		
17021003//10001716 Proposed Construction, furnishing and equipping of medical library complex		11,795,804.14	11,810,804.00	11,795,804.14	-	-		
17021003//10001720 Construction of 2 No central workshops			6,147,259.00	6,147,259.00	-	-		
17021003//10001722 Construction of 2 No. Hostel 120 bedspaces each (all in-suite)			805,000,000.00	805,000,000.00	-	-		
17021003//10001726 Administration Building 5006 sqm (3 floors) Reception,offices,Senate Chamber,Seminar Rooms,restrooms			24,230,336.00	24,230,336.00	-	-		
17021003//10001729 2 nos. Office Building 1815 sqm (3 floors) Reception, 41 single offices,conference hall, seminar roo			20,900,000.00	20,900,000.00	-	-		
17021003//10001730 Completion of the Construction and Repayment of tax element of 9 Nos Boreholes and 9 Nos Steel Tanks			185,300,000.00	185,300,000.00	-	-		
17021003//10001731 Construction of Central stores building with offices for passages and 4 nos restroom			1,110,000.00	1,110,000.00	-	-		
17021003//10001732 Procurement of 4 No. Vehicles and Insurance Policy for Principal Officers			50,000,000.00	50,000,000.00	-	-		
17021003//10001733 Purchase of 2 No. Toyota Hilux for vice chancellor and works service			12,000,000.00	12,000,000.00	-	-		
17021003//10001780 Purchase of furniture (office seats, tables, steel cabinets, bookshelves etc.) Concerned Staff room,			1,220,000.00	1,220,000.00	-	-		
17021003//10002132 PROCUREMENT OF 6 NO. VEHICLES AND INSURANCE POLICY FOR DEAN170			155,000,000.00	155,000,000.00	-	-		
17021003//10002158 PURCHASE OF PRINTER MACHINE AND ACCESSORIES			480,000.00	480,000.00	-	-		
17021003//10002182 SUPPLY OF DRUGS TO THE PHARMACY UNIT OF THE MEDICAL CENTRE			19,400,000.00	19,400,000.00	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021003//10005172 National research fund			34,922,000.00	34,922,000.00	-	-		
17021003//10005174 Computer Accessories (projector and public address system) in the department of Radiography		25,620,318.80	25,635,319.00	25,635,319.00	-	-		
17021003//10005231 Completion of the construction and equipping of SUMAS Teaching Hospital			108,036,765.00	108,036,765.00	-	-		
17021003//10005232 Industrial cleaning			3,600,000.00	3,600,000.00	-	-		
17021003/23010105/ Procurement of fumigation equipment for Government House and Lodge			0.00		-	-		
17021003/23010105/00001059 Purchase of 1 No. Toyota Hilux Van for the department of Medical Service (chance revenue generation					-			
17021003/23010105/10001732 Procurement of 4 No. Vehicles and Insurance Policy for Principal Officers		50,000,000.00	0.00	-50,000,000.00	-	-		
17021003/23010105/10002132 PROCUREMENT OF 6 NO. VEHICLES AND INSURANCE POLICY FOR DEAN170	22,050,000.00	155,000,000.00	0.00	-155,000,000.00	-	-		
17021003/23010107/ Purchase of 1 no Ford Cara Van					-			
17021003/23010107/10001733 Purchase of 2 No. Toyota Hilux for vice chancellor and works service	7,199,000.00	12,000,000.00	0.00	-12,000,000.00	-	-		
17021003/23010112/10001703 Furnishing of classrooms	3,736,750.00		0.00		-	-		
17021003/23010112/10001714 Furniture and fittings for Hostels block A & B	4,446,625.00	23,903,028.61	23,918,028.00	23,903,028.61	-	-		
17021003/23010112/10001719 Procurement of Office Furniture (Tables, Chairs,air conditioners,file cabinets, Gubabi safe etc) for	13,554,575.00	127,673,970.22	127,688,970.00	127,673,970.22	-	-		
17021003/23010112/10001780 Purchase of furniture (office seats, tables, steel cabinets, bookshelves etc.) Concerned Staff room,		1,220,000.00	0.00	-1,220,000.00	-	-		
17021003/23010113/10001704 Procurement of Office Equipment (Laptops, desk tops etc0 for University principal Officers	3,507,745.00	79,693,970.95	0.00	-79,693,970.95	-	-		
17021003/23010113/10005174 Computer Accessories (projector and public address system) in the department of Radiography			0.00		-	-		
17021003/23010114/10000291 Purchase of 2 Printer machine			0.00		-	-		
17021003/23010114/10002158 PURCHASE OF PRINTER MACHINE AND ACCESSORIES		469,768.60	0.00	-469,768.60	-	-		
17021003/23010119/10001711 Procurement of three (6) units of Sound Proof England Perkins GMG generators (350kva (1unit),100 kv	4,000,000.00				-			
17021003/23010119/10001712 Procurement of Solar Power System to include arrangement of photovoltaic modules, battery banks, inv	5,688,994.00	57,020,680.39	57,030,680.00	57,020,680.39	-	-		
17021003/23010124/10001698 Architecture & Quantity Survey Laboratory and Teaching Equipment		598,490.00	600,000.00	598,490.00	-4.26	14,000,000.00	56,250,000.00	14,062,500.00
17021003/23010124/10001699 Pharmacy Laboratory and Teaching Equipment	245,000.00	105,890,386.10	105,905,386.00	105,890,386.10	-571.81	4,500,000.00	88,994,000.00	41,600,000.00
17021003/23010124/10001700 Medical & Basic Science Laboratory and Teaching Equipment	30,150,400.00	160,851,795.18	160,866,795.00	160,851,795.18	-1,717.70	25,000,000.00	33,000,000.00	42,000,000.00
17021003/23010124/10001701 Engineering Laboratory and Teaching Equipment	1,260,000.00	190,403,326.55	190,418,327.00	15,000.45	0.14	11,000,000.00	24,000,000.00	16,000,000.00
17021003/23010125/10001702 E-Library set up facilities and equipment procurement of books, subscription for journals, library d			0.00		-	-		
17021003/23010128/10001717 CCTV SECURITY EQUIPMENT with IP Cameras					-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021003/23010139/ REPLACEMENT OF BAD WASTE BINS IN THE METROPOLIS			0.00	-	-	-		
17021003/23010139/10002182 SUPPLY OF DRUGS TO THE PHARMACY UNIT OF THE MEDICAL CENTRE		19,353,937.10	0.00	-19,353,937.10	-	-		
17021003/23010140/10001705 Provision of Laboratory and scientific Equipment for Faculties of (Science and Basic Health)	1,217,000.00	304,256,181.50	35,000,000.00	35,000,000.00	-38.34	35,000,000.00	120,000,000.00	29,000,000.00
17021003/23010140/10002034 Purchase of laboratory machines and equipment for Medical Laboratory Department			0.00		-	-		
17021003/23010140/30001961 Pharmacy Laboratory and Teaching Equipment					-		-	
17021003/23020101/10001723 Security Administration Building 120 sqm (With Seminar room,offices.changing,Control room and restro					-			
17021003/23020101/10001726 Administration Building 5006 sqm (3 floors) Reception,offices,Senate Chamber,Seminar Rooms.restrooms		24,215,336.36	24,230,336.36	24,215,336.36	-	-		
17021003/23020101/10001729 2 nos. Office Building 1815 sqm (3 floors) Reception, 41 single offices,conference hall, seminar roo	400,000.00	20,813,414.44	0.00	-20,813,414.44	-	-		
17021003/23020102/10001709 Development of University Website and portal	12,509,562.03				-			
17021003/23020105/10001730 Completion of the Construction and Repayment of tax element of 9 Nos Boreholes and 9 Nos Steel Tanks		185,274,793.00	0.00	-185,274,793.00	-	-		
17021003/23020105/10001831 Construction of overhead tank and pumping machine			0.00		-	-		
17021003/23020106/10000702 Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno			0.00		-	-		
17021003/23020106/10005231 Completion of the construction and equipping of SUMAS Teaching Hospital		107,986,765.00	0.00	-107,986,765.00	-	-		
17021003/23020110/10001721 construction of fire service station					-			
17021003/23020118/10001713 Construction of 7 km Perimeter fence and gate house at State University of Medical and Applied Scien	301,951,203.75	165,834,167.84	165,849,168.00	-168,834,167.84	-	-		
17021003/23020118/10001715 Proposed Construction , Furnishing and equiping of modern Mortuary	40,046,832.91				-			
17021003/23020118/10001720 Construction of 2 No central workshops	270,000.00	6,132,256.80	0.00	-6,132,256.80	-	-		
17021003/23020118/10001724 Main University Gate House 98 sqm					-			
17021003/23020118/10001725 Four (4) No. University Service Gate 23 sqm Security Room/Post and Restroom					-			
17021003/23020118/10001727 Construction of works services workshop 350sqm reception, 6 nos single offices, general offices, wor		199,477,434.76	199,500,000.00	22,565.24	-	-		
17021003/23020118/10001728 Construction of university library reception, General reading hall, group study, audio-visual rooms,		1,180,056,942.32	1,180,106,942.00	-1,180,056,942.32	201.31	468,000,000.00		
17021003/23020118/10001731 Construction of Central stores building with offices for passages and 4 nos restroom	15,207,899.50	1,107,200.00	0.00	1,107,200.00	-	-		
17021003/23020118/10002110 Construction of two mini hub			0.00	-	-	300,000,000.00		
17021003/23020127/10001707 Procurement of Hospital Management Software and hardware accessories		6,616,750.00	6,631,750.00	6,631,750.00	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021003/23030106/10001722 Construction of 2 No. Hostel 120 bedspaces each (all in-suite)		804,971,800.00	805,000,000.00	804,971,800.00	-	-		
17021003/23040106/10005232 Industrial cleaning		3,534,500.00	0.00	-3,534,500.00	-	-		
17021003/23050101/10005172 National research fund		34,892,000.00	0.00	-34,892,000.00	-	-		
17021003/23050102/10001702 E-Library set up facilities and equipment procurement of books, subscription for journals, library d			0.00		-	-		
17021003/23050102/10001706 Data and power back-up devices, workstation facilities, server operation system and database		1,062,000.00	1,100,000.00	1,062,000.00	-14.84	6,900,000.00		
17021003/23050102/10001708 Procurement of integrated soft and hardware requirements			0.00		-	-		
17021003/23050102/10001710 Procurement of ICT Infrastructure, internet radios, etc for Internet data centre for campus internet	20,000.00		0.00		-	-		
17021003/23050108/00001061 Strengthening and equipment of the Logistics Management Coordinating Unit for Drug distribution acro		3,967,650.00	0.00	-3,967,650.00	-	-		
Total	1,037,427,862.19	4,241,072,033.48	4,241,879,726.00	807,692.52	0.09	864,400,000.00	322,244,000.00	142,662,500.00
17033001 - Institute of Management and Technology (IMT)								
17033001/23020118/10000104 Construction of other projects			1,645,000.00	1,645,000.00	-	-		
17033001/23010113/10001735 Computer Equipment			900,000.00	900,000.00	-	-		
17033001//10001736 Other Infrastructure		1,687,500.00	1,690,000.00	1,687,500.00	-	-		
17033001/23010129/10001737 Industrial Machine and Equipment			2,999,000.00	2,999,000.00	-	-		
17033001/23010112/10001739 Purchase of Office furniture			162,370,000.00	162,370,000.00	-	-		
17033001/23020101/10001742 Construction of a New Administrative Block			197,240,000.00	197,240,000.00	-	-		
17033001//10002152 RESEARCH AND DEVELOPMENT (NON TANGIBLE ASSETS)			11,990,000.00	11,990,000.00	-	-		
17033001/23010108/10001758 Purchase of Ino. Innoson luxurious buses IVM 6125 33-45 seater					-	-		
17033001/23010112/10001739 Purchase of Office furniture	468,635,011.04	162,368,791.04	0.00	-162,368,791.04	-	-		
17033001/23010112/10001749 Statistics Dept. Electronic gadgets,funitures,air conditioners, SPSS and MATLAB software packages, 4			1,000,000.00	1,000,000.00	7.69	13,000,000.00		
17033001/23010112/10001750 Chemical Engr. Dept. Tubular Heat,Exchanger,permeability/fluidisation studio,computer controlled wat			1,000,000.00	1,000,000.00	1.41	71,000,000.00		
17033001/23010113/10001735 Computer Equipment	30,450,088.18	898,705.00	0.00	-898,705.00	-	-		
17033001/23010113/10001754 Estate Management Dept. 15 Desktop Computers,photocopying machines,Led Tv sets,projectors machine &			1,000,000.00	1,000,000.00	14.29	7,000,000.00		
17033001/23010114/10001751 Marketing Dept. Power point equipment,Laptop, Public address system,Computer printer,photocopier mac			1,000,000.00	1,000,000.00	10	10,000,000.00		
17033001/23010119/10001753 Computer Science Dept. 10KVA Solar Inverter, Oscilloscope, Operating SYS(Windows,Linus,UNIX etc),Rou			1,000,000.00	1,000,000.00	7.69	13,000,000.00		
17033001/23010124/10001738 Purchase of teaching/learning aids (projectors, loud speake etc		25,372,192.75	26,375,000.00	1,002,807.25	4.01	25,000,000.00	35,000,000.00	36,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

C+5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17033001/23010124/10001748 Library & Information Science Dept. Encyclopedia of Library & information Cscience, D.D.C scheme(Late		213,475,264.70	213,515,264.00	39,999.30	0.2	20,000,000.00		
17033001/23010124/10001755 Establishment of Online Teaching and Learning Programme built on windows server 2019 DL 360 Gen 10 i			1,000,000.00	1,000,000.00	3.82	26,200,000.00	40,000,000.00	40,000,000.00
17033001/23010124/10001759 Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus			1,000,000.00	1,000,000.00	3.13	31,950,000.00	40,950,000.00	40,950,000.00
17033001/23010125/10001744 Purchase of Accreditation Equipment and Materials Campus 3		700,000,000.00	700,050,000.00	200,050,000.00	539.22	37,100,000.00	41,000,000.00	42,000,000.00
17033001/23010127/10001752 Agric and Bio-Environmental/Engineering Dept. Flowers,Harvesters,Water pumps(7hp),5 cubic meter galv			1,000,000.00	1,000,000.00	12.5	8,000,000.00		
17033001/23010129/10001737 Industrial Machine and Equipment		2,991,701.89	0.00	-2,991,701.89	-	-		
17033001/23010136/10001747 Mass Com Dept. 1.5kw FM Transmitter Antenna, Acer X 1123H Projector Machine, Digital Vision mixer, H			1,000,000.00	1,000,000.00	5.56	18,000,000.00		
17033001/23020101/10001742 Construction of a New Administrative Block		197,235,622.40	0.00	-197,235,622.40	-	-		
17033001/23020105/10001763 Water pipeline Extension/Relocation scheme					-			
17033001/23020107/10001756 2,000 metres (Perimeter) fencing of IMT premises at campuses 1 & 3			1,000,000.00	1,000,000.00	3.7	27,000,000.00	34,000,000.00	34,000,000.00
17033001/23020118/10000104 Construction of other projects			0.00		-	-		
17033001/23020118/10001401 Development of Enugu State Plan (2024 - 2034)			0.00		-	-		
17033001/23020118/10002151 CONSTRUCTION OF OTHER PROJECTS		1,644,250.00	0.00	-1,644,250.00	-	-		
17033001/23030106/10001734 Rehabilitation of school building					-			
17033001/23030106/10001760 Reconstruction of Science Lab Tech/ Mechanical Engr, Ceramic Academic Building			1,000,000.00	1,000,000.00	4.35	23,000,000.00	40,204,000.00	43,204,000.00
17033001/23030106/10001761 Reconstruction of Chemical Engr, Statistics, Civil Engr, Building tech and quantity surveying Academ		1,402,253,442.96	1,402,300,000.00	46,557.04	0.22	21,000,000.00	85,000,000.00	86,000,000.00
17033001/23030106/10001762 Reconstruction of Academic Department of Printing technology			1,000,000.00	1,000,000.00	3.35	29,849,000.00		
17033001/23030121/10001746 Reconstruction of Food Technology & Electrical Engineering Building			1,000,000.00	1,000,000.00	5.5	18,169,000.00	40,500,000.00	45,500,000.00
17033001/23030128/10001741 Completion and Roofing of Industrial Center Main Structure		21,666,665.00	21,676,665.00	10,000.00	0.05	21,000,000.00	30,000,000.00	32,000,000.00
17033001/23030128/10001745 Re-roofing of Computer Science Department Building		10,334,500.00	10,400,000.00	65,500.00	0.55	12,000,000.00	39,200,000.00	39,200,000.00
17033001/23050101/10002152 RESEARCH AND DEVELOPMENT (NON TANGIBLE ASSETS)		11,985,220.00	0.00	-11,985,220.00	-	-		
Total	499,085,099.22	2,751,913,855.74	2,766,150,929.00	14,237,073.26	3.29	432,268,000.00	425,854,000.00	438,854,000.00
17051001 - Post-Primary Schools Management Board (PPSMB)								
17051001/23040102/10001764 Erosion control and landscaping at PPSMB Headquarters			0.00	-	-	233,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17051001/23030106/10001768 Renovation of 50Nos public secondary schools in Enugu State, 5Nos schools in each Education Zone			0.00	-	-	817,222,000.00		
17051001/23010140/10001769 Procurement of Science equipment: Biology, chemistry and Physics for 40Nos Secondary Schools in the		409,450,000.00	409,500,000.00	50,000.00	0.16	31,000,000.00	34,100,000.00	37,510,000.00
17051001/23020107/10001775 Construction of smart senior secondary school			1,000,000.00	1,000,000.00	0.01	10,000,000,000.00	34,000,000,000.00	34,000,000,000.00
17051001/23020118/10001772 Installation of furnitures at parliament multipurpose hall/auditorium at PPSMB Headquarters		33,590,100.00	33,600,000.00	9,900.00	0.08	12,400,000.00	13,640,000.00	15,004,000.00
17051001/23030106/10001768 Renovation of 50Nos public secondary schools in Enugu State, 5Nos schools in each Education Zone		817,221,300.00	817,222,000.00	700	-	-		
17051001/23030106/10001773 Upgrading of 3 nos of State Public Secondary Schools, to smart High Secondary Schools (Structures) I			1,000,000.00	1,000,000.00	0.01	10,700,000,000.00	2,000,000,000.00	2,000,000,000.00
17051001/23040102/10001764 Erosion control and landscaping at PPSMB Headquarters		230,000.00	233,000.00	3,000.00	-	-		
Total		1,260,491,400.00	1,262,555,000.00	2,063,600.00	0.01	21,560,855,000.00	36,047,740,000.00	36,052,514,000.00
17054001 - Enugu State Science Technical and Vocational Sch.								
17054001/23010112/10001780 Purchase of furniture (office seats, tables, steel cabinets, bookshelves etc.) Concerned Staff room,	3,110,000.00	255,632,000.00	255,700,000.00	68,000.00	-	-		
17054001/23010113/10001785 Purchase of Computer Equipment		1,868,000.00	1,870,000.00	2,000.00	-	-		
17054001/23010113/10001794 Procurement of 100nos HP Laptop computer for transiting to digital age.		17,360,000.00	17,400,000.00	40,000.00	0.13	30,000,000.00	43,500,000.00	
17054001/23010113/10001799 Purchase of 1 No projector and accessories (ACER)			635,000.00	635,000.00	100	635,000.00	900,000.00	1,000,000.00
17054001/23010114/10001795 Purchase of 3 no Hp 3in1 printers			1,000,000.00	1,000,000.00	70.72	1,414,000.00	2,050,000.00	3,000,000.00
17054001/23010119/10001786 Procurement of 40 no solar panels and accessories (15KVA) for Hostels			1,000,000.00	1,000,000.00	7.33	13,640,000.00	19,778,000.00	28,700,000.00
17054001/23010119/10001787 Procurement of 60 nos solar Panels and accessories for STVSMB Headquarters			1,000,000.00	1,000,000.00	5.8	17,240,000.00	25,000,000.00	37,000,000.00
17054001/23010124/10001559 Construct and equip 34 nos new technical and vocational Education schools and 34 new high school			0.00	-	-	-		
17054001/23010124/10001777 Purchase of Science Equipment for all STV Schools/ Colleges		190,969,775.00	191,000,000.00	30,225.00	0.08	38,000,000.00	55,100,000.00	
17054001/23010124/10001788 Procurement and Installation of Technical/Vocational Equipment and hand tools for all vocational col		943,367,305.50	943,400,000.00	32,694.50	0.09	38,000,000.00	55,100,000.00	
17054001/23020101/10001793 Construction of security post at SSS Boys Agbani and SSS Girls Agbani/Ugbwka			1,000,000.00	1,000,000.00	5	20,000,000.00	72,000,000.00	
17054001/23020118/ Akanu Ibiam International Airport concession					-			
17054001/23020118/10001779 Construction of 3no new Technical Colleges, 1no in each Senatorial Zone(Provision of 2no workshops,1		95,609,559.00	95,610,000.00	441	-	-		
17054001/23020118/10001784 Perimeter fencing of Hostel/Refectory and encroachment prone areas (T.C Umachi, S.S.B.S.S Agbani, S.		60,000,000.00	60,050,000.00	50,000.00	0.05	108,750,000.00	157,688,000.00	228,646,875.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17054001/23020118/10001796 Construction of Workshops in TC Obinagu Uwani Akpugo, TC edem Ani, and TC Akpuoga Nike		365,504,975.59	365,550,000.00	45,024.41	0.03	145,000,000.00	210,000,000.00	115,700,000.00
17054001/23030106/10001781 Rehabilitation of dilapidated Buildings in STV Schools/ Colleges	7,452,000.00				-			
17054001/23030106/10001797 Renovation of Examination halls in 4 STV schools across the six educational zones.			1,000,000.00	1,000,000.00	1.67	59,953,000.00	86,931,000.00	126,050,000.00
17054001/23030121/10001776 Rehabilitation of 7 No. dilapidated STV Schools/Colleges					-			
Total	10,562,000.00	1,930,311,615.09	1,936,215,000.00	5,903,384.91	1.25	472,632,000.00	728,047,000.00	540,096,875.00
17056001 - Enugu State Scholarship and Education Loans Board								
17056001/23010112/10001800 Purchase of Office equipment (5Nos Laptops, 2Nos Printers, 1Nos Photocopying Machine, 2No Refridgera		3,123,000.00	0.00	-3,123,000.00	-	-		
17056001/23010113/10001800 Purchase of Office equipment (5Nos Laptops, 2Nos Printers, 1Nos Photocopying Machine, 2No Refridgera			3,200,000.00	3,200,000.00	32	10,000,000.00	12,000,000.00	13,000,000.00
17056001/23010113/30002060 Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Re					-		-	
Total		3,123,000.00	3,200,000.00	77,000.00	0.77	10,000,000.00	12,000,000.00	13,000,000.00
17102002 - Enugu State College of Health Technology, Oji Rive								
17102002/10001808 Construction of a standard Library for the College, which is one of the major Accreditation and Re-			6,200,000.00	6,200,000.00	-	-		
17102002/10001810 Support to reg. students for (i) West Africa Health Exam Board (WAHEB) (II) Community Health practit			4,500,000.00	4,500,000.00	-	-		
17102002/23010112/10001803 Renovation and equipping of new Administrative blocks		1,836,000.00	0.00	-1,836,000.00	-	-		
17102002/23010112/10001807 Procurement of modern classroom chairs and desks for the classrooms		558,800.00	600,000.00	41,200.00	0.41	10,000,000.00	10,000,000.00	8,000,000.00
17102002/23010113/10001806 Procurement of desk top tables and chairs, desktop computers and its accessories for computer based		5,008,500.00	5,050,000.00	41,500.00	0.28	15,000,000.00	10,000,000.00	5,000,000.00
17102002/23020107/10001805 Construction of two building to house 4 big classrooms each with capacity of 100 students per class.		30,945,000.00	31,000,000.00	55,000.00	0.14	40,000,000.00	15,000,000.00	10,000,000.00
17102002/23020111/10001803 Renovation and equipping of new Administrative blocks			1,850,000.00	1,850,000.00	-	-		
17102002/23020111/10001808 Construction of a standard Library for the College, which is one of the major Accreditation and Re-		6,157,550.00	0.00	-6,157,550.00	-	-		
17102002/23050108/10001810 Support to reg. students for (i) West Africa Health Exam Board (WAHEB) (II) Community Health practit		4,437,700.00	0.00	-4,437,700.00	-	-		
17102002/23050108/10001811 Accreditation of National board for technical education (NBTE) requirements for accreditation of com			1,000,000.00	1,000,000.00	2.86	35,000,000.00	15,000,000.00	12,000,000.00
Total		48,943,550.00	50,200,000.00	1,256,450.00	1.26	100,000,000.00	50,000,000.00	35,000,000.00
17104001 - College of Nursing Science and Health Tech, Nsukka								



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17104001/23010112/10001823 Procurement of classroom seats for new and existing programmes			18,900,000.00	18,900,000.00	94.5	20,000,000.00	18,000,000.00	10,000,000.00
17104001/23010112/10002165 PURCHASE OF OFFICE FURNITURE		2,831,550.00	2,835,000.00	3,450.00	-	-		
17104001/23010119/10001832 Purchase of 1 no power generating set			0.00	-	-	600,000.00		
17104001/23010124/10001814 Renovation and equipping of two storey building for offices and classrooms			1,000,000.00	1,000,000.00	2.78	36,000,000.00	15,000,000.00	5,000,000.00
17104001/23010124/10001823 Procurement of classroom seats for new and existing programmes		18,850,000.00	0.00	-18,850,000.00	-	-		
17104001/23010125/10001829 Construction of Library shelves and purchase of office equipment for the college (8 nos laptop, 5 no			0.00	-	-	15,400,000.00		
17104001/23010140/10001828 Accreditation of 3 new courses introduced in the college which will involve the procurement of lab pt			0.00	-	-	40,185,000.00		
17104001/23020101/10001819 Construction of two storey building for administrative and staff offices			1,000,000.00	1,000,000.00	0.11	870,000,000.00	250,000,000.00	150,000,000.00
17104001/23020102/10001834 First phase construction of 2 storey building of 2 bedroom self containe flats for staff at Awgu Cam			0.00	-	-	300,000,000.00		
17104001/23020104/10001820 Construction of two storey building for female hostel			1,000,000.00	1,000,000.00	0.2	500,000,000.00	200,000,000.00	100,000,000.00
17104001/23020104/10001835 Equipping the new Hostel/class rooms under construction			0.00	-	-	55,000,000.00		
17104001/23020105/10001831 Construction of overhead tank and pumping machine			0.00	-	-	3,890,000.00		
17104001/23020107/10001821 Construction of a two storey building for classrooms			1,000,000.00	1,000,000.00	0.16	620,000,000.00	100,000,000.00	70,000,000.00
17104001/23020107/10001830 Renovation and refurbishment of existing hostel and college complex			0.00	-	-	18,890,000.00		
17104001/23020111/10001833 First phase construction of 3 storey building for standard library, Auditorium and class rooms at Aw			0.00	-	-	500,000,000.00		
17104001/23030106/10001825 Upgrading of campuses of Awgu and Oji RiverNursing school with new facilities.			0.00	-	-	1,000,000,000.00		
17104001/23030128/10001826 Furnishing the office of the principal officers			0.00	-	-	25,000,000.00		
17104001/23050101/10001815 Procurement of Educational equipment for accreditation and re-accreditation of new and Existing Prog			1,000,000.00	1,000,000.00	-	-		20,000,000.00
17104001/23050101/10001827 Payment of accreditation and purchase of equipment for accreditation and re0accreditation requiremen			0.00	-	-	49,706,000.00		
17104001/23050101/10002090 Installation of solar energy in the Ministry			0.00	-	-	25,000,000.00	30,000,000.00	
Total		21,681,550.00	26,735,000.00	5,053,450.00	0.12	4,079,671,000.00	613,000,000.00	355,000,000.00
17104002 - Enugu State College of Nursing Sc (Parklane/Awgu)								
17104002//10001825 Upgrading of campuses of Awgu and Oji RiverNursing school with new facilities.			1,000,000.00	1,000,000.00	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: L83C5:L87C5:L91C5:L95C5:L99C5:L103C5:L107C5:L111C5:L115C5:L119C5:L123C5:L127C5:L131C5:L135C5:L139C5:L143C5:L147C5:L151C5:L155C5:L159C5:L163C5:L167C5:L171C5:L175C5:L179C5: L183C5:L187C5:L191C5:L195C5:L199C5:L203C5:L207C5:L211C5:L215C5:L219C5:L223C5:L227C5:L231C5:L235C5:L239C5:L243C5:L247C5:L251C5:L255C5:L259C5:L263C5:L267C5:L271C5:L275C5:L279C5: L283C5:L287C5:L291C5:L295C5:L299C5:L303C5:L307C5:L311C5:L315C5:L319C5:L323C5:L327C5:L331C5:L335C5:L339C5:L343C5:L347C5:L351C5:L355C5:L359C5:L363C5:L367C5:L371C5:L375C5:L379C5: L383C5:L387C5:L391C5:L395C5:L399C5:L403C5:L407C5:L411C5:L415C5:L419C5:L423C5:L427C5:L431C5:L435C5:L439C5:L443C5:L447C5:L451C5:L455C5:L459C5:L463C5:L467C5:L471C5:L475C5:L479C5: L483C5:L487C5:L491C5:L495C5:L499C5:L503C5:L507C5:L511C5:L515C5:L519C5:L523C5:L527C5:L531C5:L535C5:L539C5:L543C5:L547C5:L551C5:L555C5:L559C5:L563C5:L567C5:L571C5:L575C5:L579C5: L583C5:L587C5:L591C5:L595C5:L599C5:L603C5:L607C5:L611C5:L615C5:L619C5:L623C5:L627C5:L631C5:L635C5:L639C5:L643C5:L647C5:L651C5:L655C5:L659C5:L663C5:L667C5:L671C5:L675C5:L679C5: L683C5:L687C5:L691C5:L695C5:L699C5:L703C5:L707C5:L711C5:L715C5:L719C5:L723C5:L727C5:L731C5:L735C5:L739C5:L743C5:L747C5:L751C5:L755C5:L759C5:L763C5:L767C5:L771C5:L775C5:L779C5: L783C5:L787C5:L791C5:L795C5:L799C5:L803C5:L807C5:L811C5:L815C5:L819C5:L823C5:L827C5:L831C5:L835C5:L839C5:L843C5:L847C5:L851C5:L855C5:L859C5:L863C5:L867C5:L871C5:L875C5:L879C5: L883C5:L887C5:L891C5:L895C5:L899C5:L903C5:L907C5:L911C5:L915C5:L919C5:L923C5:L927C5:L931C5:L935C5:L939C5:L943C5:L947C5:L951C5:L955C5:L959C5:L963C5:L967C5:L971C5:L975C5:L979C5: L983C5:L987C5:L991C5:L995C5:L999C5	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17104002/10001826 Furnishing the office of the principal officers			1,000,000.00	1,000,000.00	-	-		
17104002/10001827 Payment of accreditation and purchase of equipment for accreditation and re accreditation requiremen			1,000,000.00	1,000,000.00	-	-		
17104002/10001828 Accreditation of 3 new courses introduced in the college which will involve the procurement of lab pr			1,000,000.00	1,000,000.00	-	-		
17104002/10001830 Renovation and refurbishment of existing hostel and college complex			1,000,000.00	1,000,000.00	-	-		
17104002/10001831 Construction of overhead tank and pumping machine			1,000,000.00	1,000,000.00	-	-		
17104002/10001833 First phase construction of 3 storey building for standard library, Auditorium and class rooms at Aw			1,000,000.00	1,000,000.00	-	-		
17104002/10001834 First phase construction of 2 storey building of 2 bedroom self containe flats for staff at Awgu Cam			1,000,000.00	1,000,000.00	-	-		
17104002/10001835 Equipping the new Hostel/class rooms under construction			1,000,000.00	1,000,000.00	-	-		
17104002/10002147 PURCHASE/PROVISION OF PRINTERS AND ACCESSORIES			620,000.00	620,000.00	-	-		
17104002/10002148 PURCHASE/PROVISION OF PHOTOCOPIER AND ACCESSORIES			2,820,000.00	2,820,000.00	-	-		
17104002/10002149 PURCHASE/PROVISION OF STEEL CUPBOARD, BURGLARY PROOF AND ACCESSORIES FOR LAPTOPS AT ICT CENTRE			1,230,600.00	1,230,600.00	-	-		
17104002/23010114/ Purchase of 2No Printers			0.00	-	-	-		
17104002/23010114/10002147 PURCHASE/PROVISION OF PRINTERS AND ACCESSORIES		600,000.00	0.00	-600,000.00	-	-		
17104002/23010115/ Purchase of office equipment:1. Procurement and installation of Smart Board in the Boardroom of ENSU			0.00	-	-	-		
17104002/23010115/10002148 PURCHASE/PROVISION OF PHOTOCOPIER AND ACCESSORIES		2,810,000.00	0.00	-2,810,000.00	-	-		
17104002/23010119/10001832 Purchase of 1 no power generating set			1,000,000.00	1,000,000.00	-	-		
17104002/23010125/10001829 Construction of Library shelves and purchase of office equipment for the college (8 nos laptop, 5 no			1,000,000.00	1,000,000.00	-	-		
17104002/23030127/10002149 PURCHASE/PROVISION OF STEEL CUPBOARD, BURGLARY PROOF AND ACCESSORIES FOR LAPTOPS AT ICT CENTRE		1,225,600.00	0.00	-1,225,600.00	-	-		
Total		4,635,600.00	15,670,600.00	11,035,000.00	-	-		
18002001 - The State Judiciary								
18002001/23030121/10005234 RENOVATION OF THE HON. JUSTICE A.I. UMEZULIKE AUDITORIUM AT THE JUDICIARY HEADQUARTERS INDEPENDENCE			43,400,000.00	43,400,000.00	-	-		
18002001/23010136/10005243 Procurement of additional hardware for the digitization and automation of the high court of justice			21,620,500.00	21,620,500.00	-	-		
18002001/23010123/ Installation of Fire Extinguishers in the New Secretariat/Government Buildings/ markets/ Public Buil	18,270,430.00				-	-		
18002001/23010136/10005243 Procurement of additional hardware for the digitization and automation of the high court of justice		21,620,500.00	0.00	-21,620,500.00	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
18002001/23020127/ Installation of Fire Extinguishers in the New Secretariat/Government Buildings/ markets/ Public Build					-			
18002001/23020127/10001464 Rehabilitation/Repair of ICT infrastructure: Repair of ICT equipment at the Judiciary Research Centr			0.00	-	-	-		
18002001/23030121/10000724 Construction/Renovation of Public Buildings in Enugu State			0.00	-	-	-		
18002001/23030121/10005234 RENOVATION OF THE HON. JUSTICE A.I. UMEZULIKE AUDITORIUM AT THE JUDICIARY HEADQUARTERS INDEPENDENCE		43,368,240.00	0.00	-43,368,240.00	-	-		
Total	18,270,430.00	64,988,740.00	65,020,500.00	31,760.00	-	-		
18011001 - Judicial Service Commission								
18011001/23010104/10001419 Purchase of 2 No Motorcycles for the despatch of mails			1,000,000.00	1,000,000.00	50	2,000,000.00		1,400,000.00
18011001/23010112/10001417 Purchase of 5No Gubabi fire proof safe			1,000,000.00	1,000,000.00	21.1	4,740,000.00		
18011001/23010112/10001422 Purchase of office furniture for JSC offices (Executive tables, chairs, etc)			1,000,000.00	1,000,000.00	32.26	3,100,000.00	2,000,000.00	
18011001/23010112/10001424 Furnishing of Judicial Service Commission Conference Hall (Air Conditioners, tables, Fans, TV, Stabi			1,000,000.00	1,000,000.00	3.25	30,750,000.00		
18011001/23010113/10001411 Purchase and Installation of V.SAT internet facilities for the JSC & Court Complex premises			1,000,000.00	1,000,000.00	37.04	2,700,000.00		
18011001/23010113/10001412 Purchase of Computer Equipment: 8Nos Desktops, 2Nos Photocopiers, 6Nos Laptops, 3Nos 4500 lumen proj			1,000,000.00	1,000,000.00	7.41	13,500,000.00	13,000,000.00	
18011001/23010119/10001420 Purchase of 1No 8.2KVA Electricity Generating Set for JSC, Enugu			960,000.00	960,000.00	100	960,000.00		
18011001/23010121/10001418 Furnishing of rented apartments for appointment of 12Nos Hon Judges of High Court (10 for High Court			1,000,000.00	1,000,000.00	0.68	147,000,000.00		
18011001/23010123/10001425 Purchase and installation of fire fighting equipment and extinguishers			1,000,000.00	1,000,000.00	58.82	1,700,000.00		
18011001/23010106/10001427 Purchase of 1No Toyota Hilux Van for inspection							42,000,000.00	
18011001/23020102/10001415 Design, construction and furnishing of 12Nos 5 bedroom duplexes for proposed yearly appointment of H			1,000,000.00	1,000,000.00	0.5	200,000,000.00	500,000,000.00	500,000,000.00
18011001/23020125/10001413 Construction of Generator House with Iron			500,000.00	500,000.00	100	500,000.00		
18011001/23030121/10001414 Renovation of the JSC Office building at High Court Enugu			1,000,000.00	1,000,000.00	2.07	48,220,000.00		
Total			11,460,000.00	11,460,000.00	2.52	455,170,000.00	557,000,000.00	501,400,000.00
20001001 - Ministry of Finance and Economic Development								
20001001/23010112/ PURCHASE OF TOUR BUSES					-			
20001001/23010112/00000312 Purchase of office furniture					-			
20001001/23010112/10000401 Purchase and Installation of 4No Air conditioners (Split unit)			8,000,000.00	8,000,000.00	100	8,000,000.00		
20001001/23010112/10000402 Procurement of office furniture and fittings of the newly renovated Ministry of finance confrenec ha		3,550,000.00	50,000,000.00	46,450,000.00	92.9	50,000,000.00		
20001001/23010113/ Purchase of office equipment for ICT department					-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

C+5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
20001001/23010113/10000390 Purchase of 10Nos laptop Computer and 10 no steel cabinets			15,000,000.00	15,000,000.00	100	15,000,000.00		
20001001/23010115/10000403 Purchase of 4 no photocopying machines and 4 nos UPS and other office gadgets			10,000,000.00	10,000,000.00	100	10,000,000.00		
20001001/23010142/10000393 Purchase of shares/right issues			200,000,000.00	200,000,000.00	100	200,000,000.00		
20001001/23050101/10000404 Automating Integrated Financial Management at Local Government Levels in collaboration with the offi			100,000,000.00	100,000,000.00	100	100,000,000.00		
20001001/23050102/10000391 Development of Asset management software			100,000,000.00	100,000,000.00	100	100,000,000.00		
20001001/23050102/10000392 Purchase and Installation of Common Wealth Secretariat and Debt Management software			100,000,000.00	100,000,000.00	100	100,000,000.00		
20001001/23050102/10000396 Review and upgrade of integrated financial management information system			50,000,000.00	50,000,000.00	100	50,000,000.00		
20001001/23050102/10000397 Provision of internet facility in the Ministry to enhance speedy networking and productivity			5,000,000.00	5,000,000.00	100	5,000,000.00		
Total		3,550,000.00	638,000,000.00	634,450,000.00	99.44	638,000,000.00		
20007001 - Office of the State Accountant- General								
20007001//10000418 Purchase of 6 nos computers (HP CORE 15)			0.00	-	-	4,800,000.00		
20007001/23010105/10000415 Production of stamp Duty Steel iron Dices: The stamp duty iron dices of different denomination rangi					-			
20007001/23010112/10000413 Purchase of 10 Executive office arm chairs and tables, 2 no full upholstery set of italian leather fo			17,700,000.00	17,700,000.00	100	17,700,000.00		
20007001/23010113/10000418 Purchase of 6 nos computers (HP CORE 15)		4,775,000.00	4,800,000.00	25,000.00	-	-		
20007001/23010115/ Purchase of Office equipment for Community Medicine Department (1 No. Printer 1 No. Laptop etc.)					-			
20007001/23010115/10000411 Purchase of office equipment 5 nos. (photocopying machine, binding machine, scanner, printing machin	3,200,000.00				-			
20007001/23010115/10000416 Repairs of stamp Duty Dicing Machine					-			
20007001/23030121/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,					-			
20007001/23030121/10000410 Renovation of Awgu Sub-Treasury, 100M2, AG's office (Treasury House) 200M2, S			14,130,000.00	14,130,000.00	100	14,130,000.00		
20007001/23050101/10000409 2nd Batch of linking Additional MDAs Finance and Accounts department to the unified database server			200,000,000.00	200,000,000.00	100	200,000,000.00		
20007001/23050102/00000332 Upgrading of SIFMIS software to CBN TSA/End to end EFT compliant version					-			
20007001/23050102/10000408 Development of E-Payment, Contractor Ledger Modules and Access Restriction to Strengthen Security of			200,000,000.00	200,000,000.00	100	200,000,000.00		
20007001/23050102/10000412 Upgrading of IPSAS software from cash to accrual			100,000,000.00	100,000,000.00	100	100,000,000.00		
20007001/23050102/10000414 Upgrading of SIFMIS software to CBN TSA/End to end EFT compliant version			150,000,000.00	150,000,000.00	100	150,000,000.00		
Total	3,200,000.00	4,775,000.00	686,630,000.00	681,855,000.00	99.3	686,630,000.00		
20008001 - Enugu State Internal Revenue Service								



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
20008001/10000430 Tax Payers Survey			100,000,000.00	100,000,000.00	-	-		
20008001/10000431 Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake			500,300,000.00	500,300,000.00	-	-		
20008001/10002130 Pur of 4 buses & 4 Hilux vans for the services of zonal Offs		20,054,870.23	30,100,000.00	30,100,000.00	-	-		
20008001/23010105/10002130 Pur of 4 buses & 4 Hilux vans for the services of zonal Offs	4,234,275.00		0.00		-	-		
20008001/23010108/ Purchase of 4 brand new mini buses for revenue drive					-			
20008001/23010112/10000425 Procurement of office furniture and fittings (200Nos Chairs, 200Nos tables, 120 no fans, 1 air condi		30,786,427.91	50,810,000.00	17,996,144.18	16.42	109,610,000.00		
20008001/23010112/10000431 Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake		410,245,978.81	500,300,000.00	410,245,978.81	-	-		
20008001/23010113/10000423 Purchase of 25No laptops for ESIRS officers for efficient service delivery	28,168,140.00	8,000,000.00	10,000,000.00	2,000,000.00	-	-		
20008001/23010113/10000424 Purchase of Office equipment10No Laptop Computers, 100 no samsung galaxy, 15 no canon printer, 10 no	6,447,097.00	322,622,211.75	325,650,000.00	-17,622,386.17	-23.48	75,050,000.00		
20008001/23010119/10000428 Installation of a high capacity solar energy system, alternative power supply for some of our outsta		168,535,136.17	170,550,000.00	-3,872,036.17	-7.74	50,000,000.00		
20008001/23020101/10000427 Construction of 1 story building, new revenue office with complete perimeter fencing of the premises		9,899,498,886.47	15,899,501,000.00	6,000,002,113.53	3,000.00	200,000,000.00		
20008001/23030121/10000429 Renovation of brick house as Annex office to ESIRS headquarters office and Edingbour tax office		230,815,094.22	250,660,000.00	19,844,905.78	19.84	100,000,000.00		
20008001/23050101/00001202 New JGR System(Biometrics)	1,500,000.00				-			
20008001/23050107/10000430 Tax Payers Survey		69,921,203.77	0.00	-69,921,203.77	-	-		
Total	40,349,512.00	11,150,479,809.33	17,337,571,000.00	6,187,091,190.67	1,157.20	534,660,000.00		
20012001 - Enugu State Gaming and Lotto Commission								
20012001/23030121/10000436 Renovation of the the Commission's Office and its equipment			20,045,000.00	20,045,000.00	-	-		
20012001/23050102/30000454 Purchase of License for thesoftware on Application point interface Infrastructure build & integratio			20,500,000.00	20,500,000.00	-	-		
20012001/23030121/30000456 Renovation of the Commissions Office and its equipment			5,153,000.00	5,153,000.00	-	-		
20012001/23010104/10000437 Purchase of 2 nos KC Soyany Motorcycles for distribution of Demand Notice	19,076,233.75				-			
20012001/23010112/10000434 Purchase of Office furnitures for offices in the headquarters (3 no TV, 4 nos Air conditioner, 10 no			10,500,000.00	10,500,000.00	100	10,500,000.00	2,000,000.00	1,000,000.00
20012001/23010112/10000436 Renovation of the the Commission's Office and its equipment		7,000,000.00	10,000,000.00	3,000,000.00	30	10,000,000.00	2,000,000.00	1,000,000.00
20012001/23010113/10000432 Purchase of office equipment (15 Nos desktop computer, 6 set of Lenova thinkbook, 4 set of hp desk j	80,923,776.25		11,000,000.00	11,000,000.00	100	11,000,000.00	1,500,000.00	1,000,000.00
20012001/23010119/10000433 Purchase of 1 no Lister for alternative Power			5,000,000.00	5,000,000.00	100	5,000,000.00	3,000,000.00	
20012001/23030121/10000436 Renovation of the the Commission's Office and its equipment		7,039,573.00	0.00	-7,039,573.00	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
20012001/23030121/30000456 Renovation of the Commissions Office and its equipment		1,152,466.81	0.00	-1,152,466.81	-	-		
20012001/23050102/30000454 Purchase of License for the software on Application point interface Infrastructure build & integration		10,500,000.00	0.00	-10,500,000.00	-	-		
Total	100,000,010.00	25,692,039.81	82,198,000.00	56,505,960.19	154.81	36,500,000.00	8,500,000.00	3,000,000.00
21001001 - Ministry of Health								
21001001/10001836 Strengthening and funding Research			2,000,000.00	2,000,000.00	-	-		
21001001/10001840 Intervention fund for (Inspection, registration and Insurance of the new Pharm upgrade Enugu State Dr			5,050,000.00	5,050,000.00	-	-		
21001001/10001866 Procurement of drugs, quality forensic examinations Test kits, for rape victims and management of Ge			3,299,400.00	3,299,400.00	-	-		
21001001/10001867 Completion of the construction of Cottage Hospital with Isolation Wing in Awgu General Hospital, Awg			18,000,000.00	18,000,000.00	-	-		
21001001/10001871 Refurbish and Purchase of Office furniture (15 nos Air Conditioners) for 6 departments and units			5,400,000.00	5,400,000.00	-	-		
21001001/10001884 Completion of the construction, Furnishing and external works/Landscaping at Amenity facility in Enu			42,000,000.00	42,000,000.00	-	-		
21001001/10001885 Expansion of EOC to accommodate WASH Facilities for proper coordination of out break of disease at a			4,638,000.00	4,638,000.00	-	-		
21001001/10001891 Procure Truenant Machine for TB testing in the State			40,700,000.00	40,700,000.00	-	-		
21001001/10001898 Strengthen BHCPF implementation and coordination			100,000,000.00	100,000,000.00	-	-		
21001001/23010105/00001183 Purchase of 4 brand new mini buses for revenue drive					-			
21001001/23010105/10001881 ESMERD preparedness for strengthening emergencies in Enugu State (Procurement of Ambulances support			1,000,000.00	1,000,000.00	0.56	180,000,000.00	20,000,000.00	
21001001/23010112/00001055 Refurbish and Purchase of Office furniture (Refrigerators, Air Conditioners) for the Director Publi					-			
21001001/23010112/10001842 Establishment of the Nutrition Department (Office furniture and equipment)			1,000,000.00	1,000,000.00	4.55	22,000,000.00		
21001001/23010112/10001871 Refurbish and Purchase of Office furniture (15 nos Air Conditioners) for 6 departments and units		5,395,000.00	0.00	-5,395,000.00	-	-		
21001001/23010112/10001912 Completion and procurement of office furniture and ICT equipment for the new health sector command c		119,449,585.73	119,470,000.00	150,020,414.27	150.02	100,000,000.00	500,000,000.00	
21001001/23010119/10001872 Provision of solar Powered alternative power supply at various HFs					-			
21001001/23010119/10001916 Purchase and installation of 100kva solar inverter system in the new pharma upgraded			1,000,000.00	1,000,000.00	1.11	90,000,000.00		
21001001/23010122/ Purchase of Office furniture			0.00	-	-	-		
21001001/23010122/00001147 Purchase of medical equipment for Internal Medicine Department					-			
21001001/23010122/00001235 Purchase and distribution of medical equipment	39,059,282.80				-			
21001001/23010122/10001856 Strengthen Health Management Information System (HMIS) at all levels and infrastructural support for			1,000,000.00	1,000,000.00	8.33	12,000,000.00		
21001001/23010122/10001857 Procurement of rapid test kits (HIV, viral Hepatitis B and C, etc)	9,500,000.00				-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21001001/23010122/10001891 Procure Truenant Machine for TB testing in the State		40,678,160.54	0.00	-40,678,160.54	-	-		
21001001/23010122/10002133 Upgrading of Central Medical Stores(CMS) to pharmagrade ware	28,854,095.78				-			
21001001/23010139/10001850 Control of malaria including support for the mass distributionof procured 120,000 ITN and drugs, tes		1,125,000.00	1,150,000.00	25,000.00	0.17	15,000,000.00		
21001001/23020106/ CNP - Construction of 230 type 2 Primary Health Care facilities across the State			0.00	-	-	-		
21001001/23020106/00001133 Construction of 2 storey building for offices & clinics & renovation of the existing buildings at Ps					-			
21001001/23020106/10001837 Construction of Enugu International Hospital, Rangers Avenue, Enugu State		30,329,740.75	30,364,741.00	35,000.25	0	20,000,000,000.00	1,000,000,000.00	1,000,000,000.00
21001001/23020106/10001838 Establishment of traditional, complementary and alternative Medicines unit (TCAM)			1,000,000.00	1,000,000.00	7.41	13,500,000.00		
21001001/23020106/10001839 Establishment of Drug Management Division DMD SMOH (Procurement of office equipment , office furnitu		24,009,158.60	24,010,000.00	841.4	0	25,000,000.00	10,000,000.00	
21001001/23020106/10001843 Establishment of Enugu Blood Service Commission (Construction of building, furnishingb= and equippin			1,000,000.00	1,000,000.00	0.2	500,000,000.00	15,000,000.00	
21001001/23020106/10001845 Establishment of the joint Health sector regulatory Division of SMOH for regulating Private Health			1,000,000.00	1,000,000.00	4	25,000,000.00		
21001001/23020106/10001853 Take off fund for the state university of Medical and Applied Sciences (SUMASTH)Teaching Hospital Ig	1,999,600.00		1,000,000.00	1,000,000.00	0.5	200,000,000.00	250,000,000.00	
21001001/23020106/10001866 Procurement of drugs, quality forensic examinations Test kits, for rape victims and management of Ge		3,281,400.00	0.00	-3,281,400.00	-	-		
21001001/23020106/10001867 Completion of the construction of Cottage Hospital with Isolation Wing in Awgu General Hospital, Awg		17,990,841.40	0.00	-17,990,841.40	-	-		
21001001/23020106/10001868 Completion of the construction, landscaping, fencing of Cottage Hospital with Isolation Wing at Oji	8,448,400.00				-			
21001001/23020106/10001884 Completion of the construction, Furnishing and external works/Landscaping at Amenity facility in Enu		42,000,000.00	0.00	-42,000,000.00	-	-		
21001001/23020106/10001885 Expansion of EOC to accommodate WASH Facilities for proper coordination of out break of disease at a		4,617,500.00	0.00	-4,617,500.00	-	-		
21001001/23020107/00001224 Equipping and furnishing of newly constructed Amenity Buildi	29,875,051.80				-			
21001001/23020125/10001841 Procurement and installtion of a step-down transformer at the new pharam upgraded Enugu StateDrug wa			1,000,000.00	1,000,000.00	8.33	12,000,000.00		
21001001/23020127/10001855 Establishment of an ICT unit in the SMOH in readiness for the ENSG E-Governance Policy			1,000,000.00	1,000,000.00	2.63	38,000,000.00		
21001001/23030105/10001854 Equiping of Cottage Hospital with Isolation Facility		4,658,803.50	4,700,000.00	41,196.50	0.08	50,000,000.00	50,000,000.00	50,000,000.00
21001001/23030105/10001906 Renovation of building and fencing (SMOH Annex housing Accounts Department	50,918,992.00	6,619,150.00	6,650,000.00	30,850.00	-	-	5,000,000.00	
21001001/23030105/10001908 Renovation of buildings (State Ministry of Health) and construction of WASH facilities in all the bu			1,000,000.00	1,000,000.00	1.4	71,179,000.00	10,000,000.00	5,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21001001/23030105/10002077 Renovation/Refurbishment of our pollution Testing laboratory			0.00	-	-	55,000,000.00		
21001001/23030106/ Renovation/Refurbishment of our pollution Testing laboratory					-			
21001001/23030106/10001914 Equipping of school of health technology Oji-River					-			
21001001/23030128/00001225 Renovation of Other Public Buildings	150,000.00				-			
21001001/23050101/00001223 Malaria Elimination Programme: procurement of LLINs Mapping	1,700,000.00				-			
21001001/23050101/10001836 Strengthening and funding Research		2,000,000.00	0.00	-2,000,000.00	-	-		
21001001/23050101/10001851 Review of Enugu State Health Policy			1,000,000.00	1,000,000.00	16.87	5,928,000.00		
21001001/23050101/10001859 Epidemiology, Surveillance: Public health emergencies - preparedness, detection and response to disea	5,698,800.00				-			
21001001/23050101/10001895 Review, develop and print copies of relevant policy documents (Enugu State Health Law, HRH & PPP Pol			1,000,000.00	1,000,000.00	16.67	6,000,000.00		
21001001/23050101/10001911 Increase access and uptake of Tuberculosis care finding, treatment and leprosy program			1,000,000.00	1,000,000.00	8.33	12,000,000.00	15,000,000.00	
21001001/23050102/00001124 Purchase of Public Address System					-			
21001001/23050102/10001847 Establishment of one health information system at the state level (data digitalization) Procurement			1,000,000.00	1,000,000.00	5	20,000,000.00		
21001001/23050102/10001861 (Establishment of the State Health Workforce Registry/Human Resources for Health Information System			1,000,000.00	1,000,000.00	33.33	3,000,000.00		
21001001/23050103/ Development of Computer Software					-			
21001001/23050103/10001840 Intervention fund for (Inspection, registration and Insurance of the newPharm upgrade Enugu State Dr		5,005,550.00	0.00	-5,005,550.00	-	-	12,000,000.00	
21001001/23050103/10001874 Joint Health Sector Inspection of Private Health Facilities for service standard and rev.					-			
21001001/23050108/10001844 Improve the public access to WHO recommended molecular Diagnostics			1,000,000.00	1,000,000.00	20	5,000,000.00		
21001001/23050108/10001846 Slow down the growth rate of NCD prevalance (Awareness, screening of breast cancer and setting up of			1,000,000.00	1,000,000.00	5.88	17,000,000.00		
21001001/23050108/10001848 support to improve public awareness and behaviour on prevention, detection and control of public heal		2,115,000.00	2,140,000.00	25,000.00	0.1	25,000,000.00		
21001001/23050108/10001849 Counterpart support to NTD for mass drugs administration to all school/ communities across endemic I			1,000,000.00	1,000,000.00	7.69	13,000,000.00		
21001001/23050108/10001852 Fund for free MCH programme in the state through the provision of GCCC			1,000,000.00	1,000,000.00	1.25	80,000,000.00	80,000,000.00	
21001001/23050108/10001863 Expand access to integrated prevention, case identification and control of Neglected Tropical diseas					-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21001001/23050108/10001873 Upgrading and Strengthening of Enugu State Medical Emergency and Response Department (ESMERD) (Emerg					-			
21001001/23050108/10001883 Recapitalization of the Drug Revolving Scheme (DRF) and equipment of quality control lab, effective			1,000,000.00	1,000,000.00	0.29	350,000,000.00		
21001001/23050108/10001898 Strengthen BHCPE implementation and coordination		100,000,000.00	0.00	-100,000,000.00	-	-		
Total	176,204,222.38	409,274,890.52	430,572,141.00	21,297,250.48	0.1	21,945,607,000.00	1,967,000,000.00	1,055,000,000.00
21003001 - Enugu State Primary Healthcare Development Agency								
21003001/23050104/04000016 COMMUNITY SENSITIZATION AND VERIFICATION OF FARMER GROUPS IN THE COMMUNITIES INCLUDING NEEDS ASSESSM			203,270,000.00	203,270,000.00	-	-		
21003001/23050108/10001927 Conduct African/Enugu State Vaccination Week			13,510,000.00	13,510,000.00	-	-		
21003001/23010122/10001935 Baby Friendly Initiative Programme			34,321,000.00	34,321,000.00	-	-		
21003001/23010106/10001976 Purchase of 2 no of covered vans for vaccine distribution to retain vaccine potency			1,000,000.00	1,000,000.00	1	100,000,000.00	160,000,000.00	
21003001/23010112/00001229 Purch of Office Furnitured and Fittings	41,146,780.00				-			
21003001/23010122/10002070 Purchase of 11 laptops							10,000,000.00	
21003001/23010112/10001981 Purchase of Office Safe for the Accounts department			1,000,000.00	1,000,000.00	0.9	111,000,000.00		
21003001/23010113/10001978 Procurement of 15 Laptops, 1 desktops and accessories, 5 UPSs, 10200 watts stabilizers, 2 photocopie		100,000.00	6,150,000.00	6,050,000.00	22.41	27,000,000.00	10,000,000.00	
21003001/23010119/10001979 Provision of Solar Power/Electricity for the SPHCDA and the 3 revitalized PHC facilities in the 3 se	2,027,732,703.00		1,000,000.00	1,000,000.00	1.18	85,000,000.00	85,000,000.00	
21003001/23010122/10001923 Family Planning (FP) Programme (Procurement of LARC insertion Instrument)			1,000,000.00	1,000,000.00	10	10,000,000.00		
21003001/23010122/10001924 Procurement of Family planning Commodities		7,106,482.41	7,136,482.00	29,999.59	0.3	10,000,000.00		
21003001/23010122/10001930 Minor Infrastructural maintenance of cold chain Units and surroundings		8,484,533.72	8,500,000.00	15,466.28	0.15	10,000,000.00		
21003001/23010122/10001935 Baby Friendly Initiative Programme		34,320,800.00	0.00	-34,320,800.00	-	-		
21003001/23010122/10001966 Provision of Data tools for the community Health influencer and promoter services (CHIPS) agent for			1,000,000.00	1,000,000.00	25	4,000,000.00	4,000,000.00	4,000,000.00
21003001/23010122/10001971 Cold Chain System (Purchase of WHO prequalified 10 no Freezers for AFP specimen and other cold chain		13,227,000.00	13,250,000.00	23,000.00	0.04	60,000,000.00	60,000,000.00	
21003001/23010122/10001977 Out Break Response to possible disease outbreak such as; yellow fever, cholera etc.			1,000,000.00	1,000,000.00	5	20,000,000.00	30,000,000.00	
21003001/23010139/10001921 Procurement of Vitamin A and Albendazole for celebration of					-			
21003001/23010139/10001954 Provision of drugs and consumables for PHCs					-			
21003001/23010140/10001975 Procurement of BeMonC Demonstratiobn Equipment			1,000,000.00	1,000,000.00	6.67	15,000,000.00	15,000,000.00	



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5 :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21003001/23020105/10001980 Construction/provision of water facilities (2 overhead plastic Tanks with metal stands)	99,811,080.06		1,000,000.00	1,000,000.00	20	5,000,000.00		
21003001/23020106/10001934 Establishment of atleast three (3) Community Management of Acute Malnutrition (CMAM) at type 3 PHCs			1,000,000.00	1,000,000.00	-	-		
21003001/23020106/10001947 Construction of Iron shelves for packing of vaccine,, devices and other dry stock commodities			1,000,000.00	1,000,000.00	-	-		
21003001/23020106/10001952 Procurement of customized gadgets for data capturing and transmission to DHIS 2 platform by surveyed			1,000,000.00	1,000,000.00	5	20,000,000.00		
21003001/23020106/10001964 Establishment of state and LGA Maternal perinatal death surveillance response (MPDSR) team			1,000,000.00	1,000,000.00	10	10,000,000.00	10,000,000.00	
21003001/23020106/10001965 Procurement and distribution of health commodities to both existing and new CHIPS to improve efficie			1,000,000.00	1,000,000.00	-	-		
21003001/23020106/10001967 Advocacy & Technical support for establishment of LEMCHIC in LGAs			1,000,000.00	1,000,000.00	25	4,000,000.00	4,000,000.00	4,000,000.00
21003001/23020106/10001968 Matching fund for UNICEF child vitamin foods			23,920,000.00	23,920,000.00	11.96	200,000,000.00	200,000,000.00	10,000,000.00
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		18,750,912,339.20	18,751,012,339.00	99,999.80	0	10,000,000,000.00	-	
21003001/23020106/10001970 Equipping of the 229 Type 2 Primary Health Care Facilities across the State			1,000,000.00	1,000,000.00	0.03	4,000,000,000.00	10,000,000,000.00	
21003001/23020106/10002000 25% counterpart fund for the 1st and 2nd quarter from BHCPF release amount N339,390,666.00			0.00	-	-	10,000,000.00	10,000,000.00	
21003001/23020118/10001939 Provision of 3No. incinerators in the 3 senatorial zones of the State			1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	
21003001/23030105/10001928 Upgrading, renovation and equipping of existing PHCs to Type III PHC Facilities in Enugu State	252,537,341.20	3,384,074.00	4,385,000.00	1,000,926.00	0.19	540,000,000.00	540,000,000.00	540,000,000.00
21003001/23030128/10001929 Upgrading and renovation of 60 no existing type 2 PHCs in the 17 LGAs	1,765,000.00	128,646,109.35	128,676,109.00	29,999.65	0	2,000,000,000.00	4,200,000,000.00	
21003001/23050101/10001933 Establishment of Nutrition corners and food demonstration corners in 1 in each health facilities per			1,000,000.00	1,000,000.00	8.33	12,000,000.00	12,000,000.00	
21003001/23050101/10001936 Infant & Young Child Feeding (IYCF) Programme			1,000,000.00	1,000,000.00	8.33	12,000,000.00		
21003001/23050101/10001937 FN-Integrated Management of Childhood Illnesses (IMCI) Programme - Orientation of Care-Givers & HWs			1,000,000.00	1,000,000.00	-	-		
21003001/23050101/10001959 State Counterpart Fund for 260 BHCPF PHC Facility overhead (i.e. 25% of NPHCDA budget for strengthen			1,000,000.00	1,000,000.00	0.75	133,690,000.00	133,690,500.00	133,690,500.00
21003001/23050101/10001973 Conduct PHC submit to ensure the uptake on infrastructural and community adaoption program as a mean			1,000,000.00	1,000,000.00	3.33	30,000,000.00		
21003001/23050102/10001972 Establishment of E-Library and Procurement of ICT equipment at the SPHCDA new site			1,000,000.00	1,000,000.00	5	20,000,000.00		
21003001/23050103/10001919 Strengthening Health Management Information System (HMIS) in all PHCs in the state			1,000,000.00	1,000,000.00	6.67	15,000,000.00	15,000,000.00	
21003001/23050104/10001931 Organization of 2 rounds of MNCHW in the state (May and Nov)	735,500.00	203,267,302.33	0.00	-203,267,302.33	-	-		
21003001/23050104/10001932 Conduct 2023 World Breasfeeding Week and other national nutrition events at the state, LGA and wards			1,000,000.00	1,000,000.00	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

C+5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21003001/23050104/10001938 LARC Programme (Organization of a 5-Day Programme on Long Acting Reversible Contraceptives (LARC) in			1,000,000.00	1,000,000.00	7.69	13,000,000.00		
21003001/23050104/10001942 Health Education Programme (BCC & IEC materials sub- programme, sub-Programme on World Health Days C	158,900.00				-			
21003001/23050104/10001944 Infant Immunization Programme (conduct immunization of infants and children in the State)	342,494,482.24				-			
21003001/23050104/10001968 Matching fund for UNICEF child vitamin foods		23,900,000.00	0.00	-23,900,000.00	-	-		
21003001/23050108/00001228 Improve Reproductive Health Programme in 17 LGA	151,111,615.00				-			
21003001/23050108/10001920 National Immunizational Plus Days (NIPDs) Programme		89,992,350.55	90,000,000.00	7,649.45	0.04	20,000,000.00	20,000,000.00	20,000,000.00
21003001/23050108/10001927 Conduct African/Enugu State Vaccination Week		13,503,801.33	0.00	-13,503,801.33	-	-		
Total	2,917,493,401.50	19,276,844,792.89	19,309,130,930.00	32,286,137.11	0.18	17,646,690,000.00	15,668,690,500.00	711,690,500.00
21003002 - Enugu State Agency for Universal Health Coverage								
21003002//10001994 Purchase of Office Equipment; 1No heavy duty photocopier, 2No color Printer, 1No Projector.		316,980.00	317,000.00	317,000.00	-	-		
21003002//10001999 Purchase of Office Desk and Chairs for each of the 17 LGAs Enrolment Officers			1,020,000.00	1,020,000.00	-	-		
21003002//10002142 PURCHASE/SUPPLY OF AGRICULTURAL EQUIPMENTS/TOOLS		102,000.00	1,000,000.00	1,000,000.00	-	-		
21003002//10002143 PROVISION OF OFFICE BUILDING AND DOOR FACILITY		144,000.00	1,000,000.00	1,000,000.00	-	-		
21003002/23010112/10001999 Purchase of Office Desk and Chairs for each of the 17 LGAs Enrolment Officers		1,010,000.00	0.00	-2,020,000.00	-	-		
21003002/23010113/ Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speaker			0.00	-	-	-		
21003002/23010113/10001986 Purchase of 10 nos laptop		3,310,000.00	3,320,000.00	10,000.00	0.31	3,200,000.00	3,360,000.00	3,528,000.00
21003002/23010113/10001989 Purchase of 100 nos tablets for enrollment			1,000,000.00	1,000,000.00	1.25	80,000,000.00		
21003002/23010114/10001993 Procurement of 1No fago card printers and accessories			1,000,000.00	1,000,000.00	23.81	4,200,000.00	4,410,000.00	4,630,500.00
21003002/23010119/10001987 Purchase of 15 nos 5000 WTS stabilizer			1,000,000.00	1,000,000.00	47.62	2,100,000.00		1,554,000.00
21003002/23010119/10002003 Purchase of solar energy panel and accessories for alternative power supply in the office			1,000,000.00	1,000,000.00	3.33	30,000,000.00	26,250,000.00	
21003002/23010136/10001995 Construction and Installation of ESAUHC Advertorial Bill Boards at each of the 17LGA Headquarters			1,000,000.00	1,000,000.00	9.8	10,200,000.00		
21003002/23010142/10002000 25% counterpart fund for the 1st and 2nd quarter from BHCPF release amount N339,390,666.00			1,000,000.00	1,000,000.00	1	100,000,000.00	178,180,099.00	187,089,103.00
21003002/23010142/10002001 Equity fund - 1% of Actual State IGR (1% OF 2021 IGR)			1,000,000.00	1,000,000.00	1	100,000,000.00	200,000,000.00	200,000,000.00
21003002/23050101/10001985 Provisional accreditation and reaccreditation of secondary healthcare facilities in the state for re			1,000,000.00	1,000,000.00	20	5,000,000.00	5,250,000.00	5,512,500.00
21003002/23050102/10001990 Expansion of local server from 5TB to 10TB			1,000,000.00	1,000,000.00	28.57	3,500,000.00		
21003002/23050102/10001992 Procurement of 1Nos card writers and accessories			1,000,000.00	1,000,000.00	23.81	4,200,000.00	4,410,000.00	4,630,500.00
21003002/23050102/10002005 Purchase of flexible accounting software package for account department			1,000,000.00	1,000,000.00	33.33	3,000,000.00	3,150,000.00	
Total		4,882,980.00	17,657,000.00	12,774,020.00	3.7	345,400,000.00	425,010,099.00	406,944,603.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21027017 - ESUT Teaching Hospital Park Lane, Enugu								
21027017/10002013 Construction of 2 storey building for offices and clinics		1,320,500.00	1,400,000.00	1,400,000.00	-	-		
21027017/10002020 Procurement of office equipment for the upgrade of the administrative department		43,254,985.00	43,269,985.00	15,000.00	-	-		
21027017/10002031 Purchase of medical equipment for Surgery Department (1 No. Major craniotomy set (Aesculap Germany),		34,727,027.50	34,738,000.00	34,738,000.00	-	-		
21027017/10002051 Procurement of office furnitures for Medical Social Services		3,581,750.00	3,596,750.00	15,000.00	-	-		
21027017/10002173 Electricity Supply Infrastructure		1,203,000.00	1,218,000.00	15,000.00	-	-		
21027017/23010105/ Procurement of fumigation equipment for Government House and Lodge					-			
21027017/23010105/10002018 Purchase of official Vehicles					-			
21027017/23010112/00000021 Purchase of medical equipment for Ophthalmology Department					-			
21027017/23010112/10002023 Procurement of office equipment/safe for Accounts Department	8,733,901.75				-			
21027017/23010112/10002050 Students Classroom furniture auditorium seat, Stud, classrom					-			
21027017/23010112/30002259 Purchase of office equipment for ICT department					-		-	
21027017/23010113/10002024 Purchase of Office equipment for Community Medicine Department (1 No. Printer, 1 No. Laptop, etc)	6,500,000.00				-			
21027017/23010114/ Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Re					-			
21027017/23010114/30002256 Purchase of Office equipment for Community Medicine Department (1 No. Printer 1 No. Laptop etc.)					-		-	
21027017/23010122/10002026 Purchase of Hospital Equipment	33,438,847.13				-			
21027017/23010122/10002040 Purchase of medical equipment (3 No. Ultra sound machine)		481,346,500.00	481,371,500.00	25,000.00	0.01	200,000,000.00		
21027017/23010122/30002257 Purchase of medical equipment for Ophthalmology Department (1 No. Iridex Diode Laser (810) machine w					-		-	
21027017/23010122/30002258 Purchase of Hospital Equipment					-		-	
21027017/23010130/10002045 Purchase of the following Equipment for CSSD (Large drums, Cheatle Forceps stand, Autoclave, air co	1,749,800.00				-			
21027017/23020101/ Operational Funds for GIZ Supported Enugu Jobs Center					-			
21027017/23020101/10002015 Upgrade of 2 No Building at ESUTTH. P Annex Colliery			1,000,000.00	1,000,000.00	0.14	700,000,000.00		
21027017/23020101/30002253 Construction of 2storey building for offices and clinics					-		-	
21027017/23020104/10002014 Construction of two storey building at Iji-Nike		450,000,000.00	450,000,000.00	-	-	700,000,000.00		
21027017/23020104/30002277 Construction of twostorey building at Iji Nike					-		-	
21027017/23020106/10002011 Schools of Nursing & Midwifery Building	131,890,875.00				-			
21027017/23020106/10002016 Fencing of Nenwe hospital Annex			1,000,000.00	1,000,000.00	0.33	300,000,000.00		
21027017/23020106/10002017 Construction of 2 Noo. Twin six storey buildings for Pathology/Laboratory & Nursing lecture/Demostra		280,360,728.00	280,400,728.00	40,000.00	-0.57	2,000,000,000.00		

*Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd*

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21027017/23020106/10002046 Construction of 2 no buildings for Radiology department. A storey building and a bungalow.		470,000,000.00	470,030,000.00	30,000.00	0.02	185,000,000.00		
21027017/23020127/00001226 Purchase of office equipment for ICT department	3,218,191.00				-			
21027017/23050101/10002008 Procurement of accreditation requirements for Anaesthesia Department		271,115,593.58	271,165,594.00	50,000.42	0.03	200,000,000.00		
Total	185,531,614.88	2,036,910,084.08	2,039,190,557.00	2,280,472.92	0.05	4,285,000,000.00	-	
21102001 - State Hospitals Management Board								
21102001/10002054 Clearing and landscaping of SHMB HQ		2,875,156.92	2,895,157.00	20,000	-	-		
21102001/10002056 Procurement of Infection Prevention and Contro (IPC) materials		10,685,582.75	10,705,583.00	20,000.25	-	-		
21102001/10002061 Purchase of medical equipment and furnishing of Cottage Hospital with Isolation wing in Oji River Ge		23,010,122.00	23,030,122.00	20,000.00	-	-		
21102001/10002062 Purchase of medical equipment and furnishing of Cottage Hospital with Isolation wing in Igboeze Nort		20,382,897.62	20,402,898.00	20,000	-	-		
21102001/10002063 Hospital/medical equipment and operationalisation of Infectious Disease Hospital Enugu		4,661,175.00	4,681,175.00	20,000.00	-	-		
21102001/23010112/10002068 Purchase of office furnitures for office of all heads of department (Air conditioner, ceiling fan, e			1,000,000.00	1,000,000.00	1.24	80,660,000.00		
21102001/23010113/10002070 Purchase of 11 laptops			1,000,000.00	1,000,000.00	9.29	10,760,000.00		
21102001/23010122/10002058 Purchase of Dental and other Hospital Equipment		69,888,882.37	69,898,882.00	9,999.63	0	331,300,000.00		
21102001/23010122/10002059 Purchase of Hospital Equipments for Secondary Healthcare Facilities: Pysiotherapy Equipments across		28,913,231.72	28,923,232.00	10,000.28	0	240,050,000.00		
21102001/23010122/10002060 Purchase of Hospital Equipment for General Surgery/other instruments across cottage and general hosp		38,617,045.98	38,627,046.00	10,000.02	0	3,515,868,000.00		
21102001/23010136/10002066 Purchase of Office equipments for communication and publicity unit (Digital camera, digital recorder			1,000,000.00	1,000,000.00	14.29	7,000,000.00		
21102001/23030105/10002065 Upgrading /renovation of 10 cottage Hospitals and 12 General Hospitals.		3,400,000.00	3,425,000.00	25,000.00	0	1,500,000,000.00	1,000,000,000.00	
Total		202,434,094.36	205,589,095.00	3,155,000.64	0.06	5,685,638,000.00	1,000,000,000.00	
22001001 - Ministry of Trade, Investment and Industry								
22001001/10000461 Purchase of Office equipment: 10No big Printers, 5 no computer, 10 nos potocopying machine, for eigh		6,500,000.00	10,550,000.00	4,050,000	-	-		
22001001/10005181 Renovation of Hotel Presidential		34,148,854,850.00	36,148,954,850.00	2,000,100,000	-	-		
22001001/23020104/10005182 Construction of ICC Hotel		75,550,612,278.43	79,900,300,000.00	8,000,022,303	-	-		
22001001/23020118/10005183 Lion Biz Park Project		38,395,443.50	40,399,000.00	2,003,557	-	-		
22001001/23010104/00000354 Purchase of office furniture (2 nos standing fan, 1 no 32 plasma TV,8 nos fridge)	62,403,000.00				-			
22001001/23010112/10000453 Cluster for small scaleindustries e.g. Furniture			1,000,000.00	1,000,000.00	1	100,000,000.00	60,000,000.00	
22001001/23010112/10000456 Purchase of office furniture (2 nos standing fan, 1 no 32. plasma TV,8 nos fridge)					-			
22001001/23010112/10000467 Equipping of ministry of trade, investment and industry data room(complete set of four desktop comp			4,000,000.00	4,000,000.00	100	4,000,000.00	3,000,000.00	
22001001/23010113/10000468 Provision of Camera and vedio machine for the ministry			5,000,000.00	5,000,000.00	100	5,000,000.00	1,500,000.00	
22001001/23010114/00000346 Comprehensive State-wide Project on Business Census and Survey in both rural and urban					-			
22001001/23010114/10000461 Purchase of Office equipment: 10No big Printers, 5 no computer, 10 nos potocopying machine, for eigh			15,000,000.00	15,000,000.00	100	15,000,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
22001001/23010119/10000444 Purchase of 3No 5KVA Generator Set			6,000,000.00	6,000,000.00	100	6,000,000.00	2,000,000.00	2,000,000.00
22001001/23010127/10000470 Establishment and equipping of produce labouratory		1,000,000,000.00	1,500,010,000.00	500,010,000.00	-	-		
22001001/23010127/10005184 Sunrise Flour Mill Project		26,501,980,555.95	30,001,981,000.00	3,500,000,444	-	-		
22001001/23010129/10000469 Procurement of coding tools and steels for produce			9,000,000.00	9,000,000.00	100	9,000,000.00	1,000,000.00	
22001001/23010136/10000465 Purchase of public address system for enlightenment and sensetization of business premises levy			5,000,000.00	5,000,000.00	100	5,000,000.00	3,000,000.00	
22001001/23010140/ SUPPLY OF DRUGS TO THE PHARMACY UNIT OF THE MEDICAL CENTRE					-			
22001001/23010140/10000439 Procurement of testing equipment for CP/T					-			
22001001/23010140/10000442 CP & T Laboratory equipment			50,000,000.00	50,000,000.00	100	50,000,000.00		
22001001/23010140/10000470 Establishment and equipping of produce labouratory			14,000,000.00	14,000,000.00	100	14,000,000.00	2,000,000.00	
22001001/23010141/10000466 CP & T on the spot testing kits for fuel, water and oil etc			15,000,000.00	15,000,000.00	100	15,000,000.00	5,000,000.00	
22001001/23020101/10000445 Construction of structures and equipping of Equipment Leasing Company		2,322,628,198.00	4,322,633,198.00	2,000,005,000	1,633.49	200,000,000.00	20,000,000.00	100,000,000.00
22001001/23020101/10000446 Construction of structures for corion innovative paints Nigeria Limited			200,000,000.00	200,000,000.00	100	200,000,000.00	20,000,000.00	100,000,000.00
22001001/23020104/10000459 Construction of shops, renovation and remodeling of a dilapidated toilet and 3 gates at New Haven sh			40,000,000.00	40,000,000.00	100	40,000,000.00	15,000,000.00	
22001001/23020111/10000449 Provision of Ministry of trade, investment and industry library & museum			30,000,000.00	30,000,000.00	100	30,000,000.00	20,000,000.00	
22001001/23020118/00001204 Building and furnishing of the Produce School of Technology	1,400,000.00				-			
22001001/23020129/10000448 Cluster for welder and artisans			100,000,000.00	100,000,000.00	100	100,000,000.00	10,000,000.00	
22001001/23030113/10000471 Rehabilitation & Asphalting new heaven shopping complex environment			1,000,000.00	1,000,000.00	1.25	80,000,000.00	10,000,000.00	
22001001/23050101/00001205 Provision and building of New Haven Shopping Complex Gate	103,105,400.00				-			
22001001/23050101/00001206 Dev. cost for the estab. of mechanic Villages/ 3 industrial P	21,500,000.00				-			
22001001/23050101/10000454 Take off grant for Enugu State Export Promotion			1,000,000.00	1,000,000.00	6.67	15,000,000.00	10,000,000.00	
22001001/23050101/10002131 Reactiva. Commercializa. & Privatiz of Govt owned Industries	21,600,000,000.00				-			
22001001/23050102/10000443 Purchase of Internet wireless Routers			3,000,000.00	3,000,000.00	100	3,000,000.00		
22001001/23050102/10000460 Compterization/automation of market development and export promotion registration of business			10,000,000.00	10,000,000.00	100	10,000,000.00	2,000,000.00	
Total	21,788,408,400.00	139,568,971,325.88	152,434,000,000.00	16,515,191,303.66	1,832.98	901,000,000.00	184,500,000.00	202,000,000.00
22001002 - Enugu State Investment Development Authority								
22001002/23010112/10000474 Purchase of 10 Split Unit A/C 1.5H		142,642,500.00	150,700,000.00	8,057,500.00	-	-		
22001002/23010112/10000476 Purchase and installation of office furnitures (Office Chairs, Office tables, Split unit Acs, Water			1,000,000.00	1,000,000.00	5	20,000,000.00		
22001002/23010113/ Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake					-			
22001002/23010113/00000366 Purchase and installation of office equipment: (Laptops intel core i7, printers, software installati		2,119,000.00	0.00	-2,119,000.00	-	-		
22001002/23010113/00000370 Purchase of 15 Seater Toyota Hiace Bus	39,396,642.00				-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

C+5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
22001002/23010113/10000473 Purchase and installation of office equipment: (Laptops intel core i7, printers, software installati	95,000.00		3,124,000.00	3,124,000.00	22.31	14,000,000.00		
22001002/23010119/00000373 Project concept development and promotion					-			
22001002/23010107/10000478 Purchase of 1 no Hilux Truck							57,500,000.00	
22001002/23010108/10000477 Purchase of 15 Seater Toyota Hiace Bus								420,000,000.00
22001002/23010119/10000479 Purchase of 30KVA Solar Alternative power system			1,000,000.00	1,000,000.00	2.86	35,000,000.00		
22001002/23010119/10000484 Purchase of 400KVA sound proof Mikano generator		4,440,288,237.00	5,440,300,000.00	1,000,011,763.00	-	-		
22001002/23020104/00000373 Project concept development and promotion					-			
22001002/23020104/10000481 Setting up/installation of a virtual Training Centre for Govt. Use and rental to businesses at comme		358,944,223.56	363,000,000.00	4,055,776.44	1.49	272,800,000.00		
22001002/23020124/10000482 Costruction of Mechanic Village at Akwuke		410,000,000.00	1,200,000,000.00	790,000,000.00	65.83	1,200,000,000.00		
22001002/23020124/10000483 Development of Enugu Spare Parts and Allied Trades Market at Ogwofia and Nsude in Ezeagu and Udi LGA		1,000,000,000.00	1,200,000,000.00	200,000,000.00	16.67	1,200,000,000.00		
22001002/23030121/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,					-			
22001002/23030121/10000472 Major renovation and re-roofing of Investment building complex (Re-roofing, windows, doors, finishin		100,800,000.00	125,805,000.00	25,005,000.00	33.16	75,400,000.00		
22001002/23050101/00000373 Project concept development and promotion	1,030,475,600.14				-			
22001002/23050102/10000480 Purchase and installation of software (Tradenet)			1,000,000.00	1,000,000.00	83.33	1,200,000.00		
Total	1,069,967,242.14	6,454,793,960.56	8,485,929,000.00	2,031,135,039.44	72.07	2,818,400,000.00	57,500,000.00	420,000,000.00
22001003 - International Conference Centre								
22001003/23010112/10002134 PURCHASE AND INSTALLATION OF LED SCREEN		79,809,000.00	80,000,000.00	191,000	-	-		
22001003/23010120/10002157 Purchase of kitchen utensils for Nutrition/Dietetics department		348,400.00	1,000,000.00	651,600	-	-		
22001003/23010119/10002159 Purchase and Installation of Solar power system		2,563,000.00	3,000,000.00	437,000	-	-		
22001003/23030127/10002176 Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks		186,895,480.00	190,000,000.00	3,104,520	-	-		
22001003/23030112/10002177 Labour Intensive Agricultural Infrastructure (e.g., rehabilitation of existing feeder roads, irrigat		211,389,294.00	215,500,000.00	4,110,706	-	-		
22001003/23010127/10002178 Agric and Bio-Environmental/Engineering Dept. Flowers,Harvesters,Water pumps(7hp),5 cubic meter galv		173,440,707.00	175,500,000.00	2,059,293	-	-		
Total		654,445,881.00	665,000,000.00	10,554,119.00	-	-		
22018001 - Small and Medium Scale Enterprises Promotion								
22018001/00001209 Installation of CCTV	1,819,000.00				-			
22018001/00001210 Purchase of Furniture	900,000.00				-			
22018001/00001211 SME Surv/interview, Data Collection and Pub 470 Biz	12,005,000.00				-			
22018001/10000486 SME Production Facilities: Shared Mechanised equipment for Agro, fashion and other Artisans			28,000,000.00	28,000,000.00	-	-		
22018001/23010112/ CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State			0.00	-	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
22018001/23010112/00001212 Purchase office equipment (projector white board TV)	940,000.00				-			
22018001/23010114/00001207 Purchase of 2No Printers	988,500.00				-			
22018001/23010119/00001208 Purchase of Generator Set	980,000.00				-			
22018001/23010127/10000486 SME Production Facilities: Shared Mechanised equipment for Agro, fashion and other Artisans	17,400,000.00	26,000,000.00	0.00	-26,000,000.00	-	-		
22018001/23010129/10000492 Creation of SME Shared Facilities-Shoe & Leather Products Cluster			300,000,000.00	300,000,000.00	100	300,000,000.00		
22018001/23020104/10000502 Operationalization of the Enugu Fashion hub		1,910,400.00	9,917,400.00	8,007,000.00	4	200,000,000.00		
22018001/23030118/10000505 Creation of Innovation Hub at Nkanu East			1,000,000.00	1,000,000.00	0.2	500,000,000.00		
22018001/23030121/10000491 Renovation of five floors at right wing of old CCB building into Business Process Outsourcing(BOP) h		31,100,000.00	200,000,000.00	168,900,000.00	84.45	200,000,000.00		
22018001/23030121/10000504 Renovation of old Enugu Printing Press to be converted into the Norskken Enugu concept Innovation Hu			1,000,000.00	1,000,000.00	0.14	700,000,000.00		
22018001/23030124/10000499 Rehabilitation and oprationalization of digital industrial park (NCC)		1,556,500.00	500,000,000.00	498,443,500.00	99.69	500,000,000.00		
22018001/23030124/10000500 Rehabilitation and oprationalization of digital bridge Institute (NCC)			607,000,000.00	607,000,000.00	60.7	1,000,000,000.00		
22018001/23030127/10000497 Renovation of PPSMB ICT Centers across all seventeen (17) LGAs to be converted to Community ICT Cent	550,000,000.00		125,000,000.00	125,000,000.00	100	125,000,000.00		
22018001/23050101/ Industrial cleaning			0.00	-	-	-		
22018001/23050101/10000485 IT Enhancement Grant - ICT Upgrades for MSME (N-CARES)	31,755,000.00	4,500,000.00	9,500,000.00	5,000,000.00	-	-		
22018001/23050101/10000493 Operational Funds for GIZ Supported Enugu Jobs Center		21,090,000.00	100,000,000.00	78,910,000.00	78.91	100,000,000.00		
22018001/23050101/10000494 Establishment of Startup & SME Accelerator & Hackathon Programs	75,000,000.00		100,000,000.00	100,000,000.00	100	100,000,000.00		
22018001/23050101/10000495 Support for the Investment in Digital & Creative Enterprise (i-DICE) Program	990,000.00		200,000,000.00	200,000,000.00	100	200,000,000.00		
22018001/23050101/10000498 Creation of Enugu Startup Fund			300,000,000.00	300,000,000.00	100	300,000,000.00		
22018001/23050101/10000503 MSME Loan Programs		7,333,000.00	7,340,000.00	7,000.00	0	500,000,000.00		
22018001/23050102/ Implementation of GIS based Land Administration System			0.00	-	-	-		
22018001/23050102/10000501 Operationalization of the Dig one policy for WIOCC and Fibre Optic Investment in the state			100,000,000.00	100,000,000.00	100	100,000,000.00		
22018001/23050102/10002137 CONFIGURATION AND INTEGRATION OF 112 EMERGENCY TOLL FREE NUMBER TO THE ESCCC		45,000,000.00	45,000,000.00	-	-	-		
22018001/23050108/10000487 Enhancement of the Enugu Jobs Platform and Implementation of Graduate Apprenticeship Job Readiness P	83,506,216.52				-			
22018001/23050108/10000488 Implementation of Remote Work and Business Process Outsourcing (BPO) Solutions.	18,755,000.00				-			
22018001/23050108/10000490 Establishment of Accredited Skills Development Programs in Vocational, Technological, and Business D	240,000.00	1,665,000.00	2,000,000.00	335,000.00	-	-		
22018001/23050108/10000496 Human Capital Development Programs- Digital Skills for Youth		24,100,000.00	200,150,000.00	176,050,000.00	88.03	200,000,000.00		
Total	795,278,716.52	164,254,900.00	2,835,907,400.00	2,671,652,500.00	53.17	5,025,000,000.00		
22018003 - Enugu Marketing Company								



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
22018003/23010127/10000509 Purchase of Equipment and processing of Agro-Commodities (Value addition) for domestic and export ma		40,000,000.00	40,050,000.00	50,000.00	26.7	150,000,000.00	50,000,000.00	50,000,000.00
22018003/23010129/10000512 Purchase of Rice Destoner Machine		23,100,000.00	23,150,000.00	50,000.00	0.17	30,000,000.00	20,000,000.00	20,000,000.00
22018003/23020113/10002154 CONSTRUCTION OF FARM ESTATE ACROSS THE STATE		644,703,412.00	644,705,000.00	1,588.00	-	-		
22018003/23020118/30000337 Construction of farm Estate across thestate					-		-	
22018003/23050101/10000510 Grant for Aggregation of commodities and Trading			1,000,000.00	1,000,000.00	0.67	150,000,000.00	50,000,000.00	50,000,000.00
22018003/23050102/10000511 Development of software for import and export/technology platform(Claring of freights forwarding /dr			1,000,000.00	1,000,000.00	1.25	80,000,000.00	40,000,000.00	40,000,000.00
Total		707,803,412.00	709,905,000.00	2,101,588.00	0.51	410,000,000.00	160,000,000.00	160,000,000.00
23001001 - Ministry of Information and Communication								
23001001/23010102/10000178 Purchase of 1 no direct image business hub c 415 and accessories for information bulletin publicatio			2,450,000.00	2,450,000.00	100	2,450,000.00		
23001001/23010112/10000183 Purchase of Office furniture, 9 No curtains, TV, Chairs, sets of computer system, A/Cs, tables and R			5,000,000.00	5,000,000.00	-	-		
23001001/23010125/10000176 Recopy & Reprinting of blurred historic pictures & storage in shelves and electronically			6,120,000.00	6,120,000.00	100	6,120,000.00		
23001001/23010125/10000182 Takeoff Grant for ENUGU STATE Arch & Proc of Archives Mat for the ST			31,000,000.00	31,000,000.00	100	31,000,000.00		
23001001/23010136/ Purchase and repairs of aircraft					-			
23001001/23010136/10000173 Purchase of Communication and Recording Equipment					-			
23001001/23020118/10000172 Construction of Standard production/premiere studio of 20x16ft with three adjoining rooms and toilet			2,000,000.00	2,000,000.00	3.85	52,000,000.00		
23001001/23030121/10000177 Renovation and furnishing of Ministry of Information Hall			0.00	-	-	40,000,000.00		
Total			46,570,000.00	46,570,000.00	35.4	131,570,000.00		
23003001 - Enugu State Broadcasting Service - Radio/TV ESBS/T								
23003001/23010112/10000183 Purchase of Office furniture, 9 No curtains, TV, Chairs, sets of computer system, A/Cs, tables and R			0.00	-	-	45,000,000.00		
23003001/23010113/10000187 Purchase of 3Nos Digital HD Camera			5,000,000.00	5,000,000.00	33.33	15,000,000.00		
23003001/23010114/10000202 Purchase of two number printer for news room			1,000,000.00	1,000,000.00	100	1,000,000.00		
23003001/23010119/10000190 3No AVR, 2 UPS 45KVA (Automatic Voltage Regulator)			2,600,000.00	2,600,000.00	7.98	32,600,000.00		
23003001/23010119/10000198 Purchase of Solar Energy system installation			2,500,000.00	2,500,000.00	11.11	22,500,000.00		
23003001/23010119/10000205 Purchase of New generator of 350KVA capacity (soundproof) perkers			5,000,000.00	5,000,000.00	33.33	15,000,000.00		
23003001/23010136/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,			0.00	-	-	-		
23003001/23010136/10000197 Purchase of 2 Nos prompter Techno broadcast		31,454,597.65	35,464,597.00	4,009,999.35	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L95C5:L99C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
23003001/23010136/10000206 2 Elevated sycronized Broadcasting frone and Dji Avator FPV Drone			0.00	-	-	10,000,000.00		
23003001/23010136/10002140 PURCHASE/SUPPLY OF COMMUNICATION EQUIPMENT		27,265,770.00	30,275,770.00	3,010,000.00	-	-		
23003001/23020104/10000203 Building of ESBS Canteen			10,000,000.00	10,000,000.00	100	10,000,000.00		
23003001/23020104/10000207 4 room bungalow chalet for essential duty operations			0.00	-	-	30,000,000.00		
23003001/23020111/10000201 Digital Content Library			5,000,000.00	5,000,000.00	20	25,000,000.00		
23003001/23020123/10000204 Installation of public power supply			10,000,000.00	10,000,000.00	33.33	30,000,000.00		
23003001/23040106/10000200 Re-inforcement of ESBS fence, landscaping of the premises and installation of new gate and gate hous			5,000,000.00	5,000,000.00	5.88	85,000,000.00		
Total		58,720,367.65	111,840,367.00	53,119,999.35	16.54	321,100,000.00		
23013001 - Government Printing and Stationery Department. (Co								
23013001/23010113/10000211 Purchase of computer to plate			0.00	-	-	10,000,000.00	15,000,000.00	
23013001/23010113/10000213 Purchase of double unit machine MOZ P2 Colour unit			10,000,000.00	10,000,000.00	20	50,000,000.00	80,000,000.00	
23013001/23010114/10000210 Purchase of printing and press equipment: polar cutting machine			2,500,000.00	2,500,000.00	23.81	10,500,000.00	20,500,000.00	20,500,000.00
23013001/23010119/10000214 Purchase and installation of perkings Sound proof Generator 50KVA.			5,000,000.00	5,000,000.00	33.33	15,000,000.00		
23013001/23010125/10000212 Purchaseb of large format			0.00	-	-	10,000,000.00	40,000,000.00	
Total			17,500,000.00	17,500,000.00	18.32	95,500,000.00	155,500,000.00	20,500,000.00
23055001 - Enugu State Printing and Publishing Company (Daily								
23055001/23010112/10000218 Purch of Furniture: 17Nos office executive chair, 6Nos pieces of plastic chairs, a set of cushion			2,970,000.00	2,970,000.00	100	2,970,000.00		
23055001/23010113/10000217 Purchase of Computer equipment and accessories: 5Nos pavilion 24 core 15 desktop computers, 2Nos 3-i			2,400,000.00	2,400,000.00	100	2,400,000.00		
23055001/23010113/10000219 Purchase of Electronics (1No 42 LED Samsung TV, 2Nos 32 LED Samsung TV, 3Nos Konica Digital Camera,			4,970,000.00	4,970,000.00	100	4,970,000.00		
23055001/23010114/10000216 Purchase of Printing Machines; binding machine, stitching machine, steel roller laminating machine,			5,000,000.00	5,000,000.00	11.11	45,000,000.00		
23055001/23010125/10000220 Refurbishment of printing machines			2,000,000.00	2,000,000.00	100	2,000,000.00		
Total			17,340,000.00	17,340,000.00	30.24	57,340,000.00		
25001001 - Office of the Head of State Civil Service								
25001001/23010113/10000221 Procurement and installation of Electronic clock-in machines in Enugu State			9,300,000.00	9,300,000.00	100	9,300,000.00		
25001001/23010113/10000223 Purchase of office equipment: 10Nos Laptop and 20Nos Desktop Computers and accessories for 30 MDAs		6,200,000.00	12,500,000.00	6,300,000.00	50.4	12,500,000.00		
25001001/23010113/10000224 Purchase of office equipment for public Service Biometric Enrolment Unit			1,000,000.00	1,000,000.00	100	1,000,000.00		1,000,000.00
Total		6,200,000.00	22,800,000.00	16,600,000.00	72.81	22,800,000.00		1,000,000.00
25005001 - Establishment, Pension and Training								
25005001/00000213 Purchase of office equipment			6,680,000.00	6,680,000.00	-	-		
25005001/23010112/00000213 Purchase of office equipment		6,500,000.00	0.00	-6,500,000.00	-	-		
25005001/23010112/10000227 Purchase of 6No Standing Fans			1,200,000.00	1,200,000.00	100	1,200,000.00	1,400,000.00	1,500,000.00
25005001/23010112/10000228 Purchase of 2no files/ document racks			2,000,000.00	2,000,000.00	100	2,000,000.00	1,000,000.00	



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
25005001/23010112/10000229 Purchase of 2 Steel cabinet			300,000.00	300,000.00	100	300,000.00		
25005001/23010113/00000213 Purchase of office equipment		180,000.00	0.00	-180,000.00	-	-		
25005001/23010114/10000231 Purchase of office equipment (4 nos printers, 9 no UPS, 1no computer, 1 no photocopying)			5,200,000.00	5,200,000.00	100	5,200,000.00		
25005001/23010125/10000230 Computerization of pensions documents/Registry			2,000,000.00	2,000,000.00	100	2,000,000.00		
Total		6,680,000.00	17,380,000.00	10,700,000.00	100	10,700,000.00	2,400,000.00	1,500,000.00
25005002 - Public Service Department								
25005002/23010112/10000233 Purchase of office furniture (10 nos tables,20 nos padded seats) for staff			1,000,000.00	1,000,000.00	100	1,000,000.00		
25005002/23010114/10000232 Purchase of Office Equipment and accessories(4no printers, 9 no UPS, 1 no computer, 1 no photocopyi			2,000,000.00	2,000,000.00	100	2,000,000.00		
Total			3,000,000.00	3,000,000.00	100	3,000,000.00		
26001001 - Ministry of Justice								
26001001//10001430 Purchase of 100KVA FG Wilson Generating Plant and construction of Plant House for ESJRT, CRMC, & AGP			28,000,000.00	28,000,000.00	-	-		
26001001//10001434 Furnishing and equipping of AGPT, CRMC, ESIRT Offices at the multi-door courthouse beside DAD buildi			2,510,000.00	2,510,000.00	-	-		
26001001//10001437 Furnishing and equipping of zonal DPP offices and other departmental offices			3,820,750.00	3,820,750.00	-	-		
26001001/23010112/10001431 Purchase of 40No Desktop Computers, 10No Photocopy machines and 20No Printers and accessories		42,640,000.00	0.00	-42,640,000.00	-	-		
26001001/23010112/10001433 Purchase of 10 nos security fireproof steel cabinets			1,000,000.00	1,000,000.00	10	10,000,000.00	10,000,000.00	
26001001/23010112/10001434 Furnishing and equipping of AGPT, CRMC, ESIRT Offices at the multi-door courthouse beside DAD buildi		2,500,000.00	0.00	-2,500,000.00	-	-		
26001001/23010112/10001437 Furnishing and equipping of zonal DPP offices and other departmental offices		3,800,750.00	0.00	-3,800,750.00	-	-		
26001001/23010112/10001449 Purchase of office furniture and fittings (84 leather seats, 92 padded Executive seats, 92 padded ex			0.00	-	-	-		
26001001/23010113/10001431 Purchase of 40No Desktop Computers, 10No Photocopy machines and 20No Printers and accessories			42,655,000.00	42,655,000.00	105.32	40,500,000.00	45,000,000.00	50,000,000.00
26001001/23010113/10001438 Purchase of office equipment for Enugu State Task Force on Human Trafficking (2 nos computers, 2 nos			1,000,000.00	1,000,000.00	35.59	2,810,000.00	3,000,000.00	3,200,000.00
26001001/23010119/10001430 Purchase of 100KVA FG Wilson Generating Plant and construction of Plant House for ESJRT, CRMC, & AGP		28,000,000.00	0.00	-28,000,000.00	-	-		
26001001/23010125/10001429 Purchase and installation of E- Library and library equipment			11,100,000.00	11,100,000.00	74	15,000,000.00	16,000,000.00	16,500,000.00
26001001/23010136/10001428 Establishment of ICT infrastructure unit for automation of process in the Ministry of Justice (Inte		252,921,611.14	526,364,380.00	273,442,768.86	65.07	420,225,000.00		
26001001/23020127/10001428 Establishment of ICT infrastructure unit for automation of process in the Ministry of Justice (Inte		117,183,758.00	0.00	-117,183,758.00	-	420,225,000.00	500,225,054.00	450,000,000.00
26001001/23030110/00000820 Purchase and installation of E- Library and library equipment			0.00	-	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
26001001/23030110/10001429 Purchase and installation of E-Library and library equipment		11,035,000.00	0.00	-11,035,000.00	-	-		
26001001/23030121/ Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP			0.00	-	-	-		
26001001/23030121/10001436 Renovation of the Ministry of Justice building, landscaping of her surrounding.		47,340,750.00	47,370,000.00	29,250.00	0.07	40,000,000.00	45,000,000.00	45,000,000.00
26001001/23050101/10001435 Revision of Enugu State Laws.		100,457,598.77	100,507,599.00	50,000.23	0.02	250,000,000.00	360,000,000.00	365,000,000.00
26001001/23050102/10001428 Establishment of ICT infrastructure unit for automation of processs in the Ministry of Justice (Inte		156,245,010.80	0.00	-156,245,010.80	-	-		
Total		762,124,478.71	764,327,729.00	2,203,250.29	0.28	778,535,000.00	979,225,054.00	929,700,000.00
26007001 - Citizens' Rights and Mediation Centre								
26007001/23010112/10001444 Purchase of 5No Fire proof steel cabinets			1,000,000.00	1,000,000.00	50	2,000,000.00	2,100,000.00	2,100,000.00
26007001/23010114/10001443 Purchase of office equipment (5Nos Printers, 3Nos Photocopiers and 20 nos desktops	6,700,000.00		1,000,000.00	1,000,000.00	71.43	1,400,000.00	1,500,000.00	1,700,000.00
Total	6,700,000.00		2,000,000.00	2,000,000.00	58.82	3,400,000.00	3,600,000.00	3,800,000.00
26007002 - Administrator-General/Public Trustees								
26007002/23010114/10001447 Procurement of Office Equipment 6No Printers, 1No Photocopiers, 6 no Fireproof Cabinet S/M (4Drawere			1,000,000.00	1,000,000.00	6.25	16,000,000.00	16,500,000.00	17,000,000.00
Total			1,000,000.00	1,000,000.00	6.25	16,000,000.00	16,500,000.00	17,000,000.00
26051001 - Enugu State High Court								
26051001/10001459 Purchase of 10No Hpprinters			1,000,000.00	1,000,000.00	-	-		
26051001/10002168 Provision of Electrification			1,850,000.00	1,850,000.00	-	-		
26051001/23010101/10001457 Purchase of 5No Motorcycles/2No. Tricycles for Court bailiffs			1,000,000.00	1,000,000.00	28.57	3,500,000.00	4,000,000.00	4,500,000.00
26051001/23010102/10001470 Purchase of Gubabi safe for Enugu North, South and East Magistrate Court, probate registry and multi			850,000.00	850,000.00	100	850,000.00	900,000.00	950,000.00
26051001/23010105/10001475 Purchase of vehicles for Magistrates, directors and others			1,000,000.00	1,000,000.00	1	100,200,000.00	200,000,000.00	
26051001/23010107/10001460 Purchase of Van (1 no Toyota Hilux van for protocol officers)			1,000,000.00	1,000,000.00	4	25,000,000.00	25,500,000.00	26,000,000.00
26051001/23010107/10001461 Purchase of Trucks (1 no 17 tonne water tankers)		1,947,147.90	1,999,148.00	52,000.10	0.21	25,000,000.00	25,500,000.00	26,000,000.00
26051001/23010108/10001458 Purchase of 1No.18 Seaters Toyota for Judiciary			1,000,000.00	1,000,000.00	3.33	30,000,000.00	45,000,000.00	50,000,000.00
26051001/23010112/10001449 Purchase of office furniture and fittings (84 leather seats, 92 padded Executive seats, 92 padded ex			1,000,000.00	1,000,000.00	5	20,000,000.00	20,500,000.00	21,000,000.00
26051001/23010112/10001472 Furnishing of magistrate court building, 1x8 court rooms blocks A and B at Enugu North, Enugu South	5,300,000.00				-			
26051001/23010113/10001450 Purchase & Installation office Equipment (15Nos Computer, 97 Nos Verbatim Reporting Machines and aut	4,320,000.00		1,000,000.00	1,000,000.00	25.97	3,850,000.00	4,000,000.00	4,000,000.00
26051001/23010114/10001459 Purchase of 10No Hpprinters		140,400.00	0.00	-140,400.00	-	-		
26051001/23010119/00000842 Purchase of office furniture and fittings (84 leather seats, 120 padded Executive seats and tables,					-			
26051001/23010119/10001448 Purchase of 4No 27KVA sound proof Perkins Generators for Hon. Judges and Multi door Court Building			1,000,000.00	1,000,000.00	3.33	30,000,000.00	32,000,000.00	35,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
26051001/23010123/10001451 Purchase of fire fighting equipment (125No 9kg Gas Co2 Fire Extinguishers)	18,270,430.00		550,000.00	550,000.00	100	550,000.00	600,000.00	650,000.00
26051001/23010125/10001468 Purchase of Library books and Equipment: LB-SBW steel book wheel, disassembly steel cabinets, readin			1,000,000.00	1,000,000.00	90.91	1,100,000.00	1,200,000.00	1,300,000.00
26051001/23010128/00000865 Purchase of vehicles for High Court Judges & Magistrates: 3Nos Prado Jeep for 3 Hon. Judges, 59 nos					-			
26051001/23010128/10001469 Purchase of security Equipment (CCTV, human scanning implements, Pen tear gas, etc)			1,000,000.00	1,000,000.00	83.33	1,200,000.00	1,300,000.00	1,400,000.00
26051001/23010136/10001452 Purchase of communication equipment for Judges (131No Mobile communication equipment)			550,000.00	550,000.00	100	550,000.00	600,000.00	650,000.00
26051001/23020101/10001453 Construction of office building: 3Nos high court buildings in Udi, Owo and Amagunze divisions, 6Nos			41,030,000.00	41,030,000.00	99.06	41,419,000.00	408,700,000.00	610,000,000.00
26051001/23020103/10002168 Provision of Electrification		1,841,700.00	0.00	-1,841,700.00	-	-		
26051001/23020127/00000859 Rehabilitation/Repair of ICT infrastructure: Repair of ICT equipment at the Judiciary Research Centr					-			
26051001/23020127/10001463 Purchase of 1 No Projector for High Court of Justice, Enugu Auditorium			200,000.00	200,000.00	100	200,000.00	250,000.00	300,000.00
26051001/23030101/ Maintenance of Centre Pivot Irrigation System (CPIS) at various Local Governments to enable dry seas					-			
26051001/23030101/10001454 Rehabilitation of Post House of 10 Hon. Judges to be appointed in 2024			1,000,000.00	1,000,000.00	10	10,000,000.00	22,000,000.00	25,000,000.00
26051001/23030121/00000850 Purchase of 5No Motorcycles/2No. Tricycles for Court bailiffs					-			
26051001/23030121/10001456 Rehabilitation/Repair of Magistrate Court Buildings at Awgu, Udi, Amuri, Ezeagu and Ibagwa-Aka	1,180,000.00		1,000,000.00	1,000,000.00	10	10,000,000.00	12,000,000.00	15,000,000.00
26051001/23030121/10001471 General Landscaping, Furnishing and Equipping of 10 No. Magistrate courts with attached registry in A			1,000,000.00	1,000,000.00	5	20,000,000.00	400,000,000.00	600,000,000.00
26051001/23030127/10001464 Rehabilitation/Repair of ICT infrastructure: Repair of ICT equipment at the Judiciary Research Centr		2,682,923.00	2,699,923.00	17,000.00	0.14	12,000,000.00	14,000,000.00	15,000,000.00
26051001/23050102/10001465 Acquisition of Computer Software application in law, account and administration			500,000.00	500,000.00	100	500,000.00	600,000.00	700,000.00
Total	29,070,430.00	6,612,170.90	63,229,071.00	56,616,900.10	16.85	335,919,000.00	1,218,650,000.00	1,437,450,000.00
26052001 - Customary Court of Appeal								
26052001/23010115/10001480 Purchase of office Equipments for Customary Court of Appeal, Enugu.			1,000,000.00	1,000,000.00	16.29	6,137,000.00		
26052001/23010125/10001476 Purchase of law library and periodicals			1,000,000.00	1,000,000.00	7.69	13,000,000.00		
26052001/23020101/10001481 Furnishing of 9Nos Customary Courts across the State			1,000,000.00	1,000,000.00	1.91	52,287,000.00		
Total			3,000,000.00	3,000,000.00	4.2	71,424,000.00		
27001001 - Ministry of Labour and Employment								
27001001/23010112/10000520 Purchase of office furniture: 4Nos office tables, 8Nos chairs, 1No shelve, 7Nos medium Ox Standing F			5,700,000.00	5,700,000.00	100	5,700,000.00		
27001001/23010112/10000522 Procurement of the following equipment for the new training hall (4 1.5hp air conditioner, 1 no proj			16,290,000.00	16,290,000.00	100	16,290,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
27001001/23010113/10000517 Purchase of office Equipment, 5Nos Desktop Computer and accessories, 5Nos printers and 1No lapto			4,600,000.00	4,600,000.00	100	4,600,000.00		
27001001/23010115/00000389 Purchase of and installation of Solar panel and inverter plant					-			
27001001/23010115/10000515 Purchase of 2 nos Photocopying machine and Printer for Commissioner's office and perm sec			1,500,000.00	1,500,000.00	100	1,500,000.00		
27001001/23020104/10000519 Renovation of bungalows at former forestry commission premises			27,500,000.00	27,500,000.00	100	27,500,000.00		
Total			55,590,000.00	55,590,000.00	100	55,590,000.00		
28001001 - Ministry of Innovation, Science and Technology								
28001001/23010102/10000539 Digitalization of State MDAs (Purchase of Facilities and equipment etc)	21,625,000.00		500,000,000.00	500,000,000.00	-	-	70,000,000.00	50,000,000.00
28001001/23010129/10000525 Establishment of smokeless coal briquette production factories in the three senatorial zones in the			100,000,000.00	100,000,000.00	100	100,000,000.00	300,000,000.00	300,000,000.00
28001001/23010129/10000526 Purchase of materials for mass production of smokeless briquette stoves			100,000,000.00	100,000,000.00	100	100,000,000.00	100,000,000.00	10,000,000.00
28001001/23010129/10000527 Establishment of herbal medicine processing and packaging centre			100,000,000.00	100,000,000.00	100	100,000,000.00	70,000,000.00	60,000,000.00
28001001/23010129/10000528 Feasibility study on Bio-gas digester production in collaboration with Firo and ECN			30,000,000.00	30,000,000.00	100	30,000,000.00	20,000,000.00	10,000,000.00
28001001/23010140/10000537 Establishment of a model Science Laboratory			65,000,000.00	65,000,000.00	100	65,000,000.00	40,000,000.00	20,000,000.00
28001001/23020111/10000536 Establishment of Raw Materials Library and complete Upgrading of the Raw Materials Resource and Inve			35,000,000.00	35,000,000.00	100	35,000,000.00	20,000,000.00	10,000,000.00
28001001/23020129/10000530 Construction of facilitycentre for the Artisans and fabricators			100,000,000.00	100,000,000.00	100	100,000,000.00	70,000,000.00	75,000,000.00
Total	21,625,000.00		1,030,000,000.00	1,030,000,000.00	194.34	530,000,000.00	690,000,000.00	535,000,000.00
29001001 - Ministry of Transport								
29001001/10000562 Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)			3,300,000,000.00	3,300,000,000.00	-	-		
29001001/10000565 Construction of 1 No Ultra modern regional Bus Park via PPP			30,000,000.00	30,000,000.00	-	-		
29001001/23010135/10005187 Purchase and repairs of aircraft		187,367,292.00	200,375,292.00	13,008,000.00	-	-		
29001001/10005188 procurement of land			300,050,000.00	300,050,000.00	-	-		
29001001/10005238 Const of road barricades and traffic enforcement iron clamps			8,500,000.00	8,500,000.00	-	-		
29001001/23010101/00000001 Acquisition of land for building of houses			0.00	-	-	-		
29001001/23010101/10005188 procurement of land		200,000,211.25	0.00	-200,000,211.25	-	-		
29001001/23010104/10000555 Procurement of 10Nos Power bike with digital security system for ESTMA and IVO		3,647,761,175.46	4,647,781,175.00	1,000,019,999.54	2,272.77	44,000,000.00	20,000,000.00	1,000,000.00
29001001/23010104/10000570 Provision of 300 No E Bike		117,084,500.00	117,099,500.00	15,000.00	0	600,000,000.00	400,000,000.00	300,000,000.00
29001001/23010105/10000549 Procurement of 2000 taxis for youth empowerment scheme	4,920,647,041.71	2,300,000,000.00	5,300,000,000.00	3,000,000,000.00	150	2,000,000,000.00	3,000,000,000.00	1,000,000,000.00
29001001/23010107/ Purchase of 1 no Ford Cara Van					-			
29001001/23010107/10000553 Procurement of 200 Tipper Trucks for Mining		16,309,582,826.76	20,309,602,827.00	4,000,020,000.24	80	5,000,000,000.00		
29001001/23010107/10000562 Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)		2,300,000,000.00	0.00	-2,300,000,000.00	-	-		
29001001/23010108/10000550 Equity contribution for additional 100 buses for the intra-city mass transit concession		6,543,188,875.24	7,543,196,875.00	1,000,007,999.76	50	2,000,000,000.00	1,000,000,000.00	3,700,000,000.00
29001001/23010112/ PURCHASE OF TOUR BUSES					-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
29001001/23010112/0000015 Purchase and Supply of Belgium Trucks and other Machines (1					-			
29001001/23010112/00000417 Procurement of office furniture (10 Nos. Padded executive tables,10 No swivel chairs etc)					-			
29001001/23010112/10000557 Procurement of office furniture (3 Nos. Padded executive tables,5 nos office executive table, 6 no w			4,000,000.00	4,000,000.00	100	4,000,000.00	3,000,000.00	2,000,000.00
29001001/23010113/10000543 Equipment of riders permit offices in Enugu West and Enugu North: 20Nos computer sets, 6Nos printers		82,568,000.00	246,278,000.00	163,710,000.00	112.36	145,700,000.00	3,000,000.00	2,000,000.00
29001001/23010113/10000544 Biometrics of ministry activities like data of all commercial vehicle operators, motorcycle operator			12,000,000.00	12,000,000.00	100	12,000,000.00	100,000,000.00	100,000,000.00
29001001/23010113/10000556 Procurement of office equipment: 6 No Digital Casio Calculator, 6Nos computer sets with printers and		40,790,000.00	50,000,000.00	9,210,000.00	92.1	10,000,000.00	2,000,000.00	1,000,000.00
29001001/23010119/10000560 Procurement of 20 Nos smart Traffic control stand with solar			3,000,000.00	3,000,000.00	100	3,000,000.00	3,000,000.00	3,000,000.00
29001001/23010128/10000546 Provision of IOT vehicle tracking system vai PPP		6,335,300,886.60	6,335,320,887.00	20,000.40	0	1,000,000,000.00	200,000,000.00	100,000,000.00
29001001/23010128/10000558 Provision of Operational Kits (Clamps, Cameras, Keys,Traffic			5,000,000.00	5,000,000.00	100	5,000,000.00	3,000,000.00	2,000,000.00
29001001/23010128/10000561 Purchase and installation of 20 Nos modern didital body camera			2,000,000.00	2,000,000.00	100	2,000,000.00	2,000,000.00	-
29001001/23010128/100005238 Const of road barricades and traffic enforcement iron clamps		8,500,000.00	0.00	-8,500,000.00	-	-		
29001001/23010136/10000554 Procurement of equipment for public enlightenment such as horn speakers, public address system (micr			7,000,000.00	7,000,000.00	100	7,000,000.00	4,000,000.00	3,000,000.00
29001001/23020101/10000551 Provision of MOT command and control centre	250,000,000.00	3,661,361,957.81	4,661,369,958.00	1,000,008,000.19	500	200,000,000.00	100,000,000.00	100,000,000.00
29001001/23020103/10000575 Construction of 10 No Electric Charging point		11,549,301.85	11,570,000.00	20,698.15	0	1,000,000,000.00	2,000,000,000.00	3,000,000,000.00
29001001/23020107/10000559 Establishment of model driving school			110,000,000.00	110,000,000.00	73.33	150,000,000.00	150,000,000.00	150,000,000.00
29001001/23020115/10000576 Equity contribution for phase 1 of 135.4km rail			1,000,000.00	1,000,000.00	0.05	2,000,000,000.00	3,000,000,000.00	3,000,000,000.00
29001001/23020117/10000578 Akanu Ibiam International Airport concession	20,600,000.00	82,568,000.00	2,130,000,000.00	2,047,432,000.00	96.12	2,130,000,000.00		
29001001/23020117/10000579 Provision of 4 Air crafts for Enugu Air		4,345,489,316.45	19,000,000,000.00	14,654,510,684	96.59	19,000,000,000.00	26,000,000.00	26,000,000.00
29001001/23020123/10000548 Procurement of office equipment for traffic management officials (clamps, cameras, traffic cone reco		630,627,170.00	673,647,170.00	43,020,000.00	330.92	13,000,000.00	3,000,000.00	2,000,000.00
29001001/23020124/00000415 Development of park for buses, taxis and tricycles at Emene					-			
29001001/23020124/10000552 Provision of Enugu Transport Master plan		200,000,000.00	900,000,000.00	700,000,000.00	77.78	900,000,000.00	1,000,000.00	1,000,000.00
29001001/23020124/10000563 Construction of Ultra modern Logistics hub			294,000,000.00	294,000,000.00	24.5	1,200,000,000.00	100,000,000.00	100,000,000.00
29001001/23020124/10000565 Construction of 1 No Ultra modern regional Bus Park via PPP		30,000,000.00	0.00	-30,000,000.00	-	-		
29001001/23020124/10000567 Construction of 1 no Transport Interchange via PPP 1 NO (TIP Phase 2 at 9th miles)		3,459,063,751.54	4,459,073,752.00	1,000,010,000.46	62.5	1,600,000,000.00	5,000,000,000.00	3,000,000,000.00
29001001/23030113/10000571 Provision of Traffic signages/road marking		449,866,000.00	601,870,000.00	152,004,000.00	-	1,000,000,000.00	2,000,000.00	2,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

C+5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
29001001/23030116/10000577 Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP	974,650,000.00	1,175,377,300.00	2,175,387,300.00	1,824,632,700.00	1,000,010,000	100,000,000.00	1,000,000.00	1,000,000.00
29001001/23030121/00001201 Rehabilitation of Toilet Facilities in Ministry of Transport	74,600,000.00				-			
29001001/23030128/10000573 Repair of collapsed portion of fence		657,141,922.30	657,149,922.00	7,999.70	0.16	5,000,000.00	2,000,000.00	2,000,000.00
Total	6,240,497,041.71	52,775,188,487.26	84,096,272,658.00	31,321,084,170.74	78.05	40,130,700,000.00	15,125,000,000.00	14,598,000,000.00
29053001 - Enugu State Transport Company (ENTRACO)								
Total					-			
29053002 - Coal City Transport Services								
29053002/23010129/10000588 Purchase of 10 no Complete tool box			800,000.00	800,000.00	100	800,000.00	880,000.00	968,000.00
29053002/23010129/10000589 Purchase of 1 no Heavy duty floor trolley 6 ton jack			663,000.00	663,000.00	100	663,000.00	729,300.00	802,200.00
29053002/23010129/10000595 Purchase of 1 No engine/Gear box Hoist			300,000.00	300,000.00	100	300,000.00	330,000.00	363,000.00
29053002/23020101/10000590 Construction of Security House					-			
Total			1,763,000.00	1,763,000.00	100	1,763,000.00	1,939,300.00	2,133,200.00
31001001 - Ministry of Energy and Mineral Resources								
31001001/23010102/10000604 Procurement of 4 new blocks		420,425,224.00	420,435,224.00	10,000.00	0	12,000,000,000.00		
31001001/23010107/10000603 Purchase of 6 nos Trucks for mining		510,950,813.00	0.00	-510,950,813.00	-	-		
31001001/23010112/10000605 Purchase of Furnitures and Fittings: 32 incges TV sets, GoTV & DSTV decoder, OX fans, 3-in-1 airpor			1,000,000.00	1,000,000.00	16.39	6,100,000.00		
31001001/23010113/10000597 Purchase of facilities/equipment for development of data base for oil and Gas in Enugu State Visitai	23,000,000.00		20,000,000.00	20,000,000.00	100	20,000,000.00		
31001001/23010113/10000598 Purchase of Media equipment (VIDO Machines Cameras)			3,000,000.00	3,000,000.00	100	3,000,000.00		
31001001/23010113/10000600 Purchase of desktop and laptop computers		3,000,000.00	3,200,000.00	200,000.00	6.25	3,200,000.00		
31001001/23010129/10000597 Purchase of facilities/equipment for development of data base for oil and Gas in Enugu State Visitai		13,000,000.00	0.00	-13,000,000.00	-	-		
31001001/23010140/10000601 Purchase of Equipment for research and development /Fisibility studies on coal Mining in Enugu		23,000,000.00	23,000,000.00	-	-	-		
31001001/23020101/10000602 Renovation of Office Building		120,000,000.00	120,000,000.00	-	-	-		
31001001/23020107/10000602 Renovation of Office Building			511,000,000.00	511,000,000.00	-	-		
31001001/23020124/10000596 Construction of Truck/Tipper Park		28,503,334.00	50,000,000.00	21,496,666.00	42.99	50,000,000.00		
Total	23,000,000.00	1,118,879,371.00	1,151,635,224.00	32,755,853.00	0.27	12,082,300,000.00		
31003001 - Enugu State Electrification Agency								
31003001/23030102/00000740 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones			47,350,000.00	47,350,000.00	-	-		
31003001/23020125/10000607 CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3		18,484,440.00	22,915,000.00	4,430,560.00	-	-		
31003001/23020103/10000608 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones		172,148,318.00	172,150,000.00	1,682.00	-	-		
31003001//10000609 Boosting/ Energization of Electricity		123,683,544.50	123,685,000.00	1,455.50	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
31003001/23020103/10000616 Completion of electrification of 5 rural communities in Enugu			4,717,000.00	4,717,000.00	-	-		
31003001/23020123/10000620 Extension of streetlight in Enugu metropolis			12,415,000.00	12,415,000.00	-	-		
31003001/23020103/10000623 Counterpart fund for Nigeria Solar for health Project (NISHP)			62,425,000.00	62,425,000.00	-	-		
31003001/23020105/10002144 oji water production facility & required investment			30,450,000.00	30,450,000.00	-	-		
31003001/23020103/10002145 Christmas light up of Enugu City			48,500,000.00	48,500,000.00	-	-		
31003001/10002146 Refurbishment of Faulty Generators			6,100,000.00	6,100,000.00	-	-		
31003001/23010107/10000613 Procurement of 2 No Truck self loader (Hiab and Platform) for street light and traffic light mainten		18,254,528.00	320,000,000.00	301,745,472.00	94.3	320,000,000.00		
31003001/23010113/10000624 Procurement of personal computer, laptops for office use		10,000,621.00	10,000,900.00	279	0	25,000,000.00		
31003001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m			0.00	-	-	-		
31003001/23010119/10000612 Procurement of 200 units rating distribution transformer for replacement of burnt/failed transformer		89,086,155.00	1,000,000,000.00	910,913,845.00	91.09	1,000,000,000.00	3,750,000,000.00	3,900,000,000.00
31003001/23010119/10000618 Procurement and installation of 40KVA generator	92,802,466.00				-			
31003001/23010119/10000621 Procurement of Electrical equipments and tools		15,898,412.00	15,950,000.00	51,588.00	0.03	150,000,000.00	187,500,000.00	195,000,000.00
31003001/23010119/10001644 Purchase of Electricity Transformer (1No 500KVA and 1No 300KVA)			0.00	-	-	-		
31003001/23020103/ Construction of Other Public Building					-			
31003001/23020103/00000739 Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senat					-			
31003001/23020103/10000607 CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3		22,914,631.00	0.00	-22,914,631.00	-	-		
31003001/23020103/10000611 State contingency intervention in Electrification Projects.		88,932,151.50	1,081,100,000.00	992,167,848.50	99.22	1,000,000,000.00	3,000,000,000.00	3,000,000,000.00
31003001/23020103/10000615 Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senat		81,051,890.00	0.00	-81,051,890.00	-	-		
31003001/23020103/10000616 Completion of electrification of 5 rural communities in Enugu		4,707,138.00	0.00	-4,707,138.00	-	-		
31003001/23020103/10000622 CNP- Electrification of Aguobu Obeleagu Umana			1,000,000.00	1,000,000.00	2	50,000,000.00		
31003001/23020103/10000623 Counterpart fund for Nigeria Solar for health Project (NISHP)		62,423,680.64	0.00	-62,423,680.64	-	-		
31003001/23020103/10002145 Christmas light up of Enugu City		48,478,000.00	0.00	-48,478,000.00	-	-		
31003001/23020105/ Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State			0.00	-	-	-		
31003001/23020105/10002144 oji water production facility & required investment		30,447,997.50	0.00	-30,447,997.50	-	-		
31003001/23020123/ Construction of Fence around Uwani Trainig Pitch			0.00	-	-	-		
31003001/23020123/00000751 Provision of automatic solar street lights at the major streets in the three senatorial zones of the					-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

C+5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
31003001/23020123/10000614 Installation of rural streetlights in Nsukka to Obello Afor	14,700,000.00				-			
31003001/23020123/10000617 Provision and replacement of automatic solar street lights at the major streets in the three senator		478,843,433.50	1,500,000,000.00	1,021,156,566.50	68.08	1,500,000,000.00	5,000,000,000.00	4,000,000,000.00
31003001/23020123/10000620 Extension of streetlight in Enugu metropolis		12,413,996.00	0.00	-12,413,996.00	-	-		
31003001/23020125/10000607 CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3	6,400,000.00		1,050,000,000.00	1,013,031,120.00	96.48	1,050,000,000.00	4,000,000,000.00	4,000,000,000.00
31003001/23030102/ Takeoff Grant for Enugu State Geographical Information System					-			
31003001/23030102/00000739 Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senat					-			
31003001/23030102/00000740 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones		47,338,500.00	0.00	-47,338,500.00	-	-		
31003001/23030102/00000746 Rehabilitation of water works line	1,000,000.00				-			
31003001/23030102/00000753 Maintenance of Street lights in major cities in the 3 senatorial zones					-			
31003001/23030102/10000610 Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks in 3	16,000,000.00				-			
31003001/23030123/ Renovation Of Office Building					-			
31003001/23030123/00000753 Maintenance of Street lights in major cities in the 3 senatorial zones					-			
31003001/23030123/10000619 Upgrade and Maintenance of Street lights in Enugu State	288,313,375.20		1,000,000.00	1,000,000.00	25	4,000,000.00	5,000,000.00	5,000,000.00
31003001/23030125/ Rehabilitation and oprationalization of digital industrial park (NCC)			0.00	-	-	-		
31003001/23030125/10002146 Refurbishment of Faulty Generators		6,086,472.00	0.00	-6,086,472.00	-	-		
Total	646,954,654.20	1,331,193,908.64	5,509,757,900.00	4,178,563,991.36	81.95	5,099,000,000.00	15,942,500,000.00	15,100,000,000.00
31004001 - State Electricity Regulatory Commission								
31004001/23010112/10000640 Purchase of office furnitures and fittings (15 desks,10 chairs, 10 file cabinets, 2 fire proof cabin			1,000,000.00	1,000,000.00	4.85	20,600,000.00	16,400,000.00	16,400,000.00
31004001/23010112/10000641 Purchase of 6 Split unit air conditioner (1.5hp)			1,000,000.00	1,000,000.00	28.57	3,500,000.00	3,000,000.00	3,000,000.00
31004001/23010113/ Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake			0.00	-	-	-		
31004001/23010113/10000627 ICT Networking, telephone/conferenceing system, webportal			1,000,000.00	1,000,000.00	5	20,000,000.00	25,000,000.00	20,000,000.00
31004001/23010113/10000628 Purchase of 5 laptops		3,920,000.00	3,920,000.00	-	-	-		
31004001/23010113/10000632 Purchase of Projector and related accessories		56,500.00	200,000.00	143,500.00	14.35	1,000,000.00	600,000.00	1,000,000.00
31004001/23010119/10000634 Connection of Generator set to building			1,000,000.00	1,000,000.00	50	2,000,000.00	2,000,000.00	2,000,000.00
31004001/23010119/10000635 Purchase of 15 UPS equipment			1,000,000.00	1,000,000.00	44.44	2,250,000.00	1,000,000.00	2,250,000.00
31004001/23010119/10000636 Purchase of Solar Home System and security lights			1,000,000.00	1,000,000.00	10	10,000,000.00	6,000,000.00	10,000,000.00
31004001/23010128/10000642 Purchase of Security and Safety equipments (CCTV cameras, Fire Extinguishers and First aid kits)		1,660,500.00	1,700,000.00	39,500.00	0.6	6,600,000.00	4,600,000.00	4,600,000.00
31004001/23030121/ Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP			0.00	-	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
31004001/23030121/10000639 Renovation of office building annex, landscaping of the compound and construction new gate house and		2,752,500.00	2,760,000.00	7,500.00	0.01	74,000,000.00	375,000,000.00	48,000,000.00
31004001/23050102/10000629 Purchase of 15 desktop			1,000,000.00	1,000,000.00	12.5	8,000,000.00	4,000,000.00	8,000,000.00
31004001/23050102/10000630 Microsoft 365 licenses for 17 persons.			1,000,000.00	1,000,000.00	100	1,000,000.00	2,000,000.00	1,000,000.00
31004001/23050102/10000631 ERP Software/Application			1,000,000.00	1,000,000.00	4	25,000,000.00	15,000,000.00	10,000,000.00
Total		8,389,500.00	17,580,000.00	9,190,500.00	5.28	173,950,000.00	454,600,000.00	126,250,000.00
34001001 - Ministry of Works and Infrastructure								
34001001/00000521 Emergency, Erosion control and protective works in Enugu State			180,009,000.00	180,009,000.00	-	-		
34001001/00000523 Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State			2,666,338,655.00	2,666,338,655.00	-	-		
34001001/10000104 Construction of other projects			14,500,000,000.00	14,500,000,000.00	-	-		
34001001/10000105 Upgrading other Public Building			400,000,000.00	400,000,000.00	-	-		
34001001/10000659 Construction of Fence			41,300,000.00	41,300,000.00	-	-		
34001001/10000660 Repair and Renovation work at the office Enugu State			330,199,040.00	330,199,040.00	-	-		
34001001/10000664 Construction/Renovation of Public Buildings in Enugu State			1,587,456,263.00	1,587,456,263.00	-	-		
34001001/10000670 Construction and Completion of Governor's Lodge, Asokoro Abuja			230,119,690.00	230,119,690.00	-	-		
34001001/10000688 Rehabilitation of Presidential Hotel, Enugu			2,000,000,000.00	2,000,000,000.00	-	-		
34001001/10000698 General Landscaping works, Provision and Installation of External Electrical and Mechanical Infrastr			10,400,000.00	10,400,000.00	-	-		
34001001/10000724 Construction/Renovation of Public Buildings in Enugu State			19,690,000.00	19,690,000.00	-	-		
34001001/10000744 Rehabilitation of Enugu Urban Township Roads			2,793,141,455.00	2,793,141,455.00	-	-		
34001001/10000749 Construction /Reconstruction/Rehabilitation of Annunciation junction Obinagu- Nchatancha - Akpuoga			7,000,000,000.00	7,000,000,000.00	-	-		
34001001/10000768 Erosion Control Works at Ebe Ano Tunnel, GRA, Enugu			723,050,000.00	723,050,000.00	-	-		
34001001/10000797 Construction of the Proposed Building for the Police Specialized Services Automation Project for the			64,141,793.00	64,141,793.00	-	-		
34001001/10000915 Construction of Road Network in the New Enugu City ù (Dual Carriage, Culverts, Bridges, Underground			11,120,277,457.00	11,120,277,457.00	-	-		
34001001/10005237 DEVELOPMENT OF ENUGU TECH. HUB AT OLD ENUGU PRINTING PRESS G.R.A			335,399,712.00	335,399,712.00	-	-		
34001001/10005239 Construction of Fivestar Hotel at ICC			9,729,085,733.00	9,729,085,733.00	-	-		
34001001/10005248 Construction of Principal Quarters at Gov't Technical College			104,000,000.00	104,000,000.00	-	-		
34001001/17000057 Equity fund - 1% of Actual State IGR (1% OF 2021 IGR)			1,000,000.00	1,000,000.00	-	-		
34001001/23010105/10000713 2 Nos Electrical Department Project Vehicle (Hilus), Electrical Department MOW&I			1,000,000.00	1,000,000.00	-	-	40,000,000.00	40,000,000.00
34001001/23010114/10000653 Digitalization of the Contract Administration in Ministry of Works and Infrastructure		2,500,000,000.00	2,500,000,000.00	-	-	70,000,000.00	50,000,000.00	
34001001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m					-			
34001001/23010119/10000654 40KVA Inverter and 32 Nos of 200 Arms Battery (Quanta), MOW&I Headquarters		2,500,000,000.00	2,500,000,000.00	-	-	40,000,000.00	40,000,000.00	
34001001/23010119/10000655 Installation of Solar Energy at MOW&I Headquarters		2,500,000,000.00	2,500,000,000.00	-	-	20,000,000.00	10,000,000.00	



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23010122/10000656 Construction of Health Centre at Umuaji Mgbagbuowa, Ezeagu			1,000,000.00	1,000,000.00	1.25	80,000,000.00	20,000,000.00	
34001001/23010129/10000661 Purchase of Office Equipment		56,395,000.00	0.00	-56,395,000.00	-	-	500,000,000.00	500,000,000.00
34001001/23010129/10000714 Procurement of Asphalt Plant			1,000,000.00	1,000,000.00	0.2	500,000,000.00	100,000,000.00	100,000,000.00
34001001/23010129/10000718 Purchase and Installation of Concrete equipment; i. Machine iron cutters ii. Vibrator iii. Concrete			1,000,000.00	1,000,000.00	1	100,000,000.00	5,000,000,000.00	5,000,000,000.00
34001001/23010129/10000719 Procurement of Earth moving machine such as 2Nos Excavator, 2Nos Bulldozer, 2Nos Grader, 1No Back Ac			1,000,000.00	1,000,000.00	0.03	3,500,000,000.00		
34001001/23010129/10000720 Earthroad/Spot improvement/connectivity to Communities		500,000,000.00	0.00	-500,000,000.00	-	-		
34001001/23010133/10000661 Purchase of Office Equipment			56,400,000.00	56,400,000.00	56.4	100,000,000.00		
34001001/23010136/10000918 Procurement of Cables Panels, Components and Accessories for the State Secretariat			1,000,000.00	1,000,000.00	4	25,000,000.00		
34001001/23010140/00000455 Establishment of Enugu State Materials Testing Laboratory (Quality control/Inspection and Engineerin					-			
34001001/23010140/10000682 Establishment of Enugu State Materials Testing Laboratory (Quality control/Inspection and Engineerin			1,000,000.00	1,000,000.00	10	10,000,000.00	20,000,000.00	30,000,000.00
34001001/23010140/10000717 Purchase of Equipment for Enugu State Ministry of Works Material Testing Laboratory Quality Control		70,535,000.00	70,540,000.00	5,000.00	0.01	40,000,000.00	40,000,000.00	40,000,000.00
34001001/23020101/00000437 Construction of Fence					-			
34001001/23020101/00000438 Construction/Renovation of Public Buildings in Enugu State		58,195,131.00	0.00	-58,195,131.00	-	-		
34001001/23020101/10000657 Completion of the Construction of International Conference Center	20,318,161,793.39				-			
34001001/23020101/10000659 Construction of Fence					-			
34001001/23020101/10000670 Construction and Completion of Governor/Es Lodge, Asokoro Abuja		230,089,690.00	0.00	-230,089,690.00	-	-		
34001001/23020101/10000692 Completion of Construction of Perimeter Fencing, Retaining Walls and Gate Houses at Diamond City Est					-			
34001001/23020101/10000693 Completion of the Construction of Facilities, landscaping, fencing, road, electricals, mechanicals,					-			
34001001/23020101/10000735 Completion of the Construction of High Court Building at Nsukka Judicial					-			
34001001/23020101/10000797 Construction of the Proposed Building for the Police Specialized Services Automation Project for the		64,121,793.00	0.00	-64,121,793.00	-	-		
34001001/23020101/10000916 Completion of the construction of new secretariat block C&D and total maintenance of block A&B			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00		
34001001/23020101/10000917 Construction of Due Process Coordinating Office Block at the Three (3) Coordinating centres in Enugu			1,000,000.00	1,000,000.00	0.33	300,000,000.00		
34001001/23020101/10001160 Construction of a five-star hotel at International Conference Centre, Enugu			0.00	-	-	-		
34001001/23020103/10000698 General Landscaping works, Provision and Installation of External Electrical and Mechanical Infrastr		10,377,000.00	0.00	-10,377,000.00	-	-		
34001001/23020104/ Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senat					-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020104/10000688 Rehabilitation of Presidential Hotel, Enugu		250,000,000.00	0.00	-250,000,000.00	-	-		
34001001/23020104/10000712 CNP - Remodeling and reconstruction of Hotel Presidential Enugu		1,500,000,000.00	0.00	-1,500,000,000.00	-	-		
34001001/23020104/10000723 Remodelling/Construction of Gatch House, Toilets, and Perimetre Fencing of MOW&I Area Office, Enugu			1,000,000.00	1,000,000.00	2	50,000,000.00	50,000,000.00	
34001001/23020104/10000724 Construction/Renovation of Public Buildings in Enugu State		7,347,400.00	0.00	-7,347,400.00	-	-		
34001001/23020104/10000725 Consultancy Services on Road and Public Building Construction in Enugu State			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020104/10001399 Infrastructural Development at Enugu New City			0.00	-	-	-		
34001001/23020104/10005239 Construction of Fivestar Hotel at ICC		9,729,035,732.50	0.00	-9,729,035,732.50	-	-		
34001001/23020105/10000671 Construction of Twin water fall and Swim Pool, Governor's lodge	100,000.00				-			
34001001/23020106/10000649 Construction of Nurses Quarters and Perimetre Fencing at Igwebuikwe Health Centre, Obeagu, Awgu			1,000,000.00	1,000,000.00	1	100,000,000.00		
34001001/23020106/10000650 Renovation of Agulese, Ugwieme Health Centre, Awgu			1,000,000.00	1,000,000.00	3.33	30,000,000.00	20,000,000.00	
34001001/23020106/10000651 Construction of Perimetre Fencing at Infectious Diseases Hospital, Oji River			1,000,000.00	1,000,000.00	2.5	40,000,000.00	20,000,000.00	
34001001/23020106/10000652 Construction and Furnishing of Type 3 Hospital, Owo,		2,000,000,000.00	2,000,000,000.00	-	-	200,000,000.00	100,000,000.00	
34001001/23020106/10000702 Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno					-			
34001001/23020107/ Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno		104,000,000.00	0.00	-104,000,000.00	-	-		
34001001/23020107/10000673 Completion of construction of 1 no 10 classroom building for the faculty of Dentistry at SUMAS igbo-					-			
34001001/23020107/10000674 Completion of construction of 1 no 12 classroom building for the college of Medicine at SUMAS igbo-e					-			
34001001/23020107/10000676 Completion of Construction of 1 no 8 classroom building for faculty of social Science at SUMAS igbo-					-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L95C5:L99C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020104/10000688 Rehabilitation of Presidential Hotel, Enugu		250,000,000.00	0.00	-250,000,000.00	-	-		
34001001/23020104/10000712 CNP - Remodeling and reconstruction of Hotel Presidential Enugu		1,500,000,000.00	0.00	-1,500,000,000.00	-	-		
34001001/23020104/10000723 Remodelling/Construction of Gatch House, Toilets, and Perimetre Fencing of MOW&I Area Office, Enugu			1,000,000.00	1,000,000.00	2	50,000,000.00	50,000,000.00	
34001001/23020104/10000724 Construction/Renovation of Public Buildings in Enugu State		7,347,400.00	0.00	-7,347,400.00	-	-		
34001001/23020104/10000725 Consultancy Services on Road and Public Building Construction in Enugu State			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020104/10001399 Infrastructural Development at Enugu New City			0.00	-	-	-		
34001001/23020104/10005239 Construction of Fivestar Hotel at ICC		9,729,035,732.50	0.00	-9,729,035,732.50	-	-		
34001001/23020105/10000671 Construction of Twin water fall and Swim Pool, Governor's Lodge	100,000.00				-			
34001001/23020106/10000649 Construction of Nurses Quarters and Perimetre Fencing at Igwebuikhe Health Centre, Obeagu, Awgu			1,000,000.00	1,000,000.00	1	100,000,000.00		
34001001/23020106/10000650 Renovation of Agulesse, Ugwieme Health Centre, Awgu			1,000,000.00	1,000,000.00	3.33	30,000,000.00	20,000,000.00	
34001001/23020106/10000651 Construction of Perimetre Fencing at Infectious Diseases Hospital, Oji River			1,000,000.00	1,000,000.00	2.5	40,000,000.00	20,000,000.00	
34001001/23020106/10000652 Construction and Furnishing of Type 3 Hospital, Owo,		2,000,000,000.00	2,000,000,000.00	-	-	200,000,000.00	100,000,000.00	
34001001/23020106/10000702 Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno					-			
34001001/23020107/ Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno		104,000,000.00	0.00	-104,000,000.00	-	-		
34001001/23020107/10000673 Completion of construction of 1 no 10 classroom building for the faculty of Dentistry at SUMAS igbo-					-			
34001001/23020107/10000674 Completion of construction of 1 no 12 classroom building for the college of Medicine at SUMAS igbo-e					-			
34001001/23020107/10000676 Completion of Construction of 1 no 8 classroom building for faculty of social Science at SUMAS igbo-					-			
34001001/23020107/10000677 Completion of construction of 1 no 8 classroombuilding for faculty of Applied sciences and Humanitie					-			
34001001/23020107/10000709 CNP - Completion of the construction of International Conference Centre, Enugu					-		5,000,000,000.00	
34001001/23020114/ Perimeter fencing and clearing of acquired state model fish farm site at Mbulo owo Nkanu East	5,213,824,032.49		0.00		-	-		
34001001/23020114/00000488 Completion of the Construction of UmuokereiguguAguMgbugbo - Ugbene - Umuudu Road Phase I, Udenu LGA					-			
34001001/23020114/00000523 Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	13,086,352,130.48	2,316,313,655.48	0.00	-2,316,313,655.48	-	-		
34001001/23020114/00000573 Construction of Enugu Airport Flyover Dual carriage way to Ebonyi Boader	15,627,932,883.74				-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/00000574 Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road					-			
34001001/23020114/00000575 Construction of Amechi Idodo/Amagunze Road					-			
34001001/23020114/00000577 Construction Ugbawka/Ihuokpara Amagunze Road	170,000,000.00				-			
34001001/23020114/00001216 Design and const. of Amikwe-Amadim Okpu Ohebe Road.	1,576,747,590.00				-			
34001001/23020114/10000664 Construction/Renovation of Public Buildings in Enugu State					-			
34001001/23020114/10000731 Completion of the Construction of Okpeme-Udi Town to Ogwugwu Abia Town Udi LGA link Road					-			
34001001/23020114/10000755 Strategic intervention and Urban renewal in Enugu State			1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	
34001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		38,402,556,760.58	44,500,000,000.00	6,097,443,239.42	11.09	55,000,000,000.00	20,000,000,000.00	20,000,000,000.00
34001001/23020114/10000758 CNP-Completion of the Construction of Ugwogo Nike - Agu Ukehe -Umunko road (Earth Road) 15KM Phase i			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10000760 CNP- Construction of Umuabi-Ehuhe Achi-Court Road in Udi Local Government			1,000,000.00	1,000,000.00	0.2	500,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000761 Completion of Erosion Control/Protective and Reclamation Measures at Golf Estate Annex, Ngwuagu A			1,000,000.00	1,000,000.00	2	50,000,000.00		
34001001/23020114/10000762 Construction of 2-Span Bridge Across Ogurugu River Uzo - Uwani LGA, Enugu State.			1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000763 Construction of 2-Span Bridge Across Adada River Uzo - Uwani LGA, Enugu State.			1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000764 Construction of 2-Span Bridge Across River Obina Uzo - Uwani LGA, Enugu State.			1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000765 Construction of Asata River Bridge at Akani Ancestral Layout, Emene Nike, Enugu East LGA, Enugu Stat			1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000766 Construction of Agumgbuji-Ogbete, Ehe-Amufu Road, Isi Uzo Local Government	15,696,604,086.35	1,629,558,726.35	1,629,563,726.00	4,999.65	0	1,500,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000767 Construction of 8.8km Ogurute Umuogbouno - Ofodo - Owerre Eze - Isiugwu - Umuopu Aguegu Road and 0.3			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,500,000,000.00	1,000,000,000.00
34001001/23020114/10000769 Emergency Erosion control and protective works in Enugu State		250,165,618.55	250,175,619.00	10,000.45	0.01	200,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000770 Payment of additional works of the Construction of Nike Lake/Nike Road T-Junction Flyover/Under Pass	6,469,700.00		1,000,000.00	1,000,000.00	1	100,000,000.00		
34001001/23020114/10000774 Completion of Erosion Control/Protective Works at Onuiyi - Amobi street - MCC Junction Road, Nsukka.			1,000,000.00	1,000,000.00	66.67	1,500,000.00		
34001001/23020114/10000775 Completion of Construction of Access and Internal Road Network, Golf Estate Annex, Ngwuagu Amaezike,			1,000,000.00	1,000,000.00	0.5	200,000,000.00		
34001001/23020114/10000777 Completion of the Reconstruction of 3km Ibagwa Junction - Ibagwa LGA Roundabout LGA, IgboEze South L			1,000,000.00	1,000,000.00	0.33	300,000,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000778 Construction of 2-Span Bridge Across Idodo River Nkanu East LGA, Enugu State.			1,000,000.00	1,000,000.00	0.5	200,000,000.00	500,000,000.00	200,000,000.00
34001001/23020114/10000779 Completion of the Construction of Ugbaikie - Obollo Afor link Road with Smart Solar Street Lights at		67,339,783.16	67,369,783.00	29,999.84	0.15	20,000,000.00		
34001001/23020114/10000782 Construction of earthroad/spot improvement/connectivity to communities with reinforced concrete culv			500,050,000.00	500,050,000.00	333.37	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000785 Completion of the Rehabilitation/Construction of IMT Boulevard, Phase II, Enugu North LGA, Enugu.			1,000,000.00	1,000,000.00	33.33	3,000,000.00	3,000,000.00	
34001001/23020114/10000786 Completion of the Construction of Eke Likke-Iheaka Junction- Amagu Uwani-Ekoi Iheaka-Ihunaowerri-Ihe			1,000,000.00	1,000,000.00	1	100,000,000.00		
34001001/23020114/10000792 Completion of Construction of Amadi-Agbogwu-Amajioke Road (1KM) Udenu LGA, Enugu State			1,000,000.00	1,000,000.00	2.27	44,000,000.00		
34001001/23020114/10000793 Completion of Construction of Eke Amala-Otukpo Old Road (1km), Enugu			1,000,000.00	1,000,000.00	2.04	49,000,000.00		
34001001/23020114/10000802 Construction /Reconstruction/Rehabilitation of Annunciation junction Obinagu-Nchatancha - Akpuoga			1,000,000.00	1,000,000.00	0.5	200,000,000.00		
34001001/23020114/10000803 Construction of 2km Ologo road			1,000,000.00	1,000,000.00	0.2	500,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000805 Construction of Enugu Airport Flyover Dual carriage way to Ebonyi Boder		2,951,998,283.24	2,952,018,284.00	20,000.76	0	5,000,000,000.00	8,000,000,000.00	8,000,000,000.00
34001001/23020114/10000806 Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road	1,958,917,744.71	774,852,684.00	774,872,684.00	20,000.00	0	10,000,000,000.00	8,000,000,000.00	
34001001/23020114/10000807 Construction of Amechi Idodo/Amagunze Road	1,071,326,097.59		1,000,000.00	1,000,000.00	0.02	5,000,000,000.00	7,000,000,000.00	
34001001/23020114/10000808 Construction of Nara/Mburu/Nomeh Road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	500,000,000.00	2,000,000,000.00
34001001/23020114/10000809 Construction Ugbawka/Ihuokpara Amagunze Road			1,000,000.00	1,000,000.00	0.07	1,500,000,000.00	500,000,000.00	
34001001/23020114/10000810 Dualisation of Nike/Ugwogo Abakpa Nike/Opi Nsukka dual Carriage way			1,000,000.00	1,000,000.00	0.01	10,000,000,000.00	8,000,000,000.00	5,000,000,000.00
34001001/23020114/10000811 Construction of Eziobodo Akpoga, Mbulu Idodo, Ajaogbo- Ogbuu Nnaji road 15km	2,508,863,283.05	2,275,185,020.87	2,275,205,021.00	20,000.13	0	1,500,000,000.00	500,000,000.00	
34001001/23020114/10000814 CNP- Construction of Agbani-Nkwo Agbani to Obinagu Uwani Akpugo road			1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000829 Construction/Rehabilitation of Nkpologwu/Aku Road in Igbo Etiti LGA, Enugu Sittate - Phase 1			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000830 Construction/Rehabilitation of Ugbene Road Nike, Enugu East LGA, Enugu State			1,000,000.00	1,000,000.00	0.5	200,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000831 Construction of 2-Span Bridge Across Ogbafun River, Agu Idume, Amagunze, Nkanu East LGA, Enugu State			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	
34001001/23020114/10000832 Construction of 1-Span Bridge Across Olinama Stream at Obuofia/Olikwu Communities in Awgu LGA, Enugu			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000833 Construction/Reconstruction of David Nnaji Avenue - Moses Ogbodo Street, Topland, Ndi Ogwu, Amechi U			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000834 Construction of Okojo link road: Uzomike- Nsude-Umuasie Ngwo Amabo - Ngwo-Ukana-Amachala-Etiti Ngwo			1,000,000.00	1,000,000.00	2	50,000,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000835 Construction of St Petre Amabu road Okpatu-Uzomike-IVA Ukwuna-Isiekpulu Okwojo Ngwo Road			1,000,000.00	1,000,000.00	2	50,000,000.00		
34001001/23020114/10000836 CNP- Construction of 15.396Km Ibagwa Aka Itchi - Unadu - Alor Uno Road, Igbo Eze South LGA			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,000,000,000.00	3,000,000,000.00
34001001/23020114/10000839 Construction/Reconstruction/Rehabilitation of Ugwuoba - Obinofia Ndiagu - Aguobu Umumba Ndiagu - Ebe			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,500,000,000.00	2,000,000,000.00
34001001/23020114/10000840 Construction/Reconstruction/Rehabilitation of Akpasha - Umuangbuomu - Amagu - Atakwa Total Filling S			1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/10000841 Construction/Reconstruction/Rehabilitation of Enugu/Osha Express Imama Ezema Owa - Amutu Ezema - Abo			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000842 Construction/Reconstruction/Rehabilitation of 20km Nkwo Ezeagu - Umughu Umunba Road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,000,000,000.00	1,000,000,000.00
34001001/23020114/10000843 Construction/Reconstruction/Rehabilitation of Umabi - Ehuhe Achi with spur to Agudu - Ine - Owelli -			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,000,000,000.00	1,000,000,000.00
34001001/23020114/10000844 Construction/Reconstruction/Rehabilitation of Nkwubor Nike - Ugwuomu Nike Junction Link Road, Enugu		183,878,372.14	183,893,372.00	14,999.86	0	400,000,000.00	400,000,000.00	400,000,000.00
34001001/23020114/10000845 Construction/Reconstruction/Rehabilitation of Eke Obinagu Nike			1,000,000.00	1,000,000.00	1	100,000,000.00	200,000,000.00	
34001001/23020114/10000846 Construction/Reconstruction/Rehabilitation of Umuononu -Umunagbo - Amakakpa Link Road, Ugwogo Nike, E			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000847 Construction/Reconstruction/Rehabilitation of Amaowe/le/ Onyoho/Ezima Nike to Awhum in Udi LGA, Enugu			1,000,000.00	1,000,000.00	0.5	200,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10000848 Construction/Reconstruction/Rehabilitation of Onuogba Nike, Nwaenebo NNPC Depot link Road			1,000,000.00	1,000,000.00	0.5	200,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10000849 Construction/Reconstruction/Rehabilitation of Emenite Amaechi link Road			1,000,000.00	1,000,000.00	0.67	150,000,000.00	200,000,000.00	
34001001/23020114/10000850 Construction/Reconstruction/Rehabilitation of Emenite Ogulu Sunrise Estate link Road			1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000851 Construction/Reconstruction/Rehabilitation of Town School Otuku Emene link Road			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000852 Construction/Reconstruction/Rehabilitation of Main land Emene internal link Road			1,000,000.00	1,000,000.00	0.4	250,000,000.00	250,000,000.00	100,000,000.00
34001001/23020114/10000853 Construction/Reconstruction/Rehabilitation of Harbtx Avenue Road			1,000,000.00	1,000,000.00	0.5	200,000,000.00	250,000,000.00	150,000,000.00
34001001/23020114/10000855 Construction of Orié Owa Market Umuaji Ishiugwu Umuna road, Ezeagu LGA.			1,000,000.00	1,000,000.00	0.33	300,000,000.00	250,000,000.00	200,000,000.00
34001001/23020114/10000856 Construction of Ugwuwo St Mary New Home to Amorji Nike road, Enugu East LGA			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000857 Reconstruction of REHAB. ROAD to Adoration, Enugu East Local Government Area			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000858 Construction of Nkwo Eziagu to Afor Nachi Road Udi LGA			1,000,000.00	1,000,000.00	0.33	300,000,000.00	250,000,000.00	200,000,000.00
34001001/23020114/10000859 Construction of Awgu Ugwueme to Isuochi Border. Awgu LGA			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000860 Construction of Umundu Ohulo Obollo Afor Road Udeni Local Government Area			1,000,000.00	1,000,000.00	0.33	300,000,000.00	250,000,000.00	200,000,000.00
34001001/23020114/10000862 Construction of Eke Achara Ama Uwani to Umuoka, Markudi Express Road. Igbo Etiti LGA			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000863 Construction of Owa, Obeleagu Umana, Okpudo Road. Ezeagu LGA			1,000,000.00	1,000,000.00	0.5	200,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10000864 Construction of Amankwo Amufia Eke Umuozeowo, Obodo Amankwo Eke to Afia Eke Road. Udi LGA			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000865 Construction of Umulumbe Ogbek Nike Link road passing through Lett/Akpani farm land Udi LGA			1,000,000.00	1,000,000.00	0.25	400,000,000.00	400,000,000.00	400,000,000.00
34001001/23020114/10000866 Construction of Ugwunkwo, Otobo-Ogidi, Aho-okwenye- Eha - Alumona Road Nsukka			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000867 Constrution of Ubegu, Agu Ukehe Linking Maduka University Ugwogo Nike Road Igbo Etiti LGA.			1,000,000.00	1,000,000.00	1	100,000,000.00	200,000,000.00	100,000,000.00
34001001/23020114/10000868 Construction of Aguobu Owa-Umuaji Mgbagbu Owa - Agba Umana -Ebenebe Anambra Border			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000869 Construction of Tunnel Vehicular under Pass Between Okpara Avenue and Oguinroad Via Station Road	70,000,000.00		1,000,000.00	1,000,000.00	0.77	130,000,000.00		
34001001/23020114/10000870 Construction of Obeagu Ngene-Ugbo road.			1,000,000.00	1,000,000.00	1	100,000,000.00		
34001001/23020114/10000871 Construction of Aguobu Umumba-Obinofia Ndiagu- Okposhi Ugwuoba Enugu Onitsha Express Road. Ezeagu LG			1,000,000.00	1,000,000.00	0.5	200,000,000.00		
34001001/23020114/10000875 Rehabilitation of Umuoji Street, Ugwume Crescent, Ihiala Street, Nwakanwa Street, Awgu Street, Ozubu		87,075,698.49	0.00	-87,075,698.49	-	-		
34001001/23020114/10000876 Construction of Ikme - Umualor - Agbogazi Nike road.			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000877 Construction of Eke -Aku - Akpakume Nze - Uzueme Adada road.			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000878 Construction of Nkpologwu Uzo Uwani LGA to Aku Igbo Etiti LGA			80,600,421.00	80,600,421.00	40.3	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000879 Construction of Okporo - Agu Umuntu - Hill-Top Road. Nsukka			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	100,000,000.00
34001001/23020114/10000880 Construction of Old Anglican road Nsukka.			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000881 Construction 5km of Akpasha - Akagbe Ugwu link road.			1,000,000.00	1,000,000.00	0.25	400,000,000.00	400,000,000.00	400,000,000.00
34001001/23020114/10000882 Construction Amansiodo Junction - Olo -Ihuonyia -NONET OIL PALM Company roads.			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000883 Construction of Obodomgbomgbo - Aniocha Umujo - Oshogwugwu - Umuoda - Oshize Road Aguobu Umumba 8km			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000884 Completion of Construction of Hill-View Estate Internal Roads			1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23020114/10000885 Construction of Uduma Street, New Haven			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	100,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

C+5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000886 Construction of Penoks road and Ekochin road from Old Airport road.			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000887 Construction of Mission Obuofia - Atavu Omuoha - Umuatugbuoma Road			1,000,000.00	1,000,000.00	0.33	300,000,000.00	400,000,000.00	350,000,000.00
34001001/23020114/10000888 Construction of Eze Chime Street White House Bus Stop - Ntasi Obi Hospital - CBN Quarters Road to Dh			1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/10000889 CNP - Completion of Construction of Ozi Edem -Akpa Edem ù Akpa Ngbada with spur to Akpa Mgbago paris			1,000,000.00	1,000,000.00	0.33	300,000,000.00	400,000,000.00	350,000,000.00
34001001/23020114/10000890 Construction of Emudo Nenwe Sign Board Junction Nome Road with spur to Umulevo			1,000,000.00	1,000,000.00	0.33	300,000,000.00	400,000,000.00	350,000,000.00
34001001/23020114/10000891 Construction of Eketeoke - Ogburugbu Road with spur to Maduka Road			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000892 Construction of world class mechanical maintenance workshop			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	
34001001/23020114/10000893 Construction of Penoks Junction - Tamac Schoo - Ekochin Junction, Old Airpoty Road			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000894 Construction of Obioma Market - Evuazu - Ekeagu Obellagu - Umana Road			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000895 Construction of Okpudo Obellagu - umana - Onitsha Amokwe - Nkwo - Agu Road			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000896 Construction of Mission Obuoffia - Obodo Igwesi - Court Akpakgebe Road			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23020114/10000897 Construction of Abor-Ebe-Eke Road			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000898 Construction of Owo-Ugwuomu road	1,039,216,518.00	101,504,869.20	101,517,869.00	12,999.80	0	500,000,000.00	1,000,000,000.00	1,500,000,000.00
34001001/23020114/10000899 Construction of Amodu-Akpugo-Akpawfu road	3,117,620,887.13	673,545,648.37	673,558,648.00	12,999.63	0	400,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000900 Construction of Akpawfu - Amagunze road		380,836,124.69	380,880,000.00	43,875.31	0.01	400,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000901 Construction of Agbani Law school link road through Amodu Nkanu West			1,000,000.00	1,000,000.00	0.5	200,000,000.00	250,000,000.00	200,000,000.00
34001001/23020114/10000902 Construction of Akpuoga-Umuode-Oruku-Agu Ikpa Oruku - Amechi Idodo			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000903 Construction of Nkerefi-Nara-Ugbawka-Amagunze road			1,000,000.00	1,000,000.00	0.2	500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10000904 Construction of Obinagu-Isu-Awa Road			1,000,000.00	1,000,000.00	0.25	400,000,000.00	400,000,000.00	400,000,000.00
34001001/23020114/10000911 CNP-Construction of Alulu Road, Trans Ekulu -Local Government Link Road			1,000,000.00	1,000,000.00	0.2	500,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000913 Construction /reconstruction/rehabilitation of Airport Fly-Over Through Old Abakaliki Rd to Eke Obin		800,003,700.00	800,023,700.00	20,000.00	0.01	300,000,000.00	400,000,000.00	
34001001/23020114/10000914 Completion of the construction of Ama Brewery Junction-Eke-Akama Oghe-Iwollo-Umulokpa-Uzo Uwani with	2,000,000,000.00	2,091,679,694.60	2,091,699,695.00	20,000.40	0	2,000,000,000.00	4,000,000,000.00	4,000,000,000.00
34001001/23020114/10000915 Construction of Road Network in the New Enugu City ù (Dual Carriage, Culverts, Bridges, Underground		10,720,257,457.14	0.00	-10,720,257,457.14	-	-	10,000,000,000.00	10,000,000,000.00
34001001/23020114/10000933 Construction/Reconstruction/Rehabilitation of Mater dei street ù Mgbowo street		111,209,838.26	0.00	-111,209,838.26	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000934 Construction/Reconstruction/Rehabilitation of Ekulu garden û Timber market		111,209,838.26	0.00	-111,209,838.26	-	-		
34001001/23020114/10000935 Construction/Reconstruction/Rehabilitation of Dan Ogugua street		111,209,838.26	0.00	-111,209,838.26	-	-		
34001001/23020114/10000936 Construction/Reconstruction/Rehabilitation of Mary Emmanuel street û Phase 6 Extension		111,209,838.26	0.00	-111,209,838.26	-	-		
34001001/23020114/10000937 Construction/Reconstruction/Rehabilitation of Emma Achukwu street		111,209,838.26	0.00	-111,209,838.26	-	-		
34001001/23020114/10000938 Construction/Reconstruction/Rehabilitation of Engr. B C Nwatu street û Willy Ugwuanyi close		111,209,838.26	0.00	-111,209,838.26	-	-		
34001001/23020114/10000939 Construction/Reconstruction/Rehabilitation of River close		111,209,838.26	0.00	-111,209,838.26	-	-		
34001001/23020114/10000943 Construction/Reconstruction/Rehabilitation of Mgbo street		737,649,626.50	0.00	-737,649,626.50	-	-		
34001001/23020114/10000953 Construction/Reconstruction/Rehabilitation of Udenweze street		106,431,429.97	0.00	-106,431,429.97	-	-		
34001001/23020114/10000954 Construction/Reconstruction/Rehabilitation of Eziagu street		106,431,429.97	0.00	-106,431,429.97	-	-		
34001001/23020114/10000955 Construction/Reconstruction/Rehabilitation of Nana street		106,431,429.97	0.00	-106,431,429.97	-	-		
34001001/23020114/10000967 Construction/Reconstruction/Rehabilitation of Nnajinwangwu street		87,075,698.49	0.00	-87,075,698.49	-	-		
34001001/23020114/10000968 Construction/Reconstruction/Rehabilitation of Ufuma street		87,075,698.49	0.00	-87,075,698.49	-	-		
34001001/23020114/10000969 Construction/Reconstruction/Rehabilitation of Ugwuaji street		87,075,698.49	0.00	-87,075,698.49	-	-		
34001001/23020114/10000970 Construction/Reconstruction/Rehabilitation of Nnaji Ogbodo street		87,075,698.49	0.00	-87,075,698.49	-	-		
34001001/23020114/10000972 Construction/Reconstruction/Rehabilitation of Abba street		87,075,698.49	0.00	-87,075,698.49	-	-		
34001001/23020114/10000973 Construction/Reconstruction/Rehabilitation of Agu street		87,075,698.49	0.00	-87,075,698.49	-	-		
34001001/23020114/10000974 Construction/Reconstruction/Rehabilitation of Ugwuaji road		87,075,698.49	0.00	-87,075,698.49	-	-		
34001001/23020114/10000975 Construction/Reconstruction/Rehabilitation of Enugu Agidi street		87,075,698.49	0.00	-87,075,698.49	-	-		
34001001/23020114/10000976 Construction/Reconstruction/Rehabilitation of Nwamba street		88,182,871.00	0.00	-88,182,871.00	-	-		
34001001/23020114/10000977 Construction/Reconstruction/Rehabilitation of Umunnangwu street		88,182,871.00	0.00	-88,182,871.00	-	-		
34001001/23020114/10000978 Construction/Reconstruction/Rehabilitation of Unubi street		88,182,871.00	0.00	-88,182,871.00	-	-		
34001001/23020114/10000983 Construction/Reconstruction/Rehabilitation of Ubaa-Reuben street		83,055,736.37	0.00	-83,055,736.37	-	-		
34001001/23020114/10000986 Construction/Reconstruction/Rehabilitation of Amagugwu road		91,291,011.63	0.00	-91,291,011.63	-	-		
34001001/23020114/10000987 Construction/Reconstruction/Rehabilitation of Obuoffia/akpulu street		91,291,011.63	0.00	-91,291,011.63	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000988 Construction/Reconstruction/Rehabilitation of Umujam/Ede-Onovo street		91,291,011.63	0.00	-91,291,011.63	-	-		
34001001/23020114/10000989 Construction/Reconstruction/Rehabilitation of Amodu/Ajomadu street		91,291,011.63	0.00	-91,291,011.63	-	-		
34001001/23020114/10000990 Construction/Reconstruction/Rehabilitation of Brighter future road		91,291,011.63	0.00	-91,291,011.63	-	-		
34001001/23020114/10000991 Construction/Reconstruction/Rehabilitation of Ozongwu Street		91,291,011.64	0.00	-91,291,011.64	-	-		
34001001/23020114/10000992 Construction/Reconstruction/Rehabilitation of Sam Eze Avenue		91,291,011.64	0.00	-91,291,011.64	-	-		
34001001/23020114/10001002 Construction/Reconstruction/Rehabilitation of Alo Aluminium Emenite Junction		81,186,646.13	0.00	-81,186,646.13	-	-		
34001001/23020114/10001003 Construction/Reconstruction/Rehabilitation of Nnamani street		81,186,646.13	0.00	-81,186,646.13	-	-		
34001001/23020114/10001004 Construction/Reconstruction/Rehabilitation of Obiagu street		81,186,646.13	0.00	-81,186,646.13	-	-		
34001001/23020114/10001005 Construction/Reconstruction/Rehabilitation of Sooil Plaza street		81,186,646.13	0.00	-81,186,646.13	-	-		
34001001/23020114/10001006 Construction/Reconstruction/Rehabilitation of Eziani street		81,186,646.13	0.00	-81,186,646.13	-	-		
34001001/23020114/10001007 Construction/Reconstruction/Rehabilitation of Isaac Okoro street		81,186,646.13	0.00	-81,186,646.13	-	-		
34001001/23020114/10001012 Construction/Reconstruction/Rehabilitation of Umunwa street		100,320,205.39	0.00	-100,320,205.39	-	-		
34001001/23020114/10001013 Construction/Reconstruction/Rehabilitation of Ifemelumma street		100,320,205.39	0.00	-100,320,205.39	-	-		
34001001/23020114/10001014 Construction/Reconstruction/Rehabilitation of Agbani street		100,320,205.39	0.00	-100,320,205.39	-	-		
34001001/23020114/10001015 Construction/Reconstruction/Rehabilitation of Nkanu street		100,320,205.39	0.00	-100,320,205.39	-	-		
34001001/23020114/10001016 Construction/Reconstruction/Rehabilitation of Nwabueze street		100,320,205.39	0.00	-100,320,205.39	-	-		
34001001/23020114/10001017 Construction/Reconstruction/Rehabilitation of Uga street - Aninwede street		100,320,205.39	0.00	-100,320,205.39	-	-		
34001001/23020114/10001018 Construction/Reconstruction/Rehabilitation of St peters Church Road		100,320,205.39	0.00	-100,320,205.39	-	-		
34001001/23020114/10001019 Construction/Reconstruction/Rehabilitation of Ifeanyi Emeazu street		100,320,205.39	0.00	-100,320,205.39	-	-		
34001001/23020114/10001020 Construction/Reconstruction/Rehabilitation of Airport Mainland		100,320,205.38	0.00	-100,320,205.38	-	-		
34001001/23020114/10001021 Construction/Reconstruction/Rehabilitation of Ekulu Avenue		100,320,205.38	0.00	-100,320,205.38	-	-		
34001001/23020114/10001032 Construction/Reconstruction/Rehabilitation of OWUNWA STREET		97,766,591.33	0.00	-97,766,591.33	-	-		
34001001/23020114/10001033 Construction/Reconstruction/Rehabilitation of SUCCESWAYS AVENUE		97,766,591.33	0.00	-97,766,591.33	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10001034 Construction/Reconstruction/Rehabilitation of ONYEWENA STREET		97,766,591.33	0.00	-97,766,591.33	-	-		
34001001/23020114/10001037 Construction/Reconstruction/Rehabilitation of OZALLA EZMIO STREET		55,610,542.49	0.00	-55,610,542.49	-	-		
34001001/23020114/10001038 Construction/Reconstruction/Rehabilitation of AMUCHA STREET		55,610,542.49	0.00	-55,610,542.49	-	-		
34001001/23020114/10001039 Construction/Reconstruction/Rehabilitation of TAN AVENUE		55,610,542.49	0.00	-55,610,542.49	-	-		
34001001/23020114/10001040 Construction/Reconstruction/Rehabilitation of PENOKS ROAD		55,610,542.49	0.00	-55,610,542.49	-	-		
34001001/23020114/10001041 Construction/Reconstruction/Rehabilitation of IBE STREET		55,610,542.49	0.00	-55,610,542.49	-	-		
34001001/23020114/10001042 Construction/Reconstruction/Rehabilitation of HERBATEX ROAD		94,668,122.55	0.00	-94,668,122.55	-	-		
34001001/23020114/10001043 Construction/Reconstruction/Rehabilitation of ENEWALLY STREET		94,668,122.55	0.00	-94,668,122.55	-	-		
34001001/23020114/10001044 Construction/Reconstruction/Rehabilitation of JEZIE UBOCHI STREET		94,668,122.55	0.00	-94,668,122.55	-	-		
34001001/23020114/10001074 Construction of Access road to 9th Mile Crash Programme			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001075 Construction of Akwuke Road From Police Station to Coal Mining Site		3,000,000,000.00	3,000,000,000.00	-	-	1,000,000,000.00	1,500,000,000.00	2,500,000,000.00
34001001/23020114/10001076 Construction of old UNTH Estate Road Phase 1/Phase 2			1,000,000.00	1,000,000.00	0.2	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001077 Construction of Umuedeani-Agu Enugu-John Agbo-Umunaji Ngene-Chief Okeke Agbo Road			1,000,000.00	1,000,000.00	0.2	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001078 Construction of Aguobu-Umumba-Agba-Umana-Ebenebe Road with spur to Okpueze Umumba		292,709,523.68	292,717,524.00	8,000.32	0	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001079 Construction/Reconstruction/Rehabilitation of Oduma - Nomeh Road			1,000,000.00	1,000,000.00	0.17	600,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001080 Construction/Reconstruction/Rehabilitation of Mburumbu - Nkerefi Road			1,000,000.00	1,000,000.00	0.14	700,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001081 Construction/Reconstruction/Rehabilitation of Amagu-Atakwu-Akagbeugwuakpasha Road		673,545,648.36	673,550,148.00	4,499.64	0	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001082 Construction/Reconstruction/Rehabilitation of Obuofia - Obeagu ù Akagbeugwu Road		673,545,648.36	673,550,148.00	4,499.64	0	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001083 Construction/Reconstruction/Rehabilitation of Penocks Junction Nike Lake Road To T-Junction Flyover			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001084 Construction/Reconstruction/Rehabilitation of Iheaka-Ibagwa Road Igboeze South			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10001085 Construction/Reconstruction/Rehabilitation of Nsukka-Ibagwa- Ogurute-Ette Road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001086 Construction/Reconstruction/Rehabilitation of Orié Engine (Aguobu Umumba Ebenebe Road - Anambra Stat			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001087 Construction/Reconstruction/Rehabilitation of Ituku Roads - (I) Umuonyibanvuna Road (Ii) Ugwunagbo -			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001088 Construction/Reconstruction/Rehabilitation of Obeleagu Umana (Nkwo Ezeagu) Omughu Umana Aguobu Umumb			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001089 Construction of Afor-Oghe-Neke- Oyofe-Aguobu Owa Road -3KM			1,000,000.00	1,000,000.00	0.14	700,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001090 Construction of Ndu road: SEDES- Neke-Aguobu Owa Road-3KM			1,000,000.00	1,000,000.00	0.14	700,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001091 Construction of Orié Owa Imezi- Enugwuagu Umudioha to Nsude Road -4KM			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001092 CNP- Construction of Amurie Road			1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10001093 CNP- Construction of Agbudu Udi Road			1,000,000.00	1,000,000.00	0.6	167,767,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10001094 Construction of Abonuzu Owa Imezi- Upata Ezema Owa- Aguobu Owa road - 8KM			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001095 Construction of Ibite Olo - Amagu Umulokpa Road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001096 Construction of Ezema Olo- Ogulogu - Amansea Road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001097 Rehabilitation/completon of Nkwo Agana/Amadim Road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001098 Construction of law School Link - Ndiagu - Amodu Road			1,000,000.00	1,000,000.00	0.2	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001099 Construction of 40km Amansiodo - Ihuonyia-Mbanito Plantation-Affa Road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
34001001/23020114/10001100 Construction of Onitsha Express road- Isiugwu Umana-Orie Ezumezu Umana Ndiagu			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001101 Construction of 5Km Mgbagbu - Ezema- Umudim - Umuaji road-Mgbagbu owa road, with Nnam Ogbokwe bridge			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001102 Construction of 2Km Orié Engine - Umana Ndiagu Road			1,000,000.00	1,000,000.00	0.2	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001103 Construction of 2Km Eke Obodo Ula Agba Umana - Umuaji Mgbagbu Owa Road			1,000,000.00	1,000,000.00	0.2	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001104 CNP- Completion of the the construction of outstanding 3km Aku-Nsukka Road			1,000,000.00	1,000,000.00	0.33	300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10001105 Construction of 5Km Amandiolo - Awha Ndiagu - Mgbagbu Owa Road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	250,000,000.00	2,000,000,000.00
34001001/23020114/10001106 Construction of 6Km Afor Oghe- Amankwo Ndiagu Road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001107 Construction of Aguobu Owa - Afor ugwu - Ozom Aguobu Owa -Ezema Aguobuowa.road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,500,000,000.00	3,500,000,000.00
34001001/23020114/10001108 Borehole instalation and reeeteculation at community mackets in 17 LGAs, enugu State.			1,000,000.00	1,000,000.00	1.25	80,000,000.00	120,000,000.00	120,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10001109 CNP-Construction of Awhum (Dev. Centre) - Egede - Eke/Affa Road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,000,000,000.00	3,500,000,000.00
34001001/23020114/10001110 Construction of Ukana Mission - Ebe Express			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,500,000,000.00	4,000,000,000.00
34001001/23020114/10001111 Construction of Amofia Agu Affa - Oghu Road.			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,500,000,000.00	4,000,000,000.00
34001001/23020114/10001112 Construction of Akpakwume - Nze - Aku Road			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,000,000,000.00	4,000,000,000.00
34001001/23020114/10001113 Construction of Amagu Ibite -Umuele - Amachalla - Amoka - Amukwu Ring Road - New 9th Mile /Opi Nsukk			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,000,000,000.00	3,000,000,000.00
34001001/23020114/10001114 Construction of Umulumbe - Edem - New 9th Mile/Opi Nsukka Expressway			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,000,000,000.00	2,500,000,000.00
34001001/23020114/10001115 Construction 14km Amoli Junction - Amoli Community - Enyimba Community - Ebeukwu Bridge - Amankponat			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,500,000,000.00	4,000,000,000.00
34001001/23020114/10001116 Construction of Afor Market Junction - Central School - Health Centre - Aduogba Awgunta Road 2km			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,500,000,000.00	2,500,000,000.00
34001001/23020114/10001117 Construction of Imufu Junction by MCC Road-Orukpa-Aguibeje (Terminates at Aguibeje market) = 8KM			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,500,000,000.00	3,500,000,000.00
34001001/23020114/10001118 Construction of Amufie by Orido Junction-Anufie-Orido-Amube-Ihunowere (Terminates at Ihunowere, Igbo			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	2,500,000,000.00	3,000,000,000.00
34001001/23020114/10001119 Construction of Obukpa Layout- Amugwu/ Uwani road, through Igwe Raphael Eze Palace/Igwe of Obige Auto			1,000,000.00	1,000,000.00	0.2	500,000,000.00	1,000,000,000.00	2,500,000,000.00
34001001/23020114/10002128 Comp/Con of 3.75km Amankwo - Ameke Ngwo - Ama brewery rd	3,600,007,489.74				-			
34001001/23020114/30000759 CNP Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugustate					-		-	
34001001/23020114/30001081 Construction of Akwuke Road From Policeattation to Coal Miningsite					-		-	
34001001/23020115/10000874 Construction of Neke - Umualor Railway line - Ehamufu road.			1,000,000.00	1,000,000.00	0.5	200,000,000.00	300,000,000.00	300,000,000.00
34001001/23020117/10000697 Completion of completion of Astrotourf and Tratan tracks, flood lighting and associated works at Nsu	384,483,596.59				-			
34001001/23020118/ Akanu Ibiam International Airport concession					-			
34001001/23020118/00000473 Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno					-			
34001001/23020118/00000484 Construction/Renovation of Public Buildings in Enugu State					-			
34001001/23020118/00000557 Completion of the Rehabilitation/Construction of IMT Boulevard, Phase II, Enugu North LGA, Enugu.					-			
34001001/23020118/00001214 Construction of Doctor's Quarters. Type 1 & 2 at Igbo Eno Ca	500,000.00				-			
34001001/23020118/00001215 Comp of Proposed Remodelling of Colliery Hospi Lot I Enu	1,477,506,724.91				-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020118/10000664 Construction/Renovation of Public Buildings in Enugu State		191,164,714.92	0.00	-191,164,714.92	-	-		
34001001/23020118/10000669 Completion of the Construction of Facilities, landscaping, fencing, road, electricals, mechanicals.					-			
34001001/23020118/10000709 CNP - Completion of the construction of International Conference Centre, Enugu		552,763,054.80	552,800,000.00	36,945.20	0	1,000,000,000.00		
34001001/23020118/10000736 Completion of the Construction of Restaurant at Old Court Lodge					-			
34001001/23020118/10000737 Completion of the Construction of Lawn Tennis Court, Security Personnel Quarter and Remodelling of 2					-			
34001001/23020118/10000738 Completion of the Construction of 600 Seaters Banquet Hall at Old Government Lodge					-			
34001001/23020118/10000739 Rehabilitation/Reconstruction of New Market Round About- Agu Abor Interchange					-			
34001001/23020118/10000740 Proposed Construction/Remodelling (including external works and landscaping) of Ministry of Works an					-			
34001001/23020118/10000741 Furnishing and Equiping of 600 Seaters Banquet Hall, 24 No Appartment, 2 No Duplexes, Resturant at ol					-			
34001001/23020118/10000743 Completion of Construction of New University Gate, Nru Junction 9th Mile Markrudi Express Way, Enugu			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020118/10000750 Proposed construction of Justice Nwazota - Ilogu Close with a Spurr to Works Road, GRA Enugu - 1.25k			1,000,000.00	1,000,000.00	0.67	150,000,000.00	50,000,000.00	
34001001/23020119/10000686 Construction and Landscaping of International Conference Center (ICC), Enugu					-			
34001001/23020119/10000690 Completion of Old Government Lodge, Enugu and Construction of Annex, GRA, Enugu.					-			
34001001/23020123/10000667 Provision of Solar Power Street Lightings and Generating Sets in Enugu, Nsukka and Awgu Urban Centre	4,450,000.00	9,537,000.00	9,540,000.00	3,000.00	0	200,000,000.00	200,000,000.00	100,000,000.00
34001001/23020124/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	5,213,824,032.49				-			
34001001/23020124/00000435 Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu-Onits					-			
34001001/23020124/10000659 Construction of Fence		41,270,389.48	0.00	-41,270,389.48	-	-		
34001001/23030101/00000445 Completion of construction of 1 no 10 classroom building for the faculty of health science at SUMAS					-			
34001001/23030101/10000683 Furnishing and landscaping of 10No Duplex Government Houses at Old Government Lodge, EnuguEN - For t					-			
34001001/23030101/10000685 External Works (Landscaping) at the 5 Newly Constructed Fire Services Stations at Ogurute, Orba, 9th					-			
34001001/23030101/10000716 Renovation of Old House of Assembly Building, Enugu North LGA			1,000,000.00	1,000,000.00	1.43	70,000,000.00	30,000,000.00	20,000,000.00
34001001/23030103/10000688 Rehabilitation of Presidential Hotel, Enugu		419,349,400.60	0.00	-419,349,400.60	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030103/10000873 Rehabilitation of Church Street Housing Estate			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030105/10000648 Renovation of Amankpaka Cottage Hospital, Amankpaka Nike			1,000,000.00	1,000,000.00	1	100,000,000.00		
34001001/23030113/ Labour Intensive Agricultural Infrastructure (e.g., rehabilitation of existing feeder roads, irrigat					-			
34001001/23030113/00000488 Completion of the Construction of UmuokereiguguAguMgbugbo - Ugbene - Umuudu Road Phase 1, Udenue LGA					-			
34001001/23030113/00000509 Rehabilitation of Enugu Urban Township Roads	4,902,530,873.56				-			
34001001/23030113/00000523 Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		350,000,000.00	0.00	-350,000,000.00	-	-		
34001001/23030113/00000575 Construction of Amechi Idodo/Amagunze Road					-			
34001001/23030113/00000581 Rehabilitation/Maintenance of 8.49km road at Abagana, Akunyili, Broadrick,Nibo, Silver Smith, Tailor	4,574,348,007.35				-			
34001001/23030113/00000587 Rehabilitation/Maintenance of 18.955km Roads at various locations at Trans Ekulu zone (Ekulu - Dahmi	1,263,501,549.95				-			
34001001/23030113/00000588 Rehabilitation/Maintenance of 0.667km Rd at New Market/ Phone Layout	240,729,582.37				-			
34001001/23030113/00000589 Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd, Airpor	226,014,730.63				-			
34001001/23030113/00000590 Rehabilitation of 2.64m Rangers Avenue/ Virgin Forest/ Roban, Independence /out - Loma Linda Road	43,000,000.00				-			
34001001/23030113/00000592 Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Afia Abakpa- Nowas Junction, Chijio	737,815,748.81				-			
34001001/23030113/10000647 Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu-Onits			1,000,000.00	1,000,000.00	0.5	200,000,000.00		
34001001/23030113/10000744 Rehabilitation of Enugu Urban Township Roads		2,793,121,455.47	0.00	-2,793,121,455.47	-	-		
34001001/23030113/10000747 Construction of 3km road - Iheaka-Ihekpuoka in Igbo Eze South LGA (East)					-			
34001001/23030113/10000749 Construction /Reconstruction/Rehabilitation of Annunciation junction Obinagu-Nchatancha - Akpuoga					-			
34001001/23030113/10000751 Construction of Amokwe Road Udi Station-Ibuzo Amokwe- Amokwe Station Phase IV					-			
34001001/23030113/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		282,490,314.91	0.00	-282,490,314.91	-	-		
34001001/23030113/10000804 Rehabilitation/Overlay/Potholes of Lagos Street, Ogui			1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	
34001001/23030113/10000812 Rehabilitation of Salvage Crescent GRA/Damija Junction Trans- Ekulu carriage way Enugu			1,000,000.00	1,000,000.00	0.13	800,000,000.00	500,000,000.00	
34001001/23030113/10000813 Rehabilitation of 2.5km Agbani Road (Police College - Prisons Roundabout)			1,000,000.00	1,000,000.00	0.2	490,000,000.00	500,000,000.00	



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10000815 Rehabilitation of Owelli Street (Off Awkunanaw Street Timber shed junction Maryland Ugwuaji Road			1,000,000.00	1,000,000.00	0.18	550,000,000.00	500,000,000.00	
34001001/23030113/10000816 Rehabilitation of Amokwe Street - CIC School Junction Enugu			1,000,000.00	1,000,000.00	0.63	160,000,000.00	100,000,000.00	
34001001/23030113/10000817 Rehabilitation/Maintenance of 8.49km road at Abagana, Akunyili, Broadrick,Nibo, Silver Smith, Tailor			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	300,000,000.00	
34001001/23030113/10000818 Rehabilitation/Maintenance 1.7km road at Asata mine/Uno Okpete/Jamboline/Ajagu Roads			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	300,000,000.00	
34001001/23030113/10000819 Rehabilitation/Maintenance of 1.805km road at Edozie - Kenyatta Street - Timber Junction			0.00	-	-	400,000,000.00	100,000,000.00	
34001001/23030113/10000820 Rehabilitation/Maintenance of 0.370km road at College Road			1,000,000.00	1,000,000.00	1	100,000,000.00		
34001001/23030113/10000821 Rehabilitation/Maintenance of 2.5km road at Ohafia - Awkuzu - Awkunanaw -Etudo Junction, Ahara Layout			1,000,000.00	1,000,000.00	1	100,000,000.00		
34001001/23030113/10000822 Rehabilitation/Maintenance of 18.955km Roads at various locations at Trans Ekulu zone (Ekulu - Dahmi			1,000,000.00	1,000,000.00	0.05	2,000,000,000.00	300,000,000.00	
34001001/23030113/10000823 Rehabilitation/Maintenance of 0.667km Rd at New Market/ Phone Layout			2,000,000.00	2,000,000.00	2	100,000,000.00	100,000,000.00	
34001001/23030113/10000824 CNP - Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd,			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	300,000,000.00	
34001001/23030113/10000825 Rehabilitation of 2.64m Rangers Avenue/ Virgin Forest/ Roban, Independence /out - Loma Linda Road			1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	
34001001/23030113/10000826 Rehabilitation of 1.107km rd at Asata zone (Moore House Streetwith adjoining roads with Okigwe Lane			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	
34001001/23030113/10000827 CNP - Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Afia Abakpa- Nowas Junction,		96,400,000.00	96,420,000.00	20,000.00	0	500,000,000.00	580,000,000.00	500,000,000.00
34001001/23030113/10000828 Rehabilitation of 0.690km/9m Robinson Street Road Uwani			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000837 Reconstruction/Rehabilitation of Davis Umealu Street, Ifemelumma Lane, Osefoh Crescent, Mgbowo Stree	269,614,766.49		1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10000838 Construction/rehabilitation of Sabastine - Onyeze -Ugwanani Street, Ugbene 1, Abakpa Nike			1,000,000.00	1,000,000.00	0.5	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10000861 Rehabilitation of University Market Road Nsukka			1,000,000.00	1,000,000.00	0.42	240,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000872 Rehabilitation of Housing-Cooperative- College road			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000875 Rehabilitation of Umuoji Street, Ugwume Crescent, Ihiala Street, Nwakanwa Street, Awgu Street, Ozubu			87,095,698.00	87,095,698.00	43.55	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10000878 Construction of Nkpologwu Uzo Uwani LGA to Aku Igb0 Etitu LGA		80,580,421.26	0.00	-80,580,421.26	-	-		
34001001/23030113/10000906 Rehabilitation of Airport RAMP-Ogui Junction-Otigba-Bisalla-Okpara Square and Chime Avenue Abakaliki					-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5 :L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10000909 Construction /reconstruction/rehabilitation of Emeke Ebila Street ù Idaw-River Sec. School ù Akwaihe			1,000,000.00	1,000,000.00	0.33	300,000,000.00	250,000,000.00	300,000,000.00
34001001/23030113/10000910 Reconstruction/rehabilitation of Ugwuaji Flyover			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	4,000,000,000.00	200,000,000.00
34001001/23030113/10000912 Construction /reconstruction/rehabilitation of Edozie ù Kenyatta Street ù Timber Junction, College R			1,000,000.00	1,000,000.00	0.5	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000915 Construction of Road Network in the New Enugu City ù (Dual Carriage, Culverts, Bridges, Underground		400,000,000.00	0.00	-400,000,000.00	-	-		
34001001/23030113/10000919 Construction /reconstruction/rehabilitation of Mount Street			1,000,000.00	1,000,000.00	2	50,000,000.00		
34001001/23030113/10000920 Construction /reconstruction/rehabilitation of Umuchu Street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000921 Construction /reconstruction/rehabilitation of Omachiani Street			1,000,000.00	1,000,000.00	1	100,000,000.00		
34001001/23030113/10000922 Construction /reconstruction/rehabilitation of Umuezeohachi Street, Idaw River			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	
34001001/23030113/10000923 Construction /reconstruction/rehabilitation of Meniru By Mount Street By Pass			1,000,000.00	1,000,000.00	1	100,000,000.00	200,000,000.00	100,000,000.00
34001001/23030113/10000924 Construction /reconstruction/rehabilitation of Amechi Flyover			1,000,000.00	1,000,000.00	1	100,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10000925 Construction /reconstruction/rehabilitation of Trans Ekulu Flyover			1,000,000.00	1,000,000.00	0.71	140,000,000.00		
34001001/23030113/10000926 Construction /reconstruction/rehabilitation of Brodrick Street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000927 Construction /reconstruction/rehabilitation of Gariki Flyover			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000928 Construction /reconstruction/rehabilitation of Independence Layout Flyover			1,000,000.00	1,000,000.00	0.25	400,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000929 Construction /reconstruction/rehabilitation of New Market/Odegba Rd ù Forest Hill Iva-Valley			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	
34001001/23030113/10000930 Construction /reconstruction/rehabilitation of Market Garden Road (Abakaliki Close)			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	
34001001/23030113/10000931 Construction/Reconstruction/ Ugwueke road, Abakpa, Enugu, Enugu State			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000932 Construction/Reconstruction/Rehabilitation of Ugbene II ù Eke layout, Abakpa, Enugu State			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	150,000,000.00
34001001/23030113/10000933 Construction/Reconstruction/Rehabilitation of Mater dei street ù Mgbowo street			111,218,838.00	111,218,838.00	74.15	150,000,000.00	300,000,000.00	50,000,000.00
34001001/23030113/10000934 Construction/Reconstruction/Rehabilitation of Ekulu garden ù Timber market			111,218,838.00	111,218,838.00	74.15	150,000,000.00	300,000,000.00	
34001001/23030113/10000935 Construction/Reconstruction/Rehabilitation of Dan Ogugua street			111,218,838.00	111,218,838.00	111.22	100,000,000.00	100,000,000.00	
34001001/23030113/10000936 Construction/Reconstruction/Rehabilitation of Mary Emmanuel street ù Phase 6 Extension			111,218,838.00	111,218,838.00	111.22	100,000,000.00	300,000,000.00	400,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10000937 Construction/Reconstruction/Rehabilitation of Emma Achukwu street			111,218,838.00	111,218,838.00	111.22	100,000,000.00	100,000,000.00	150,000,000.00
34001001/23030113/10000938 Construction/Reconstruction/Rehabilitation of Engr. B C Nwatu street à Willy Ugwuanyi close			111,218,838.00	111,218,838.00	111.22	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000939 Construction/Reconstruction/Rehabilitation of River close			111,219,838.00	111,219,838.00	148.29	75,000,000.00		
34001001/23030113/10000940 Construction/Reconstruction/Rehabilitation of Okolo Ozomma lane			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	
34001001/23030113/10000941 Construction/Reconstruction/Rehabilitation of Unity street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000942 Construction/Reconstruction/Rehabilitation of Ihioma street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000943 Construction/Reconstruction/Rehabilitation of Mgbo street			737,664,627.00	737,664,627.00	737.66	100,000,000.00	100,000,000.00	50,000,000.00
34001001/23030113/10000944 Construction/Reconstruction/Rehabilitation of Amazing love crescent			1,000,000.00	1,000,000.00	0.4	250,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000945 Construction/Reconstruction/Rehabilitation of Allor - Agu Street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000946 Construction/Reconstruction/Rehabilitation of MEG Close			1,000,000.00	1,000,000.00	2	50,000,000.00		
34001001/23030113/10000947 Construction/Reconstruction/Rehabilitation of Enugu Ezike street (F/H)			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23030113/10000948 Construction/Reconstruction/Rehabilitation of Njikoka street			1,000,000.00	1,000,000.00	1.11	90,000,000.00		
34001001/23030113/10000949 Construction/Reconstruction/Rehabilitation of 1ST,2ND,3RD&4TH AVENUE, Trans Ekulu, Enugu.			1,000,000.00	1,000,000.00	0.2	500,000,000.00	300,000,000.00	200,000,000.00
34001001/23030113/10000950 Construction/Reconstruction/Rehabilitation of West Road 1,8&9, Trans Ekulu, Enugu.			1,000,000.00	1,000,000.00	0.5	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000951 Construction/Reconstruction/Rehabilitation of Road 7,8,9,10,12&18, Trans Ekulu, Enugu.			1,000,000.00	1,000,000.00	0.33	300,000,000.00	200,000,000.00	300,000,000.00
34001001/23030113/10000952 Construction/Reconstruction/Rehabilitation of Parkway street GRA, Enugu			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000953 Construction/Reconstruction/Rehabilitation of Udenweze street		83,699,344.71	190,142,775.00	106,443,430.29	106.44	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000954 Construction/Reconstruction/Rehabilitation of Eziaagu street		83,699,344.69	190,142,775.00	106,443,430.31	106.44	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000955 Construction/Reconstruction/Rehabilitation of Nana street		83,699,344.71	190,140,000.00	106,440,655.29	106.44	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000956 Construction/Reconstruction/Rehabilitation of Nzimiro street		83,699,344.69	83,704,345.00	5,000.31	0.01	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000957 Construction/Reconstruction/Rehabilitation of Assembly street		83,699,344.71	83,704,345.00	5,000.29	0.01	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000958 Construction/Reconstruction/Rehabilitation of Nnaji street		83,699,344.69	83,704,345.00	5,000.31	0.01	100,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10000959 Construction/Reconstruction/Rehabilitation of Nteje street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000960 Construction/Reconstruction/Rehabilitation of Amawbia street			1,000,000.00	1,000,000.00	0.83	120,000,000.00	120,000,000.00	120,000,000.00
34001001/23030113/10000961 Construction/Reconstruction/Rehabilitation of Umuannachi street			1,000,000.00	1,000,000.00	1	100,000,000.00	120,000,000.00	120,000,000.00
34001001/23030113/10000962 Construction/Reconstruction/Rehabilitation of Umueke street			1,000,000.00	1,000,000.00	1.25	80,000,000.00	120,000,000.00	200,000,000.00
34001001/23030113/10000963 Construction/Reconstruction/Rehabilitation of Edward Nnaji park street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	200,000,000.00
34001001/23030113/10000964 Construction/Reconstruction/Rehabilitation of Nomeluyim estate @ Nnaji park			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	2,000,000,000.00
34001001/23030113/10000965 Construction/Reconstruction/Rehabilitation of Dr. Mathias Ilo Avenue			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000966 Construction/Reconstruction/Rehabilitation of Oji street			1,000,000.00	1,000,000.00	1.33	75,000,000.00	75,000,000.00	100,000,000.00
34001001/23030113/10000967 Construction/Reconstruction/Rehabilitation of Nnainwangwu street			87,110,698.00	87,110,698.00	174.22	50,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000968 Construction/Reconstruction/Rehabilitation of Ufuma street			87,100,000.00	87,100,000.00	87.1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000969 Construction/Reconstruction/Rehabilitation of Ugwuaji street			87,095,698.00	87,095,698.00	124.42	70,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000970 Construction/Reconstruction/Rehabilitation of Nnaji Ogbodo street			87,100,000.00	87,100,000.00	58.07	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000971 Construction/Reconstruction/Rehabilitation of Ozobu street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000972 Construction/Reconstruction/Rehabilitation of Abba street			87,100,000.00	87,100,000.00	87.1	100,000,000.00	50,000,000.00	100,000,000.00
34001001/23030113/10000973 Construction/Reconstruction/Rehabilitation of Agu street			87,100,000.00	87,100,000.00	87.1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000974 Construction/Reconstruction/Rehabilitation of Ugwuaji road			87,082,698.00	87,082,698.00	29.03	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000975 Construction/Reconstruction/Rehabilitation of Enugu Agidi street			87,080,000.00	87,080,000.00	87.08	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23030113/10000976 Construction/Reconstruction/Rehabilitation of Nwamba street			88,190,871.00	88,190,871.00	88.19	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23030113/10000977 Construction/Reconstruction/Rehabilitation of Umuannangwu street			88,184,000.00	88,184,000.00	88.18	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23030113/10000978 Construction/Reconstruction/Rehabilitation of Unubi street			88,190,871.00	88,190,871.00	58.79	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000979 Construction/Reconstruction/Rehabilitation of Umuali street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000980 Construction/Reconstruction/Rehabilitation of Akpa street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000981 Construction/Reconstruction/Rehabilitation of Okestina street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000982 Construction/Reconstruction/Rehabilitation of Awuda crescent			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L95C5:L99C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10000983 Construction/Reconstruction/Rehabilitation of Ubaa-Reuben street			83,070,736.00	83,070,736.00	83.07	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000984 Construction/Reconstruction/Rehabilitation of Ubaa street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000985 Construction/Reconstruction/Rehabilitation of Ugbo street			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000986 Construction/Reconstruction/Rehabilitation of Amagugwu road			91,302,012.00	91,302,012.00	30.43	300,000,000.00	200,000.00	2,000,000.00
34001001/23030113/10000987 Construction/Reconstruction/Rehabilitation of Obuoffia/akpulu street			91,302,012.00	91,302,012.00	45.65	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000988 Construction/Reconstruction/Rehabilitation of Umujam/Ede-Onovo street			91,300,000.00	91,300,000.00	91.3	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000989 Construction/Reconstruction/Rehabilitation of Amodu/Ajomadu street			91,300,000.00	91,300,000.00	91.3	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000990 Construction/Reconstruction/Rehabilitation of Brighter future road			91,300,000.00	91,300,000.00	91.3	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000991 Construction/Reconstruction/Rehabilitation of Ozongwu Street			91,311,012.00	91,311,012.00	30.44	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000992 Construction/Reconstruction/Rehabilitation of Sam Eze Avenue			91,311,012.00	91,311,012.00	30.44	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000993 Construction/Reconstruction/Rehabilitation of Iyke Aduaka Avenue			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000994 Construction/Reconstruction/Rehabilitation of Dr Ben Nwokoye			1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000995 Construction/Reconstruction/Rehabilitation of Elder Anthony Nwobodo street			1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000996 Construction/Reconstruction/Rehabilitation of Nwafor Agbor Street			1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000997 Construction/Reconstruction/Rehabilitation of Ekwuluobia Street			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000998 Construction/Reconstruction/Rehabilitation of USCO Street			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000999 Construction/Reconstruction/Rehabilitation of St Peter's Church Spur			1,000,000.00	1,000,000.00	0.5	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001000 Construction/Reconstruction/Rehabilitation of Udo Club Street			1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001001 Construction/Reconstruction/Rehabilitation of Umuonu udeji Road			1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10001002 Construction/Reconstruction/Rehabilitation of Alo Aluminium Emenite Junction			81,192,646.00	81,192,646.00	27.06	300,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001003 Construction/Reconstruction/Rehabilitation of Nnamani street			81,192,646.00	81,192,646.00	40.6	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001004 Construction/Reconstruction/Rehabilitation of Obiagu street			81,192,646.00	81,192,646.00	27.06	300,000,000.00	200,000,000.00	200,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

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34001001/23030113/10001005 Construction/Reconstruction/Rehabilitation of Sooil Plaza street			81,192,646.00	81,192,646.00	40.6	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001006 Construction/Reconstruction/Rehabilitation of Eziani street			81,192,646.00	81,192,646.00	54.13	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001007 Construction/Reconstruction/Rehabilitation of Isaac Okoro street			81,192,646.00	81,192,646.00	40.6	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001008 Construction/Reconstruction/Rehabilitation of St. Patrick street			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001009 Construction/Reconstruction/Rehabilitation of Nsude street			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001010 Construction/Reconstruction/Rehabilitation of Godwin street			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001011 Construction/Reconstruction/Rehabilitation of Maku street			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001012 Construction/Reconstruction/Rehabilitation of Umunwa street			100,333,205.00	100,333,205.00	16.72	600,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10001013 Construction/Reconstruction/Rehabilitation of Ifemelumma street			100,333,205.00	100,333,205.00	66.89	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001014 Construction/Reconstruction/Rehabilitation of Agbani street		1,181,406,282.96	1,281,735,488.00	100,329,205.04	66.89	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001015 Construction/Reconstruction/Rehabilitation of Nkanu street			100,325,205.00	100,325,205.00	66.88	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001016 Construction/Reconstruction/Rehabilitation of Nwabueze street			100,325,205.00	100,325,205.00	66.88	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001017 Construction/Reconstruction/Rehabilitation of Uga street - Aninwede street			100,325,205.00	100,325,205.00	33.44	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001018 Construction/Reconstruction/Rehabilitation of St peters Church Road			100,325,205.00	100,325,205.00	50.16	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001019 Construction/Reconstruction/Rehabilitation of Ifeanyi Emeazu street			100,325,205.00	100,325,205.00	40.13	250,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001020 Construction/Reconstruction/Rehabilitation of Airport Mainland		32,976,000.00	133,302,205.00	100,326,205.00	83.61	120,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001021 Construction/Reconstruction/Rehabilitation of Ekuolu Avenue			100,329,005.00	100,329,005.00	66.89	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001022 Construction/Reconstruction/Rehabilitation of Ude Maduka street			1,000,000.00	1,000,000.00	0.5	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001023 Construction/Reconstruction/Rehabilitation of Nnaji Street			1,000,000.00	1,000,000.00	0.5	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001024 Construction/Reconstruction/Rehabilitation of Okolo lane			1,000,000.00	1,000,000.00	0.5	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001025 Construction/Reconstruction/Rehabilitation of Okpe Avenue			1,000,000.00	1,000,000.00	0.5	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001026 Construction/Reconstruction/Rehabilitation of Onicha Agu Lane			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001027 Construction/Reconstruction/Rehabilitation of Fountain of Grace			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001028 Construction/Reconstruction/Rehabilitation of Obioma street			1,000,000.00	1,000,000.00	0.83	120,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

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34001001/23030113/10001029 Construction/Reconstruction/Rehabilitation of Nwankwo street Emene			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001030 Construction/Reconstruction/Rehabilitation of IGWE EDWARD NNAJI AVENUE			1,000,000.00	1,000,000.00	0.5	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001031 Construction/Reconstruction/Rehabilitation of ETERNAL PAINT ROAD			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001032 Construction/Reconstruction/Rehabilitation of OWUNWA STREET			97,777,591.00	97,777,591.00	65.19	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001033 Construction/Reconstruction/Rehabilitation of SUCCESWAYS AVENUE			97,777,591.00	97,777,591.00	65.19	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001034 Construction/Reconstruction/Rehabilitation of ONYEWENA STREET			97,777,591.00	97,777,591.00	65.19	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001035 Construction/Reconstruction/Rehabilitation of EDDIE JIDEFOR STREET			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001036 Construction/Reconstruction/Rehabilitation of ASADU STREET			1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001037 Construction/Reconstruction/Rehabilitation of OZALLA EZMIO STREET			55,619,542.00	55,619,542.00	30.9	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001038 Construction/Reconstruction/Rehabilitation of AMUCHA STREET			55,619,542.00	55,619,542.00	37.08	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001039 Construction/Reconstruction/Rehabilitation of TAN AVENUE			55,619,542.00	55,619,542.00	46.35	120,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001040 Construction/Reconstruction/Rehabilitation of PENOKS ROAD			55,619,542.00	55,619,542.00	15.89	350,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001041 Construction/Reconstruction/Rehabilitation of IBE STREET			55,629,542.00	55,629,542.00	27.81	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001042 Construction/Reconstruction/Rehabilitation of HERBATEX ROAD			94,674,123.00	94,674,123.00	37.87	250,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001043 Construction/Reconstruction/Rehabilitation of ENEWALLY STREET			94,674,123.00	94,674,123.00	52.6	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001044 Construction/Reconstruction/Rehabilitation of JEZIE UBOCHI STREET			94,674,123.00	94,674,123.00	52.6	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001045 Construction/Reconstruction/Rehabilitation of CHRIST The KING STREET			1,000,000.00	1,000,000.00	0.56	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001046 Construction/Reconstruction/Rehabilitation of TARMAC SCHOOL ROAD			1,000,000.00	1,000,000.00	0.56	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001047 Construction/Reconstruction/Rehabilitation of AUGUSTINE CLOSE			1,000,000.00	1,000,000.00	0.56	180,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

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34001001/23030113/10001048 Construction/Reconstruction/Rehabilitation of ABOR STREET			1,000,000.00	1,000,000.00	0.56	180,000,000.00	180,000,000.00	100,000,000.00
34001001/23030113/10001049 Construction/Reconstruction/Rehabilitation of ODUMEGWU OJUKWU STREET			1,000,000.00	1,000,000.00	0.56	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001050 Construction/Reconstruction/Rehabilitation of Umuije street			1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001051 Construction/Reconstruction/Rehabilitation of Akutu Crescent			1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001052 Construction/Reconstruction/Rehabilitation of Abomimi crescent			1,000,000.00	1,000,000.00	0.5	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001053 Construction/Reconstruction/Rehabilitation of Airforce Primary School road			1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001054 Construction/Reconstruction/Rehabilitation of Vosan drive			1,000,000.00	1,000,000.00	0.29	350,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001055 Construction/Reconstruction/Rehabilitation of Ibusa street			1,000,000.00	1,000,000.00	0.29	350,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001056 Construction/Reconstruction/Rehabilitation of Pauly Jaja close			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001057 Construction/Reconstruction/Rehabilitation of Chief okorowo avenue			1,000,000.00	1,000,000.00	0.4	250,000,000.00	200,000,000.00	150,000,000.00
34001001/23030113/10001058 Construction/Reconstruction/Rehabilitation of Sam eze Avenue & Sam eze Ugwuaji Link			1,000,000.00	1,000,000.00	0.4	250,000,000.00	200,000,000.00	150,000,000.00
34001001/23030113/10001059 Construction/Reconstruction/Rehabilitation of Ogbaru street			1,000,000.00	1,000,000.00	0.4	250,000,000.00	200,000,000.00	150,000,000.00
34001001/23030113/10001060 Construction/Reconstruction/Rehabilitation of Nwankwo street Independence Layout			1,000,000.00	1,000,000.00	0.4	250,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001061 Construction/Reconstruction/Rehabilitation of Artisan Market road			1,000,000.00	1,000,000.00	0.4	250,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001062 Construction/Reconstruction/Rehabilitation of Nzekwe street			1,000,000.00	1,000,000.00	0.5	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001063 Construction/Reconstruction/Rehabilitation of Secretariat quarters road			1,000,000.00	1,000,000.00	0.5	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001064 Construction/Reconstruction/Rehabilitation of Denton street			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001065 Construction/Reconstruction/Rehabilitation of Moorehouse ò Menkiti street			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001066 Construction/Reconstruction/Rehabilitation of Onyike street			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001067 Construction/Reconstruction/Rehabilitation of Udoji street			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001068 Construction/Reconstruction/Rehabilitation of Neni street			1,000,000.00	1,000,000.00	1	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001069 Construction/Reconstruction/Rehabilitation of Port Harcourt street			1,000,000.00	1,000,000.00	0.83	120,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001070 Construction/Reconstruction/Rehabilitation of Umunevo-100 foot road			1,000,000.00	1,000,000.00	0.5	200,000,000.00	150,000,000.00	150,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

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34001001/23030113/10001071 Construction/Reconstruction/Rehabilitation of Ologo Main road			1,000,000.00	1,000,000.00	0.17	600,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23030113/10001072 Construction/Reconstruction/Rehabilitation of Nibo street			1,000,000.00	1,000,000.00	1	100,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23030113/10001073 Construction/Reconstruction/Rehabilitation of AIRPORT FLYOVER - OKPARA SQUARE (DUAL CARRIAGEWAY)			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23030121/ Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP					-			
34001001/23030121/00000438 Construction/Renovation of Public Buildings in Enugu State		73,644,390.00	0.00	-73,644,390.00	-	-		
34001001/23030121/00000575 Construction of Amechi Idodo/Amagunze Road					-			
34001001/23030121/00001213 Repair and Renovation of Public Buildings	43,800,000.00				-			
34001001/23030121/10000504 Renovation of old Enugu Printing Press to be converted into the Norskken Enugu concept Innovation Hu			0.00	-	-	-		
34001001/23030121/10000602 Renovation of Office Building			0.00	-	-	-		
34001001/23030121/10000657 Completion of the Construction of International Conference Center					-			
34001001/23030121/10000660 Repair and Renovation work at the office Enugu State		330,174,040.00	0.00	-330,174,040.00	-	-		
34001001/23030121/10000664 Construction/Renovation of Public Buildings in Enugu State	20,958,088,933.02	1,396,261,547.90	4,131,900,000.00	2,735,638,452.10	27.36	10,000,000,000.00	3,000,000,000.00	
34001001/23030121/10000688 Rehabilitation of Presidential Hotel, Enugu		800,059,930.85	0.00	-800,059,930.85	-	-		
34001001/23030121/10000708 Proposed Construction/ Remodelling (inculding external works and landscaping) of Ministry of Works a			1,000,000.00	1,000,000.00	1.67	60,000,000.00	80,000,000.00	100,000,000.00
34001001/23030121/10000710 Renovation of State Secretariat, Enugu			1,000,000.00	1,000,000.00	0.2	500,000,000.00	500,000,000.00	500,000,000.00
34001001/23030121/10000724 Construction/Renovation of Public Buildings in Enugu State		12,291,750.00	0.00	-12,291,750.00	-	-		
34001001/23030121/10000742 Renovation of Old House of Assembly Building, Enugu North LGA					-			
34001001/23030121/10000907 Establishment of Enugu State digital experience center and the remodelling of the interior of the Li			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	
34001001/23030121/10001121 Completion of the Construction of Nsukka Stadium, Nsukka LGA					-			
34001001/23030121/10005237 DEVELOPMENT OF ENUGU TECH. HUB AT OLD ENUGU PRINTING PRESS G.R.A		335,376,711.91	0.00	-335,376,711.91	-	-		
34001001/23030128/10000711 Renovation,Fencing,Landscaping of NCFC Building, GRA, Enugu			1,000,000.00	1,000,000.00	1	100,000,000.00		
34001001/23030128/10000712 CNP - Remodeling and reconstruction of Hotel Presidential Enugu	1,622,332,986.00	1,436,363,700.00	2,936,399,700.00	1,500,036,000.00	150	1,000,000,000.00	2,000,000,000.00	
34001001/23040102/ Procurement of machines for clearing grasses, Triming overgrown palm and provision of ornamental pla					-			
34001001/23040102/00000521 Emergency, Erosion control and protective works in Enugu State		180,000,000.00	0.00	-180,000,000.00	-	-		
34001001/23040102/10000768 Erosion Control Works at Ebe Ano Tunnel, GRA, Enugu		723,042,400.00	0.00	-723,042,400.00	-	-		
Total	118,597,037,703.86	108,486,300,209.81	121,033,000,000.00	32,547,196,187.19	15.28	213,040,267,000.00	203,188,200,000.00	206,242,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001002 - Rural Access Mobility Project (RAMP)								
34001002/23020114/10001123 State Counterpart Contribution for RAMPState Counterpart fund Provision for Rural Access and Agricul			1,000,000.00	1,000,000.00	0.2	500,000,000.00		500,000,000.00
Total			1,000,000.00	1,000,000.00	0.2	500,000,000.00		500,000,000.00
35001001 - Ministry of Environment and Climate Change								
35001001/23010105/00001230 Procurement of 1 No. Hilux and 1 No. Bus	10,400,000.00				-			
35001001/23010107/10002101 Purchase of 5 Nos brand new Mack Trucks			0.00	-	-	-		
35001001/23010107/10002153 Purchase of heavy duty Equipment -1 no. Low bed, 1 no. Tow Trucks, 2 no. Tipper		1,405,000,000.00	0.00	-1,405,000,000.00	-	-		
35001001/23010112/10002080 Equipment of our conference room with chairs, tables and fans			1,000,000.00	1,000,000.00	2.78	36,000,000.00	4,000,000.00	2,000,000.00
35001001/23010112/10002153 Purchase of heavy duty Equipment -1 no. Low bed, 1 no. Tow Trucks, 2 no. Tipper			1,405,000,000.00	1,405,000,000.00	-	-		
35001001/23010113/10002086 Procurement of 4 no lap top 4 no desktop computers, 2 n0 photocopies, 4 no printers, tripod stand, c			1,000,000.00	1,000,000.00	5	20,000,000.00	3,000,000.00	3,000,000.00
35001001/23010129/10002076 Procurement of 50 no brush cutters		8,030,000.00	8,050,000.00	20,000.00	0.2	10,000,000.00	4,000,000.00	2,000,000.00
35001001/23010138/ Purchase of public address					-			
35001001/23010138/10002081 Construction of Permanent Sewage site at Ugwuomu/Nkwubo			1,000,000.00	1,000,000.00	0.33	300,000,000.00	20,000,000.00	20,000,000.00
35001001/23010138/10002082 Construction of modern abattoir pit under (PPP) in the state in 6 no location. (main market, New mar	91,312,650.00		1,000,000.00	1,000,000.00	0.5	200,000,000.00	240,000,000.00	300,000,000.00
35001001/23020113/10002078 Fencing/Revitalization of plant multiplication Nursery Centre at Aria Road, GRA			1,000,000.00	1,000,000.00	1	100,000,000.00	20,000,000.00	20,000,000.00
35001001/23020118/10002073 Construction of Engineered Land fill Sewage site at Owo (Waste to wealth initiative)			1,000,000.00	1,000,000.00	1	100,000,000.00	130,000,000.00	150,000,000.00
35001001/23020125/10002090 Installation of solar energy in the Ministry			1,000,000.00	1,000,000.00	4	25,000,000.00	10,000,000.00	10,000,000.00
35001001/23030105/10002077 Renovation/Refurbishment of our pollution Testing laboratory	4,000,000.00		1,000,000.00	1,000,000.00	5	20,000,000.00	10,000,000.00	5,000,000.00
35001001/23030128/10002088 Construction/ Renovation of public toilet in Urban cities			1,000,000.00	1,000,000.00	3.33	30,000,000.00	10,000,000.00	10,000,000.00
35001001/23040102/10002087 Clearing of drainages, checkmating of blockage of natural flood water channels		7,593,000.00	7,600,000.00	7,000.00	0.03	25,000,000.00	3,000,000.00	3,000,000.00
35001001/23040106/10002079 Re-grassing of Road Verges/Medians in Enugu Metropolis: Ziks Avenue, Okpara Avenue, GRA, Ogui Road e			1,000,000.00	1,000,000.00	2.17	46,000,000.00	20,000,000.00	20,000,000.00
35001001/23040106/10002083 Urban beautification: planting of trees and flowers/main tenance	62,215,593.75		1,000,000.00	1,000,000.00	4	25,000,000.00	10,000,000.00	10,000,000.00
35001001/23050101/10002072 Waste Management and Control in Enugu State, through Garbage in Wealth out program/Beat the Plastic					-			
35001001/23050101/10002075 Reseach and Development/Fisibility Studies on Coal and other solid mineral deposit in Enugu			1,000,000.00	1,000,000.00	4	25,000,000.00	130,000,000.00	150,000,000.00
Total	167,928,243.75	1,420,623,000.00	1,432,650,000.00	12,027,000.00	1.25	962,000,000.00	614,000,000.00	705,000,000.00
35001003 - Enugu State Structure for Signage and Advertisemen								
35001003//10002185 Construction of Other Projects			20,400,000.00	20,400,000.00	-	-		
35001003//30002357 Purchas eand installation of faststarlink Internet			8,000,000.00	8,000,000.00	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
35001003/23010106/30002356 Purchase of 1 no Ford Cara Van		7,956,190.70	0.00	-7,956,190.70	-	-		
35001003/23040106/10002185 Construction of Other Projects		20,385,056.29	0.00	-20,385,056.29	-	-		
Total		28,341,246.99	28,400,000.00	58,753.01	-	-		
35002001 - Forestry Commission								
35002001/23010112/10002094 Purchase of Office furniture, tables, chairs			1,000,000.00	1,000,000.00	20	5,000,000.00		
35002001/23010138/10002096 Purchase of 5 No Dolmer machines for cutting/cross of marked trees			1,000,000.00	1,000,000.00	76.92	1,300,000.00		
35002001/23020113/10002091 Nursery establishment for production of 200,000 assorted seedlings including indigenous fruit tree s			1,000,000.00	1,000,000.00	5	20,000,000.00	30,000,000.00	
35002001/23020113/10002097 Purchase of forestry field Equipment e.g 30 nos pass hammer, safeguard climbing kitchs, forest guard			1,000,000.00	1,000,000.00	66.67	1,500,000.00	2,000,000.00	
35002001/23030121/10002095 Renovation of headquarter office block			1,000,000.00	1,000,000.00	11.11	9,000,000.00	11,000,000.00	15,000,000.00
35002001/23040101/10002092 Afforestation/Plantation establishment of 30 hectares in Government Forest Reserve			1,000,000.00	1,000,000.00	2	50,000,000.00		
35002001/23040101/10002093 Enrichment planting of forest tree seedlings in existing Government forest reserves			1,000,000.00	1,000,000.00	3.33	30,000,000.00	40,000,000.00	
Total			7,000,000.00	7,000,000.00	5.99	116,800,000.00	83,000,000.00	15,000,000.00
35053001 - Enugu State Waste Management Authority (ESWAMA)								
35053001//10002100 Purchase of furniture and fittings and office rentage for Head office and 13 outstatis/zones			966,000.00	966,000.00	-	-		
35053001//10002101 Purchase of 5 Nos brand new Mack Trucks			335,540,000.00	335,540,000.00	-	-		
35053001//10002102 Purchase of 10 pieces of brand new man diesel compactors			524,010,000.00	524,010,000.00	-	-		
35053001//10002105 Purchase of 4 brand new mini buses for revenue drive			3,401,000.00	3,401,000.00	-	-		
35053001//10002106 Development and installation of ICT billing system and power generating machine for head office and			9,781,000.00	9,781,000.00	-	-		
35053001//10002113 Renovation of Land Fill Site			5,010,000.00	5,010,000.00	-	-		
35053001/23010104/ Establishment and equipping of a Technical Intelligence Unit					-			
35053001/23010104/10002116 Purchase of 15Nos Tricycle Trucks for waste disposal		49,700,000.00	49,750,000.00	50,000.00	0.17	30,000,000.00	10,000,000.00	
35053001/23010107/10002101 Purchase of 5 Nos brand new Mack Trucks		335,536,110.00	0.00	-335,536,110.00	-	-		
35053001/23010107/10002107 Purchase of 10 units of 20,000 liter Waste Bin.		600,000,000.00	0.00	-600,000,000.00	-	-		
35053001/23010108/10002105 Purchase of 4 brand new mini buses for revenue drive		3,400,000.00	0.00	-3,400,000.00	-	-		
35053001/23010112/ PURCHASE OF TOUR BUSES					-			
35053001/23010112/10002100 Purchase of furniture and fittings and office rentage for Head office and 13 outstatis/zones		965,001.50	0.00	-965,001.50	-	-		
35053001/23010129/10002102 Purchase of 10 pieces of brand new man diesel compactors		524,000,000.00	0.00	-524,000,000.00	-	-		
35053001/23010138/10002103 purchase of 200 units of 1100 liters waste bins.		11,500,000.00	11,530,000.00	30,000.00	0.04	80,000,000.00	100,000,000.00	132,000,000.00
35053001/23010138/10002107 Purchase of 10 units of 20,000 liter Waste Bin.		2,000,000.00	602,030,000.00	600,030,000.00	857.19	70,000,000.00		
35053001/23010138/10002108 Purchase of 20 units of 12,000m waste bin		114,000,000.00	115,010,000.00	1,010,000.00	1.01	100,000,000.00	50,000,000.00	



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
35053001/23010138/10002109 Purchase of 60 units of 7,000m waste bin			1,000,000.00	1,000,000.00	0.71	140,000,000.00	100,000,000.00	50,000,000.00
35053001/23010138/10002111 purchase of 1,000 waste bags			1,000,000.00	1,000,000.00	5	20,000,000.00		
35053001/23010138/10002112 Remodelling of 40 units of waste point.		16,568,716.25	16,600,000.00	31,283.75	0.03	100,000,000.00		
35053001/23010138/10002113 Renovation of Land Fill Site		5,000,000.00	0.00	-5,000,000.00	-	-		
35053001/23020101/10002110 Construction of two mini hub		5,000,000.00	6,010,000.00	1,010,000.00	2.02	50,000,000.00		
35053001/23020101/10002114 Reconstruction of ESWAMA reception and Revenue unit,			1,000,000.00	1,000,000.00	6.25	16,000,000.00	20,000,000.00	24,000,000.00
35053001/23020125/10002106 Development and installation of ICT billing system and power generating machine for head office and		9,780,714.00	0.00	-9,780,714.00	-	-		
Total		1,677,450,541.75	1,682,638,000.00	5,187,458.25	0.86	606,000,000.00	280,000,000.00	206,000,000.00
36001001 - Ministry of Culture and Tourism								
36001001//10001125 Development of Event Centre at Hotel Presidential Enugu			41,373,700.00	41,373,700.00	-	-		
36001001//10001127 Media partnership, Purchase of public address system and other digital Equipment e.g Cameras, comput			6,501,000.00	6,501,000.00	-	-		
36001001//10005176 RENOVATION OF PUBLIC BUILDINGS			32,980,350.00	32,980,350.00	-	-		
36001001//10005245 PURCHASE OF TOUR BUSES			135,500,000.00	135,500,000.00	-	-		
36001001/23010108/10000018 Purchase of Road Motor Vehicle			0.00	-	-	-		
36001001/23010108/10005245 PURCHASE OF TOUR BUSES		135,463,000.00	0.00	-135,463,000.00	-	-		
36001001/23010113/10001127 Media partnership, Purchase of public address system and other digital Equipment e.g Cameras, comput		6,500,000.00	0.00	-6,500,000.00	-	-		
36001001/23010130/10001124 Establishment and equipping of a State Orchestral Band for performances at Public and State function		28,310,400.00	28,315,000.00	4,600.00	0.01	60,000,000.00	100,000,000.00	
36001001/23010130/10001131 Acquisition of land and establishment of Zoological and conservation theme park			1,000,000.00	1,000,000.00	0.67	150,000,000.00	200,000,000.00	
36001001/23010136/10001127 Media partnership, Purchase of public address system and other digital Equipment e.g Cameras, comput			1,000,000.00	1,000,000.00	2	50,000,000.00	100,000,000.00	
36001001/23020119/10001125 Development of Event Centre at Hotel Presidential Enugu		41,363,700.00	0.00	-41,363,700.00	-	-		
36001001/23020119/10001130 Eco-Tourism Nature viewing, wildlife, forest, recreation and culture at Apugoeze, Oji River			1,000,000.00	1,000,000.00	0.67	150,000,000.00	200,000,000.00	250,000,000.00
36001001/23020119/10001134 Lakes- Opi lake, Iheneke lake, Nike Lake, Ani Ozalla lake, Nwachi Iyi- Umuaguinyi, Ahuruma- Adu, Nge			1,000,000.00	1,000,000.00	0.77	130,000,000.00	120,000,000.00	
36001001/23020119/10001135 CAVES- Iheneke cave, Coal mines Ribadu, Oti, Onyeama, Akwuke Isiama cave			1,000,000.00	1,000,000.00	1	100,000,000.00	120,000,000.00	
36001001/23020119/10001136 Enugu State Culture and Tourism Fiesta		226,943,265.00	226,950,000.00	6,735.00	0.01	100,000,000.00	100,000,000.00	
36001001/23020119/10001137 WATER FRONTS- Inyaba beach - Akwuke, Iyioku - Alum, Ohii warm water and quick sand swamp-Ehuhe, Omoo			1,000,000.00	1,000,000.00	2	50,000,000.00	100,000,000.00	
36001001/23030118/10001133 Repositioning water falls - Awhum wter falls, Iyinzu waterfals and caves Ezimo, NwoNwo waterfall - A			1,000,000.00	1,000,000.00	0.5	200,000,000.00	1,000,000,000.00	1,000,000,000.00
36001001/23030118/10001138 Designation and upgrading of Enugu State museum at old Legislative Assembly in Enugu		55,000.00	9,200,000.00	9,145,000.00	9.15	100,000,000.00	550,000,000.00	
36001001/23030121/00000613 Completion of international Conference centre (ICC)					-			



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

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36001001/23030121/00000614 Rehabilitation of Hotel Presidential, Enugu					-			
36001001/23030121/10005176 RENOVATION OF PUBLIC BUILDINGS		32,970,350.00	0.00	-32,970,350.00	-	-		
36001001/23030124/00001217 Rehabilitation and Upgrading of Recreational (Ejindu) Park	7,500,000.00				-			
36001001/23040106/10001128 Refurbishment, beautification and maintenance of 29 round Abouts and establishment of more round abo		10,721,625.00	10,725,000.00	3,375.00	0	100,000,000.00	750,000,000.00	800,000,000.00
Total	7,500,000.00	482,327,340.00	498,545,050.00	16,217,710.00	1.36	1,190,000,000.00	3,340,000,000.00	2,050,000,000.00
36040001 - Enugu State Council for Arts and Culture								
36040001/23010112/10001144 Purchase of furniture and fittings (Sofa, Air Conditioner, Television set and Fans)		9,585,000.00	9,600,000.00	15,000.00	1.88	800,000.00	5,000,000.00	5,000,000.00
36040001/23010119/10001143 Purchase of power generating set 3.5kva			500,000.00	500,000.00	100	500,000.00	300,000.00	300,000.00
36040001/23010130/10001145 Purchase of Easels and exhibition stands			1,000,000.00	1,000,000.00	20	5,000,000.00	500,000.00	500,000.00
36040001/23010136/10001142 Setting up and Audio-Visual Room, Editing Suite and Purchase of still/Video Camera			1,000,000.00	1,000,000.00	16.95	5,900,000.00	5,000,000.00	5,000,000.00
36040001/23030118/10001141 Relocation of office and Establishment of Arts Gallery			1,000,000.00	1,000,000.00	10	10,000,000.00	5,000,000.00	5,000,000.00
Total		9,585,000.00	13,100,000.00	3,515,000.00	15.83	22,200,000.00	15,800,000.00	15,800,000.00
36052001 - Tourism Board								
36052001/23020103/10001164 Connection of Electricity to Enugu State Tourism Board Office		4,125,000.00	4,130,000.00	5,000.00	-	-		
36052001/23020104/10001160 Construction of a five-star hotel at International Conference Centre, Enugu			1,000,000.00	1,000,000.00	0.01	20,000,000,000.00	10,000,000,000.00	5,000,000,000.00
36052001/23020119/10001159 Completion of Tourist/Film Park		939,976,676.68	941,131,677.00	1,155,000.32	0.08	1,500,000,000.00		
36052001/23020119/10001173 Construction of Water and amusement park at different locations across the State		4,560,000,000.00	4,560,012,000.00	12,000.00	0	4,000,000,000.00	1,000,000,000.00	1,000,000,000.00
36052001/31021160/10001159 Completion of Tourist/Film Park		150,000.00	0.00	-150,000.00	-	-		
Total		5,504,251,676.68	5,506,273,677.00	2,022,000.32	0.01	25,500,000,000.00	11,000,000,000.00	6,000,000,000.00
38001001 - State Economic Planning Commission								
38001001/23010112/ Purchase of Office furniture					-			
38001001/23010112/10001185 Pur.of 2No Gubabi Steel file cabinet for HODs, Admin an Accounts department for storage sensitive do			1,000,000.00	1,000,000.00	100	1,000,000.00		
38001001/23010112/10001190 Purchase of furniture & fitting; 3 No LG Refrigerators, 3for HOD Planning Department, Account Depart			1,000,000.00	1,000,000.00	40	2,500,000.00		
38001001/23010112/10001191 Purchase & installation of office Fittings (4 Nos 2 Hp Inverter Ac @600,000 each			1,000,000.00	1,000,000.00	33.33	3,000,000.00		
38001001/23010113/00000638 Purchase/Installation of 12 no laptops for the newly recruited planning officers and heads of depart					-			
38001001/23010113/10001177 Purchase/installation of 12 No Laptops for new Planning Officers and Heads of Departments @ N350,000			1,000,000.00	1,000,000.00	22.22	4,500,000.00		
38001001/23010114/10001186 Purchase of optoma full 3D Projector 4500 lumens HD HDMI 2 vga, usb port and voice recorder			900,000.00	900,000.00	100	900,000.00		
38001001/23010114/10001192 Purchase of 4 No HP LaserJet Pro M404n Printers with accessories @ N300,000 each			1,000,000.00	1,000,000.00	71.43	1,400,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
38001001/23010115/10001193 Purchase of 2 No Sharp AR-6020v Photocopier with accessories @ N500,000			1,000,000.00	1,000,000.00	90.91	1,100,000.00		
38001001/23010118/10001178 Purchase of 1 No of Hp Scanner @ N225,000 with its accessories; 1No of sprial binding Machine @N30,0			400,000.00	400,000.00	100	400,000.00		
38001001/23010125/10001196 Review and Printing of 340 copies of MTSS			1,000,000.00	1,000,000.00	33.33	3,000,000.00		
38001001/23010136/10001189 Installation of wireless storage device & networking of ICT equipment in the commission			1,000,000.00	1,000,000.00	33.33	3,000,000.00		
38001001/23050101/ Industrial cleaning					-			
38001001/23050101/00001232 Development of State Standardized Template for Collation and	25,000,000.00				-			
38001001/23050101/10001180 State Counterpart Contribution for Donor and PPP		100,000,000.00	100,010,000.00	10,000.00	0	2,000,000,000.00		
38001001/23050101/10001182 CNP - State Counterpart Contribution to Sustain Partnership with LGAs			1,000,000.00	1,000,000.00	0.05	2,000,000,000.00		
38001001/23050101/10001187 Development of M & E Framework for the State/Donor Partners Programmes and integration of Result Bas			1,000,000.00	1,000,000.00	10	10,000,000.00		
38001001/23050101/10001194 Review of State Medium Term Implementation Plan			1,000,000.00	1,000,000.00	20	5,000,000.00		
38001001/23050102/10001179 Introduction and Institutionalisation of Integrated software for Performance Improvement Plan (PIP)/			1,000,000.00	1,000,000.00	33.33	3,000,000.00		
38001001/23050102/10001195 Acquisition of software for integration of resullt based management reporting.			1,000,000.00	1,000,000.00	12.5	8,000,000.00		
38001001/23050103/10001188 Monitoring and Evaluation of the implementation of Social Protection Policy in the state			1,000,000.00	1,000,000.00	12.5	8,000,000.00		
Total	25,000,000.00	100,000,000.00	115,310,000.00	15,310,000.00	0.38	4,054,800,000.00		
38001002 - State Bureau of Statistics								
38001002/23010112/10001204 Purchase of 1 No LG 43 UP9550 VHD Smart TV for dashboard and monitoring of field activities			440,000.00	440,000.00	106.02	415,000.00		
38001002/23010133/10001198 Procurement of survey equipment (CAPI, Laptops), Buiding of server room, socio economic data collect		1,600,000.00	1,650,000.00	50,000.00	-1.03	150,000,000.00	75,000,000.00	37,500,000.00
38001002/23050101/10001200 Purchase of 6 No Motorcycles for data collection at zonal office			1,000,000.00	1,000,000.00	16.67	6,000,000.00		
38001002/23050101/10001201 Data collection on financial and human resources in Enugu State. (a) Establishment/Market Census (b)							150,000,000.00	
38001002/23050103/10001202 GRID3 Project - Updating of Enugu State datasets on GRID3 Portal through data collection, analysis a			1,000,000.00	1,000,000.00	6.67	15,000,000.00	8,000,000.00	5,000,000.00
38001002/23050103/10001203 Small Area Estimation (SAE) to produce Multidimensional Poverty Index and other Socio-Economic indic			1,000,000.00	1,000,000.00	1	100,000,000.00	70,000,000.00	40,000,000.00
Total		1,600,000.00	5,090,000.00	3,490,000.00	1.29	271,415,000.00	303,000,000.00	82,500,000.00
40001001 - Office of the State Auditor General								
40001001/23010112/10000236 Purchase of Office Furniture and Fittings: 10 Executive Table and Chairs, 5 nos Air conditioner.		3,500,000.00	3,540,000.00	40,000.00	0.89	4,500,000.00		4,000,000.00
40001001/23010106/10000234 Purchase of 1No Toyota Hilux Van 4WD							45,000,000.00	



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
40001001/23010114/10000235 Purchase of office equipment: 2Nos printers and accessories, 1 no scanner, 1 no spiral binding machi			950,000.00	950,000.00	100	950,000.00		680,000.00
40001001/23030103/10000238 Renovation of Generator House			1,000,000.00	1,000,000.00	33.33	3,000,000.00		
Total		3,500,000.00	5,490,000.00	1,990,000.00	23.55	8,450,000.00	45,000,000.00	4,680,000.00
40001002 - Office of the Auditor General for Local Government								
40001002/23010112/10000241 Purchase of office furniture for Head Office and three Zonal offices: 10 Nos. executive table with e		7,819,966.61	10,850,000.00	3,030,033.39	60.6	5,000,000.00	2,000,000.00	2,000,000.00
40001002/23010113/10000240 Purchase of 10Nos laptop computers for use at head and zonal offices			1,000,000.00	1,000,000.00	28.57	3,500,000.00	3,000,000.00	3,000,000.00
Total		7,819,966.61	11,850,000.00	4,030,033.39	47.41	8,500,000.00	5,000,000.00	5,000,000.00
47001001 - Civil Service Commission (CSC)								
47001001/10000248 Purchase of office equipments 8Nos Desktops computers, 3Nos photocopiers, 8Nos Printers and 8Nos UPS			7,700,000.00	7,700,000.00	-	-		
47001001/23010104/10000247 Purchase of 1No Motor Bike (Carter) for dispatch of mails			1,180,000.00	1,180,000.00	100	1,180,000.00		
47001001/23010112/10000246 Purchase of office furniture: 10Nos steal cabinets, 10Nos Chairs, 5Nos Air Conditioners and 20Nos Ta			10,500,000.00	10,500,000.00	51.22	20,500,000.00		
47001001/23010112/10000248 Purchase of office equipments 8Nos Desktops computers, 3Nos photocopiers, 8Nos Printers and 8Nos UPS			11,650,000.00	11,650,000.00	100	11,650,000.00		
47001001/23010113/ Purchase of office equipment for ICT department		7,700,000.00	0.00	-7,700,000.00	-	-		
47001001/23010113/10000244 Installation of Internet facilities			2,430,000.00	2,430,000.00	100	2,430,000.00		
47001001/23010119/10000245 Installation of solar panels and inverters			4,220,000.00	4,220,000.00	45.77	9,220,000.00		
47001001/23030121/10000249 Renovation of Planning/research and statistics blocks in Civil Service Commission Premises			8,000,000.00	8,000,000.00	34.78	23,000,000.00		
Total		7,700,000.00	45,680,000.00	37,980,000.00	55.87	67,980,000.00		
47001002 - Local Government Service Commission								
47001002/23010112/10000255 Replacement of 130 obsolete and dilapidating Office furniture (50 tables and 80 chairs) 20 steel cab		41,421,168.04	41,425,168.00	3,999.96	0.02	16,000,000.00		
47001002/23030121/10000254 Re-roofing of office blocks with leaking roof		19,194,535.00	19,198,535.00	4,000.00	0.07	6,000,000.00		
Total		60,615,703.04	60,623,703.00	7,999.96	0.04	22,000,000.00		
48001001 - Enugu State Independent Electoral Commission								
48001001/23010112/10000258 Furnishing of ENSIEC Offices in the 3 Senatorial Zones			2,800,000.00	2,800,000.00	35.9	7,800,000.00		
48001001/23010112/10000259 Purchase and Installation of two air conditioners for ENSIEC Conferece Hall			2,100,000.00	2,100,000.00	100	2,100,000.00		
48001001/23010113/10000266 Purchase of Laptops (HP 1.5 intel core 13 15.6. 4GB RAM 1TB HOD) 8 Nos			2,120,000.00	2,120,000.00	41.41	5,120,000.00		
48001001/23010119/10000256 Purchase of generator sets: 1No 10KVA for ENSIEC Headquarters and 4Nos 3.5KVA for Zonal Offices			0.00	-	-	10,000,000.00		
48001001/23020101/10000257 Building of ENSIEC Office in for Enugu East Senatorial Zone			7,200,000.00	7,200,000.00	37.5	19,200,000.00	3,666,810.00	3,280,830.00
48001001/23020101/10000260 Building of ENSIEC Office in for Enugu North Senatorial Zone			1,200,000.00	1,200,000.00	6.25	19,200,000.00	3,666,810.00	3,280,830.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

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48001001/23020101/10000261 Building of ENSIEC Office in for Enugu West Senatorial Zone			1,200,000.00	1,200,000.00	6.25	19,200,000.00	3,666,810.00	3,280,830.00
48001001/23020101/10000265 Landscaping and asphaltting of ENSIEC office			1,600,000.00	1,600,000.00	3.85	41,600,000.00	5,500,000.00	5,500,000.00
Total			18,220,000.00	18,220,000.00	14.67	124,220,000.00	16,500,430.00	15,342,490.00
51001001 - Ministry of Local Government, Rural Development and								
51001001/10001211 Purchase of printer canan TR4640			345,000.00	345,000.00	-	-		
51001001/23010113/10001210 Purchase of 9 no Laptops pavillion X360 intel core i5		1,800,000.00	2,802,000.00	1,002,000.00	7.42	13,500,000.00		
51001001/23010114/10001207 Purchase of 4No Printers (Laser jet 182 N HP) and 1 No Photocopying Machine (Sharp M 6021V)		2,613,730.53	3,615,000.00	1,001,269.47	25.03	4,000,000.00		
51001001/23010114/10001211 Purchase of printer canan TR4640		340,168.15	0.00	-340,168.15	-	-		
51001001/23010119/10001213 Purchase and Installation of Solar power system			1,000,000.00	1,000,000.00	6.67	15,000,000.00		
51001001/23010119/10001214 Purchase and installation of 6KVA Generator Set			1,000,000.00	1,000,000.00	20	5,000,000.00		
51001001/23010128/10001216 Procurement of 600 nos Staff of Office for Traditional Rulers			1,000,000.00	1,000,000.00	2	50,000,000.00	50,000,000.00	50,000,000.00
51001001/23020101/10001221 Establishment of Liason Office in the 17 L.G.A			1,000,000.00	1,000,000.00	2	50,000,000.00		
51001001/23050102/10001206 Creation of Local Government Website			1,000,000.00	1,000,000.00	20	5,000,000.00		
Total		4,753,898.68	11,762,000.00	7,008,101.32	4.92	142,500,000.00	50,000,000.00	50,000,000.00
51001002 - Local Government Pension Board								
51001002/10002139 Infrastructure upgrade @ LGSPB			0.00	-	-	68,458,600.00		
51001002/23010112/10002118 Purchase of office furnitures/Air conditioners			1,000,000.00	1,000,000.00	33.33	3,000,000.00		
51001002/23010113/ Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake			0.00	-	-	-		
51001002/23010113/10002117 Purchase of Computers		747,730,000.00	747,760,000.00	30,000.00	0.6	5,000,000.00		
51001002/23030121/ Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP			0.00	-	-	-		
51001002/23030121/10002119 Renovation of Estate Building			1,000,000.00	1,000,000.00	6.67	15,000,000.00		
51001002/23030121/10002139 Infrastructure upgrade @ LGSPB		34,221,500.00	34,229,300.00	7,800.00	-	-		
Total		781,951,500.00	783,989,300.00	2,037,800.00	2.23	91,458,600.00		
51002002 - Community and Social Development Agency								
51002002/23010112/10002162 Purchase of Office Furniture and Fittings		518,000.00	520,000.00	2,000.00	-	-		
51002002/23020105/10001226 Construction of 127 Nos Community Development Plan (CDPs) in Education, health, Flooding, water and			1,000,000.00	1,000,000.00	0.1	1,000,000,000.00		
51002002/23020105/10002160 CONSTRUCTION/REHABILITATION OF WATER BOREHOLES IN RURAL AREAS OF THE STATE		169,432,581.60	169,435,000.00	2,418.40	-	-		
51002002/23020118/30001462 Construction of smart public toilets at 377 communities					-		-	
51002002/23030128/10002150 Construction/ Renovation of public toilet in Urban cities		498,866,632.65	498,869,000.00	2,367.35	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
51002002/23050101/00000733 State Counterpart contribution for financing of State Micro Projects	553,240,659.96				-			
Total	553,240,659.96	668,817,214.25	669,824,000.00	1,006,785.75	0.1	1,000,000,000.00	-	
51007001 - Fire Service Department								
51007001/00001220 Upgrading of Oji River Fire Station at Oji River	14,076,000.00				-			
51007001/23010105/00001221 Purchase of 1no Hilux Van	6,201,000.00				-			
51007001/23010106/10001248 Purchase of Ambulance			1,000,000.00	1,000,000.00	2.7	37,000,000.00		
51007001/23010107/ Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)					-			
51007001/23010107/10001246 Purchase of 2No water tanker			1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	
51007001/23010112/00000769 Purchase of office furniture, tables, chairs, tv sets, etc. and Furnishing of newly constructed fire					-			
51007001/23010112/10001239 Purchase of 100No 6 Spring iron bed (single cabin) for Ogui road, Nsukka, Orba, Ogrute, Oji-River, U			1,000,000.00	1,000,000.00	6.67	15,000,000.00	15,000,000.00	15,000,000.00
51007001/23010113/10001249 Purchase of 5 computer system (Hp Laptops) 3 printers and other accessories			1,000,000.00	1,000,000.00	33.33	3,000,000.00		
51007001/23010123/ Purchase of Hospital Equipment					-			
51007001/23010123/00000759 Fire Fighting Aids e.g. Personal Protecting Equipment (PPE,					-			
51007001/23010123/10001234 Fire Fighting Aids e.g. Personal Protecting Equipment (PPE,	10,974,500.00				-			
51007001/23010123/10001240 Installation of Fire Extinguishers in the New Secretariat/Government Buildings/ markets/ Public Buil		30,700,000.00	30,720,000.00	20,000.00	0.17	12,000,000.00	12,000,000.00	12,000,000.00
51007001/23010136/10001245 Procurement and installation of HF/VHF/UHF Radio Communication Gadgets (walkie talkie) in Fire Stati			1,000,000.00	1,000,000.00	8.33	12,000,000.00	12,000,000.00	14,000,000.00
51007001/23020101/10001242 Alspatching of the premises of the newly Constructed Fire Service Headquarters			1,000,000.00	1,000,000.00	6.67	15,000,000.00	15,000,000.00	
51007001/23020105/10001235 Construction of 20,000litre capacity overhead tank and installation of pumping machine at Ogui Rd an			1,000,000.00	1,000,000.00	-	-	9,000,000.00	9,000,000.00
51007001/23020110/00000764 Installation of Fire Extinguishers in the New Secretariat/Government Buildings/ markets/ Public Buil			0.00	-	-	-		
51007001/23020110/10001234 Fire Fighting Aids e.g. Personal Protecting Equipment (PPE,		5,530,000.00	5,560,000.00	30,000.00	-	-		
51007001/23020110/10001241 Construction of Staff Quarters in fire stations 1 in each senatorial zones			1,000,000.00	1,000,000.00	0.71	140,000,000.00		
51007001/23020118/10001244 Construction of main store			1,000,000.00	1,000,000.00	5.56	18,000,000.00	18,000,000.00	
51007001/23020125/10001243 Installation of solar security light at Ogui fire sttion			1,000,000.00	1,000,000.00	7.69	13,000,000.00	13,000,000.00	
51007001/23030109/ Upgrading of Oji River Fire Station at Oji River					-			
51007001/23030109/00000761 Renovationof fire station building at Nsukka and fencing of collapsed section					-			
51007001/23030109/00000763 Purchase of 100No 6 Spring iron bed (single cabin) for Ogui road, Nsukka, Orba, Ogrute, Oji-River, U					-			
51007001/23030109/10001236 Renovationof fire station building at Nsukka and fencing of collapsed section			0.00	-	-	8,000,000.00	8,000,000.00	8,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
51007001/23030109/10001237 Renovation and fencing of Idaw river fire station			1,000,000.00	1,000,000.00	2.13	47,000,000.00	47,000,000.00	
51007001/23030109/10001238 Renovation of Other Fire Units (Timber shade and Ogbete)			1,000,000.00	1,000,000.00	10	10,000,000.00	10,000,000.00	12,000,000.00
Total	31,251,500.00	36,230,000.00	48,280,000.00	12,050,000.00	2.51	480,000,000.00	309,000,000.00	70,000,000.00
52001001 - Ministry of Water Resources								
52001001/23010129/10001258 Procurement of Auger Digging machine			350,000.00	350,000.00	100	350,000.00		
52001001/23020105/ Construction of twostorey building at Iji Nike					-			
52001001/23020105/00000016 Rehabilitation of 9th mile crash water scheme(drilling of bore					-			
52001001/23020105/10001255 Counterpart fund for partnership for Enugu Expanded water supply, sanitation and hygiene (PEWASH) pr		500,000,000.00	500,000,000.00	-	-	500,000,000.00	500,000,000.00	500,000,000.00
52001001/23020105/10001264 Procurement of INo water level indicator			1,000,000.00	1,000,000.00	47.62	2,100,000.00		
52001001/23020105/10001265 Completion of construction of borehole at Isiyi, Nkpanano					-			
52001001/23020105/10001271 FN - Establishment of Water Sanitation and Hygiene WASH.COM, Volunteer hygiene promoter in all prima			1,000,000.00	1,000,000.00	4	25,000,000.00	30,000,000.00	45,000,000.00
52001001/23020105/10001272 Take of grant for establishment of Enugu State Water Service Regulatory Commission. EN-WASRECOM			1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	200,000,000.00
52001001/23020105/10001275 CNP - Design and construction of semi-urban water schemes across the State:Idodo, Nvenne, Amodu etc		18,818,100.00	18,827,100.00	9,000.00	0	1,000,000,000.00	2,500,000,000.00	1,500,000,000.00
52001001/23020105/10001276 Construction and Equipping of hydrometrological stations at three 3 senatorial zones of Enugu State			1,000,000.00	1,000,000.00	1.11	90,000,000.00	30,000,000.00	40,000,000.00
52001001/23020105/10001277 Procurement of Down the hole camera Borehole inspection camera			1,000,000.00	1,000,000.00	8.85	11,300,000.00		
52001001/23020125/10001256 Counterpart Contribution for sustainable power and irrigation projects (SPIN)			1,000,000.00	1,000,000.00	0.5	200,000,000.00	200,000,000.00	200,000,000.00
52001001/23030104/ Upgrading Other Public Building					-			
52001001/23030104/10001269 Completion of the rehabilitation of 9th Mile Crash Programme					-			
52001001/23050101/10001259 Hydrological investigation of water resources 9River/stream characteristics across the state to meas			1,000,000.00	1,000,000.00	10	10,000,000.00	50,000,000.00	100,000,000.00
52001001/23050103/10001257 Comprehensive Evaluation of Dams across state for safety, stability and overall performance			1,000,000.00	1,000,000.00	5	20,000,000.00	25,000,000.00	35,000,000.00
52001001/23050103/10001260 Field survey and identification of erosion/flood prone areas across the state			1,000,000.00	1,000,000.00	10	10,000,000.00	15,000,000.00	20,000,000.00
52001001/23050103/10001261 Procurement of ABEM SAS 4000 terrameter for geophysical surveys			1,000,000.00	1,000,000.00	5	20,000,000.00		
Total		518,818,100.00	529,177,100.00	10,359,000.00	0.51	2,038,750,000.00	3,450,000,000.00	2,640,000,000.00
52102001 - Enugu State Water Corporation								
52102001/23050102/00000673 Procurement of laptops and desktop computers and other ICT equipment		2,125,059.23	2,130,059.00	5,000	-	-		
52102001/23030104/10001287 Rehabilitation of the semi-urban water scheme at Oji River town, Agbani and 9th mile		10,750,000.00	10,752,000.00	2,000.00	-	-		



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+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
52102001/10001294 Procurement and installation of bulk, zonal boundary and household meters (Comprehensive metering of		1,135,440.00	1,140,000.00	4,560.00	-	-		
52102001/23030104/10001296 Rehabilitation of the Enugu Urban Water network and reticulation of pipeline inclusive of extension		2,700,360.05	2,709,360.00	9,000	-	-		
52102001/23020105/10001299 Drilling of complete borehole with submersible pumps and storage facilities at Orba specialist hospi		1,605,725,867.34	1,605,734,867.00	9,000	-	-		
52102001/10001300 Procurement of data monitoring and management system and software GIS equipment for data acquisition			6,059,170.00	6,059,170.00	-	-		
52102001/23030104/10001306 Maintenance of boreholes with respect of repair of replacement of disuse		3,495,054.00	3,504,054.00	9,000.00	-	-		
52102001/10001309 Rehabilitation of Oji and Ajalli water schemes and pipeline rehabilitation and extention in Enugu me		205,175,000.00	205,184,000.00	9,000.00	-	-		
52102001/10001310 Maintenance of boreholes, pipelines, mechanical and electrical systems		1,600,438,859.80	1,600,447,860.00	9,000	-	-		
52102001/23020105/10002161 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State		6,990,108.26	7,000,000.00	9,892	-	-		
52102001/10002163 PURCHASE OF OFFICE FURNITURES		761,000.00	766,000.00	5,000.00	-	-		
52102001/10002183 Repair of Transformer			236,518,973.00	236,518,973.00	-	-		
52102001/10002184 Purchase/Supply of Solar Equipment			1,190,000.00	1,190,000.00	-	-		
52102001/10005239 Construction of Fivestar Hotel at ICC		44,850,563.75	44,859,563.00	8,999.25	-	-		
52102001/23010112/10001285 The procurement of office equipment at the corporation		3,685,000.00	3,700,000.00	15,000.00	0.15	10,000,000.00		
52102001/23010113/ Procurement of Office Equipment (Laptops, desk tops etc0 for University principal Officers					-			
52102001/23010113/10001282 Procurement and installation of modern ICT equipment at the corporation			1,000,000.00	1,000,000.00	10	10,000,000.00		
52102001/23010141/10001286 Purchase of water Treatment equipment for all the production outlets			1,000,000.00	1,000,000.00	1	100,000,000.00		
52102001/23010141/10001318 The purchase of water treatments instrumentations and consummables		19,994,310.00	20,000,000.00	5,690.00	-1.08	100,000,000.00		
52102001/23020103/10001323 Procurement and replacement of Transformers at Oji Augmentation schemes			1,000,000.00	1,000,000.00	1	100,000,000.00		
52102001/23020103/10001325 Procurement and installation of prepaid meter			1,000,000.00	1,000,000.00	3.33	30,000,000.00		
52102001/23020105/10001314 The construction of new distribution lines from twin tank to new market reservoirs	3,529,464,016.52		1,000,000.00	1,000,000.00	0.01	9,000,000,000.00		
52102001/23020105/10001317 The distribution of new pipeline extension to new estates and clusters in Enugu		786,979,640.90	787,000,000.00	20,359	1.28	9,000,000,000.00		
52102001/23020105/10001321 Provision for the purchase of different sizes of Ductile iron pipes			1,000,000.00	1,000,000.00	0.2	500,000,000.00		
52102001/23020105/10001322 Construction of water treatment plants		23,052,077.00	23,060,000.00	7,923.00	0.01	100,000,000.00		
52102001/23020105/10001327 Provision of different sizes of multi layered pipes			1,000,000.00	1,000,000.00	0.5	200,000,000.00		
52102001/23020105/10001328 Drilling of Sixteen (16) new boreholes in Ninth mile phase 2			1,000,000.00	1,000,000.00	0.25	400,000,000.00		
52102001/23020105/10001329 Drilling of 6 additional boreholes at Nsukka urbanborehole drilling, pumps, risers electrical works			1,000,000.00	1,000,000.00	0.5	200,000,000.00		
52102001/23030104/00001218 Rehabilitation of 9th Mile Ngwo Water scheme	17,205,520.38		0.00	-	-	-		
52102001/23030104/10001306 Maintenance of boreholes with respect of repair of replacement of disuse	118,412,915.09		0.00		-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
52102001/23030104/10001311 Rehabilitation of Iva Valley water scheme to increase its production potentials	252,671,877.00		1,000,000.00	1,000,000.00	0.25	400,000,000.00		
52102001/23030104/10001312 The rehabilitation of existing 6 boreholes at Nsukka to provide water supply services to the urban r			1,000,000.00	1,000,000.00	2	50,000,000.00		
52102001/23030104/10001315 The purchase of plants and equipment tools for improvement of output			1,000,000.00	1,000,000.00	2	50,000,000.00		
52102001/23030104/10001320 Control of erosion menace on the 600mm Ductile iron transmission main pipe from Oji Main to twin Ta			1,000,000.00	1,000,000.00	2	50,000,000.00		
52102001/23030104/10001324 Landscaping works at Oji Augmentation scheme			1,000,000.00	1,000,000.00	2	50,000,000.00		
52102001/23030121/ Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP					-			
52102001/23030121/00000020 Urban Water Sector: State Counterpart funding					-			
52102001/23030121/10001279 Rehabilitation of headquarters office complex to improve better working condition			1,000,000.00	1,000,000.00	2	50,000,000.00		
52102001/23030121/10001280 The renovation of office building at Nsukka zonal office			1,000,000.00	1,000,000.00	2.86	35,000,000.00		
52102001/23030125/10002183 Repair of Transformer		236,513,973.02	0.00	-236,513,973.02	-	-		
52102001/23030125/10002184 Purchase/Supply of Solar Equipment		1,180,000.00	0.00	-1,180,000.00	-	-		
52102001/23050102/10001300 Procurement of data monitoring and management system and software GIS equipment for data acquisition		6,054,170.00	0.00	-6,054,170.00	-	-		
Total	3,917,754,328.99	4,561,606,483.35	4,579,755,906.00	18,149,422.65	0.09	20,665,000,000.00		
52103001 - Enugu State Rural Water Supply and Sanitation Agenc								
52103001//10001332 Rehabilitation of Motorized Borehole			1,590,000.00	1,590,000.00	-	-		
52103001//10001333 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State			13,135,000.00	13,135,000.00	-	-		
52103001//10001334 Counterpart fund for partnership for expanded water supply, sanitation and Hygene (PE WASH) Program			67,700,000.00	67,700,000.00	-	-		
52103001//10001344 Market-base sanitation in Nkanu East			48,355,000.00	48,355,000.00	-	-		
52103001/23010112/10001331 Purchase of office equipment for the establishment of LGA Institutional Documentation of WASH facili			1,000,000.00	1,000,000.00	2.94	34,000,000.00		
52103001/23010113/10001330 Purchase of office Equipment 1 nos Hp printers, 1 nos computer set with accessories, 1 no laptop			1,000,000.00	1,000,000.00	71.43	1,400,000.00		
52103001/23020105/00000712 Purchase of branded sanitary buckets and dumpsters for waste disposal in rural communities					-			
52103001/23020105/10001333 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State		13,130,000.00	0.00	-13,130,000.00	-	-		
52103001/23020105/10001334 Counterpart fund for partnership for expanded water supply, sanitation and Hygene (PE WASH) Program		67,650,000.00	0.00	-67,650,000.00	-	-		
52103001/23020107/10001346 Construction of ventilated improved gender mainstream 10 toilet apartment with urinary in 6 urban sc			1,000,000.00	1,000,000.00	0.5	200,000,000.00	160,000,000.00	80,000,000.00
52103001/23030104/ Upgrading Other Public Building			0.00	-	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
52103001/23030104/00000008 Rehab & upgrading of 50 Motorized B/holes in communities					-			
52103001/23030104/10001332 Rehabilitation of Motorized Borehole		1,586,000.00	0.00	-1,586,000.00	-	-		
52103001/23030104/10001335 Rehabilitation and upgrading of 20 Motorized Boreholes across three senatorial zones			1,000,000.00	1,000,000.00	0.83	120,000,000.00		
52103001/23030104/10001336 Rehabilitation/conversion to solar powered boreholes in 10 communities			1,000,000.00	1,000,000.00	1	100,000,000.00		
52103001/23030124/10001344 Market-base sanitation in Nkanu East		48,354,254.00	0.00	-48,354,254.00	-	-		
52103001/23050103/10001341 CLTS supportive monitoring phase 1 & 2 in the intervening in Nkanu East L.G.A			1,000,000.00	1,000,000.00	1.56	64,000,000.00	32,000,000.00	32,000,000.00
Total		130,720,254.00	136,780,000.00	6,059,746.00	1.17	519,400,000.00	192,000,000.00	112,000,000.00
52104001 - Small Town Water and Sanitation Agency								
52104001/23030104/10001350 Rehabilitation of non-functional motorised boreholes in Ezeagu, Oji River, Uzo-Uwani, Nsukka, Igbo-E			1,000,000.00	1,000,000.00	3.33	30,000,000.00	32,000,000.00	33,000,000.00
52104001/23030104/10001351 Rehabilitation of non-functional hand pump boreholes in Nkanu East, Nkanu West, Enugu East LGAs			1,000,000.00	1,000,000.00	6.67	15,000,000.00	16,000,000.00	
Total			2,000,000.00	2,000,000.00	4.44	45,000,000.00	48,000,000.00	33,000,000.00
53001001 - Ministry of Housing								
53001001/23020104/10001354 Construction of affordable Housing Units		581,599,620.00	581,614,620.00	15,000.00	-	-		
53001001/23020114/10001355 Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain		668,595,339.08	668,610,339.00	15,000	-	-		
53001001/23010133/10001357 Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural A						27,000,000.00	30,000,000.00	40,000,000.00
53001001/23020104/10001358 Proposed construction of Ten Blocks of 12 2 bedroom apartment each for slum dwellers resettlement at		1,142,356,629.00	1,142,376,629.00	20,000.00	-	-		
53001001/23020103/10002164 Provision of Electrification at Existing Estates		28,500,000.00	28,500,000.00	0	-	-		
53001001/23010101/10002169 Acquisition of Land in Urban and Rural Areas		454,047,892.00	454,062,892.00	15,000.00	-	-		
53001001/23020118/10002171 Provision of Basic Infrastructural Facilities in Existing Estates		3,367,800.00	3,368,800.00	1,000.00	-	-		
53001001/23020102/10005169 Construction of 200 Semi-Detached Bungalow in Enugu		1,465,585,676.28	1,465,600,676.00	15,000	-	-		
53001001/23020103/00000718 Construction of Transit Camp at Akwuke					-			
53001001/23020105/10001360 Construction of 2 motorized boreholes and overhead Tank at Legacy Estate, Phase 6 Extension						100,000,000.00	120,000,000.00	50,000,000.00
53001001/23020103/10001356 Extension of Electrical equipments, poles, warring and Transformers at Akpuoga Nike Satellite Estate		171,240,515.50	171,260,516.00	20,000.50	0.01	140,000,000.00	180,000,000.00	50,000,000.00
53001001/23020104/00000717 Provision of power supply to Satellite Estate phase 1&2 including transformers sub-stations, H.T and					-			
53001001/23020104/00001219 Legacy Estate: Clearing Perimeter Survey & Percellation	254,730,080.00				-			
53001001/23020104/10001354 Construction of affordable Housing Units	148,514,127.50		0.00		-	-		
Total	403,244,207.50	4,515,293,471.86	4,517,394,472.00	2,101,000.14	0.79	267,000,000.00	330,000,000.00	140,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
53010001 - Enugu State Housing Development Corporation								
53010001/23010101/00000001 Acquisition of land for building of houses	5,175,417,460.02				-			
53010001/23010101/10001371 Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural A		46,178,398,214.00	46,178,415,214.00	17,000.00	-	-		
53010001/23010101/30001590 Acquisition of land for building of houses					-		-	
53010001/23010105/ Procurement of fumigation equipment for Government House and Lodge					-			
53010001/23010105/00000013 Procurement of vehicles	165,442,500.00				-			
53010001/23010129/ Rollout of a system of actively monitored CCTV cameras across the State					-			
53010001/23010129/00000011 Procurement of basic tools equipment and building materials					-			
53010001/23010129/00000012 Procurement of set of different GPS receiver and its accesso					-			
53010001/23020104/10001372 Development of Phase 1 of 7500-One bedroom, two bedroom and three bedroom- Housing Units of Tomorrow		305,814,033.90	305,831,034.00	17,000.10	-	-		
53010001/23020114/10001363 Construction of Estate roads at Republic Estate Phase III and Sunrise Estate, Emene		30,000,000.00	30,000,000.00	-	-	1,000,000,000.00	200,000,000.00	200,000,000.00
53010001/23020114/30001598 Construction of Estate roads at Republic Estate Phase III and Independence Layoutatunrise Estate Eme					-		-	
53010001/23020118/00000720 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise					-			
53010001/23020118/10001362 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise	5,266,666,593.29	374,502,660.24	374,512,660.00	9,999.76	0.01	100,000,000.00	50,000,000.00	50,000,000.00
53010001/23020118/10001364 Rehabilitation of Estate roads at Golf Estate, Ekulu East Estate, Coal City Garden Estate, Maryland			0.00		-	-		
53010001/23020118/10001366 Infrastructural development of coal city Eastern Extension Alliance Estate Independence Layout Phase	25,000,000,000.00	1,155,251,309.30	1,155,261,309.00	10,000	-24	500,000,000.00	7,500,000,000.00	7,500,000,000.00
53010001/23020118/10001367 Infrastructural development of Blossom Estate, Trans Ekulu Phase VII	20,000,000,000.00	20,092,552,616.00	20,092,562,616.00	10,000.00	-10	500,000,000.00	40,000,000,000.00	40,000,000,000.00
53010001/23020118/10001368 Infrastructural development of Gateway Estate, Owo Nkanu East LGA		793,598,357.50	793,607,358.00	9,000.50	0	1,000,000,000.00	5,000,000,000.00	6,000,000,000.00
53010001/23020118/10001369 Infrastructural development of University Estate, Otoru, Nsukka LGA		10,000,000.00	10,000,000.00	-	-	1,000,000,000.00	1,000,000,000.00	
53010001/23020118/10001370 Infrastructural development of Sports Island, Centenary City, Enugu		12,075,617,358.05	12,075,627,358.00	9,999.95	0	1,000,000,000.00	40,000,000,000.00	40,000,000,000.00
53010001/23030113/10001364 Rehabilitation of Estate roads at Golf Estate, Ekulu East Estate, Coal City Garden Estate, Maryland	1,677,987,257.05	98,662,068.71	98,677,069.00	15,000.29	0	500,000,000.00	690,000,000.00	
53010001/23030128/10001365 Rehabilitation of Sewage lines at Abakpa Housing Estate			1,000,000.00	1,000,000.00	10	10,000,000.00		
Total	57,285,513,810.36	81,114,396,617.70	81,115,494,618.00	1,098,000.30	0.02	5,610,000,000.00	94,440,000,000.00	93,750,000,000.00
60001001 - Ministry of Lands and Urban Development								
60001001/23010101/00000001 Acquisition of land for building of houses					-			
60001001/23010101/10001376 Acquisition of New Layout and Housing Estates for Urban and Rural Areas (Heritage Site Miliken Hill	17,700,000,000.00		1,000,000.00	1,000,000.00	1	100,000,000.00	100,000,000.00	100,000,000.00
60001001/23010112/10001389 Purchase of furniture and fittings 15Nos office table, 20Nos armed chair, 20Nos steel file cabinet,7			1,000,000.00	1,000,000.00	3.31	30,200,000.00	10,000,000.00	8,000,000.00



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
60001001/23010113/10001382 Purchase of office equipment 7no Laptop computers, 17 Nos desktop computer, 7Nos printer, 7Nos photo			1,000,000.00	1,000,000.00	4.29	23,317,000.00	7,000,000.00	10,000,000.00
60001001/23010119/10001384 Procurement and Installation of Solar power			1,000,000.00	1,000,000.00	2.92	34,300,000.00		
60001001/23010128/10001383 Procurement and installation of close circuit television (CCTV)		38,325,400.20	38,342,800.00	17,399.80	0.32	5,500,000.00		
60001001/23010136/ Provision and installation of security circuit (72 CCTV cameras, 72 monitors and accessories with co					-			
60001001/23010136/10001385 Purchase of 1 no Cenix VR P2340 New Digital Recorder, 1 no EOS4000D Canon Camera			340,000.00	340,000.00	100	340,000.00		
60001001/23020104/10001375 Opening-up of layouts (Golf Annex phase II, Federation Layout I, EMGOZ Estate layout Mbulu Owo Nkanu		5,000,000,000.00	5,000,000,000.00	-	-	200,000,000.00	250,000,000.00	300,000,000.00
60001001/23030103/00000005 Construction and installation of servers house in deed department					-			
60001001/23030103/00000007 Determination of Enugu State Local Geoid					-			
60001001/23030103/10001373 Clearing of Layouts in Nsukka					-			
60001001/23030121/10001388 Renovation of Office building (D Wing)			1,000,000.00	1,000,000.00	6.45	15,500,000.00		
60001001/23050101/ Industrial cleaning					-			
60001001/23050101/10001390 Development of subject plan maps for Enugu and Nsukka Urban			1,000,000.00	1,000,000.00	2	50,000,000.00	30,000,000.00	20,000,000.00
60001001/23050102/00000789 Purchase of Survey software and equipments					-			
60001001/23050102/10002127 Implementation of GIS based Land Administration System	446,071,124.00				-			
Total	18,146,071,124.00	5,038,325,400.20	5,044,682,800.00	6,357,399.80	1.38	459,157,000.00	397,000,000.00	438,000,000.00
60002001 - Office of the Surveyor General								
60002001/23010101/10001392 Perimeter survey/paracellation of Government Acquired land			1,000,000.00	1,000,000.00	0.98	102,000,000.00	122,400,000.00	163,200,000.00
60002001/23010112/10001396 Purchase of Office Furniture (8 nos Executive tables, 19 no armed wooden chairs, 20 nos armless wood		10,000,000.00	10,000,000.00	-	-	10,920,000.00	13,105,000.00	
60002001/23010113/00000789 Purchase of Survey software and equipments					-			
60002001/23010113/10001393 Purchase of Office Computers Equipment (6 nos laptop, 1 no A3 printer, 2 nos A3 flatbed scanner, 10			1,000,000.00	1,000,000.00	5.81	17,220,000.00	20,665,000.00	24,798,000.00
60002001/23010133/ Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola					-			
60002001/23010133/10001394 Purchase of Survey software and Equipment		18,400,000.00	18,400,000.00	-	-	-		
60002001/23020101/00000787 Perimeter survey/paracellation of land					-			
60002001/23020101/10001391 Completion of Air Survey building		10,000,107.50	10,010,108.00	10,000.50	0.04	24,000,000.00	28,000,000.00	34,560,000.00
Total		38,400,107.50	40,410,108.00	2,010,000.50	1.3	154,140,000.00	184,170,000.00	222,558,000.00
60003001 - Enugu New City Corporation								
60003001/23020104/10001399 Infrastructural Development at Enugu New City			30,050,000.00	30,050,000.00	0.2	15,000,000,000.00		
60003001/23020118/10001399 Infrastructural Development at Enugu New City		30,000,000.00	0.00	-30,000,000.00	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5:L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Total		30,000,000.00	30,050,000.00	50,000.00	0	15,000,000,000.00		
60004001 - Enugu State Geographical Information System (ENGIS)								
60004001/23010112/ Purchase of Office furniture			0.00	-	-	-		
60004001/23010112/00000262 Purchase of office furniture		1,300,000.00	1,305,000.00	5,000.00	-	-		
60004001/23010129/30001629 Acquisition of Excavators (Cat)					-		-	
60004001/23030101/10001398 Takeoff Grant for Enugu State Geographical Information System		27,999,463.20	0.00	-27,999,463.20	-	-		
60004001/23050102/10001398 Takeoff Grant for Enugu State Geographical Information System		10,176,133,437.37	10,204,182,901.00	28,049,463.63	0.14	20,000,000,000.00		
Total		10,205,432,900.57	10,205,487,901.00	55,000.43	0	20,000,000,000.00	-	
62001001 - Ministry of Chieftaincy Matters								
Total					-			
63001001 - Ministry of Inter Ministerial Affairs								
63001001/23010112/ PURCHASE OF TOUR BUSES					-			
63001001/23010112/10002122 Purchase of Office Equipment: 3Nos refrigerators and 3 Nos Stabilizers					-			
63001001/23010113/ Purchase of office equipment for ICT department					-			
63001001/23010113/10002121 Purchase of Desktops Computers & Accessories					-			
Total					-			
64001001 - Ministry of Budget and Planning								
64001001/23010104/10001406 Purchase of 1No Tricycles for dispatch			1,000,000.00	1,000,000.00	40	2,500,000.00		
64001001/23010112/ PURCHASE OF TOUR BUSES					-			
64001001/23010112/10001403 Purchase of office equipment (1No scanning machine, steel cabinet, 2 no wall fans, 3 nos refrigerato			1,000,000.00	1,000,000.00	20	5,000,000.00		
64001001/23010112/10001408 Purchase of office Furniture and Fittings for State CARES Coordinating unit (5 nos 2 hp office AC wi					-			
64001001/23010113/10001405 Purchase of 6 no Laptop		1,554,287.50	1,600,000.00	45,712.50	0.95	4,800,000.00		
64001001/23050108/10001404 FN - UNICEF Counterpart contribution /Capacity Building for Food and Nutrition programmes in the Sta		160,000,000.00	160,000,000.00	-	-	200,000,000.00		
64001001/23050108/10001409 NG-CARES State Coordinating Unit activities		672,490,733.27	672,505,733.00	14,999.73	0.01	197,400,000.00		
Total		834,045,020.77	836,105,733.00	2,060,712.23	0.5	409,700,000.00		
65001001 - Enugu Capital Territory Development Authority								
65001001/23030113/10000794 Reconstruction /Maintenance of road at old Abakiliki Road, Emene, Enugu East LGA, Enugu State		108,000,000.00	108,000,000.00	0	-	-		
65001001/23030113/10001040 Construction/Reconstruction/Rehabilitation of PENOKS ROAD		376,008,000.00	376,100,000.00	92,000.00	-	-		
65001001/23030113/10001061 Construction/Reconstruction/Rehabilitation of Artisan Market road		7,000,000.00	7,000,000.00	0	-	-		
65001001/23040105/10001486 Sanitary Drains - Reestablishing all sanitary drains, Removal of all obstacles and blockages, Remova		7,500,000.00	7,500,000.00	0	-	-		
65001001/23050103/10001495 Monitoring and evaluation of Enugu Capital Territory Development Authority (ECTDA) project activitie		65,138,000.00	65,140,000.00	2,000.00	-	-		
65001001/23020124/10001496 Relocation of all motor parks out of the city: (Design and consultancy)		26,700,000.00	26,700,000.00	0	-	-		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89C5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
65001001/10001497 Beautification and remodelling of Monuments at All Saints Church (60m) - installation and beautifica		136,600,000.00	136,600,000.00	0	-	-		
65001001/23010136/10001499 Provision and installation of security circuit (72 CCTV cameras, 72 monitors and accessories with co		5,000,000.00	5,000,000.00	0	-	-		
65001001/23020113/10002175 Perimeter fencing and clearing of acquired state model fish farm site at Mbulo owo Nkanu East		8,908,300.00	8,920,300.00	12,000.00	-	-		
65001001/23010121/10001494 Purchase of Environmental Beautification materials					-			
65001001/23010129/00000885 Relocation and construction of Police Officers Wives Aaociatio (POWA) shops	4,515,000.00				-			
65001001/23010129/10001489 Purchase of heavy duty Equipment -1 no. Low bed, 1 no. Tow Trucks, 2 no. Tipper			1,000,000.00	1,000,000.00	0.66	150,550,000.00	150,000,000.00	100,000,000.00
65001001/23020118/00000887 Preparation of Enugu Integrated Infrastructural and Development					-			
65001001/23020118/00000894 City road decongestion and intervention project at Part Avenue roundabout, savage crescent to IBB br	410,000.00				-			
65001001/23020118/10001488 Provision of 100 units of ultra-modern bus shelters: 600mmx1800mm with 24 meter lay-bye (enough to a			1,000,000.00	1,000,000.00	0.27	368,800,000.00	768,800,000.00	384,400,000.00
65001001/23020118/10001492 Management and development of City Infrastructure (Development Control)		189,489,592.00	189,549,592.00	60,000.00	-49.94	100,000,000.00	500,000,000.00	400,000,000.00
65001001/23020124/10000104 Construction of other projects			0.00	-	-	-		
65001001/23020124/10001493 Fencing at New Artisan -6.7824 hectares, 998 x 12 metres perimeter fencing wall		602,160,300.00	602,205,300.00	45,000.00	-42.68	700,000,000.00	385,000,000.00	
65001001/23030128/30001742 Removal of encroachment and fencing of 1,101.26 hectares of land atspecial Agro processing Zone 9SAP					-		-	
65001001/23040104/10001490 Relocation of slums - Clearing / Evacuation of slums identified within the Capital city - Phase 1&2		59,288,000.00	59,323,000.00	35,000.00	0.02	150,000,000.00	80,000,000.00	60,000,000.00
65001001/23040105/10001487 Desilting of water ways within the capital city			1,000,000.00	1,000,000.00	1.33	75,000,000.00	75,000,000.00	75,000,000.00
65001001/23050102/10001498 Deployment of SMS based automated building plan approval status confirmation system within Data offi			1,000,000.00	1,000,000.00	10	10,000,000.00	5,000,000.00	
65001001/23050103/10001495 Monitoring and evaluation of Enugu Capital Territory Development Authority (ECTDA) project activitie	407,993,649.50		0.00		-	-		
Total	412,918,649.50	1,591,792,192.00	1,596,038,192.00	4,246,000.00	0.27	1,554,350,000.00	1,963,800,000.00	1,019,400,000.00
66001001 - Ministry of Human Development and Poverty Eradicat								
66001001/23010112/10000277 Purchase of 1 no standing fan for inter-ministrial and liaison department			500,000.00	500,000.00	100	500,000.00		
66001001/23010112/10000278 Purchase of 2 no Wi-Fi for the Ministry			200,000.00	200,000.00	100	200,000.00		
66001001/23010113/10000270 Purchase of office equipment (5Nos desktop computers with UPS, 4 nos Printer, 3 no scanner and 3No p			5,000,000.00	5,000,000.00	12.5	40,000,000.00	10,000,000.00	
66001001/23010113/10000276 Purchase of 4 no hp laptop, for 3 departmenmts in the office			2,000,000.00	2,000,000.00	25	8,000,000.00		
66001001/23010119/10000273 Purchase of Solar Panel at Cooperative College No. 10 Colliery Avenue GRA, Enugu			0.00	-	-	20,000,000.00		



Schedule Of Detailed Recurrent Expenditure By Organisation For The Year Ended 31st December, 2025...Cont'd

+C5:L51C5:L55C5:L59C5:L63C5:L67C5:L71C5:L75C5:L79C5: :L83C5:L87C5:L91C5:L90C5:L89CC5:L88	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
66001001/23010132/10000269 Procurement of Security materials (Purchase of working tools such as whittles, touch lights, T-shirt			0.00	-	-	20,000,000.00	10,000,000.00	10,000,000.00
66001001/23050104/10000274 Marking if Internationmal Day for Poverty Eradication on the 17th of October, 2024			0.00	-	-	20,000,000.00	30,000,000.00	30,000,000.00
66001001/23050108/10000280 CNP - Empowerment of indigents and vulnerable people of Enugu State			5,000,000.00	5,000,000.00	3.33	150,000,000.00	100,000,000.00	100,000,000.00
Total			12,700,000.00	12,700,000.00	4.91	258,700,000.00	150,000,000.00	140,000,000.00
67001001 - Ministry of Special Duties								
67001001/23020118/10000288 Building of smart toilets in markets (Establish 25 no smart toilets at 1,000,000 each in existing ma			2,000,000.00	2,000,000.00	6.67	30,000,000.00	21,500,000.00	22,000,000.00
67001001/23020118/10000296 Provision of Directional Signage at the State Secretariat			5,000,000.00	5,000,000.00	100	5,000,000.00		
67001001/23050101/10000284 Developme a registration and taxation framework for commercial borehole operators to be under govt t			0.00	-	-	20,000,000.00	21,000,000.00	22,000,000.00
67001001/23050101/10000287 Establish institutions to foster cooperation with state and federal govt in Enugu State			2,000,000.00	2,000,000.00	10	20,000,000.00	21,500,000.00	22,000,000.00
67001001/23050101/10000289 Removal of abandoned vehicles from roadways and streets			21,500,000.00	21,500,000.00	100	21,500,000.00	23,500,000.00	24,000,000.00
67001001/23050108/10000283 Establish Local Emergency Management Agencies (LEMA) AND Training programs to enhance community resp			2,500,000.00	2,500,000.00	11.11	22,500,000.00	23,000,000.00	67,500,000.00
67001001/23050108/10000290 Compliance and safety oversight (Increase awareness of safety measures among the public to ensure co			2,000,000.00	2,000,000.00	10	20,000,000.00	21,500,000.00	23,000,000.00
Total			35,000,000.00	35,000,000.00	25.18	139,000,000.00	150,000,000.00	262,000,000.00
Grand Total	331,505,346,503.53	693,876,935,908.34	778,409,999,994.00	108,183,398,667.20	12.83	837,944,000,000.00	450,749,252,625	417,251,207,241



SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY PROGRAM CODE FOR THE YEAR ENDED

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23020113/ .Establishment of new abattoirs/upgrading of 4 (Ogbete Garriki Emene and Abakpa) existing abattoirs			-	-	-	-		
11001001/23020113/10000003 renovation of two (2) animal houses (wiring, fixing of doors, fixing of windows with wire mesh and g		1,809,700.00	2,000,000.00	190,300.00	9.52%	-	5,000,000.00	
11001001/23020113/10001576 Procurement of Agriculture equipment to all public primary and Junior secondary schools	37,949,137.00		-	-	-	-	5,000,000.00	
11001001/23030101/ Maintenance of Centre Pivot Irrigation System (CPIS) at various Local Governments to enable dry seas			-	-	-	-		
11001001/23030112/10000001 Completion of renovation of veterinary clinic building (reroofing, wiring, fixing of doors, tiling,			-	-	-	-		
11101001//10002167 Purchase of soil testing equipment with chemicals & reagents			1,410,000.00	1,410,000.00	100.00%	-		
11101001/23010127/ Purchase of soil testing equipment with chemicals & reagents			-	-	-	-	1,200,000.00	2,000,000.00
11101001/23010127/10000341 Purchase of soil testing equipment with chemicals & reagents		800,000.00	-	-800,000.00	-	-	200,000,000.00	
11101001/23010127/10002167 Purchase of soil testing equipment with chemicals & reagents		1,700,000.00	-	-1,700,000.00	-	-		
15001001//00000266 Clearing and Development of 100,000 (One Hundred Thousand hectares of land for Agricultural zone			50,184,981.00	50,184,981.00	100.00%	-		
15001001//00000268 Maintenance of Centre Pivot Irrigation System (CPIS) at various Local Governments to enable dry seas	12,159,500.00		110,256,300.00	110,256,300.00	100.00%	-		
15001001//10000300 Provision of agriculture equipment and inputs for the support programme for farmers in the production			900,000,000.00	900,000,000.00	100.00%	-		
15001001//10000322 Rehabilitation of center pivot irrigation system across the state to enable dry season agricultural			59,880,000.00	59,880,000.00	100.00%	-		
15001001//10000336 .Establishment of new abattoirs/upgrading of 4 (Ogbete Garriki Emene and Abakpa) existing abattoirs			5,000,000,000.00	5,000,000,000.00	100.00%	-		
15001001//10005189 Agricultural Consulting			1,500,757,310.00	1,500,757,310.00	100.00%	-		
15001001/23010112/10000338 Procurement of office furniture (5 nos office tables, 10 nos chairs, 8 nos air conditioner)			1,000,000.00	1,000,000.00	100.00%	25,000,000.00	10,000,000.00	10,000,000.00
15001001/23010113/10000297 Procurement of 2No laptops and 3No desktops and accessories			-	-	-	-		
15001001/23010113/10000339 Procurement of 10 nos laptops, 1 projector, 1 public address system, 2 nos printers, 1 camera, 1 pho			1,000,000.00	1,000,000.00	100.00%	15,000,000.00	15,000,000.00	15,000,000.00
15001001/23010119/10000318 Procurement and installation of solar panels			100,000,000.00	100,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
15001001/23010127/10000298 CNP - Purchase of 1000 Nos tractors and implements to assist mechanized farming in Enugu State			500,000,000.00	500,000,000.00	100.00%	20,000,000,000.00	7,000,000,000.00	10,000,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
15001001/23010127/10000300 Provision of agriculture equipment and inputs for the support programme for farmers in the productio		1,024,191,229.43	-	-1,024,191,229.43	-		50,000,000.00	50,000,000.00
15001001/23010127/10000303 CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop			12,147,290,719.00	12,147,290,719.00	100.00%	52,500,000,000.00	27,000,000,000.00	5,000,000,000.00
15001001/23010127/10000304 CNP - Procurement of Meteorological Instrument to facilitate keeping of daily weather records and mo			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/10000305 Procurement, raising and distribution of improved seeds and seedlings such as oil palm, cashew, coc	2,888,000.00		150,000,000.00	150,000,000.00	100.00%	150,000,000.00	50,000,000.00	50,000,000.00
15001001/23010127/10000306 Procurement and distribution of organic fertilizer, agrochemical and knap sacks, power sprayer, PPE			150,000,000.00	150,000,000.00	100.00%	150,000,000.00	50,000,000.00	50,000,000.00
15001001/23010127/10000314 Procurement of Agro inputs for launching of 2025 wet farming season	2,165,014.50		1,000,000.00	1,000,000.00	100.00%	10,000,000.00	50,000,000.00	50,000,000.00
15001001/23010127/10000315 Procurement of 10 nos digital survey equipment for Agricultural officers and field workers on data c			25,000,000.00	25,000,000.00	100.00%	25,000,000.00	15,000,000.00	20,000,000.00
15001001/23010127/10000316 Purchase of digital tools (crop area yield survey-CAYS) for training of 100ns Extension agents and			20,000,000.00	20,000,000.00	100.00%	20,000,000.00	15,000,000.00	15,000,000.00
15001001/23010127/10000317 Procurement of 100 no Power Tillers	149,105,975.63		200,000,000.00	200,000,000.00	100.00%	200,000,000.00	30,000,000.00	30,000,000.00
15001001/23010127/10000321 Statistical survey for the establishment of farm clusters			20,000,000.00	20,000,000.00	100.00%	20,000,000.00	20,000,000.00	20,000,000.00
15001001/23010127/10000329 Establishment of green houses for pepper, tomatoes and exotic vegetable production			2,000,000.00	2,000,000.00	100.00%	140,000,000.00	30,000,000.00	30,000,000.00
15001001/23010127/10000330 Establishment of 200 units of earthen catfish pond, 100 units of tapoline ponds, 100 units of green			15,450,000.00	15,450,000.00	100.00%	1,015,450,000.00	10,000,000.00	10,000,000.00
15001001/23010127/10000333 Parcelation of a cluster of small holders farmers across the state	6,362,700.00		2,000,000.00	2,000,000.00	100.00%	100,000,000.00	100,000,000.00	
15001001/23020105/10000320 Abstraction of water from Idido river to the ponds (Pipe, water tank, water pumping machine etc)			12,000,000.00	12,000,000.00	100.00%	12,000,000.00		
15001001/23020113/00000009 Enugu rice brand production			-					
15001001/23020113/00000014 Provision of pesticides herbicides and fertilizer to support			-					
15001001/23020113/00000266 Clearing and Development of 100,000 (One Hundred Thousand hectares of land for Agricultural zone		36,174,981.00	-	-36,174,981.00	-			
15001001/23020113/10000323 Establishment of Engineering workshop, tractors, agricultural implement coupling and maintenance pl	907,500.00		100,000,000.00	100,000,000.00	100.00%	100,000,000.00	25,000,000.00	25,000,000.00
15001001/23020113/10000325 Establishment of harvesting and conservation structures (dams, dykes, reserviors) to mitigate rising			10,000,000.00	10,000,000.00	100.00%	100,000,000.00	30,000,000.00	30,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
15001001/23020113/10000326 Establishment of Piggery demonstration farms in the state			5,000,000.00	5,000,000.00	100.00%	200,000,000.00	50,000,000.00	50,000,000.00
15001001/23020113/10000331 Construction and Fencing of warehouses			50,000,000.00	50,000,000.00	100.00%	500,000,000.00	100,000,000.00	100,000,000.00
15001001/23020113/10000332 Fencing of all Farm Estate		28,000,000.00	50,000,000.00	22,000,000.00	44.00%	600,000,000.00		
15001001/23020113/10000334 Construction of farm Estate across the state			100,000,000.00	100,000,000.00	100.00%	2,000,000,000.00	500,000,000.00	200,000,000.00
15001001/23020113/10000336 Establishment of new abattoirs/upgrading of 4 (Ogbete Garriki Emene and Abakpa) existing abattoirs		4,004,300,000.00	-	-4,004,300,000.00	-			
15001001/23030112/10000309 Rehabilitation of Premier Cashew at Oghe, Ahani, Achi			1,000,000.00	1,000,000.00	100.00%	30,000,000.00	20,000,000.00	20,000,000.00
15001001/23030112/10000310 Establishment of Cocoa Cluster at Nkanu East LGA			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	20,000,000.00	20,000,000.00
15001001/23030112/10000311 CNP - (a) Renovation of State Veterinary Hospital. (b) Refurbishment; Drug revolving loan to the Hos			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
15001001/23030112/10000312 Agricultural Land Bank (This is for land search, community engagements, digitalization, full perimet	115,611,344.06		1,000,000.00	1,000,000.00	100.00%	100,000,000.00	10,000,000.00	10,000,000.00
15001001/23030112/10000313 Renovation and refurbishment of state veterinary school and investigation centre, Achi.			200,000,000.00	200,000,000.00	100.00%	200,000,000.00	10,000,000.00	10,000,000.00
15001001/23030112/10000319 Perimeter fencing and clearing of acquired state model fish farm site at mbulo owo Nkanue East			165,000,000.00	165,000,000.00	100.00%	165,000,000.00	50,000,000.00	50,000,000.00
15001001/23030112/10000322 Rehabilitation of center pivot irrigation system across the state to enable dry season agricultural		102,246,330.00	150,000,000.00	47,753,670.00	31.84%	100,000,000.00	10,000,000.00	10,000,000.00
15001001/23030112/10000324 Revamping of the tractor leasing Company			50,000,000.00	50,000,000.00	100.00%	1,000,000,000.00	500,000,000.00	500,000,000.00
15001001/23030112/10000327 Renovation and refurbishing of slaughter houses and slaughter slabs in the State			100,000,000.00	100,000,000.00	100.00%	100,000,000.00	50,000,000.00	50,000,000.00
15001001/23030121/30000359 Rehabilitation and reactivation of Ministry of Agriculture ICT Centre		59,875,000.00	-	-59,875,000.00	-			
15001001/23050101/00000003 Agric Transf Agenda Support Prog phase 1 (ATASP-1)			-					
15001001/23050101/00000004 Agro Processing Prod Enhancement and Livelihood Improv Sup			-					
15001001/23050101/00000268 Maintenance of Centre Pivot Irrigation System (CPIS) at various Local Governments to enable dry seas		102,246,300.00	-	-102,246,300.00	-		30,000,000.00	30,000,000.00
15001001/23050101/10000299 FN - Grant for participation in Agricultural and World Food Fairs			1,000,000.00	1,000,000.00	100.00%	30,000,000.00	30,000,000.00	30,000,000.00
15001001/23050103/10000328 Co-ordination, implementation, supervision, monitoring and evaluation of NAGS-AP projects, all FG Ag			19,390,871.00	19,390,871.00	100.00%	20,000,000.00	150,000,000.00	100,000,000.00
15001001/23050103/10000337 Conduct a Thematic Survey on Agricultural Value Chains in Enugu State			20,000,000.00	20,000,000.00	100.00%	20,000,000.00	120,000,000.00	20,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
15001001/23050103/10005189 Agricultural Consulting		1,721,928,539.43	-	-1,721,928,539.43	-			
15001001/23050108/10000335 Agricvltural credit scheme for farmers			30,000,000.00	30,000,000.00	100.00%	200,000,000.00	200,000,000.00	50,000,000.00
15102001/23010113/10000342 Purchase of 6Nos Geographical Positioning System(GPS) for field enumerators to capture data on crop			360,000.00	360,000.00	100.00%	360,000.00	360,000.00	360,000.00
15102001/23010113/10000350 Purchase of Laptop and Printer		6,400,000.00	6,450,000.00	50,000.00	0.78%	750,000.00	750,000.00	750,000.00
15102001/23010127/10000341 Purchase of soil testing equipment with chemicals & reagents			250,000.00	250,000.00	100.00%	250,000.00	250,000.00	250,000.00
15102001/23010127/10000343 Purchase of materials for on-farm demonstration of rice, cassava farmers(Fertilizers, herbicides, in			380,000.00	380,000.00	100.00%	380,000.00	380,000.00	380,000.00
15102001/23010127/10000349 Demonstration on income generating activities for women and youths. Purchase of material for processi			856,000.00	856,000.00	100.00%	856,000.00	856,000.00	856,000.00
15102001/23010127/10000351 Setting up of palm nursery stations across the six (6) Agricultural zones in the state			1,000,000.00	1,000,000.00	100.00%	1,300,000.00	3,200,000.00	3,200,000.00
15102001/23020113/00000002 Agric Development Programme			-				10,000,000.00	10,000,000.00
15102001/23050101/00000019 State Counterpart funding for APPEALS			-					
15102001/23050103/10000348 Conduct market price survey (MPS) on agric products in 2 randomly selected LGA each per senatorial z			650,000.00	650,000.00	100.00%	650,000.00	150,000,000.00	68,000,000.00
15102005/23010125/10000359 Production of revised and approved CARPs to be used for implementation and as Disbursement instrumen			1,000,000.00	1,000,000.00	100.00%	3,200,000.00	200,000,000.00	50,000,000.00
15102005/23010127/00000288 Labour intensive Agricultural Infrastructure (e.g existing roads, irrigation facilities etc) for 5.2			-					
15102005/23010127/10000353 Procurement and distribution of Agricultural Inputs (Fertilizers; Herbicides; Insecticides, Seeds (R			1,000,000.00	1,000,000.00	100.00%	136,500,000.00	20,000,000.00	20,000,000.00
15102005/23010127/10000356 PROVISION OF AGRICULTURAL ASSETS FOR INCREASED AGRICULTURAL PRODUCTIVITY			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	20,000,000.00	20,000,000.00
15102005/23020118/10000360 Provision of 13.5km access roads to Farms, Aggregation & Processing Centres at an average of 4.5km p			1,000,000.00	1,000,000.00	100.00%	260,000,000.00	100,000,000.00	100,000,000.00
15102005/23050101/10000362 Conduct Environmental & Social Impact Assessment of Sub-Projects in line with the IVA Protocol requi			1,000,000.00	1,000,000.00	100.00%	4,000,000.00	10,000,000.00	10,000,000.00
15102005/23050103/10000357 COMMUNITY SENSITIZATION AND VERIFICATION OF FARMER GROUPS IN THE COMMUNITIES INCLUDING NEEDS ASSESSM			1,000,000.00	1,000,000.00	100.00%	5,100,000.00	10,000,000.00	10,000,000.00
15102005/23050103/10000363 Conduct Environment & Social Audit to ascertain the extent of the mitigation measures put in place t			1,000,000.00	1,000,000.00	100.00%	4,000,000.00	50,000,000.00	50,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
15102005/23050108/10000358 Formation and Training of members of Road Maintenance Committee at 8 FCAs			1,000,000.00	1,000,000.00	100.00%	5,100,000.00	10,000,000.00	10,000,000.00
15102005/23050108/10000361 Build the capacity of 4 persons per group and 5 groups per community for 200 Farmer Community Associ			1,000,000.00	1,000,000.00	100.00%	3,000,000.00		
15102006/23010104/10002156 Purchase of 2 No Motorcycles for the despatch of mails		9,768,832.50	15,770,000.00	6,001,167.50	38.05%	-		
15102006/23010112/10002155 Purchase of office furnitures/Air conditioners		11,238,875.00	-	-11,238,875.00	-	-		
15102006/23010122/10002155 Purchase of office furnitures/Air conditioners			20,250,000.00	20,250,000.00	100.00%	-		
15102006/23010127/ Provision of agriculture equipment and inputs for the support programme for farmers in the productio			-	-	-	-		
15102006/23010127/10000300 Provision of agriculture equipment and inputs for the support programme for farmers in the productio		39,210,690.00	-	-39,210,690.00	-	-		
15102006/23010127/10000376 Agric Market Development/Small holder productivity, enhancement and household food security includin			-	-	-	-		
15102006/23010127/10000377 International Fund for Agricultural Development (IFAD) Value Chain Development Programme (VCDP-AF)		39,210,690.00	50,000,000.00	10,789,310.00	21.58%	-		
15102008/23010127/10000388 Agricultural Transformation Agenda Support Programme phase 1 (ATASP ù 1) funded by AfDB is for the f			-	-	-	-		
17003001/23010127/10001576 Procurement of Agriculture equipment to all public primary and Junior secondary schools			-	-	-	-		
17003001/23020107/00000949 Construction of 12 units of 5 classroom blocks in all the 17 LGAs of the StateEN - For maintenance o			-	-	-	-		
17003001/23020107/10001576 Procurement of Agriculture equipment to all public primary and Junior secondary schools			1,000,000.00	1,000,000.00	100.00%	50,000,000.00	50,000,000.00	50,000,000.00
21003001/04000016 COMMUNITY SENSITIZATION AND VERIFICATION OF FARMER GROUPS IN THE COMMUNITIES INCLUDING NEEDS ASSESSM			203,270,000.00	203,270,000.00	100.00%	-	20,000,000.00	20,000,000.00
21003001/23050104/ COMMUNITY SENSITIZATION AND VERIFICATION OF FARMER GROUPS IN THE COMMUNITIES INCLUDING NEEDS ASSESSM			-	-	-	-	1,100,000.00	
21003002/10002142 PURCHASE/SUPPLY OF AGRICULTURAL EQUIPMENTS/TOOLS			1,000,000.00	1,000,000.00	100.00%		1,250,000,000.00	472,500,000.00
21003002/23010127/ PURCHASE/SUPPLY OF AGRICULTURAL EQUIPMENTS/TOOLS			-	-	-	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21003002/23010127/10002142 PURCHASE/SUPPLY OF AGRICULTURAL EQUIPMENTS/TOOLS		204,000.00	-	-204,000.00		-		
22001002/23010113/00000366 Purchase and installation of office equipment: (Laptops intel core i7, printers, software installati		2,119,000.00	-	-2,119,000.00		-	721,000.00	500,000.00
22001003//10002177 Labour Intensive Agricultural Infrastructure (e.g., rehabilitation of existing feeder roads, irrigat			215,500,000.00	215,500,000.00	100.00%	-	1,300,000.00	2,000,000.00
22001003//10002178 Agric and Bio-Environmental/Engineering Dept. Flowers,Harvesters,Water pumps(7hp),5 cubic meter galv			175,500,000.00	175,500,000.00	100.00%	-	2,850,000.00	
22001003/23010127/ Labour Intensive Agricultural Infrastructure (e.g., rehabilitation of existing feeder roads, irrigat		324,191,229.43	-	-324,191,229.43		-	70,000,000.00	150,783,000.00
22001003/23010127/10000355 Labour Intensive Agricultural Infrastructure (e.g., rehabilitation of existing feeder roads, irrigat		1,518,000.00	-	-1,518,000.00		-		
22001003/23010127/10002178 Agric and Bio-Environmental/Engineering Dept. Flowers,Harvesters,Water pumps(7hp),5 cubic meter galv		173,440,707.00	-	-173,440,707.00		-		
22001003/23030112/10002177 Labour Intensive Agricultural Infrastructure (e.g., rehabilitation of existing feeder roads, irrigat		211,389,294.00	-	-211,389,294.00		-	30,000,000.00	
22018003/23020113/ Construction of farm Estate across the state			-	-		-		
22018003/23020113/10000334 Construction of farm Estate across the state		727,774,641.43	-	-727,774,641.43		-	65,260,000.00	67,217,000.00
22018003/23020113/10002154 CONSTRUCTION OF FARM ESTATE ACROSS THE STATE		187,781,010.00	644,705,000.00	456,923,990.00	70.87%	-		
22018003/23020118/30000337 Construction of farm Estate across thestate			-				450,000,000.00	473,000,000.00
35002001/23020113/10002091 Nursery establishment for production of 200,000 assorted seedlings including indigenous fruit tree s			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	200,000,000.00	
35002001/23040101/10002092 Afforestation/Plantation establishment of 30 hectares in Government Forest Reserve			1,000,000.00	1,000,000.00	100.00%	50,000,000.00		
65001001//10002175 Perimeter fencing and clearing of acquired state model fish farm site at Mbulo owo Nkanu East			8,920,300.00	8,920,300.00	100.00%	-		
65001001/23020113/10002175 Perimeter fencing and clearing of acquired state model fish farm site at Mbulo owo Nkanu East		8,908,300.00	-	-8,908,300.00		-		
65001001/23030112/ Perimeter fencing and clearing of acquired state model fish farm site at mbulo owo Nkanue East			-	-		-	473,000,000.00	472,500,000.00
65001001/23030112/10000319 Perimeter fencing and clearing of acquired state model fish farm site at mbulo owo Nkanue East		11,408,300.00	-	-11,408,300.00		-	450,000,000.00	473,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Total	327,149,171.19	8,837,835,649.23	13,383,481,481.00	14,545,645,831.77	62.20%	80,912,896,000.00	40,421,227,000.00	19,402,296,000.00
Note - SOCIETAL RE-ORIENTATION								
17021003/23010140/30001961 Pharmacy Laboratory and Teaching Equipment							555,000,000.00	555,000,000.00
18011001/23010112/10001422 Purchase of office furniture for JSC offices (Executive tables, chairs, etc)	186,793,742.07		1,000,000.00	1,000,000.00	100.00%	3,100,000.00	50,000,000.00	50,000,000.00
18011001/23010112/10001424 Furnishing of Judicial Service Commission Conference Hall (Air Conditioners, tables, Fans, TV, Stabi			1,000,000.00	1,000,000.00	100.00%	30,750,000.00	8,500,000.00	9,000,000.00
18011001/23010119/10001420 Purchase of 1No 8.2KVA Electricity Generating Set for JSC, Enugu			960,000.00	960,000.00	100.00%	960,000.00	3,500,000.00	
18011001/23010123/10001425 Purchase and installation of fire fighting equipment and extinguishers	7,500,000.00		1,000,000.00	1,000,000.00	100.00%	1,700,000.00	5,600,000.00	
20012001//30000456 Renovation of the Commissions Office and its equipment			5,153,000.00	5,153,000.00	100.00%	-	1,000,000.00	
20012001/23030121/30000456 Renovation of the Commissions Office and its equipment		1,152,466.81	-	-1,152,466.81	-	-	70,000,000.00	72,000,000.00
36001001/23010130/10001131 Acquisition of land and establishment of Zoological and conservation theme park			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	3,000,000.00	3,000,000.00
36001001/23020119/10001130 Eco-Tourism Nature viewing, wildlife, forest, recreation and culture at Apugoeze, Oji River			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	2,500,000.00	7,500,000.00
36001001/23020119/10001134 Lakes- Opi lake, Iheneke lake, Nike Lake, Ani Ozalla lake, Nwachi Iyi- Umuaguinyi, Ahuruma- Adu, Nge			1,000,000.00	1,000,000.00	100.00%	130,000,000.00	154,400,000.00	
36001001/23020119/10001135 CAVES- Iheneke cave, Coal mines Ribadu, Oti, Onyeama, Akwuke Isiama cave			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	9,000,000.00	
36001001/23020119/10001136 Enugu State Culture and Tourism Fiesta		226,943,265.00	326,950,000.00	100,006,735.00	30.59%	100,000,000.00	30,254,873.78	31,767,617.47
36001001/23020119/10001137 WATER FRONTS- Inyaba beach - Akwuke, Iyioku - Alum, Ohii warm water and quick sand swamp-Ehuhe, Omoo			1,000,000.00	1,000,000.00	100.00%	50,000,000.00	90,000,000.00	
36001001/23030118/10001133 Repositioning water falls - Awhum wter falls, Iyizu waterfalls and caves Ezimo, NwoNwo waterfall - A			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	74,000,000.00	86,000,000.00
36001001/23030118/10001138 Designation and upgrading of Enugu State museum at old Legislative Assembly in Enugu		55,000.00	9,200,000.00	9,145,000.00	99.40%	100,000,000.00		
36001001/23030121/00000613 Completion of international Conference centre (ICC)			-				42,000,000.00	22,300,000.00
36001001/23030121/00000614 Rehabilitation of Hotel Presidential, Enugu			-				33,500,000.00	21,780,193.00
36001001/23040106/10001128 Refurbishment, beautification and maintenance of 29 round Abouts and establishment of more round abo		10,721,625.00	10,725,000.00	3,375.00	0.03%	100,000,000.00	75,000,000.00	22,187,500.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
36052001/23020119/10001173 Construction of Water and amusement park at different locations across the State		4,560,000,000.00	4,660,012,000.00	100,012,000.00	2.15%	4,000,000,000.00	33,000,000.00	16,250,000.00
51002002/23020118/30001462 Construction of smart public toilets at 377 communities			-				5,000,000,000.00	2,000,000,000.00
Total	194,293,742.07	4,798,872,356.81	5,022,000,000.00	223,127,643.19	4.44%	5,116,510,000.00	6,240,254,873.78	2,896,785,310.47
Note - POVERTY ALLEVIATION								
38001001/23050101/10001180 State Counterpart Contribution for Donor and PPP		1,600,000,000.00	2,058,000,000.00	458,000,000.00	22.25%	2,000,000,000.00		100,000,000.00
38001001/23050101/10001182 CNP - State Counterpart Contribution to Sustain Partnership with LGAs		1,400,000,000.00	2,800,000,000.00	1,400,000,000.00	50.00%	2,000,000,000.00	12,000,000.00	
66001001/23010112/10000277 Purchase of 1 no standing fan for inter-ministrial and liaison department			500,000.00	500,000.00	100.00%	500,000.00	30,000,000.00	
66001001/23010112/10000278 Purchase of 2 no Wi-Fi for the Ministry			200,000.00	200,000.00	100.00%	200,000.00	250,000,000.00	250,000,000.00
66001001/23010113/10000270 Purchase of office equipment (5Nos desktop computers with UPS, 4 nos Printer, 3 no scanner and 3No p			5,100,000.00	5,100,000.00	100.00%	40,000,000.00	1,500,000,000.00	20,000,000.00
66001001/23010113/10000276 Purchase of 4 no hp laptop, for 3 departmenmts in the office			2,200,000.00	2,200,000.00	100.00%	8,000,000.00	5,000,000.00	15,000,000.00
66001001/23010119/10000273 Purchase of Solar Panel at Cooperative College No. 10 Colliery Avenue GRA, Enugu			-	-		20,000,000.00	64,000,000.00	250,000,000.00
66001001/23010132/10000269 Procurement of Security materials (Purchase of working tools such as whittles, touch lights, T-shirt			-	-		20,000,000.00	20,000,000.00	266,563,000.00
66001001/23050104/10000274 Marking if International Day for Poverty Eradication on the 17th of October, 2024			-	-		20,000,000.00	15,000,000.00	30,000,000.00
66001001/23050108/10000280 CNP - Empowerment of indigents and vulnerable people of Enugu State		31,100,009.00	105,000,000.00	73,899,991.00	70.38%	150,000,000.00	250,000,000.00	100,000,000.00
Total		3,031,100,009	4,971,000,000.00	1,939,899,991.00	39.02%	4,258,700,000.00	2,146,000,000.00	1,031,563,000.00
Note - IMPROVEMENT TO HUMAN HEALTH								
11001001//10000006 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito			999,600,235.00	999,600,235.00	100.00%	-		
11001001/23010105/10002018 Purchase of official Vehicles			-	-		-		
11001001/23010122/00000026 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito	332,153,557.00		-	-				
11001001/23010122/10000006 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito	375,000,000.00	500,000,000.00	-	-500,000,000.00	-			
11001001/23020106/ Construction of 2 Noo. Twin six storey buildings for Pathology/Laboratory & Nursing lecture/Demostra			-	-	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23020106/10000006 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito		100,000,000.00	-	-100,000,000.00		-		
11033001//10000093 Provision/procurement of diagnosis accessories and tools for Adokits (Adolecent kits) Programme			7,800,000.00	7,800,000.00	100.00%	-		
11033001/23010112/10000093 Provision/procurement of diagnosis accessories and tools for Adokits (Adolecent kits) Programme		6,754,000.00	-	-6,754,000.00		-	40,000,000.00	60,000,000.00
11033001/23010122/10000092 Equipping of one stop shop in each of the three(3) senatorial zones as a domicile for HIV testing		6,755,000.00	10,775,000.00	4,020,000.00	37.31%	22,975,000.00		
11101001//10004428 Building of Primary Health Centres			1,741,810,470.00	1,741,810,470.00	100.00%	-		
11101001/23020106/10004428 Building of Primary Health Centres		1,142,605,000.00	-	-1,142,605,000.00		-		
11101001/23030105/ Clearing and landscapping of SHMB HQ			-	-		-		
11101001/23030105/10002054 Clearing and landscapping of SHMB HQ		96,000,000.00	-	-96,000,000.00		-		
11101001/23030105/10005241 Rehabilitation Works at SHMB HQ		13,000,000.00	-	-13,000,000.00		-		
17021001/23010119/00001046 Provision of solar Powered alternative power supply			-					
17021001/23020106/ CNP - Construction of 230 type 2 Primary Health Care facilities across the State		13,910,000.00	-	-13,910,000.00		-		
17021003//00001061 Strengthening and equipment of the Logistics Management Coordinating Unit for Drug distribution acro			303,597,885.00	303,597,885.00	100.00%	-		
17021003//10002182 SUPPLY OF DRUGS TO THE PHARMACY UNIT OF THE MEDICAL CENTRE			319,000,235.00	319,000,235.00	100.00%	-		
17021003//10005231 Completion of the construction and equipping of SUMAS Teaching Hospital	151,111,615.00		407,637,000.00	407,637,000.00	100.00%	-		
17021003/23010105/00001059 Purchase of 1 No. Toyota Hilux Van for the department of Medical Service (ehance revenue generation			-			-		
17021003/23010122/ Purchase of Hospital Equipment			-	-		-		
17021003/23010122/10002026 Purchase of Hospital Equipment		938,475.00	-	-938,475.00		-		
17021003/23010139/ Provision of drugs and consumables for PHCs			-	-		-		
17021003/23010139/10002182 SUPPLY OF DRUGS TO THE PHARMACY UNIT OF THE MEDICAL CENTRE		19,353,937.10	-	-19,353,937.10		-		
17021003/23010140/ SUPPLY OF DRUGS TO THE PHARMACY UNIT OF THE MEDICAL CENTRE			-	-		-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021003/23010140/10002034 Purchase of laboratory machines and equipment for Medical Laboratory Department		1,087,622.20	-	-1,087,622.20	-			
17021003/23020106/10005231 Completion of the construction and equipping of SUMAS Teaching Hospital		46,214,040.00	-	-46,214,040.00	-			
17021003/23050108/ Strengthening and equipment of the Logistics Management Coordinating Unit for Drug distribution acro			-	-	-			
17021003/23050108/00001061 Strengthening and equipment of the Logistics Management Coordinating Unit for Drug distribution acro		10,998,598.40	-	-10,998,598.40	-			
17102002//10001808 Construction of a standard Library for the College, which is one of the major Accreditation and Re-	150,000.00		6,200,000.00	6,200,000.00	100.00%	-		
17102002//10001810 Support to reg. students for (i) West Africa Health Exam Board (WAHEB) (II) Community Health practit			4,500,000.00	4,500,000.00	100.00%	-		
		1,836,000.00	-	-1,836,000.00	-			
17102002/23010112/10001807 Procurement of modern classroom chairs and desks for the classrooms		558,800.00	600,000.00	41,200.00	6.87%	10,000,000.00	10,000,000.00	8,000,000.00
17102002/23010113/10001806 Procurement of desk top tables and chairs, desktop computers and its accessories for computer based		5,008,500.00	5,050,000.00	41,500.00	0.82%	15,000,000.00	10,000,000.00	5,000,000.00
17102002/23020107/10001805 Construction of two building to house 4 big classrooms each with capacity of 100 students per class.		30,945,000.00	31,000,000.00	55,000.00	0.18%	40,000,000.00	15,000,000.00	10,000,000.00
17102002/23020111/10001803 Renovation and equipping of new Administrative blocks			1,850,000.00	1,850,000.00	100.00%	-		
17102002/23020111/10001808 Construction of a standard Library for the College, which is one of the major Accreditation and Re-		6,157,550.00	-	-6,157,550.00	-			
17102002/23050108/10001810 Support to reg. students for (i) West Africa Health Exam Board (WAHEB) (II) Community Health practit		4,437,700.00	-	-4,437,700.00	-			
17102002/23050108/10001811 Accreditation of National board for technical education (NBTE) requirements for accreditation of com			1,000,000.00	1,000,000.00	100.00%	35,000,000.00	15,000,000.00	12,000,000.00
17104001/23050101/10001815 Procurement of Educational equipment for accreditation and re-accreditation of new and Existing Prog	39,059,282.80		1,000,000.00	1,000,000.00	100.00%	-		
21001001//10001840 Intervention fund for (Inspection, registration and Insurance of the newPharm upgrade Enugu State Dr			5,050,000.00	5,050,000.00	100.00%	-		
21001001//10001866 Procurement of drugs, quality forensic examinations Test kits, for rape victims and management of Ge	9,500,000.00		3,299,400.00	3,299,400.00	100.00%	-		
21001001//10001867 Completion of the construction of Cottage Hospital with Isolation Wing in Awgu General Hospital, Awg			317,600,235.00	317,600,235.00	100.00%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21001001//10001871 Refurbish and Purchase of Office furniture (15 nos Air Conditioners) for 6 departments and units	28,854,095.78		5,400,000.00	5,400,000.00	100.00%	-		
21001001//10001884 Completion of the construction, Furnishing and external works/Landscaping at Amenity facility in Enu			42,000,000.00	42,000,000.00	100.00%	-		
21001001//10001885 Expansion of EOC to accommodate WASH Facilities for proper coordination of out break of disease at a			4,638,000.00	4,638,000.00	100.00%	-		
21001001//10001891 Procure Truenant Machine for TB testing in the State			40,700,000.00	40,700,000.00	100.00%	-		
21001001//10001898 Strengthen BHC PF implementation and coordination			399,600,235.00	399,600,235.00	100.00%	-		20,000,000.00
21001001/23010105/10001881 ES MERD preparedness for strengthening emergencies in Enugu State (Procurement of Ambulances support			1,000,000.00	1,000,000.00	100.00%	180,000,000.00	20,000,000.00	
21001001/23010112/00001055 Refurbish and Purchase of Office furniture (Refrigerators, Air Conditioners) for the Director Publi	1,999,600.00		-					
21001001/23010112/10001842 Establishment of the Nutrition Department (Office furniture and equipmenmt)			1,000,000.00	1,000,000.00	100.00%	22,000,000.00		
21001001/23010112/10001871 Refurbish and Purchase of Office furniture (15 nos Air Conditioners) for 6 departments and units		5,395,000.00	-	-5,395,000.00	-		36,000,000.00	25,000,000.00
21001001/23010112/10001912 Completion and procurement of office furniture and ICT equipment for the new health sector command c	8,448,400.00		419,070,235.00	419,070,235.00	100.00%	100,000,000.00		
21001001/23010115/10001870 Purchase of office equipment (photocopying machine etc)			-					
21001001/23010119/10001872 Provision of solar Powered alternative power supply at various HFs			-					
21001001/23010122/00001147 Purchase of medical equipment for Internal Medicine Department	29,875,051.80		-					
21001001/23010122/00001235 Purchase and distribution of medical equipment			-					
21001001/23010122/10001856 Strenghten Health Management Information System (HMIS) at all levels and infrastructural support for			1,000,000.00	1,000,000.00	100.00%	12,000,000.00		
21001001/23010122/10001857 Procurement of rapid test kits (HIV, viral Hepatitis B and C, etc)			-					
21001001/23010122/10001891 Procure Truenant Machine for TB testing in the State		40,678,160.54	-	-40,678,160.54	-			
21001001/23010122/10002133 Upgrading of Central Medical Stores(CMS) to pharmagrade ware			-					
21001001/23010139/10001850 Control of malaria including support for the mass distributionof procured 120,000 ITN and drugs, tes		1,125,000.00	1,150,000.00	25,000.00	2.17%	15,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21001001/23020106/ CNP - Construction of 230 type 2 Primary Health Care facilities across the State	50,918,992.00		-	-	-		32,000,000.00	5,000,000.00
21001001/23020106/00001133 Construction of 2 storey building for offices & clinics & renovation of the existing buildings at Ps			-	-				
21001001/23020106/10001837 Construction of Enugu International Hospital, Rangers Avenue, Enugu State		30,329,740.75	30,364,741.00	35,000.25	0.12%	20,000,000,000.00	1,000,000,000.00	1,000,000,000.00
21001001/23020106/10001838 Establishment of traditional, complementary and alternative Medicines unit (TCAM)			1,000,000.00	1,000,000.00	100.00%	13,500,000.00		
21001001/23020106/10001839 Establishment of Drug Management Division DMD SMOH (Procurement of office equipment , office furnitu		24,009,158.60	24,010,000.00	841.4	0.00%	25,000,000.00	10,000,000.00	
21001001/23020106/10001843 Establishment of Enugu Blood Service Commission (Construction of building, furnishing= and equippin	1,700,000.00		1,000,000.00	1,000,000.00	100.00%	500,000,000.00	15,000,000.00	
21001001/23020106/10001845 Establishment of the joint Health sector regulatory Division of SMOH for regulating Private Health			1,000,000.00	1,000,000.00	100.00%	25,000,000.00		
21001001/23020106/10001853 Take off fund for the state university of Medical and Applied Sciences (SUMASTH)Teaching Hospital Ig	5,698,800.00		1,000,000.00	1,000,000.00	100.00%	200,000,000.00	250,000,000.00	
21001001/23020106/10001866 Procurement of drugs, quality forensic examinations Test kits, for rape victims and management of Ge		3,281,400.00	-	-3,281,400.00	-			
21001001/23020106/10001867 Completion of the construction of Cottage Hospital with Isolation Wing in Awgu General Hospital, Awg		17,990,841.40	-	-17,990,841.40	-			
21001001/23020106/10001868 Completion of the construction, landscaping, fencing of Cottage Hospital with Isolation Wing at Oji	252,537,341.20		-	-				
21001001/23020106/10001884 Completion of the construction, Furnishing and external works/Landscaping at Amenity facility in Enu		42,000,000.00	-	-42,000,000.00	-			
21001001/23020106/10001885 Expansion of EOC to accommodate WASH Facilities for proper coordination of out break of disease at a		4,617,500.00	-	-4,617,500.00	-			
21001001/23020107/00001224 Equipping and furnishing of newly constructed Amenity Buildi	1,765,000.00		-	-				
21001001/23020125/10001841 Procurement and installation of a step-down transformer at the new pharam upgraded Enugu StateDrug wa			1,000,000.00	1,000,000.00	100.00%	12,000,000.00		
21001001/23020127/10001855 Establishment of an ICT unit in the SMOH in readiness for the ENSG E-Governance Policy			1,000,000.00	1,000,000.00	100.00%	38,000,000.00	50,000,000.00	50,000,000.00
21001001/23030105/10001854 Equipping of Cottage Hospital with Isolation Facility		4,658,803.50	4,700,000.00	41,196.50	0.88%	50,000,000.00	5,000,000.00	
21003001/23050101/10001936 Infant & Young Child Feeding (IYCF) Programme			1,000,000.00	1,000,000.00	100.00%	12,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21003001/23050101/10001937 FN-Integrated Management of Childhood Illnesses (IMCI) Programme - Orientation of Care-Givers & HWs			1,000,000.00	1,000,000.00	100.00%	-		
21003001/23050101/10001959 State Counterpart Fund for 260 BHCPF PHC Facility overhead (i.e. 25% of NPHCDA budget for strengthen			1,000,000.00	1,000,000.00	100.00%	133,690,000.00	133,690,500.00	133,690,500.00
21003001/23050101/10001973 Conduct PHC submit to ensure the uptake on infrastructural and community adaoption program as a mean			1,000,000.00	1,000,000.00	100.00%	30,000,000.00		
21003001/23050102/10001972 Establishment of E-Library and Procurement of ICT equipment at the SPHCDA new site			1,000,000.00	1,000,000.00	100.00%	20,000,000.00		
21003001/23050103/10001919 Strengthening Health Management Information System (HMIS) in all PHCs in the state			1,000,000.00	1,000,000.00	100.00%	15,000,000.00	15,000,000.00	
21003001/23050104/10001931 Organization of 2 rounds of MNCHW in the state (May and Nov)		203,267,302.33	-	-203,267,302.33	-	-		
21003001/23050104/10001932 Conduct 2023 World Breasfeeding Week and other national nutrition events at the state, LGA and wards			1,000,000.00	1,000,000.00	100.00%	-		
21003001/23050104/10001938 LARC Programme (Organization of a 5-Day Programme on Long Acting Reversible Contraceptives (LARC) in			1,000,000.00	1,000,000.00	100.00%	13,000,000.00		
21003001/23050104/10001942 Health Education Programme (BCC & IEC materials sub-programme, sub-Programme on World Health Days C			-	-				
21003001/23050104/10001944 Infant Immunization Programme (conduct immunization of infants and children in the State)			-	-				
21003001/23050104/10001968 Matching fund for UNICEF child vitamin foods		23,900,000.00	-	-23,900,000.00	-	-		
21003001/23050108/10001920 National Immunizational Plus Days (NIPDs) Programme		89,992,350.55	90,000,000.00	7,649.45	0.01%	20,000,000.00	20,000,000.00	20,000,000.00
21003001/23050108/10001927 Conduct African/Enugu State Vaccination Week		13,503,801.33	-	-13,503,801.33	-	-		
21003002/23010112/ Provision/procurement of diagnosis accessories and tools for Adokits (Adolecent kits) Programme			-	-	-	-		
21003002/23010113/10001986 Purchase of 10 nos laptop		3,310,000.00	3,320,000.00	10,000.00	0.30%	3,200,000.00	3,360,000.00	3,528,000.00
21003002/23010113/10001989 Purchase of 100 nos tablets for enrollment			1,000,000.00	1,000,000.00	100.00%	80,000,000.00		
21003002/23010119/10001987 Purchase of 15 nos 5000 WTS stabilizer			1,000,000.00	1,000,000.00	100.00%	2,100,000.00		1,554,000.00
21003002/23010120/ Purchase of kitchen utensils for Nutrition/Dietetics department			-	-	-	-		
21003002/23010122/ Purchase of Hospital Equipment			-	-	-	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21003002/23050101/10001985 Provisional accreditation and reaccreditation of secondary healthcare facilities in the state for re			1,000,000.00	1,000,000.00	100.00%	5,000,000.00	5,250,000.00	5,512,500.00
21027017//10002013 Construction of 2 storey building for offices and clinics			1,400,000.00	1,400,000.00	100.00%	-		
21027017//10002020 Procurement of office equipment for the upgrade of the administrative department			43,269,985.00	43,269,985.00	100.00%	-		
21027017//10002031 Purchase of medical equipment for Surgery Department (1 No. Major craniotomy set (Aseculap Germany).			34,738,000.00	34,738,000.00	100.00%	-		
21027017/23010105/10002018 Purchase of official Vehicles			-					
21027017/23010112/00000021 Purchase of medical equipment for Opthamology Department			-					
21027017/23010112/10002023 Procurement of office equipment/safe for Accounts Department			-					
21027017/23010113/ Procurement of office equipment for the upgrade of the administrative department			-	-	-			
21027017/23010113/10002020 Procurement of office equipment for the upgrade of the administrative department		49,568,110.00	-	-49,568,110.00	-			
21027017/23010113/10002024 Purchase of Office equipment for Community Medicine Department (1 No. Printer, 1 No. Laptop, etc)			-					
21027017/23010122/ Purchase of Hospital Equipment			-	-	-			
21027017/23010122/10002026 Purchase of Hospital Equipment			-					
21027017/23010122/10002031 Purchase of medical equipment for Surgery Department (1 No. Major craniotomy set (Aseculap Germany).		35,318,287.50	-	-35,318,287.50	-			
21027017/23010122/10002040 Purchase of medical equipment (3 No. Ultra sound machine)		481,346,500.00	481,371,500.00	25,000.00	0.01%	200,000,000.00		
21027017/23010130/10002045 Purchase of the following Equipment for CSSD (Large drums, Cheatile Foreceps stand, Autoclave, air co			-					
21027017/23020101/10002013 Construction of 2 storey building for offices and clinics		1,320,500.00	-	-1,320,500.00	-			
21027017/23020101/10002015 Upgrade of 2 No Building at ESUTTH. P Annex Colliery			1,000,000.00	1,000,000.00	100.00%	700,000,000.00		
21027017/23020104/10002014 Construction of two storey building at Iji-Nike		450,000,000.00	450,000,000.00	-	0.00%	700,000,000.00		
21027017/23020106/ CNP - Construction of 230 type 2 Primary Health Care facilities across the State			-	-	-			
21027017/23020106/10002011 Schools of Nursing & Midwifery Building			-					
21027017/23020106/10002016 Fencing of Nenwe hospital Annex			1,000,000.00	1,000,000.00	100.00%	300,000,000.00		



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21027017/23020106/10002017 Construction of 2 Noo. Twin six storey buildings for Pathology/Laboratory & Nursing lecture/Demostra		291,860,728.00	280,400,728.00	-11,460,000.00	-4.09%	2,000,000,000.00		
21027017/23020106/10002046 Construction of 2 no buildings for Radiology department. A storey building and a bungalow.		470,000,000.00	470,030,000.00	30,000.00	0.01%	185,000,000.00		
21102001//10002054 Clearing and landscapping of SHMB HQ			2,895,157.00	2,895,157.00	100.00%	-		
21102001//10002056 Procurement of Infection Prevention and Contro (IPC) materials			10,705,583.00	10,705,583.00	100.00%	-		
21102001//10002061 Purchase of medical equipment and furnishing of Cottage Hospital with Isolation wing in Oji River Ge			23,030,122.00	23,030,122.00	100.00%	-		
21102001//10002062 Purchase of medical equipment and furnishing of Cottage Hospital with Isolation wing in Igboeze Nort			20,402,898.00	20,402,898.00	100.00%	-		
21102001//10002063 Hospital/medical equipment and operationalisation of Infectious Disease Hospital Enugu			4,681,175.00	4,681,175.00	100.00%	-		
21102001/23010122/10002056 Procurement of Infection Prevention and Contro (IPC) materials		10,685,582.75	-	-10,685,582.75	-	-		
21102001/23010122/10002058 Purchase of Dental and other Hospital Equipment		69,888,882.37	69,898,882.00	9,999.63	0.01%	331,300,000.00		
21102001/23010122/10002059 Purchase of Hospital Equipments for Secondary Healthcare Facilities: Pysiotherapy Equipments across		28,913,231.72	28,923,232.00	10,000.28	0.03%	240,050,000.00		
21102001/23010122/10002060 Purchase of Hospital Equipment for General Surgery/other instruments across cottage and general hosp		38,617,045.98	38,627,046.00	10,000.02	0.03%	3,515,868,000.00		
21102001/23010122/10002061 Purchase of medical equipment and furnishing of Cottage Hospital with Isolation wing in Oji River Ge		23,010,122.00	-	-23,010,122.00	-	-		
21102001/23010122/10002062 Purchase of medical equipment and furnishing of Cottage Hospital with Isolation wing in Igboeze Nort		20,382,897.62	-	-20,382,897.62	-	-		
21102001/23010122/10002063 Hospital/medical equipment and operationalisation of Infectious Disease Hospital Enugu		4,661,175.00	-	-4,661,175.00	-	-		
21102001/23010136/10002066 Purchase of Office equipments for communication and publicity unit (Digital camera, digital recorder			1,000,000.00	1,000,000.00	100.00%	7,000,000.00		
21102001/23030105/10002054 Clearing and landscapping of SHMB HQ		2,875,156.92	-	-2,875,156.92	-	-		
21102001/23030105/10002065 Upgrading /renovation of 10 cottage Hospitals and 12 General Hospitals.		3,400,000.00	3,425,000.00	25,000.00	0.73%	1,500,000,000.00	1,000,000,000.00	
22001001/23010140/ SUPPLY OF DRUGS TO THE PHARMACY UNIT OF THE MEDICAL CENTRE			-					



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
22001001/23010140/10000442 CP & T Laboratory equipment			50,000,000.00	50,000,000.00	100.00%	50,000,000.00		
34001001/23020106/10000649 Construction of Nurses Quarters and Perimetre Fencing at Igwebuikwe Health Centre, Obeagu, Awgu			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
34001001/23020106/10000650 Renovation of Agulesse, Ugwieme Health Centre, Awgu			1,000,000.00	1,000,000.00	100.00%	30,000,000.00		
34001001/23020106/10000651 Construction of Perimetre Fencing at Infectious Diseases Hospital, Oji River			1,000,000.00	1,000,000.00	100.00%	40,000,000.00		
34001001/23020106/10000652 Construction and Furnishing of Type 3 Hospital, Owo,		3,191,195,461.88	2,000,000,000.00	-1,191,195,461.88	-59.56%	200,000,000.00		
34001001/23020118/00001215 Comp of Proposed Remodelling of Colliery Hospi Lot I Enu			-				20,000,000.00	
34001001/23030105/10000648 Renovation of Amankpaka Cottage Hospital, Amankpaka Nike			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	20,000,000.00	
51002002/23050101/00000733 State Counterpart contribution for financing of State Micro Projects			-				100,000,000.00	
Total	1,815,942,432.70	26,897,484,002.12	38,591,224,144.00	11,693,740,141.88	30.30%	49,621,790,000.00	18,952,300,500.00	2,037,285,000.00
Note - ENHANCING SKILLS AND KNOWLEDGE								
11001001/23010104/00000027 Procurement of fumigation equipment for Government House and Lodge				-				
11001001/23010105/ Procurement of fumigation equipment for Government House and Lodge			-	-	-			
11001001/23010105/00000025 Purchase of library equipment (metal book shelves, etc)				-				
11001001/23010124/ Purchase of teaching/learning aids (projectors, loud speake etc			-	-	-			
11001001/23010126/ Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)EN - For mainte			-	-	-			
11001001/23010127/ Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)EN - For mainte				-				
11001001/23010136/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,			-	-	-			
11001001/23020107/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,			-	-	-			
11001001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,				-				
11101001/23020102/10001628 Perimeter fencing			-	-	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11101001/23020106/10000098 Provision for intervention in Schools and Public Institution. (School of health Technology and colle		585,144,215.50	-	-585,144,215.50		-		
11101001/23020107/ Construction/Rehabilitation Of Public Schools (e.g GTC)			-	-		-		
11101001/23020107/10000098 Provision for intervention in Schools and Public Institution. (School of health Technology and colle		801,121,569.00	-	-801,121,569.00		400,000,000.00	200,000,000.00	100,000,000.00
11101001/23020107/10001559 Construct and equip 34 nos new technical and vocational Education schools and 34 new high school			-	-		-		
11101001/23020107/10002179 Construction/Rehabilitation Of Public Schools (e.g GTC)		4,658,564,775.60	-	-4,658,564,775.60		-	51,000,000.00	35,000,000.00
11101001/23020114/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,				-				
17001001//10000098 Provision for intervention in Schools and Public Institution. (School of health Technology and colle			1,500,000,000.00	1,500,000,000.00	100.00%	-		
17001001//10001551 Construction of 100 sitting capacity BECE/WAEC Exam Hall for Schools of Special Needs Ogbete and Oji			5,620,000.00	5,620,000.00	100.00%	-		
17001001//10001555 Promotion of Nutrition relevance in Enugu State in both Primary and Secondary schools			28,820,000.00	28,820,000.00	100.00%	-		
17001001//10001563 Purchase of Office furnitures (11nos office bookshelf/cabinet, 1 no public address system, 22 set of			3,365,000.00	3,365,000.00	100.00%	-		
17001001//10002136 SUPPLY OF 25000 UNITS ALL IN ONE COMPUTER FOR ENUGU GREEN SMART SCH			4,660,020,000.00	4,660,020,000.00	100.00%	-		
17001001//10002179 Construction/Rehabilitation Of Public Schools (e.g GTC)			4,500,000,000.00	4,500,000,000.00	100.00%	-		
17001001/23010112/10001559 Construct and equip 34 nos new technical and vocational Education schools and 34 new high school			1,000,000.00	1,000,000.00	100.00%	-		
17001001/23010112/10001563 Purchase of Office furnitures (11nos office bookshelf/cabinet, 1 no public address system, 22 set of		3,360,000.00	-	-3,360,000.00		-		
17001001/23010113/ Procurement of Office Equipment (Laptops, desk tops etc0 for University principal Officers				-				
17001001/23010113/10001562 Purchase of 150 pieces tablets			-	-		-		
17001001/23010113/10001568 Digitalization of the State Education Management Information System (emis) 3nos core i5 laptops, 3 n	794,770,808.00		1,000,000.00	1,000,000.00	100.00%	80,400,000.00	40,000,000.00	



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17001001/23010113/10002136 SUPPLY OF 25000 UNITS ALL IN ONE COMPUTER FOR ENUGU GREEN SMART SCH		4,660,000,000.00	-	-4,660,000,000.00	-			
17001001/23010124/10001562 Purchase of 150 pieces tablets			1,000,000.00	1,000,000.00	100.00%	37,500,000.00		
17001001/23010124/10001565 Construction and equipping of a vocational unit of 40 capacity at special educationcenter coal camp		95,105,000.00	-	-95,105,000.00	-			
17001001/23010124/10001569 Setup Ministry of Education digital hub			1,000,000.00	1,000,000.00	100.00%	98,000,000.00		
17001001/23010125/10001570 Setup Ministry of education hybrid Library		214,650,000.00	214,655,000.00	5,000.00	0.00%	102,000,000.00		
17001001/23010139/10001555 Promotion of Nutrition relevance in Enugu State in both Primary and Secondary schools		28,800,000.00	-	-28,800,000.00	-		25,000,000.00	
17001001/23020102/10001566 Construction of 4 nos teachers 2 bedroom apartments at special education center coal camp			95,110,000.00	95,110,000.00	100.00%	30,000,000.00		
17001001/23020102/10001569 Setup Ministry of Education digital hub		31,000,000.00	-	-31,000,000.00	-			
17001001/23020105/10001564 Construction of 1 no borehole with solar installation at special education center coal camp			1,000,000.00	1,000,000.00	100.00%	25,000,000.00		
17001001/23020107/ Intergration of the special school for the learners with special needs into the smart schools in 260			-	-	-			
17001001/23020107/10001556 Renovation of 10 no classroom blocks			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	10,000,000.00	
17001001/23020107/10001557 Renovation of two nos male dormitories, 1 hostel A of sixty capacity and hostel B of fifty capacity			1,000,000.00	1,000,000.00	100.00%	15,000,000.00	10,000,000.00	
17001001/23020107/10001558 Renovation of 1 female dormitory, hostel A of 40 capacity			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	10,000,000.00	20,000,000.00
17001001/23020107/10001559 Construct and equip 34 nos new technical and vocational Education schools and 34 new high school			-	-	-			
17001001/23020107/10001561 Intergration of the special school for the learners with special needs into the smart schools in 260		69,600,000.00	34,850,000.00	-34,750,000.00	-99.71%	400,000,000.00	200,000,000.00	100,000,000.00
17001001/23020107/10001571 Reconstruction of school fence at special education center coal camp			1,000,000.00	1,000,000.00	100.00%	30,000,000.00	20,000,000.00	
17001001/23020118/10001551 Construction of 100 sitting capacity BECE/WAEC Exam Hall for Schools of Special Needs Ogbete and Oji		5,616,500.00	-	-5,616,500.00	-			
17001001/23020118/10001565 Construction and equipping of a vocational unit of 40 capacity at special educationcenter coal camp			1,000,000.00	1,000,000.00	100.00%	60,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17001001/23030106/00000932 Purchase of 150Nos Android TV to support E-Learning in the State				-				
17021001/23010105/00001233 Pur. of Veh. for Prin. Officers & Dri. Hod. Deans of Faculty	10,410,000.00		1,000,000.00	1,000,000.00	100.00%	45,000,000.00		
17003001/23010108/00000967 2% UBEC/ENSUBEB Counter part Project/M&E				-				
17003001/23010112/00000956 Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)EN - For mainte				-				
17003001/23010112/00000962 Procure and distribute 2,500 ECCDE tables and chairsEN - For maintenance of hygiene and sanitation i				-				
17003001/23010119/00000984 Purchase of Electricity Transformer (1No 500KVA and 1No 300KVA)				-				
17003001/23010124/10001589 Print, purchase and distribute Quality Assurance instruments, manuals and equipment			1,000,000.00	1,000,000.00	100.00%	91,500,000.00	50,000,000.00	25,000,000.00
17003001/23010124/10001602 Equipping of the smart school across the 260 polital wards in the State		1,000,000,000.00	-	-1,000,000,000.00	-			
17003001/23010126/ Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)EN - For mainte				-				
17003001/23010126/00000956 Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)EN - For mainte				-				
17003001/23010126/10001583 Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)				-				
17003001/23020103/10001602 Equipping of the smart school across the 260 polital wards in the State		1,000,000,000.00	-	-1,000,000,000.00	-			
17003001/23020107/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,			-	-	-			
17003001/23020107/00000957 Renovation of 47 units dilapidated 6 classroom blocks				-				
17003001/23020107/10001577 Construction of 12 units of 5 classroom blocks in all the 17 LGAs of the State	3,735,881,216.39		1,000,000.00	1,000,000.00	100.00%	200,000,000.00		
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,		99,034,236,317.95	92,961,905,151.00	-6,072,331,166.95	-6.53%	100,253,917,000.00	10,525,391,773.00	10,525,391,773.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17003001/23020107/10001602 Equipping of the smart school across the 260 polital wards in the State		7,360,000,000.00	-	-7,360,000,000.00	-			
17003001/23020114/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,				-				
17003001/23020118/10001580 Construction of 16No 4 room WC squatting toilet with overhead tank			1,000,000.00	1,000,000.00	100.00%	80,000,000.00		
17003001/23020118/10001591 Construction of 18no 3 classroom blocks with an office in all the 17 LGA for ECCDE			1,000,000.00	1,000,000.00	100.00%	548,000,000.00		
17003001/23030106/ Perimeter fencing of Hostel/Refectory and encroachment prone areas				-				
17003001/23030106/00000951 Renovation of 88No dilapidated 5 classroom blocks across the StateEN - For maintenance of hygiene an				-				
17003001/23030106/10001578 Renovation of 88No dilapidated 5 classroom blocks across the State			1,000,000.00	1,000,000.00	100.00%	1,090,947,000.00	80,000,000.00	60,000,000.00
17003001/23030106/10001584 Renovation of 47 units dilapidated 6 classroom blocks			1,000,000.00	1,000,000.00	100.00%	590,000,000.00	425,000,000.00	425,000,000.00
17003001/23030106/10001602 Equipping of the smart school across the 260 polital wards in the State		10,459,395,000.00	29,960,100,000.00	19,500,705,000.00	65.09%	146,489,000,000.00	2,000,000,000.00	
17003001/23030121/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,				-				
17003001/23050101/10001579 Scope and survey 700 Public Primary and Junior Secondary Schools				-				
17003001/23050101/10001582 Procurement of equipment for Enrolment drive campaign on inclusive			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	5,000,000.00	3,500,000.00
17003001/23050108/10001593 2024 SUBEB matching grant (Rehabilitation of secondary schools in each LGA of the state		3,554,642,584.46	3,554,672,585.00	30,000.54	0.00%	3,609,300,000.00	3,555,000,000.00	3,555,000,000.00
17003001/23050108/10001603 2% UBEC/ENSUBEB Counter part Project/M&E			1,000,000.00	1,000,000.00	100.00%	71,092,000.00	71,092,852.00	71,092,852.00
17008001/23020101/10001628 Perimeter fencing			1,000,000.00	1,000,000.00	100.00%	10,000,000.00		
17008001/23030110/10001624 Rehabilitation of Zonal Library at Nsukka			1,000,000.00	1,000,000.00	100.00%	5,000,000.00		
17008001/23030110/10001625 Rehabilitation Awgu Zonal Library			1,000,000.00	1,000,000.00	100.00%	5,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17008001/23030110/10001626 Procure Books and Journals			1,000,000.00	1,000,000.00	100.00%	3,000,000.00		
17008001/23030110/10001627 Establishment of E-Library			1,000,000.00	1,000,000.00	100.00%	50,000,000.00		
17010001/23010124/10001634 Setting up of vocational skill acquisition/literacy Centres for Adult and Out of School Youth/Intere			1,000,000.00	1,000,000.00	100.00%	2,000,000.00	2,000,000.00	
17010002/23020101/10002186 Construction of Other Projects		90,793,999.48	91,000,000.00	206,000.52	0.23%	91,000,000.00		
17018001/23010124/ Medical & Basic Science Laboratory and Teaching Equipment			-	-	-	-		
17018001/23010124/00000999 Construction of box culvert at Agric Education department		1,479,000.00	1,500,000.00	21,000.00	1.40%	-		
17018001/23010127/ Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)EN - For mainte			-	-	-	-		
17018001/23020107/10001639 Construction of Buildings (600 capacity Iwollo Hostel, 1000 capacity auditorium, clearing, stumping		62,500,000.00	62,560,000.00	60,000.00	0.10%	180,000,000.00	200,000,000.00	220,000,000.00
17018001/23030104/10001642 Rehabilitation of bore hole and Reticulation of water in d Iwollo campus.			1,000,000.00	1,000,000.00	100.00%	2,500,000.00	7,500,000.00	7,500,000.00
17018001/23030106/ Perimeter fencing of Hostel/Refectory and encroachment prone areas				-				
17018001/23030128/10001641 Rehabilitation and equipping of Entrepreneurship Development center (skill Acquisition, Fashion Desi			1,000,000.00	1,000,000.00	100.00%	10,000,000.00	10,000,000.00	10,000,000.00
17019001/23010113/10001658 Purchase of 8 no. Dell core 17 laptops for ICT Dept			1,000,000.00	1,000,000.00	100.00%	6,800,000.00		
17019001/23010124/00001033 Purchase of Science Equipment for all STV Schools/ Colleges				-			4,100,000.00	
17019001/23010124/10001662 Construction of box culvert at Agric Education department			1,000,000.00	1,000,000.00	100.00%	9,000,000.00		
17019001/23010136/10001660 Purchase of Communication Equipment, 2 no. multimedia projector and 1 no. video editing suit and Ele			900,000.00	900,000.00	100.00%	900,000.00		
17019001/23020107/10001657 Rehabilitation / Renovation of 2 no. Hostel building		2,706,757.28	2,746,757.00	39,999.72	1.46%	40,000,000.00		
17019001/23020107/10001663 Accreditation of 17 Degree and 16 NCE Programmes in the College		45,845,599.00	-	-45,845,599.00	-			
17019001/23020107/10001664 Construction of 300 bed space hostel for male students			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	250,000,000.00	300,000,000.00
17019001/23020118/00001035 Perimeter fencing of Hostel/Refectory and encroachment prone areas		60,003,500.00	-	-60,003,500.00	-		30,500,000.00	



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17019001/23020118/10001665 Purchase of 100 no. class room desk for the school of Technical			60,040,000.00	60,040,000.00	100.00%	15,540,000.00		
17019001/23050101/10001663 Accreditation of 17 Degree and 16 NCE Programmes in the College		125,360.00	46,000,000.00	45,874,640.00	99.73%	70,000,000.00		
17021001//10001676 Purchase of Plant and Machinery			55,300,000.00	55,300,000.00	100.00%	-		
17021001//10001677 Purchase of Office Equipment			1,770,000.00	1,770,000.00	100.00%	-		
17021001//10001679 Purchase of Office Furniture (tables, chairs)	137,369,666.60		6,810,000.00	6,810,000.00	100.00%	-		
17021001//10001680 Library Furniture and Fitting at Cost	250,000,000.00		16,326,110.00	16,326,110.00	100.00%	-		
17021001//10001681 Library Books at Cost			123,262,250.00	123,262,250.00	100.00%	-		
17021001//10001682 Establishment of Online Teaching and Learning Platform			1,500,000.00	1,500,000.00	100.00%	-		
17021001//10005247 Purchase of public address			1,900,000.00	1,900,000.00	100.00%	-		
17021001/23010101/10001674 Perimeter fencing Fencing of 15Km Sch. Premises			-	-		400,000,000.00	400,000,000.00	400,000,000.00
17021001/23010112/10001677 Purchase of Office Equipment	13,797,087.50			-				
17021001/23010112/10001679 Purchase of Office Furniture (tables, chairs)	14,547,100.00			-				
17021001/23010112/10001680 Library Furniture and Fitting at Cost		16,314,110.08	-	-16,314,110.08	-			
17021001/23010114/00001038 Purchase of 3no HP 3in1 printers (for printing, scanning and photocopying) at STVSMB headquarters				-				
17021001/23010119/10001676 Purchase of Plant and Machinery		55,288,120.00	-	-55,288,120.00	-			
17021001/23010124/10001682 Establishment of Online Teaching and Learning Platform		1,500,000.00	-	-1,500,000.00	-			
17021001/23010125/10001681 Library Books at Cost		123,250,250.00	-	-123,250,250.00	-			
17021001/23010136/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,			-	-	-			
17021001/23010136/10005247 Purchase of public address		190,000.00	-	-190,000.00	-			
17021001/23010140/10001678 Purchase of Lab. & workshop Equipment for FANS and Environmental Science Faculties	1,021,000.00			-				
17021001/23020102/10001673 Construction of Educational Building				-				
17021001/23020102/10001674 Perimeter fencing Fencing of 15Km Sch. Premises	1,000,000.00	74,508,324.17	74,523,324.00	14,999.83	0.02%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021001/23020107/10001684 Construction of 6 classrooms and Auditorium block			13,930,000.00	13,930,000.00	100.00%	301,000,000.00	316,050,000.00	331,852,500.00
17021001/23020114/10001675 Const.of 3Km Access Road to New Hostel Areas & Pharmacy Building	38,528,789.14			-				
17021001/23020118/10001673 Construction of Educational Building				-				
17021001/23020118/10001685 Construction of 4 laboratories		36,197,760.00	36,209,760.00	12,000.00	0.03%	15,980,000.00	16,779,000.00	17,617,950.00
17021001/23050101/10001681 Library Books at Cost				-			400,000,000.00	400,000,000.00
17021002/23030105/10005186 College of Medicine Projects		45,066,666.67	45,100,000.00	33,333.33	0.07%	-		
17021003//10001702 E-Library set up facilities and equipment procurement of books, subscription for journals, library d			82,596,623.00	82,596,623.00	100.00%	-		
17021003//10001703 Furnishing of classrooms			49,532,676.00	49,532,676.00	100.00%	-		
17021003//10001704 Procurement of Office Equipment (Laptops, desk tops etc0 for University principal Officers			78,250,000.00	78,250,000.00	100.00%	-		
17021003//10001780 Purchase of furniture (office seats, tables, steel cabinets, bookshelves etc.) Concerned Staff room,			1,220,000.00	1,220,000.00	100.00%	-		
17021003//10005172 National research fund			34,922,000.00	34,922,000.00	100.00%	-		
17021003//10005174 Computer Accessories (projector and public address system) in the department of Radiography			25,635,319.00	25,635,319.00	100.00%	-		
17021003/23010105/ Procurement of fumigation equipment for Government House and Lodge				-				
17021003/23010112/ Furnishing of classrooms			-	-	-			
17021003/23010112/10001703 Furnishing of classrooms	3,736,750.00	52,317,675.69	-	-52,317,675.69	-			
17021003/23010112/10001780 Purchase of furniture (office seats, tables, steel cabinets, bookshelves etc.) Concerned Staff room,		1,220,000.00	-	-1,220,000.00	-			
17021003/23010113/ Procurement of Office Equipment (Laptops, desk tops etc0 for University principal Officers			-	-	-			
17021003/23010113/10001704 Procurement of Office Equipment (Laptops, desk tops etc0 for University principal Officers	2,507,745.00	121,089,470.95	-	-121,089,470.95	-			
17021003/23010113/10005174 Computer Accessories (projector and public address system) in the department of Radiography		25,620,318.80	-	-25,620,318.80	-			
17021003/23010124/ Medical & Basic Science Laboratory and Teaching Equipment			-	-	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021003/23010124/10001698 Architecture & Quantity Survey Laboratory and Teaching Equipment		1,196,980.00	600,000.00	-596,980.00	-99.50%	14,000,000.00	56,250,000.00	14,062,500.00
17021003/23010124/10001699 Pharmacy Laboratory and Teaching Equipment	245,000.00	131,636,950.60	105,905,386.00	-25,731,564.60	-24.30%	4,500,000.00	88,994,000.00	41,600,000.00
17021003/23010124/10001700 Medical & Basic Science Laboratory and Teaching Equipment	30,150,400.00	590,292,679.86	160,866,795.00	-429,425,884.86	-266.95%	25,000,000.00	33,000,000.00	42,000,000.00
17021003/23010124/10001701 Engineering Laboratory and Teaching Equipment	1,260,000.00	190,403,326.55	190,418,327.00	15,000.45	0.01%	11,000,000.00	24,000,000.00	16,000,000.00
17021003/23010125/ Procurement and Installation of Technical/Vocational Equipment and hand tools for all vocational col			-	-	-			
17021003/23010125/10001702 E-Library set up facilities and equipment procurement of books, subscription for journals, library d		205,828,316.19	-	-205,828,316.19	-			
17021003/23020103/ Equipping of the smart school across the 260 polital wards in the State			-	-	-			
17021003/23020110/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,				-				
17021003/23050101/10005172 National research fund		34,892,000.00	-	-34,892,000.00	-			
17021003/23050102/ E-Library set up facilities and equipment procurement of books, subscription for journals, library d			-	-	-			
17021003/23050102/10001702 E-Library set up facilities and equipment procurement of books, subscription for journals, library d		500,000.00	-	-500,000.00	-			
17033001//10001735 Computer Equipment			900,000.00	900,000.00	100.00%	-		
17033001//10001736 Other Infrastructure			1,690,000.00	1,690,000.00	100.00%	-		
17033001//10001737 Industrial Machine and Equipment			2,999,000.00	2,999,000.00	100.00%	-		
17033001//10001739 Purchase of Office furniture			162,370,000.00	162,370,000.00	100.00%	-		
17033001//10001742 Construction of a New Administrative Block			197,240,000.00	197,240,000.00	100.00%	-		
17033001/23010112/10001739 Purchase of Office furniture	468,635,011.04	162,368,791.04	-	-162,368,791.04	-			
17033001/23010112/10001749 Statistics Dept. Electronic gadgets,funitures,air conditioners, SPSS and MATLAB software packages, 4			1,000,000.00	1,000,000.00	100.00%	13,000,000.00		
17033001/23010112/10001750 Chemical Engr. Dept. Tubular Heat,Exchanger,permeability/fluidisation studio,computer controlled wat			1,000,000.00	1,000,000.00	100.00%	71,000,000.00		
17033001/23010113/ Procurement of Office Equipment (Laptops, desk tops etc0 for University principal Officers				-				



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17033001/23010113/10001735 Computer Equipment	30,450,088.18	898,705.00	-	-898,705.00	-	-	-	-
17033001/23010113/10001754 Estate Management Dept. 15 Desktop Computers,photocopying machines,Led Tv sets,projectors machine &			1,000,000.00	1,000,000.00	100.00%	7,000,000.00		
17033001/23010114/10001751 Marketing Dept. Power point equipment,Laptop, Public address system,Computer printer,photocopier mac			1,000,000.00	1,000,000.00	100.00%	10,000,000.00		
17033001/23010119/10001753 Computer Science Dept. 10KVA Solar Inverter, Oscilloscope, Operating SYS(Windows,Linus,UNIX etc),Rou			1,000,000.00	1,000,000.00	100.00%	13,000,000.00		
17033001/23010124/10001738 Purchase of teaching/learning aids (projectors, loud speake etc		25,372,192.75	26,375,000.00	1,002,807.25	3.80%	25,000,000.00	35,000,000.00	36,000,000.00
17033001/23010124/10001748 Library & Information Science Dept. Encyclopedia of Library & information Cscience, D.D.C scheme(Late		213,475,264.70	213,515,264.00	39,999.30	0.02%	20,000,000.00		
17033001/23010124/10001755 Establishment of Online Teaching and Learning Programme built on windows server 2019 DL 360 Gen 10 i			1,000,000.00	1,000,000.00	100.00%	26,200,000.00	40,000,000.00	40,000,000.00
17033001/23010125/10001744 Purchase of Accreditation Equipment and Materials Campus 3		500,000,000.00	700,050,000.00	200,050,000.00	28.58%	37,100,000.00	41,000,000.00	42,000,000.00
17033001/23010127/10001752 Agric and Bio-Environmental/Engineering Dept. Flowers,Harvesters,Water pumps(7hp),5 cubic meter galv			1,000,000.00	1,000,000.00	100.00%	8,000,000.00		
17033001/23010129/10001737 Industrial Machine and Equipment		2,991,701.89	-	-2,991,701.89	-	-		
17033001/23010136/10001747 Mass Com Dept. 1.5kw FM Transmitter Antenna, Acer X 1123H Projector Machine, Digital Vision mixer, H			1,000,000.00	1,000,000.00	100.00%	18,000,000.00		
17033001/23020101/10001742 Construction of a New Administrative Block		197,235,622.40	-	-197,235,622.40	-	-		
17033001/23020118/ Other Infrastructure			-	-	-	-		
17033001/23020118/10001736 Other Infrastructure		3,375,000.00	-	-3,375,000.00	-	-		
17033001/23030106/ Perimeter fencing of Hostel/Refectory and encroachment prone areas				-				
17033001/23030106/10001734 Rehabilitation of school building				-				
17033001/23030121/10001746 Reconstruction of Food Technology & Electrical Engineering Building			1,000,000.00	1,000,000.00	100.00%	18,169,000.00	40,500,000.00	45,500,000.00
17033001/23030128/10001741 Completion and Roofing of Industrial Center Main Structure		21,666,665.00	21,676,665.00	10,000.00	0.05%	21,000,000.00	30,000,000.00	32,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17033001/23030128/10001745 Re-roofing of Computer Science Department Building		10,334,500.00	10,400,000.00	65,500.00	0.63%	12,000,000.00	39,200,000.00	39,200,000.00
17033001/23050108/10001744 Purchase of Accreditation Equipment and Materials Campus 3		200,000,000.00	-	-200,000,000.00	-			
17051001//10001764 Erosion control and landscaping at PPSMB Headquarters			-	-		233,000.00		
17051001//10001768 Renovation of 50Nos public secondary schools in Enugu State, 5Nos schools in each Education Zone			-	-		817,222,000.00		
17051001/23010140/10001769 Procurement of Science equipment: Biology, chemistry and Physics for 40Nos Secondary Schools in the		409,450,000.00	409,500,000.00	50,000.00	0.01%	31,000,000.00	34,100,000.00	37,510,000.00
17051001/23020118/10001772 Installation of furnitures at parliament multipurpose hall/auditorium at PPSMB Headquarters		33,590,100.00	33,600,000.00	9,900.00	0.03%	12,400,000.00	13,640,000.00	15,004,000.00
17051001/23030106/10001768 Renovation of 50Nos public secondary schools in Enugu State, 5Nos schools in each Education Zone		817,221,300.00	817,222,000.00	700	0.00%	-		
17051001/23030106/10001773 Upgrading of 3 nos of State Public Secondary Schools, to smart High Secondary Schools (Structures) 1			1,000,000.00	1,000,000.00	100.00%	10,700,000,000.00	2,000,000,000.00	2,000,000,000.00
17051001/23040102/10001764 Erosion control and landscaping at PPSMB Headquarters		230,000.00	233,000.00	3,000.00	1.29%	-		
17054001/23010112/10001780 Purchase of furniture (office seats, tables, steel cabinets, bookshelves etc.) Concerned Staff room,	3,110,000.00	255,632,000.00	255,700,000.00	68,000.00	0.03%	-		
17054001/23010113/10001785 Purchase of Computer Equipment		1,868,000.00	1,870,000.00	2,000.00	0.11%	-		
17054001/23010119/10001786 Procurement of 40 no solar panels and accessories (15KVA) for Hostels			1,000,000.00	1,000,000.00	100.00%	13,640,000.00	19,778,000.00	28,700,000.00
17054001/23010119/10001787 Procurement of 60 nos solar Panels and accessories for STVSMB Headquarters			1,000,000.00	1,000,000.00	100.00%	17,240,000.00	25,000,000.00	37,000,000.00
17054001/23010124/10001559 Construct and equip 34 nos new technical and vocational Education schools and 34 new high school			-	-	-			
17054001/23010124/10001777 Purchase of Science Equipment for all STV Schools/ Colleges		190,969,775.00	191,000,000.00	30,225.00	0.02%	38,000,000.00	55,100,000.00	
17054001/23010124/10001788 Procurement and Installation of Technical/Vocational Equipment and hand tools for all vocational col		943,367,305.50	943,400,000.00	32,694.50	0.00%	38,000,000.00	55,100,000.00	
17054001/23020101/10001793 Construction of security post at SSS Boys Agbani and SSS Girls Agbani/Ugbwka			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	72,000,000.00	
17054001/23020118/10001779 Construction of 3no new Technical Colleges, 1no in each Senatorial Zone(Provision of 2no workshops,1		95,609,559.00	95,610,000.00	441	0.00%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17054001/23020118/10001784 Perimeter fencing of Hostel/Refectory and encroachment prone areas (T.C Umachi, S.S.B.S.S Agbani, S.		60,000,000.00	60,050,000.00	50,000.00	0.08%	108,750,000.00	157,688,000.00	228,646,875.00
17054001/23030106/10001781 Rehabilitation of dilapidated Buildings in STV Schools/ Colleges	7,452,000.00			-				
17054001/23030121/10001776 Rehabilitation of 7 No. dilapidated STV Schools/Colleges				-				
17056001/23010112/10001800 Purchase of Office equipment (5Nos Laptops, 2Nos Printers, 1Nos Photocopying Machine, 2No Refridgera		3,123,000.00	-	-3,123,000.00	-			
17056001/23010113/10001800 Purchase of Office equipment (5Nos Laptops, 2Nos Printers, 1Nos Photocopying Machine, 2No Refridgera			3,200,000.00	3,200,000.00	100.00%	10,000,000.00	12,000,000.00	13,000,000.00
17104001/23010124/10001814 Renovation and equipping of two storey building for offices and classrooms			1,000,000.00	1,000,000.00	100.00%	36,000,000.00	15,000,000.00	5,000,000.00
21001001//10001836 Strengthening and funding Research			2,000,000.00	2,000,000.00	100.00%	-		
21001001/23050101/10001836 Strengthening and funding Research		2,000,000.00	-	-2,000,000.00	-			
21003001/23050108/00001228 Improve Reproductive Health Programme in 17 LGA				-				
21027017/23010105/ Procurement of fumigation equipment for Government House and Lodge				-				
21027017/23050101/10002008 Procurement of accreditation requirements for Anaesthesia Department		271,115,593.58	271,165,594.00	50,000.42	0.02%	200,000,000.00		
22018001/23010112/00001212 Purchase office equipment (projector white board TV)				-				
26052001/23010125/10001476 Purchase of law library and periodicals			1,000,000.00	1,000,000.00	100.00%	13,000,000.00		
34001001//10005248 Construction of Principal Quarters at Gov't Technical College			104,000,000.00	104,000,000.00	100.00%	-		
34001001/23020107/ Accreditation of 17 Degree and 16 NCE Programmes in the College		104,000,000.00	-	-104,000,000.00	-			
34001001/23020124/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,				-				
Total	5,544,872,661.85	140,058,395,000.00	143,461,209,586.00	3,402,814,586.00	2.37%	268,333,830,000.00	21,801,763,625.00	19,320,178,450.00
Note - HOUSING AND URBAN DEVELOPMENT								
11001001/23020103/ Construction of Other Public Building			-	-	-			
11001001/23020104/10003370 Construction of Conference Hall			-	-	-			
11001001/23020127/ Construction and installation of servers house in deed department			-	-	-		63,000,000.00	66,000,000.00
11001001/23030103/ Upgrading Other Public Building			-	-	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11101001/10000099 Construction of Other Public Building			10,449,025,000.00	10,449,025,000.00	100.00%	-		
11101001/23020101/10000099 Construction of Other Public Building		268,607,198.25	-	-268,607,198.25	-	-		
11101001/23020102/ Construction of Other Public Building			-	-	-	-		
11101001/23020102/00000094 Construction of Other Public Building			-	-	-	-		
11101001/23020102/00000096 Upgrading Other Public Building			-	-	-	-	7,000,000,000.00	8,000,000,000.00
11101001/23020102/10000099 Construction of Other Public Building		736,000,000.00	-	-736,000,000.00	-	-		
11101001/23020104/10000099 Construction of Other Public Building			-	-	-	-		
11101001/23020106/00000094 Construction of Other Public Building			-	-	-	-	300,000,000.00	
11101001/23020106/10000099 Construction of Other Public Building		791,805,000.00	-	-791,805,000.00	-	-	25,000,000.00	3,000,000.00
11101001/23020107/00000094 Construction of Other Public Building			-	-	-	-	16,000,000.00	
11101001/23020107/10000099 Construction of Other Public Building		500,000,000.00	-	-500,000,000.00	-	-	15,000,000.00	12,000,000.00
11101001/23020114/ Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain			-	-	-	-	70,000,000.00	75,000,000.00
11101001/23020114/00000095 Expansion of Governor's main lodge and General kitchen 1&2 road			-	-	-	-		
11101001/23020114/10001355 Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain		12,000,000.00	-	-12,000,000.00	-	-	100,000,000.00	100,000,000.00
11101001/23020118/00000094 Construction of Other Public Building			-	-	-	-		
11101001/23020118/00000096 Upgrading Other Public Building			-	-	-	-		
11101001/23020118/10000099 Construction of Other Public Building		412611498.3	-	-412,611,498.32	-	-		
11101001/23020124/00000094 Construction of Other Public Building			-	-	-	-	5,000,000,000.00	5,000,000,000.00
11101001/23020124/00000096 Upgrading Other Public Building			-	-	-	-		
11101001/23030103/00000096 Upgrading Other Public Building			-	-	-	-		
11101001/23030121/00000094 Construction of Other Public Building			-	-	-	-		
11101001/23030121/00000095 Expansion of Governor's main lodge and General kitchen 1&2 road			-	-	-	-	500,000,000.00	500,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11101001/23030121/00000096 Upgrading Other Public Building	28,076,656,030.16			-				
11101001/23030128/00000096 Upgrading Other Public Building				-				
17001001/0001569 Construction of Other Public Building			31,020,000.00	31,020,000.00	100.00%	-		
17009001/23030121/10001629 Reconstruction of Office Building to one storey Building		9,143,750.00	9,200,000.00	56,250.00	0.61%	60,000,000.00	690,000,000.00	
21001001/23030128/00001225 Renovation of Other Public Buildings				-				
22001001/23020118/00001204 Building and furnishing of the Produce School of Technology				-			100,000,000.00	100,000,000.00
22001001/23050101/00001205 Provision and building of New Haven Shopping Complex Gate				-				
28001001/23020129/10000530 Construction of facilitycentre for the Artisans and fabricators			100,000,000.00	100,000,000.00	100.00%	100,000,000.00		
34001001/10005239 Construction of Fivestar Hotel at ICC			10,698,065,733.00	10,698,065,733.00	100.00%	-		
34001001/23020102/ Construction of Other Public Building				-				
34001001/23020104/10001399 Infrastructural Development at Enugu New City			-	-		-	122,400,000.00	163,200,000.00
34001001/23020104/10005239 Construction of Fivestar Hotel at ICC		4,729,035,732.50	-	-4,729,035,732.50		-		
34001001/23020114/ Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain				-				
34001001/23020118/00001214 Construction of Doctor's Quarters. Type 1 & 2 at Igbo Eno Ca				-			28,000,000.00	34,560,000.00
35002001/23030121/10002095 Renovation of headquarter office block			1,000,000.00	1,000,000.00	100.00%	9,000,000.00	12,000,000.00	
52102001/10005239 Construction of Fivestar Hotel at ICC			44,859,563.00	44,859,563.00	100.00%	-		
52102001/23030104/ Upgrading Other Public Building			-	-		-		
52102001/23030121/10001279 Rehabilitation of headquarters office complex to improve better working condition			1,000,000.00	1,000,000.00	100.00%	50,000,000.00		
52102001/23030121/10001280 The renovation of office building at Nsukka zonal office			1,000,000.00	1,000,000.00	100.00%	35,000,000.00		
53001001/10001354 Construction of affordable Housing Units			581,614,620.00	581,614,620.00	100.00%	-	15,000,000.00	
53001001/10001355 Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain			668,610,339.00	668,610,339.00	100.00%	-		
53001001/10001358 Proposed construction of Ten Blocks of 12 2 bedroom apartment each for slum dwellers resettlement at			2,142,376,629.00	2,142,376,629.00	100.00%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
53001001//10002169 Acquisition of Land in Urban and Rural Areas			454,062,892.00	454,062,892.00	100.00%	-		
53001001//10002171 Provision of Basic Infrastructural Facilities in Existing Estates			3,368,800.00	3,368,800.00	100.00%	-		
53001001//10005169 Construction of 200 Semi-Detached Bungalow in Enugu			2,465,600,676.00	2,465,600,676.00	100.00%	-		
53001001/23010101/ Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural A			-	-	-			
53001001/23010101/10001371 Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural A		55,000,000.00	-	-55,000,000.00	-		20,000,000.00	20,000,000.00
53001001/23010101/10002169 Acquisition of Land in Urban and Rural Areas		454,047,892.00	-	-454,047,892.00	-			
53001001/23010133/10001357 Procurement of surveying equipment, quantity surveyors software, High Target V100 GSSRtk survey syst			1,000,000.00	1,000,000.00	100.00%	27,000,000.00		
53001001/23020102/ Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise			-	-	-		3,360,000.00	3,528,000.00
53001001/23020102/10001362 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise		3,367,800.00	-	-3,367,800.00	-			
53001001/23020102/10005169 Construction of 200 Semi-Detached Bungalow in Enugu		1065585676	-	-1,065,585,676.28	-			1,554,000.00
53001001/23020103/ Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise			-	-	-			
53001001/23020103/00000718 Construction of Transit Camp at Akwuke			-					
53001001/23020103/10001356 Extention of Electrical equipments, poles, warring and Transformers at Akpuoga Nike Satellite Estate		171,240,515.50	171,260,516.00	20,000.50	0.01%	140,000,000.00		
53001001/23020103/10001362 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise		28,500,000.00	-	-28,500,000.00	-			
53001001/23020104/ Proposed construction of Ten Blocks of 12 2 bedroom apartment each for slum dwellers resettlement at			-	-	-		5,250,000.00	5,512,500.00
53001001/23020104/00000717 Provision of power supply to Satele Estate phase 1&2 including transformers sub-stations, H.T and			-					
53001001/23020104/00001219 Legacy Estate: Clearing Perimeter Survey & Percellation	254,730,080.00		-					
53001001/23020104/10001354 Construction of affordable Housing Units	148,514,127.50	581,599,620.00	-	-581,599,620.00	-			
53001001/23020104/10001358 Proposed construction of Ten Blocks of 12 2 bedroom apartment each for slum dwellers resettlement at		756299790.6	-	-756,299,790.58	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
53001001/23020105/10001360 Construction of 2 motorized boreholes and overhead Tank at Legacy Estate, Phase 6 Extension			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
53001001/23020114/10001355 Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain		468,595,339.08	-	-468,595,339.08	-			
53001001/23020118/10002171 Provision of Basic Infrastructural Facilities in Existing Estates		3,367,800.00	-	-3,367,800.00	-			
53010001/23010101/ Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural A			-	-	-			
53010001/23010101/00000001 Acquisition of land for building of houses	5,175,417,460.02		-					
53010001/23010101/10001371 Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural A		18,400,000.00	46,178,415,214.00	46,160,015,214.00	99.96%	-		
53010001/23010114/00000011 Procurement of basic tools equipment and building materials			-					
53010001/23010129/00000011 Procurement of basic tools equipment and building materials			-					
53010001/23010129/00000012 Procurement of set of different GPS receiver and its accesso			-					
53010001/23010133/000000720 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise			-					
53010001/23020102/ Construction of Other Public Building			-	-	-			
53010001/23020102/10001371 Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural A		20,000,000.00	-	-20,000,000.00	-			
53010001/23020104/10001371 Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural A		11,164,998,214.00	-	-11,164,998,214.00	-			
53010001/23020104/10001372 Development of Phase 1 of 7500-One bedroom, two bedroom and three bedroom- Housing Units of Tomorrow		305,814,033.90	305,831,034.00	17,000.10	0.01%	-		
53010001/23020114/10001363 Construction of Estate roads at Republic Estate Phase III and Sunrise Estate, Emene		30,000,000.00	30,000,000.00	-	0.00%	1,000,000,000.00		
53010001/23020118/ Rehabilitation of Estate roads at Golf Estate, Ekulu East Estate, Coal City Garden Estate, Maryland			-	-	-			
53010001/23020118/000000720 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise			-					
53010001/23020118/10001362 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise	5,266,666,593.29	374,502,660.24	374,512,660.00	9,999.76	0.00%	100,000,000.00		
53010001/23020118/10001364 Rehabilitation of Estate roads at Golf Estate, Ekulu East Estate, Coal City Garden Estate, Maryland		15,000,000.00	-	-15,000,000.00	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
53010001/23020118/10001366 Infrastructural development of coal city Eastern Extension Alliance Estate Independence Layout Phase	25,000,000,000.00	1,275,237,515.43	1,155,261,309.00	-119,976,206.43	-10.39%	500,000,000.00		
53010001/23020118/10001367 Infrastructural development of Blossom Estate, Trans Ekulu Phase VII	20,000,000,000.00	15,642,552,616.30	20,092,562,616.00	4,450,009,999.70	22.15%	500,000,000.00		
53010001/23020118/10001368 Infrastructural development of Gateway Estate, Owo Nkanu East LGA		793,598,357.50	793,607,358.00	9,000.50	0.00%	1,000,000,000.00		
53010001/23020118/10001369 Infrastructural development of University Estate, Odoru, Nsukka LGA		10,000,000.00	10,000,000.00	-	0.00%	1,000,000,000.00		
53010001/23020118/10001370 Infrastructural development of Sports Island, Centenary City, Enugu		5,075,617,358.05	12,075,627,358.00	7,000,009,999.95	57.97%	1,000,000,000.00		
53010001/23030101/00000720 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise			-	-				
53010001/23030113/10001364 Rehabilitation of Estate roads at Golf Estate, Ekulu East Estate, Coal City Garden Estate, Maryland	1,677,987,257.05	98,662,068.71	98,677,069.00	15,000.29	0.02%	500,000,000.00		
53010001/23030128/ infrastructural rehabilitations and repairs			-	-		-		
53010001/23030128/10001365 Rehabilitation of Sewage lines at Abakpa Housing Estate			1,000,000.00	1,000,000.00	100.00%	10,000,000.00	500,000,000.00	
53010001/23030128/10005178 infrastructural rehabilitations and repairs		55,500,000,000.00	-	-55,500,000,000.00	-	-		
60001001/23010101/00000001 Acquisition of land for building of houses			-	-				
60001001/23010101/10001376 Acquisition of New Layout and Housing Estates for Urban and Rural Areas (Heritage Site Miliken Hill	17,700,000,000.00		1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
60001001/23010129/00000774 construction of multi-purpose office building with fire proof file cabinets for deeds and file regis			-	-				
60001001/23020104/10001375 Opening-up of layouts (Golf Annex phase II, Federation Layout I, EMGOZ Estate layout Mbulu Owo Nkanu		3,000,000,000.00	5,000,000,000.00	2,000,000,000.00	40.00%	200,000,000.00		
60001001/23030103/00000005 Construction and installation of servers house in deed department			-	-				
60001001/23030103/00000007 Determination of Enugu State Local Geoid			-	-				
60001001/23050102/10002127 Implementation of GIS based Land Administration System	446,071,124.00		-	-				
60002001/23010101/10001392 Perimeter survey/paracellation of Government Acquired land			1,000,000.00	1,000,000.00	100.00%	102,000,000.00	20,000,000.00	
60002001/23020101/00000787 Perimeter survey/paracellation of land			-	-			20,000,000.00	
60002001/23020101/10001391 Completion of Air Survey building		10,000,107.50	10,010,108.00	10,000.50	0.10%	24,000,000.00	100,000,000.00	



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
60003001/23020104/10001399 Infrastructural Development at Enugu New City			30,050,000.00	30,050,000.00	100.00%	15,000,000,000.00		
60003001/23020118/10001399 Infrastructural Development at Enugu New City		30,000,000.00	-	-30,000,000.00	-		500,000,000.00	400,000,000.00
65001001//10001495 Monitoring and evaluation of Enugu Capital Territory Development Authority (ECTDA) project activitie			65,140,000.00	65,140,000.00	100.00%	-		
65001001//10001496 Relocation of all motor parks out of the city: (Design and consultancy)			26,700,000.00	26,700,000.00	100.00%	-	385,000,000.00	
65001001//10001497 Beautification and remodelling of Monuments at All Saints Church (60m) - installation and beautifica			136,600,000.00	136,600,000.00	100.00%	-		
65001001/23010121/10001494 Purchase of Environmental Beautification materials			-	-				
65001001/23010129/00000885 Relocation and construction of Police Officers Wives Aaociatio (POWA) shops	4,515,000.00		-	-			5,000,000.00	
65001001/23020118/ Beautification and remodelling of Monuments at All Saints Church (60m) - installation and beautifica			-	-	-			
65001001/23020118/00000887 Preparation of Enugu Integrated Infrastructural and Development			-	-				
65001001/23020118/00000894 City road decongestion and intervention project at Part Avenue roundabout, savage crescent to IBB br	410,000.00		-	-				
65001001/23020118/10001492 Management and development of City Infrastructure (Development Control)		239,489,592.00	189,549,592.00	-49,940,000.00	-26.35%	100,000,000.00		
65001001/23020118/10001497 Beautification and remodelling of Monuments at All Saints Church (60m) - installation and beautifica		154,200,000.00	-	-154,200,000.00	-			
65001001/23020124/ Fencing at New Artisan - 6.7824 hectares, 998 x 12 metres perimeter fencing wall			-	-	-			
65001001/23020124/10001493 Fencing at New Artisan -6.7824 hectares, 998 x 12 metres perimeter fencing wall		400,972,300.00	602,205,300.00	201,233,000.00	33.42%	700,000,000.00		
65001001/23020124/10001496 Relocation of all motor parks out of the city: (Design and consultancy)		26,700,000.00	-	-26,700,000.00	-			
65001001/23050102/10001498 Deployment of SMS based automated building plan approval status confirmation system within Data offi			1,000,000.00	1,000,000.00	100.00%	10,000,000.00		
65001001/23050103/ Monitoring and evaluation of Enugu Capital Territory Development Authority (ECTDA) project activitie			-	-	-			
65001001/23050103/10001495 Monitoring and evaluation of Enugu Capital Territory Development Authority (ECTDA) project activitie	407,993,649.50	65,326,000.00	-	-65,326,000.00	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Total	104,158,961,321.52	108,948,213,017.68	115,002,814,386.00	9,704,935,949.86	8.44%	22,367,000,000.00	15,615,010,000.00	14,484,354,500.00
Note - GENDER								
14001001/10001532 Renovation, fencing and Furnishing of Ministry of Gender Affairs and its Special Centres in the Stat		2,000,000,000.00	2,300,000,000.00	300,000,000.00	13.04%	-	2,800,000.00	
14001001/23010136/10001544 Purchase of equipment for Pilot scheme for Empowerment and Capacity building on Climate Change Know	400,000,000.00		1,000,000.00	1,000,000.00	100.00%	20,000,000.00	40,919,000.00	59,299,400.00
14001001/23010112/10001531 Purchase of office funitures for office hall: 25 no tables and 250 nos seats			1,000,000.00	1,000,000.00	100.00%	19,000,000.00		
14001001/23010113/10001530 Purchase of office equipment: 4 nos laptop, 4 nos printers, 2 nos photocopier, 2 no projector and pro			1,000,000.00	1,000,000.00	100.00%	9,000,000.00	15,000,000.00	10,000,000.00
14001001/23010120/10001538 Purchase of 60 no sewing machine, 40 nos oven, 40 nos gas cooker and 30 nos cake mixer for empowerme		508,579,510.82	1,044,400,000.00	535,820,489.18	51.30%	20,000,000.00	11,000,000.00	5,000,000.00
14001001/23010136/10001536 Purchase of media equipment for Information dissemination in Ministry Headquarter (HQ) Video machine			1,600,000.00	1,600,000.00	100.00%	20,000,000.00	20,000,000.00	30,000,000.00
14001001/23010136/10001539 Production and Erection of bill boards on GBV, child protection, mental health seminars and drugs ab			9,000,000.00	9,000,000.00	100.00%	10,000,000.00		
14001001/23020118/10001529 Renovation and furnishing of other offices in the Ministry of children, Gender Affairs and Social De		2,000,000,000.00	2,500,000,000.00	500,000,000.00	20.00%	20,000,000.00	18,000,000.00	12,000,000.00
14001001/23030121/10001532 Renovation, fencing and Furnishing of Ministry of Gender Affairs and its Special Centres in the Stat		3,000,000,000.00	3,702,000,000.00	702,000,000.00	18.96%	-	100,000,000.00	10,000,000.00
14001001/23030128/00000920 Renovation and Furnishing of Ministry of Gender Affairs and its Special Centres in the State (FSP Me			-				18,000,000.00	15,000,000.00
Total	423,719,930.00	7,508,579,510.82	9,560,000,000.00	2,051,420,489.18	21.46%	118,000,000.00	225,719,000.00	141,299,400.00
Note - YOUTH								
13001001/23020112/00000902 Proposed Construction of Oji River Township Stadium, Oji River LGA, Enugu State.	11,000,000.00			-				3,000,000,000.00
13001001/23020112/10001517 Construction of Parade ground at NYSC Camp at Awgu		4,005,438,088.08	5,000,000,000.00	994,561,911.92	24.83%		500,000,000.00	600,000,000.00
13001001/23010130/10001503 Renovation of Nnamdi Azikiwe Stadium complex	11,566,000.00		1,000,000.00	1,000,000.00		260,000,000.00		
13001001/23030111/10001514 Maintenance of New Turf at Nnamdi Azikiwe Stadium	1,153,930.00			-			3,000,000,000.00	
13001001/23030115/00000906 Drainage waterways rechanneling project		2,300,000,000.00	3,000,000,000.00	700,000,000.00	30.43%		8,000,000.00	8,000,000.00
13001001/23030118/10001510 Maintenance of critical facilities at Nnamdi Azikiwe Stadium		2,000,000,000.00	3,000,000,000.00	1,000,000,000.00	50.00%		169,696,000.00	
13053001/23030118/10001528 Revamping of Awgu Games Village			1,000,000.00	1,000,000.00		3,000,000,000.00	200,000,000.00	150,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17018001/23010126/10001655 Purchase of sports and recreational development equipment in Iwollo			1,000,000.00	1,000,000.00		8,000,000.00	60,000,000.00	60,000,000.00
Total	23,719,930.00	8,305,438,088.08	10,000,000,000.00	1,694,561,911.92	9.18%	3,268,000,000.00	3,937,696,000.00	3,818,000,000.00
Note - ENVIRONMENTAL IMPROVEMENT								
11001001//10000008 Upgrading of forensics, Ballistics and DNA laboratories at Enugu Police Command			45,000,000.00	45,000,000.00	100.00%	-	10,000,000.00	
11001001//10005242 REPLACEMENT OF BAD WASTE BINS IN THE METROPOLIS			850,000,000.00	850,000,000.00	100.00%	-	5,000,000.00	
11001001/23010113/ Purchase of office equipment for ICT department			-	-		-		
11001001/23010115/ Purchase of Office equipment for Community Medicine Department (1 No. Printer 1 No. Laptop etc.)			-	-		-		
11001001/23010122/10000008 Upgrading of forensics, Ballistics and DNA laboratories at Enugu Police Command		40,030,000.00	-	-40,030,000.00		-		
11001001/23010138/10002103 purchase of 200 units of 1100 liters waste bins.			-	-		-		
11001001/23010138/10005242 REPLACEMENT OF BAD WASTE BINS IN THE METROPOLIS		227,500,000.00	-	-227,500,000.00		-		
11001001/23050108/30000031 Procurement of working equipment and accessories for Public Enlightenment Unit	4,000,000.00		-	-		-	3,000,000.00	
11001002/23010105/30000057 Purchase of Utility Vehicle	62,215,593.75		2,723,100,000.00	2,723,100,000.00	100.00%	-		
11101001//10005125 construction/development of rounabout and beautification			70,010,000.00	70,010,000.00	100.00%	-	50,000,000.00	
11101001/23040102/10004805 construction and repairs of Erosion and flood control tunnel and canal		623,042,400.00	-	-623,042,400.00		-	1,000,000.00	
11101001/23040106/10005125 construction/development of rounabout and beautification		70,000,000.00	-	-70,000,000.00		-		
11184001/23050108/30000112 Rehabilitation of Volunteerservice Agency skill Acquisition center	91,312,650.00		-					
17021001/23010113/ Purchase of office equipment for ICT department		1,110,000.00	-	-1,110,000.00		-	10,000,000.00	
17021001/23010114/ Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Re		177,000.00	-	-177,000.00		-	5,000,000.00	
17021003//10005232 Industrial cleaning			3,600,000.00	3,600,000.00	100.00%	-		
17021003/23010107/ Purchase of 1 no Ford Cara Van			-				50,000,000.00	
17021003/23010139/ REPLACEMENT OF BAD WASTE BINS IN THE METROPOLIS			-	-		-	4,000,000.00	5,000,000.00
17021003/23020118/10002110 Construction of two mini hub			-	-		300,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021003/23040106/10005232 Industrial cleaning		3,534,500.00	-	-3,534,500.00	-		10,000,000.00	6,000,000.00
17051001/23020107/10001775 Construction of smart senior secondary school			1,000,000.00	1,000,000.00	100.00%	10,000,000,000.00	10,000,000,000.00	6,000,000,000.00
17056001/23010113/30002060 Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Re			-	-				
21027017/23010112/30002259 Purchase of office equipment for ICT department			-	-			62,000,000.00	83,731,000.00
21027017/23010113/ Purchase of office equipment for ICT department			-	-				
21027017/23010114/ Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Re			-	-			1,500,000.00	2,000,000.00
21027017/23010114/30002256 Purchase of Office equipment for Community Medicine Department (1 No. Printer 1 No. Laptop etc.)			-	-				
21027017/23010122/30002257 Purchase of medical equipment for Ophthalmology Department (1 No. Iridex Diode Laser (810) machine w			-	-			165,500,000.00	
21027017/23010122/30002258 Purchase of Hospital Equipment			-	-			200,000,000.00	35,000,000.00
21027017/23020101/30002253 Construction of 2storey building for offices and clinics			-	-			50,000,000.00	
34001001/23010113/ Purchase of office equipment for ICT department			-	-				
34001001/23010123/ Purchase of Hospital Equipment			-	-			3,850,000.00	
34001001/23020102/ Construction of 2storey building for offices and clinics			-	-			15,000,000.00	20,000,000.00
34001001/23020114/30000759 CNP Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugustate			-	-			1,311,000.00	
34001001/23020114/30001081 Construction of Akwuke Road From Policeattation to Coal Miningsite			-	-				
34001001/23040106/ Sanitary Drains - Reestablishing all sanitary drains, Removal of all obstacles and blockages, Remova			-	-			291,000.00	826,000.00
34001001/23050101/ Industrial cleaning			-	-			1,899,000.00	2,900,000.00
35001001/23010107/10002101 Purchase of 5 Nos brand new Mack Trucks			-	-		-		
35001001/23010108/ Purchase of 4 brand new mini buses for revenue drive			-	-			4,280,000.00	6,280,000.00
35001001/23010129/ Purchase of heavy duty Equipment -1 no. Low bed, 1 no. Tow Trucks, 2			-	-		-	3,959,000.00	5,959,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
no. Tipper								
35001001/23010105/00001230 Procurement of 1 No. Hilux and 1 No. Bus	10,400,000.00		-				54,974,000.00	73,355,983.00
35001003//10002185 Construction of Other Projects			20,400,000.00	20,400,000.00	100.00%	-		
35001003//30002357 Purchas eand installation of faststarlink Internet			8,000,000.00	8,000,000.00	100.00%	-	82,863,000.00	1,010,243,500.00
35001003/23010106/30002356 Purchase of 1 no Ford Cara Van		7,956,190.70	-	-7,956,190.70		-		1,000,000.00
35001003/23040106/10002185 Construction of Other Projects		20,385,056.29	-	-20,385,056.29		-	2,000,000.00	
35002001/23010112/10002094 Purchase of Office furniture, tables, chairs			1,000,000.00	1,000,000.00	100.00%	5,000,000.00	3,000,000.00	3,000,000.00
35002001/23040101/10002093 Enrichment planting of forest tree seedlings in existing Government forest reserves			1,000,000.00	1,000,000.00	100.00%	30,000,000.00		1,000,000.00
35053001//10002100 Purchase of furniture and fittings and office rentage for Head office and 13 outstaios/zones			966,000.00	966,000.00	100.00%	-	1,076,000.00	2,000,000.00
35053001//10002101 Purchase of 5 Nos brand new Mack Trucks			835,540,000.00	835,540,000.00	100.00%	-		80,000,000.00
35053001//10002102 Purchase of 10 pieces of brand new man diesel compactors			1,024,010,000.00	1,024,010,000.00	100.00%	-	85,000,000.00	
35053001//10002105 Purchase of 4 brand new mini buses for revenue drive			3,401,000.00	3,401,000.00	100.00%	-	80,000,000.00	
35053001//10002106 Development and installation of ICT billing system and power generating machine for head office and			9,781,000.00	9,781,000.00	100.00%	-	500,000.00	500,000.00
35053001//10002113 Renovation of Land Fill Site			5,010,000.00	5,010,000.00	100.00%	-	850,000.00	
35053001/23010107/10002101 Purchase of 5 Nos brand new Mack Trucks		235,536,110.00	-	-235,536,110.00		-	500,000.00	
35053001/23010107/10002107 Purchase of 10 units of 20,000 liter Waste Bin.		400,000,000.00	-	-400,000,000.00		-	300,000.00	300,000.00
35053001/23010108/10002105 Purchase of 4 brand new mini buses for revenue drive		3,400,000.00	-	-3,400,000.00		-		
35053001/23010112/10002100 Purchase of furniture and fittings and office rentage for Head office and 13 outstaios/zones		965,001.50	-	-965,001.50		-	1,500,000.00	
35053001/23010129/10002102 Purchase of 10 pieces of brand new man diesel compactors		324,000,000.00	-	-324,000,000.00		-	700,000.00	
35053001/23010138/10002103 purchase of 200 units of 1100 liters waste bins.		11,500,000.00	11,530,000.00	30,000.00	0.26%	80,000,000.00	2,200,000.00	
35053001/23010138/10002107 Purchase of 10 units of 20,000 liter Waste Bin.		2,000,000.00	602,030,000.00	600,030,000.00	99.67%	70,000,000.00	3,000,000.00	
35053001/23010138/10002108 Purchase of 20 units of 12,000m waste bin		114,000,000.00	115,010,000.00	1,010,000.00	0.88%	100,000,000.00	1,500,000.00	
35053001/23010138/10002109 Purchase of 60 units of 7,000m waste bin			1,000,000.00	1,000,000.00	100.00%	140,000,000.00	10,000,000.00	5,000,000.00
35053001/23010138/10002111 purchase of 1,000 waste bags			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	20,000,000.00	20,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
35053001/23010138/10002112 Remodelling of 40 units of waste point.		16,568,716.25	16,600,000.00	31,283.75	0.19%	100,000,000.00	500,000.00	
35053001/23010138/10002113 Renovation of Land Fill Site		5,000,000.00	-	-5,000,000.00	-		1,000,000.00	
35053001/23020101/10002110 Construction of two mini hub		5,000,000.00	6,010,000.00	1,010,000.00	16.81%	50,000,000.00	7,000,000.00	
35053001/23020101/10002114 Reconstruction of ESWAMA reception and Revenue unit.			1,000,000.00	1,000,000.00	100.00%	16,000,000.00	10,000,000.00	50,000,000.00
35053001/23020125/10002106 Development and installation of ICT billing system and power generating machine for head office and		9,780,714.00	-	-9,780,714.00	-		10,000,000.00	10,000,000.00
47001001/23010113/ Purchase of office equipment for ICT department		7,700,000.00	-	-7,700,000.00	-		30,000,000.00	10,000,000.00
51002002/23030128/10002150 Construction/ Renovation of public toilet in Urban cities		298,866,632.65	498,869,000.00	200,002,367.35	40.09%	-	3,000,000.00	
51007001/23010112/10001239 Purchase of 100No 6 Spring iron bed (single cabin) for Ogui road, Nsukka, Orba, Ogrute, Oji-River, U			1,000,000.00	1,000,000.00	100.00%	15,000,000.00	3,000,000.00	
51007001/23010123/ Purchase of Hospital Equipment			-	-	-		40,000,000.00	10,000,000.00
51007001/23010123/10001234 Fire Fighting Aids e.g. Personal Protecting Equipment (PPE,			-	-	-		5,000,000.00	1,000,000.00
51007001/23010123/10001240 Installation of Fire Extinguishers in the New Secretariat/Government Buildings/ markets/ Public Buil		30,700,000.00	30,720,000.00	20,000.00	0.07%	12,000,000.00	10,000,000.00	10,000,000.00
51007001/23020101/10001242 Alspatching of the premises of the newly Constructed Fire Service Headquarters			1,000,000.00	1,000,000.00	100.00%	15,000,000.00	100,000,000.00	100,000,000.00
51007001/23020105/10001235 Construction of 20,000litre capacity overhead tank and installation of pumping machine at Ogui Rd an			1,000,000.00	1,000,000.00	100.00%	-	100,000,000.00	50,000,000.00
51007001/23020110/00000764 Installation of Fire Extinguishers in the New Secretariat/Government Buildings/ markets/ Public Buil			-	-	-		12,000,000.00	5,000,000.00
51007001/23020110/10001234 Fire Fighting Aids e.g. Personal Protecting Equipment (PPE,	10,974,500.00	5,530,000.00	5,560,000.00	30,000.00	0.54%	-		150,000,000.00
51007001/23020110/10001241 Construction of Staff Quarters in fire stations 1 in each senatorial zones			1,000,000.00	1,000,000.00	100.00%	140,000,000.00	4,000,000.00	1,000,000.00
51007001/23020118/10001244 Construction of main store			1,000,000.00	1,000,000.00	100.00%	18,000,000.00		
51007001/23020125/10001243 Installation of solar security light at Ogui fire ststion			1,000,000.00	1,000,000.00	100.00%	13,000,000.00	20,000,000.00	20,000,000.00
51007001/23030109/00000761 Renovationof fire station building at Nsukka and fencing of collapsed section			-	-	-		200,000,000.00	100,000,000.00
51007001/23030109/00000763 Purchase of 100No 6 Spring iron bed (single cabin) for Ogui road, Nsukka, Orba, Ogrute, Oji-River, U			-	-	-		50,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
51007001/23030109/10001236 Renovation of fire station building at Nsukka and fencing of collapsed section			-	-		8,000,000.00	10,000,000.00	5,000,000.00
51007001/23030109/10001237 Renovation and fencing of Idaw river fire station			1,000,000.00	1,000,000.00	100.00%	47,000,000.00	1,500,000.00	
51007001/23030109/10001238 Renovation of Other Fire Units (Timber shade and Ogbete)			1,000,000.00	1,000,000.00	100.00%	10,000,000.00	1,500,000.00	
53010001/23010101/30001590 Acquisition of land for building of houses			-	-			2,000,000.00	
53010001/23010112/ Purchase of furniture and fittings and office rentage for Head office and 13 outstations/zones			-	-	-		1,200,000.00	
53010001/23020114/30001598 Construction of Estate roads at Republic Estate Phase III and Independence Layout at unrise Estate Eme			-	-			3,000,000.00	
60001001/23030103/10001373 Clearing of Layouts in Nsukka			-	-			4,000,000.00	
60001001/23050101/ Industrial cleaning			-	-				
65001001/10001486 Sanitary Drains - Reestablishing all sanitary drains, Removal of all obstacles and blockages, Remova			7,500,000.00	7,500,000.00	100.00%	-		
65001001/23010129/10001489 Purchase of heavy duty Equipment -1 no. Low bed, 1 no. Tow Trucks, 2 no. Tipper			1,000,000.00	1,000,000.00	100.00%	150,550,000.00	2,000,000.00	2,500,000.00
65001001/23020118/10001488 Provision of 100 units of ultra-modern bus shelters: 600mmx1800mm with 24 meter lay-by (enough to a			1,000,000.00	1,000,000.00	100.00%	368,800,000.00	5,000,000.00	10,000,000.00
65001001/23030128/30001742 Removal of encroachment and fencing of 1,101.26 hectares of land at special Agro processing Zone 9SAP			-	-			3,500,000.00	3,000,000.00
65001001/23040104/10001490 Relocation of slums - Clearing / Evacuation of slums identified within the Capital city - Phase 1&2		35,957,089.04	59,323,000.00	23,365,910.96	39.39%	150,000,000.00	16,000,000.00	18,000,000.00
65001001/23040105/10001486 Sanitary Drains - Reestablishing all sanitary drains, Removal of all obstacles and blockages, Remova		7,500,000.00	-	-7,500,000.00	-			
65001001/23040105/10001487 Desilting of water ways within the capital city			1,000,000.00	1,000,000.00	100.00%	75,000,000.00	2,000,000.00	
65001001/23040106/ Sanitary Drains - Reestablishing all sanitary drains, Removal of all obstacles and blockages, Remova			-	-				
Total	178,902,743.75	3,531,739,410.43	6,968,970,000.00	3,437,230,589.57	49.32%	11,933,350,000.00	11,946,759,000.00	8,319,981,229.00
Note - WATER RESOURCES AND RURAL DEVELOPMENT								
17018001/23010138/00001009 Water reticulation to all faculties and students hostels		20,455,612.51	20,500,000.00	44,387.49	0.22%	-		
17021001//10001697 Provision of 2 more boreholes and reservoir			19,827,861.00	19,827,861.00	100.00%	-		
17021001/23010138/10001696 Water reticulation to all faculties and students hostels		80,409,755.39	80,421,755.00	11,999.61	0.01%	44,254,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021001/23020105/10001697 Provision of 2 more boreholes and reservoir		19,815,860.60	-	-19,815,860.60	-			
31003001//10002144 oji water production facility & required investment			30,450,000.00	30,450,000.00	100.00%	-		
31003001/23020105/ Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State			-	-	-			
31003001/23020105/10002144 oji water production facility & required investment		30,447,997.50	-	-30,447,997.50	-			
51002002/23020105/ Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State			-	-	-			
51002002/23020105/10001333 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State		236,989,295.10	-	-236,989,295.10	-			
51002002/23020105/10002160 CONSTRUCTION/REHABILITATION OF WATER BOREHOLES IN RURAL AREAS OF THE STATE		169,432,581.60	169,435,000.00	2,418.40	0.00%	-	200,000,000.00	220,000,000.00
52001001/23010129/10001258 Procurement of Auger Digging machine			350,000.00	350,000.00	100.00%	350,000.00		
52001001/23020105/00000016 Rehabilitation of 9th mile crash water scheme(drilling of bore	17,205,520.38		-					
52001001/23020105/10001255 Counterpart fund for partnership for Enugu Expanded water supply, sanitation and hygiene (PEWASH) pr		500,000,000.00	500,000,000.00	-	0.00%	500,000,000.00	500,000,000.00	500,000,000.00
52001001/23020105/10001264 Procurement of 1No water level indicator			1,000,000.00	1,000,000.00	100.00%	2,100,000.00		
52001001/23020105/10001265 Completion of construction of borehole at Isiyi, Nkpunano			-					
52001001/23020105/10001271 FN - Establishment of Water Sanitation and Hygiene WASH.COM, Volunteer hygiene promoter in all prima			1,000,000.00	1,000,000.00	100.00%	25,000,000.00	30,000,000.00	45,000,000.00
52001001/23020105/10001272 Take of grant for establishment of Enugu State Water Service Regulatory Commission. EN-WASRECOM			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	200,000,000.00
52001001/23020105/10001275 CNP - Design and construction of semi-urban water schemes across the State:Idodo, Nvenne, Amodu etc		18,818,100.00	18,827,100.00	9,000.00	0.05%	1,000,000,000.00	2,500,000,000.00	1,500,000,000.00
52001001/23020105/10001276 Construction and Equipping of hydrometrological stations at three 3 senatorial zones of Enugu State			1,000,000.00	1,000,000.00	100.00%	90,000,000.00	30,000,000.00	40,000,000.00
52001001/23020105/10001277 Procurement of Down the hole camera Borehole inspection camera			1,000,000.00	1,000,000.00	100.00%	11,300,000.00		
52001001/23020125/10001256 Counterpart Contribution for sustainable power and irrigation projects (SPIN)			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	300,000,000.00
52001001/23030104/10001269 Completion of the rehabilitation of 9th Mile Crash Programme			-					



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
52001001/23050101/10001259 Hydrological investigation of water resources 9River/stream characteristics across the state to meas			1,000,000.00	1,000,000.00	100.00%	10,000,000.00		
52001001/23050103/10001257 Comprehensive Evaluation of Dams across state for safety, stability and overall performance			1,000,000.00	1,000,000.00	100.00%	20,000,000.00		
52001001/23050103/10001260 Field survey and identification of erosion/flood prone areas across the state			1,000,000.00	1,000,000.00	100.00%	10,000,000.00	50,000,000.00	100,000,000.00
52001001/23050103/10001261 Procurement of ABEM SAS 4000 terrameter for geophysical surveys			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	25,000,000.00	35,000,000.00
52102001//10001287 Rehabilitation of the semi-urban water scheme at Oji River town, Agbani and 9th mile			10,752,000.00	10,752,000.00	100.00%	-		
52102001//10001294 Procurement and installation of bulk, zonal boundary and household meters (Comprehensive metering of			1,140,000.00	1,140,000.00	100.00%	-		
52102001//10001296 Rehabilitation of the Enugu Urban Water network and reticulation of pipeline inclusive of extension			2,709,360.00	2,709,360.00	100.00%	-		
52102001//10001299 Drilling of complete borehole with submersible pumps and storage facilities at Orba specialist hospi			1,605,734,867.00	1,605,734,867.00	100.00%	-		
52102001//10001300 Procurement of data monitoring and management system and software GIS equipment for data acquisition			6,059,170.00	6,059,170.00	100.00%	-		
52102001//10001306 Maintenance of boreholes with respect of repair of replacement of disuse			3,504,054.00	3,504,054.00	100.00%	-		
52102001//10001309 Rehabilitation of Oji and Ajalli water schemes and pipeline rehabilitation and extention in Enugu me			205,184,000.00	205,184,000.00	100.00%	-		
52102001//10001310 Maintenance of boreholes, pipelines, mechanical and electrical systems			2,679,947,860.00	2,679,947,860.00	100.00%	-		
52102001//10002161 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State			7,000,000.00	7,000,000.00	100.00%	-		
52102001//10002163 PURCHASE OF OFFICE FURNITURES			766,000.00	766,000.00	100.00%	-		
52102001/23010112/ PURCHASE OF OFFICE FURNITURES			-	-	-	-		
52102001/23010112/10002163 PURCHASE OF OFFICE FURNITURES		1,256,000.00	-	-1,256,000.00	-	-	400,000,000.00	400,000,000.00
52102001/23010141/ The purchase of water treatments instrumentations and consummables			-	-	-	-		
52102001/23010141/10001286 Purchase of water Treatment equipment for all the production outlets			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
52102001/23010141/10001318 The purchase of water treatments instrumentations and consummables		21,083,310.00	20,000,000.00	-1,083,310.00	-5.42%	100,000,000.00		
52102001/23020102/00000702 Construction of staff quarters			-	-	-	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
52102001/23020103/ Procurement and installation of Postpaid meter			-	-		-		
52102001/23020103/10001323 Procurement and replacement of Transformers at Oji Augmentation schemes			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
52102001/23020103/10001325 Procurement and installation of prepaid meter			1,000,000.00	1,000,000.00	100.00%	30,000,000.00		
52102001/23020103/10001326 Procurement and installation of Postpaid meter		301,000.00	1,000,000.00	699,000.00	69.90%	30,000,000.00		
52102001/23020105/ Procurement and installation of bulk, zonal boundary and household meters (Comprehensive metering of			-	-		-		
52102001/23020105/10001294 Procurement and installation of bulk, zonal boundary and household meters (Comprehensive metering of		1,135,440.00	-	-1,135,440.00		-		
52102001/23020105/10001299 Drilling of complete borehole with submersible pumps and storage facilities at Orba specialist hospi		1,599,039,446.34	-	-1,599,039,446.34		-		
52102001/23020105/10001314 The construction of new distribution lines from twin tank to new market reservoirs	3,529,464,016.52		1,000,000.00	1,000,000.00	100.00%	9,000,000,000.00		
52102001/23020105/10001317 The distribution of new pipeline extension to new estates and clusters in Enugu		671,979,640.90	787,000,000.00	115,020,359.10	14.62%	9,000,000,000.00		
52102001/23020105/10001321 Provision for the purchase of different sizes of Ductile iron pipes			1,000,000.00	1,000,000.00	100.00%	500,000,000.00		
52102001/23020105/10001322 Construction of water treatment plants		23,052,077.00	23,060,000.00	7,923.00	0.03%	100,000,000.00		
52102001/23020105/10001327 Provision of different sizes of multi layered pipes			1,000,000.00	1,000,000.00	100.00%	200,000,000.00		
52102001/23020105/10001328 Drilling of Sixteen (16) new boreholes in Ninth mile phase 2			1,000,000.00	1,000,000.00	100.00%	400,000,000.00		
52102001/23020105/10001329 Drilling of 6 additional boreholes at Nsukka urbanborehole drilling, pumps, risers electrical works			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	316,050,000.00	331,852,500.00
52102001/23020105/10001333 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State		3,495,054.13	-	-3,495,054.13		-		
52102001/23020105/10002161 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State		3,495,054.13	-	-3,495,054.13		-		
52102001/23030104/ Maintenance of boreholes, pipelines, mechanical and electrical systems	118,412,915.09		-	-		-	16,779,000.00	17,617,950.00
52102001/23030104/10001287 Rehabilitation of the semi-urban water scheme at Oji River town, Agbani and 9th mile		10,750,000.00	-	-10,750,000.00		-	400,000,000.00	400,000,000.00
52102001/23030104/10001288 Rehabilitation of existing pipeline networks in Nsukka Urban			1,000,000.00	1,000,000.00	100.00%	200,000,000.00		
52102001/23030104/10001296 Rehabilitation of the Enugu Urban Water network and reticulation of pipeline inclusive of extension		2,700,360.05	-	-2,700,360.05		-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
52102001/23030104/10001298 Rehabilitation of Booster Stations in Enugu Metropolis		851,500.00	-	-851,500.00	-			
52102001/23030104/10001306 Maintenance of boreholes with respect of repair of replacement of disuse		3,495,054.00	-	-3,495,054.00	-			
52102001/23030104/10001309 Rehabilitation of Oji and Ajalli water schemes and pipeline rehabilitation and extention in Enugu me		205,175,000.00	-	-205,175,000.00	-			
52102001/23030104/10001310 Maintenance of boreholes, pipelines, mechanical and electrical systems		1,372,786,399.20	-	-1,372,786,399.20	-			
52102001/23030104/10001311 Rehabilitation of Iva Valley water scheme to increase its production potentials	252,671,877.00		1,000,000.00	1,000,000.00	100.00%	400,000,000.00		
52102001/23030104/10001312 The rehabilitation of existing 6 boreholes at Nsukka to provide water supply services to the urban r			1,000,000.00	1,000,000.00	100.00%	50,000,000.00	56,250,000.00	14,062,500.00
52102001/23030104/10001315 The purchase of plants and equipment tools for improvement of output			1,000,000.00	1,000,000.00	100.00%	50,000,000.00	88,994,000.00	41,600,000.00
52102001/23030104/10001317 The distribution of new pipeline extension to new estates and clusters in Enugu		115,000,000.00	-	-115,000,000.00	-		33,000,000.00	42,000,000.00
52102001/23030104/10001320 Control of erosion menance on the 600mm Ductile iron transmission main pipe from Oji Main to twin Ta			1,000,000.00	1,000,000.00	100.00%	50,000,000.00	24,000,000.00	16,000,000.00
52102001/23030104/10001324 Landscaping works at Oji Augmentation scheme			1,000,000.00	1,000,000.00	100.00%	50,000,000.00		
52102001/23050102/10001300 Procurement of data monitoring and management system and software GIS equipment for data acquisition		6,054,170.00	-	-6,054,170.00	-			
52102001/31021300/10001299 Drilling of complete borehole with submersible pumps and storage facilities at Orba specialist hospi		6,686,421.00	-	-6,686,421.00	-			
52103001//10001332 Rehabilitation of Motorized Borehole			1,590,000.00	1,590,000.00	100.00%	-		
52103001//10001333 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State		54,396,426.17	13,135,000.00	-41,261,426.17	-314.13%	-		
52103001//10001334 Counterpart fund for partnership for expanded water supply, sanitation and Hygene (PE WASH) Program			67,700,000.00	67,700,000.00	100.00%	-		
52103001//10001344 Market-base sanitation in Nkanu East			48,355,000.00	48,355,000.00	100.00%	-		
52103001/23010141/ The purchase of water treatments instrumentations and consummables			-	-	-			
52103001/23020105/00000712 Purchase of branded sanitary buckets and dumpsters for waste disposal in rural communities			-	-	-			
52103001/23020105/10001333 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State		13,130,000.00	-	-13,130,000.00	-			



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
52103001/23020105/10001334 Counterpart fund for partnership for expanded water supply, sanitation and Hygiene (PE WASH) Program		67,650,000.00	-	-67,650,000.00	-	-		
52103001/23020107/10001346 Construction of ventilated improved gender mainstream 10 toilet apartment with urinary in 6 urban sc			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	160,000,000.00	80,000,000.00
52103001/23030104/00000008 Rehab & upgrading of 50 Motorized B/holes in communities			-					
52103001/23030104/10001332 Rehabilitation of Motorized Borehole		1,586,000.00	-	-1,586,000.00	-			
52103001/23030104/10001335 Rehabilitation and upgrading of 20 Motorized Boreholes across three senatorial zones			1,000,000.00	1,000,000.00	100.00%	120,000,000.00		
52103001/23030104/10001336 Rehabilitation/conversion to solar powered boreholes in 10 communities			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	35,000,000.00	36,000,000.00
52103001/23030124/10001344 Market-base sanitation in Nkanu East		48,354,254.00	-	-48,354,254.00	-			
52103001/23050103/10001341 CLTS supportive monitoring phase 1 & 2 in the intervening in Nkanu East L.G.A			1,000,000.00	1,000,000.00	100.00%	64,000,000.00	40,000,000.00	40,000,000.00
52104001/23030104/10001350 Rehabilitation of non-functional motorised boreholes in Ezeagu, Oji River, Uzo-Uwani, Nsukka, Igbo-E			1,000,000.00	1,000,000.00	100.00%	30,000,000.00	41,000,000.00	42,000,000.00
52104001/23030104/10001351 Rehabilitation of non-functional hand pump boreholes in Nkanu East, Nkanu West, Enugu East LGAs			1,000,000.00	1,000,000.00	100.00%	15,000,000.00		
Total	3,917,754,328.99	5,309,821,809.62	6,354,449,027.00	1,044,627,217.38	16.44%	23,172,004,000.00	5,246,073,000.00	4,401,132,950.00
Note - INFORMATION COMMUNICATION AND TECHNOLOGY								
11001001//10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr			130,980,000.00	130,980,000.00	100.00%	-		
11001001//10000024 Provision of internet facility for connectivity between State			8,180,000.00	8,180,000.00	100.00%	-		
11001001/23010104/10000194 Installation services, set and shipping charges			-	-		-		
11001001/23010112/ Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake			-	-		-		
11001001/23010112/10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr		4,960,000.00	-	-4,960,000.00	-			
11001001/23010113/ Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake			-	-		-		
11001001/23010113/10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr	527,872,500.00	9,801,000.00	-	-9,801,000.00	-			



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23010119/ Installation of a high capacity solar energy system, alternative power supply for some of our outsta		23,380,000.00	-	-23,380,000.00		-		
11001001/23010128/10000010 Rollout of a system of actively monitored CCTV cameras across the State		385,920,000.00	685,950,000.00	300,030,000.00	43.74%	10,000,000,000.00	200,000,000.00	100,000,000.00
11001001/23010128/10000012 Acquisition of 20 no drones for aerial surveillance			1,000,000.00	1,000,000.00	100.00%	40,000,000.00		
11001001/23010132/10000010 Rollout of a system of actively monitored CCTV cameras across the State			-	-		-	2,765,000.00	
11001001/23020105/ Construction of twostorey building at Iji Nike			-	-		-		
11001001/23020124/ Procurement of office equipment for traffic management officials (clamps, cameras, traffic cone reco			-	-		-	50,000,000.00	50,000,000.00
11001001/23020127/10000024 Provision of internet facility for connectivity between State			-	-		-	1,000,000.00	1,200,000.00
11001001/23020127/10000244 Installation of Internet facilities			-	-		-	225,000,000.00	
11001001/23030128/10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr		104,869,000.00	-	-104,869,000.00		-	20,000,000.00	
11001001/23050102/10000024 Provision of internet facility for connectivity between State	3,043,988,484.75	6,045,000.00	-	-6,045,000.00		-		
11001001/23050108/ Tax Payers Survey			-					
11001001/31020010/ Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake			-	-		-		
11052001/23010112/10000096 Purchase of office equipment (1No Split Unit, 3HP Panasonic A/C, 6No UPS, 2No Printers, 6No Stabiliz			2,750,000.00	2,750,000.00	100.00%	2,750,000.00		
11052001/23010113/10000095 Provision of Internet facilities (2No routers)			400,000.00	400,000.00	100.00%	400,000.00		
11052001/23050102/00000091 Provision of Internet facilities (2No routers)			-					
12003001/23010112/00000082 Provision and installation of Internet facilities			-					
12003001/23010115/10000120 Purchase of 8 Nos Sharp-5623N Photocopier for Hon Speaker, Clerk of the house,HODs office			4,000,000.00	4,000,000.00	100.00%	4,000,000.00		
12003001/23020125/10000121 Installation of Solar Energy in Enugu State House of Assembly as alternative power source			15,000,000.00	15,000,000.00	100.00%	50,000,000.00	300,000,000.00	500,000,000.00
12003001/23020125/10000122 Installation of 50 nos of solar powered street light			2,000,000.00	2,000,000.00	100.00%	2,000,000.00	3,000,000.00	2,000,000.00
12003001/23050102/10000119 Activation of Internet and website facility in ENHA for internet connectivity			10,000,000.00	10,000,000.00	100.00%	10,000,000.00	5,000,000.00	5,000,000.00
15102005/23010113/10000369 5 No. Laptop Computers (CORE i5) with bags for Data capture, Analysis & Reporting	5,062,812.50		143,730,000.00	143,730,000.00	100.00%	20,000,000.00	25,000,000.00	



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17001001/23010124/10001574 Purchase of office Equipment:(53 laserjet printers, 30 laptops, 1 nos digital recorder, 53 nos desk)		143,700,000.00	-	-143,700,000.00	-		20,000,000.00	15,000,000.00
17019001/23010124/10001666 Purchase of E-learning Equipment for easy learning, development of e-learning software/ licensing, 2			1,000,000.00	1,000,000.00	100.00%	32,500,000.00		
17019001/23010129/ Rollout of a system of actively monitored CCTV cameras across the State			-	-	-			
17021001//00001041 Procurement of 60no HP Desktop computer sets and accessories (10 sets each for 6 schools)			3,739,450.00	3,739,450.00	100.00%	-	33,100,000.00	
17021001/23010113/00001041 Procurement of 60no HP Desktop computer sets and accessories (10 sets each for 6 schools)		3,727,450.00	-	-3,727,450.00	-		13,100,000.00	5,000,000.00
17021001/23010129/ Rollout of a system of actively monitored CCTV cameras across the State			-	-				
17021001/23020124/ Procurement of office equipment for traffic management officials (clamps, cameras, traffic cone reco			-	-				
17021003//10001707 Procurement of Hospital Management Software and hardware accessories			13,263,500.00	13,263,500.00	100.00%	-	40,000,000.00	
17021003//10001708 Procurement of integrated soft and hardware requirements			2,289,333.00	2,289,333.00	100.00%	-		
17021003//10001710 Procurement of ICT Infrastructure, internet radios, etc for Internet data centre for campus internet			28,401,983.00	28,401,983.00	100.00%	-		1,000,000.00
17021003//10002158 PURCHASE OF PRINTER MACHINE AND ACCESSORIES			480,000.00	480,000.00	100.00%	-	100,000.00	186,000.00
17021003/23010114/10002158 PURCHASE OF PRINTER MACHINE AND ACCESSORIES		469,768.60	-	-469,768.60	-		800,000.00	1,000,000.00
17021003/23010140/ Provision of Laboratory and scientific Equipment for Faculties of (Science and Basic Health)			-	-	-		5,000,000.00	4,000,000.00
17021003/23010140/10001705 Provision of Laboratory and scientific Equipment for Faculties of (Science and Basic Health)	1,217,000.00	317,689,242.50	304,271,182.00	-13,418,060.50	-4.41%	35,000,000.00	2,462,000.00	3,000,000.00
17021003/23020102/10001709 Development of University Website and portal	12,509,562.03		-				4,000,000.00	3,000,000.00
17021003/23020127/10001707 Procurement of Hospital Management Software and hardware accessories		6,616,750.00	-	-6,616,750.00	-			
17021003/23050102/ Procurement of integrated soft and hardware requirements			-	-	-			
17021003/23050102/10001706 Data and power back-up devices, workstation facilities, server operation system and database		2,124,000.00	1,100,000.00	-1,024,000.00	-93.09%	6,900,000.00	6,800,000.00	
17021003/23050102/10001708 Procurement of integrated soft and hardware requirements		3,236,010.50	-	-3,236,010.50	-			
17021003/23050102/10001710 Procurement of ICT Infrastructure, internet radios, etc for Internet data centre for campus internet	20,000.00	31,016,198.82	-	-31,016,198.82	-			



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17054001/23010113/10001794 Procurement of 100nos HP Laptop computer for transiting to digital age.		17,360,000.00	17,400,000.00	40,000.00	0.23%	30,000,000.00		
17054001/23010114/10001795 Purchase of 3 no Hp 3in1 printers			1,000,000.00	1,000,000.00	100.00%	1,414,000.00	5,000,000.00	
17104002//10002147 PURCHASE/PROVISION OF PRINTERS AND ACCESSORIES			620,000.00	620,000.00	100.00%	-		
17104002//10002148 PURCHASE/PROVISION OF PHOTOCOPIER AND ACCESSORIES			2,820,000.00	2,820,000.00	100.00%	-		
17104002//10002149 PURCHASE/PROVISION OF STEEL CUPBOARD, BURGLARY PROOF AND ACCESSORIES FOR LAPTOPS AT ICT CENTRE			1,230,600.00	1,230,600.00	100.00%	-		
17104002/23010114/10002147 PURCHASE/PROVISION OF PRINTERS AND ACCESSORIES		600,000.00	-	-600,000.00	-	-		
17104002/23010115/10002148 PURCHASE/PROVISION OF PHOTOCOPIER AND ACCESSORIES		2,810,000.00	-	-2,810,000.00	-	-		
17104002/23030127/10002149 PURCHASE/PROVISION OF STEEL CUPBOARD, BURGLARY PROOF AND ACCESSORIES FOR LAPTOPS AT ICT CENTRE		1,225,600.00	-	-1,225,600.00	-	-		
18002001//10005243 Procurement of additional hardware for the digitization and automation of the high court of justice			21,620,500.00	21,620,500.00	100.00%	-		
18002001/23010136/10005243 Procurement of additional hardware for the digitization and automation of the high court of justice		21,620,500.00	-	-21,620,500.00	-	-		
18011001/23010104/10001419 Purchase of 2 No Motorcycles for the despatch of mails			1,000,000.00	1,000,000.00	100.00%	2,000,000.00		
18011001/23010112/10001417 Purchase of 5No Gubabi fire proof safe			1,000,000.00	1,000,000.00	100.00%	4,740,000.00		
18011001/23010113/10001411 Purchase and Installation of V.SAT internet facilities for the JSC & Court Complex premises			1,000,000.00	1,000,000.00	100.00%	2,700,000.00		
18011001/23020125/10001413 Construction of Generator House with Iron			500,000.00	500,000.00	100.00%	500,000.00		
18011001/23030121/10001414 Renovation of the JSC Office building at High Court Enugu			1,000,000.00	1,000,000.00	100.00%	48,220,000.00	3,000,000.00	
20001001/23010113/10000390 Purchase of 10Nos laptop Computer and 10 no steel cabinets			15,000,000.00	15,000,000.00	100.00%	15,000,000.00		
20001001/23010142/10000393 Purchase of shares/right issues			200,000,000.00	200,000,000.00	100.00%	200,000,000.00	80,000,000.00	100,000,000.00
20001001/23050102/10000391 Development of Asset management software			100,000,000.00	100,000,000.00	100.00%	100,000,000.00	4,000,000.00	2,000,000.00
20001001/23050102/10000392 Purchase and Installation of Common Wealth Secretariat and Debt Management software			100,000,000.00	100,000,000.00	100.00%	100,000,000.00	2,000,000.00	
20007001/23050101/10000409 2nd Batch of linking Additional MDAs Finance and Accounts department to the unified database server			200,000,000.00	200,000,000.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
20007001/23050102/10000408 Development of E-Payment, Contractor Ledger Modules and Access Restriction to Strengthen Security of			200,000,000.00	200,000,000.00	100.00%	200,000,000.00	80,400,000.00	80,400,000.00
20008001//10000423 Purchase of 25No laptops for ESIRS officers for efficient service delivery			10,000,000.00	10,000,000.00	100.00%	-		
20008001/23050101/00001202 New IGR System(Biometrics)	1,500,000.00		100,000,000.00	100,000,000.00	100.00%	-		
20008001//10000431 Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake			500,300,000.00	500,300,000.00	100.00%	-		10,000,000.00
20008001/23010112/ Procurement of office furniture and fittings (200Nos Chairs, 200Nos tables, 120 no fans, 1 air condi			-	-	-	-		
20008001/23010112/10000425 Procurement of office furniture and fittings (200Nos Chairs, 200Nos tables, 120 no fans, 1 air condi		32,813,855.82	50,810,000.00	17,996,144.18	35.42%	109,610,000.00	5,660,000.00	5,000,000.00
20008001/23010112/10000431 Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake		405,245,978.81	-	-405,245,978.81	-	-		
20008001/23010113/ Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake			-	-	-	-		
20008001/23010113/10000423 Purchase of 25No laptops for ESIRS officers for efficient service delivery	28,168,140.00	15,000,000.00	-	-15,000,000.00	-	-		
20008001/23010113/10000424 Purchase of Office equipment10No Laptop Computers, 100 no samsung galaxy, 15 no canon printer, 10 no	6,447,097.00	343,272,386.17	325,650,000.00	-17,622,386.17	-5.41%	75,050,000.00	85,000,000.00	
20008001/23010113/10000431 Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake		5,000,000.00	-	-5,000,000.00	-	-	50,000,000.00	81,918,000.00
20008001/23010114/00000337 Procurement of office furniture and fittings (200 Chairs, 200 tables, 120 fans, electrical installat			-	-	-	-		
20008001/23010119/ Installation of a high capacity solar energy system, alternative power supply for some of our outsta			-	-	-	-		
20008001/23010119/10000428 Installation of a high capacity solar energy system, alternative power supply for some of our outsta		174,422,036.17	170,550,000.00	-3,872,036.17	-2.27%	50,000,000.00		
20008001/23020101/10000427 Construction of 1 story building, new revenue office with complete perimeter fencing of the premises		9,899,498,886.47	15,899,501,000.00	6,000,002,113.53	37.74%	200,000,000.00	100,000,000.00	300,000,000.00
20008001/23050107/10000430 Tax Payers Survey		69,921,203.77	-	-69,921,203.77	-	-		
20012001//30000454 Purchase of License for thesoftware on Application point interface Infrastructure build & integratio			20,500,000.00	20,500,000.00	100.00%	-		
20012001/23010113/10000432 Purchase of office equipment (15 Nos desktop computer, 6 set of Lenova thinkbook, 4 set of hp desk j	80,923,776.25		11,000,000.00	11,000,000.00	100.00%	11,000,000.00		
20012001/23010115/00000340 Purchase and installation of Solar Energy and accessories			-	-	-	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
20012001/23050102/30000454 Purchase of License for the software on Application point interface Infrastructure build & integration		10,500,000.00	-	-10,500,000.00		-		
21003001/23010113/10001978 Procurement of 15 Laptops, 1 desktops and accessories, 5 UPSs, 10200 watts stabilizers, 2 photocopie		100,000.00	6,150,000.00	6,050,000.00	98.37%	27,000,000.00		
21003001/23010114/00001188 Purchase of 2No Printers (Laser jet 182 N HP) and 1 No Photocopying Machine (Sharp M 6021V)			-				1,250,000.00	1,250,000.00
21003001/23020106/10002000 25% counterpart fund for the 1st and 2nd quarter from BHCPF release amount N339,390,666.00			-			10,000,000.00		
21003002//10001994 Purchase of Office Equipment; 1No heavy duty photocopier, 2No color Printer, 1No Projector.			317,000.00	317,000.00	100.00%	-	30,000,000.00	60,000,000.00
21003002//10001999 Purchase of Office Desk and Chairs for each of the 17 LGAs Enrolment Officers			1,020,000.00	1,020,000.00	100.00%	-		
21003002/23010112/ Purchase of Office Desk and Chairs for each of the 17 LGAs Enrolment Officers			-	-		-	5,000,000.00	12,427,000.00
21003002/23010112/10001999 Purchase of Office Desk and Chairs for each of the 17 LGAs Enrolment Officers		2,020,000.00	-	-2,020,000.00		-	2,000,000.00	12,760,000.00
21003002/23010113/ Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake			-	-		-	320,000,000.00	320,000,000.00
21003002/23010114/10001993 Procurement of 1No fago card printers and accessories			1,000,000.00	1,000,000.00	100.00%	4,200,000.00	124,400,000.00	124,400,000.00
21003002/23010115/10001994 Purchase of Office Equipment; 1No heavy duty photocopier, 2No color Printer, 1No Projector.		316,980.00	-	-316,980.00		-	95,000,000.00	30,000,000.00
21003002/23010119/10002003 Purchase of solar energy panel and accessories for alternative power supply in the office			1,000,000.00	1,000,000.00	100.00%	30,000,000.00	20,000,000.00	20,000,000.00
21003002/23010136/10001995 Construction and Installation of ESAUHC Advertorial Bill Boards at each of the 17LGA Headquarters			1,000,000.00	1,000,000.00	100.00%	10,200,000.00		
21003002/23010142/10002000 25% counterpart fund for the 1st and 2nd quarter from BHCPF release amount N339,390,666.00			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	403,900,000.00	403,000,000.00
21003002/23010142/10002001 Equity fund - 1% of Actual State IGR (1% OF 2021 IGR)			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	300,000,000.00	
21003002/23050102/10001990 Expansion of local server from 5TB to 10TB			1,000,000.00	1,000,000.00	100.00%	3,500,000.00		
21003002/23050102/10001992 Procurement of 1Nos card writers and accessories			1,000,000.00	1,000,000.00	100.00%	4,200,000.00		
21027017/23010119/ Installation of a high capacity solar energy system, alternative power supply for some of our outsta			-	-		-	2,000,000.00	2,000,000.00
21027017/23010136/ Provision and installation of security circuit (72 CCTV cameras, 72 monitors and accessories with co			-					



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21027017/23020104/30002277 Construction of twostorey building at Iji Nike				-				
22001001/23050102/10000443 Purchase of Internet wireless Routers			3,000,000.00	3,000,000.00	100.00%	3,000,000.00		
22001003/10002176 Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks			190,000,000.00	190,000,000.00	100.00%	-		
22001003/23010119/ Purchase and Installation of Solar power system			-	-		-		
22001003/23010119/10000185 Purchase of Modern studio lighting kit		384,500.00	-	-384,500.00		-		
22001003/23010119/10001213 Purchase and Installation of Solar power system		2,563,000.00	-	-2,563,000.00		-		
22001003/23030127/10002176 Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks		186,895,480.00	-	-186,895,480.00		-		
22018001/23010114/00001207 Purchase of 2No Printers	988,500.00		2,450,000.00	2,450,000.00	100.00%	2,450,000.00		
23001001/23010112/10000183 Purchase of Office furniture, 9 No curtains, TV, Chairs, sets of computer system, A/Cs, tables and R			5,000,000.00	5,000,000.00	100.00%	-		
23001001/23010125/10000176 Recopy & Reprinting of blurred historic pictures & storage in shelves and electronically			6,120,000.00	6,120,000.00	100.00%	6,120,000.00		
23001001/23010136/10000173 Purchase of Communication and Recording Equipment			-					
23001001/23020118/10000172 Construction of Standard production/premiere studio of 20x16ft with three adjoining rooms and toilet			2,000,000.00	2,000,000.00	100.00%	52,000,000.00		
23001001/23030121/10000177 Renovation and furnishing of Ministry of Information Hall			-	-		40,000,000.00		
23003001/23010112/10000183 Purchase of Office furniture, 9 No curtains, TV, Chairs, sets of computer system, A/Cs, tables and R			-	-		45,000,000.00		
23003001/23010113/10000187 Purchase of 3Nos Digital HD Camera			5,000,000.00	5,000,000.00	100.00%	15,000,000.00		
23003001/23010114/10000202 Purchase of two number printer for news room			1,000,000.00	1,000,000.00	100.00%	1,000,000.00		
23003001/23010119/10000190 3No AVR, 2 UPS 45KVA (Automatic Voltage Regulator)			2,600,000.00	2,600,000.00	100.00%	32,600,000.00		
23003001/23010119/10000198 Purchase of Solar Energy system installation			2,500,000.00	2,500,000.00	100.00%	22,500,000.00		
23003001/23010119/10000205 Purchase of New generator of 350KVA capacity (soundproof) perkers			5,000,000.00	5,000,000.00	100.00%	15,000,000.00	5,000,000.00	
23003001/23010136/10000197 Purchase of 2 Nos prompter Techno broadcast		31,454,597.65	35,464,597.00	4,009,999.35	11.31%	-		
23003001/23010136/10000206 2 Elevated sycronized Broadcasting frone and Dji Avator FPV Drone			-	-		10,000,000.00		
23003001/23010136/10002140 PURCHASE/SUPPLY OF COMMUNICATION EQUIPMENT		27,265,770.00	30,275,770.00	3,010,000.00	9.94%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
23003001/23020104/10000203 Building of ESBS Canteen			10,000,000.00	10,000,000.00	100.00%	10,000,000.00		
23003001/23020104/10000207 4 room bungalow chalet for essential duty operations			-	-		30,000,000.00		
23003001/23020111/10000201 Digital Content Library			5,000,000.00	5,000,000.00	100.00%	25,000,000.00		
23003001/23020123/10000204 Installation of public power supply			10,000,000.00	10,000,000.00	100.00%	30,000,000.00		
23003001/23040106/10000200 Re-inforcement of ESBS fence, landscaping of the premises and installation of new gate and gate hous			5,000,000.00	5,000,000.00	100.00%	85,000,000.00		
23013001/23010113/10000211 Purchase of computer to plate			-	-		10,000,000.00		
23013001/23010113/10000213 Purchase of double unit machine MOZ P2 Colour unit			10,000,000.00	10,000,000.00	100.00%	50,000,000.00		
23013001/23010114/10000210 Purchase of printing and press equipment: polar cutting machine			2,500,000.00	2,500,000.00	100.00%	10,500,000.00		
23013001/23010119/10000214 Purchase and installation of perkings Sound proof Generator 50KVA,			5,000,000.00	5,000,000.00	100.00%	15,000,000.00		
23013001/23010125/10000212 Purchase of large format			-	-		10,000,000.00		
23055001/23010112/10000218 Purch of Furniture: 17Nos office executive chair, 6Nos pieces of plastic chairs, a set of cushion			2,970,000.00	2,970,000.00	100.00%	2,970,000.00		
23055001/23010113/10000217 Purchase of Computer equipment and accessories: 5Nos pavilion 24 core 15 desktop computers, 2Nos 3-i			2,400,000.00	2,400,000.00	100.00%	2,400,000.00		
23055001/23010113/10000219 Purchase of Electronics (1No 42 LED Samsung TV, 2Nos 32 LED Samsung TV, 3Nos Konica Digital Camera,			4,970,000.00	4,970,000.00	100.00%	4,970,000.00		
23055001/23010114/10000216 Purchase of Printing Machines; binding machine, stitching machine, steel roller laminating machine,			5,000,000.00	5,000,000.00	100.00%	45,000,000.00		
23055001/23010125/10000220 Refurbishment of printing machines			2,000,000.00	2,000,000.00	100.00%	2,000,000.00		
25001001/23010113/10000221 Procurement and installation of Electronic clock-in machines in Enugu State			9,300,000.00	9,300,000.00	100.00%	9,300,000.00		
25001001/23010113/10000223 Purchase of office equipment: 10Nos Laptop and 20Nos Desktop Computers and accessories for 30 MDAs		6,200,000.00	12,500,000.00	6,300,000.00	50.40%	12,500,000.00		
25001001/23010113/10000224 Purchase of office equipment for public Service Biometric Enrolment Unit			1,000,000.00	1,000,000.00	100.00%	1,000,000.00		
26001001/23010125/10001429 Purchase and installation of E-Library and library equipment			11,100,000.00	11,100,000.00	100.00%	15,000,000.00		
26001001/23010136/10001428 Establishment of ICT infrastructure unit for automation of processs in the Ministry of Justice (Inte		252,921,611.14	526,364,380.00	273,442,768.86	51.95%	420,225,000.00	500,000,000.00	
26001001/23020127/10001428 Establishment of ICT infrastructure unit for automation of processs in the Ministry of Justice (Inte		117,183,758.00	-	-117,183,758.00	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
26001001/23030110/00000820 Purchase and installation of E-Library and library equipment			-	-		-		
26001001/23030110/10001429 Purchase and installation of E-Library and library equipment		11,035,000.00	-	-11,035,000.00		-		
26001001/23050102/10001428 Establishment of ICT infrastructure unit for automation of processes in the Ministry of Justice (Inte		156,245,010.80	-	-156,245,010.80		-		
27001001/23010115/00000389 Purchase of and installation of Solar panel and inverter plant			-					
27001001/23010115/10000515 Purchase of 2 nos Photocopying machine and Printer for Commissioner's office and perm sec			1,500,000.00	1,500,000.00	100.00%	1,500,000.00	63,000,000.00	66,000,000.00
28001001/23010102/10000539 Digitalization of State MDAs (Purchase of Facilities and equipment etc)	21,625,000.00		500,000,000.00	500,000,000.00	100.00%	-		
28001001/23010140/10000537 Establishment of a model Science Laboratory			65,000,000.00	65,000,000.00	100.00%	65,000,000.00	39,000,000.00	50,000,000.00
28001001/23020111/10000536 Establishment of Raw Materials Library and complete Upgrading of the Raw Materials Resource and Inve			35,000,000.00	35,000,000.00	100.00%	35,000,000.00		
29001001//10000562 Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)			3,293,130,491.00	3,293,130,491.00	100.00%	-	20,000,000.00	
29001001//10000565 Construction of 1 No Ultra modern regional Bus Park via PPP			30,000,000.00	30,000,000.00	100.00%	-	2,000,000.00	1,000,000.00
29001001/23010104/10000555 Procurement of 10Nos Power bike with digital security system for ESTMA and IVO	3,647,761,175.46	4,647,781,175.00	1,000,019,999.54	21.52%		44,000,000.00		
29001001/23010104/10000570 Provision of 300 No E Bike	117,084,500.00	117,099,500.00	15,000.00	0.01%		600,000,000.00	30,000,000.00	12,000,000.00
29001001/23010105/10000549 Procurement of 2000 taxis for youth empowerment scheme	2,300,000,000.00	5,300,000,000.00	3,000,000,000.00	56.60%		2,000,000,000.00	500,000,000.00	
29001001/23010107/10000553 Procurement of 200 Tipper Trucks for Mining	15,725,343,459.87	20,309,602,827.00	4,584,259,367.13	22.57%		5,000,000,000.00	2,000,000,000.00	8,000,000,000.00
29001001/23010107/10000562 Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)	2,300,000,000.00	-	-2,300,000,000.00	-			25,000,000.00	3,000,000.00
29001001/23010108/10000550 Equity contribution for additional 100 buses for the intra-city mass transit concession	6,543,188,875.24	7,543,196,875.00	1,000,007,999.76	13.26%		2,000,000,000.00	319,000,000.00	150,000,000.00
29001001/23010112/10000557 Procurement of office furniture (3 Nos. Padded executive tables,5 nos office executive table, 6 no w			4,000,000.00	4,000,000.00	100.00%	4,000,000.00	15,000,000.00	12,000,000.00
29001001/23010113/10000543 Equipment of riders permit offices in Enugu West and Enugu North: 20Nos computer sets, 6Nos printers	82,568,000.00	246,278,000.00	163,710,000.00	66.47%		145,700,000.00	70,000,000.00	75,000,000.00
29001001/23010113/10000544 Biometrics of ministry activities like data of all commercial vehicle operators, motorcycle operator		12,000,000.00	12,000,000.00	100.00%		12,000,000.00		
29001001/23010113/10000556 Procurement of office equipment: 6 No Digital Casio Calculator, 6Nos computer sets with printers and	40,790,000.00	50,000,000.00	9,210,000.00	18.42%		10,000,000.00		
29001001/23010119/10000560 Procurement of 20 Nos smart Traffic control stand with solar		3,000,000.00	3,000,000.00	100.00%		3,000,000.00		
29001001/23010128/10000546 Provision of IOT vehicle tracking system vai PPP	6,335,300,886.60	6,335,320,887.00	20,000.40	0.00%		1,000,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
29001001/23010128/10000561 Purchase and installation of 20 Nos modern digital body camera			2,000,000.00	2,000,000.00	100.00%	2,000,000.00	11,000,000.00	15,000,000.00
29001001/23010129/ Rollout of a system of actively monitored CCTV cameras across the State								
29001001/23010136/10000554 Procurement of equipment for public enlightenment such as horn speakers, public address system (mic)			7,000,000.00	7,000,000.00	100.00%	7,000,000.00		
29001001/23020101/10000551 Provision of MOT command and control centre		3,661,361,957.81	4,661,369,958.00	1,000,008,000.19	21.45%	200,000,000.00		
29001001/23020103/10000575 Construction of 10 No Electric Charging point		11,549,301.85	11,570,000.00	20,698.15	0.18%	1,000,000,000.00		
29001001/23020107/10000559 Establishment of model driving school			110,000,000.00	110,000,000.00	100.00%	150,000,000.00		
29001001/23020115/10000576 Equity contribution for phase 1 of 135.4km rail			1,000,000.00	1,000,000.00	100.00%	2,000,000,000.00	30,000,000.00	40,000,000.00
29001001/23020123/10000548 Procurement of office equipment for traffic management officials (clamps, cameras, traffic cone reco		630,627,170.00	673,647,170.00	43,020,000.00	6.39%	13,000,000.00		
29001001/23020124/10000552 Provision of Enugu Transport Master plan		200,000,000.00	900,000,000.00	700,000,000.00	77.78%	900,000,000.00	120,000,000.00	50,000,000.00
29001001/23020124/10000563 Construction of Ultra modern Logistics hub			294,000,000.00	294,000,000.00	100.00%	1,200,000,000.00	250,000,000.00	300,000,000.00
29001001/23020124/10000565 Construction of 1 No Ultra modern regional Bus Park via PPP		30,000,000.00	-	-30,000,000.00	-			
29001001/23020124/10000567 Construction of 1 no Transport Interchange via PPP 1 NO (TIP Phase 2 at 9th miles)		3,459,063,751.54	4,459,073,752.00	1,000,010,000.46	22.43%	1,600,000,000.00	180,000,000.00	50,000,000.00
29001001/23030128/10000573 Repair of collapsed portion of fence		657,141,922.30	657,149,922.00	7,999.70	0.00%	5,000,000.00		
31001001/23010113/10000597 Purchase of facilities/equipment for development of data base for oil and Gas in Enugu State Visitai	23,000,000.00		20,000,000.00	20,000,000.00	100.00%	20,000,000.00		
31001001/23010113/10000598 Purchase of Media equipment (VIDO Machines Cameras)			3,000,000.00	3,000,000.00	100.00%	3,000,000.00		
31001001/23010113/10000600 Purchase of desktop and laptop computers		3,000,000.00	3,200,000.00	200,000.00	6.25%	3,200,000.00		
31001001/23010129/10000597 Purchase of facilities/equipment for development of data base for oil and Gas in Enugu State Visitai		13,000,000.00	-	-13,000,000.00	-			
31004001/23010113/ Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake			-	-	-			
31004001/23010113/10000627 ICT Networking, telephone/conferenceing system, webportal			1,000,000.00	1,000,000.00	100.00%	20,000,000.00		
31004001/23010113/10000628 Purchase of 5 laptops		3,920,000.00	3,920,000.00	-	0.00%	-		
31004001/23010113/10000632 Purchase of Projector and related accessories		56,500.00	200,000.00	143,500.00	71.75%	1,000,000.00		
31004001/23050102/10000629 Purchase of 15 desktop			1,000,000.00	1,000,000.00	100.00%	8,000,000.00		
31004001/23050102/10000630 Microsoft 365 licenses for 17 persons.			1,000,000.00	1,000,000.00	100.00%	1,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
31004001/23050102/10000631 ERP Software/Application			1,000,000.00	1,000,000.00	100.00%	25,000,000.00		
34001001//17000057 Equity fund - 1% of Actual State IGR (1% OF 2021 IGR)			1,000,000.00	1,000,000.00	100.00%	-		
34001001/23010114/10000653 Digitalization of the Contract Administration in Ministry of Works and Infrastructure		2,500,000,000.00	2,500,000,000.00	-	0.00%	70,000,000.00		
34001001/23020101/10001160 Construction of a five-star hotel at International Conference Centre, Enugu			-	-	-	-		
34001001/23050108/ Tax Payers Survey			-	-	-	-		
36040001/23010136/10001142 Setting up and Audio-Visual Room, Editing Suite and Purchase of still/Video Camera			1,000,000.00	1,000,000.00	100.00%	5,900,000.00		
36052001/23020101/10001160 Construction of a five-star hotel at International Conference Centre, Enugu			-	-	-	-		
36052001/23020103/10001164 Connection of Electricity to Enugu State Tourism Board Office		4,125,000.00	4,130,000.00	5,000.00	0.12%	-		
36052001/23020104/10001160 Construction of a five-star hotel at International Conference Centre, Enugu			1,000,000.00	1,000,000.00	100.00%	20,000,000,000.00	7,500,000,000.00	7,500,000,000.00
36052001/23020119/10001159 Completion of Tourist/Film Park		939,976,676.68	941,131,677.00	1,155,000.32	0.12%	1,500,000,000.00	690,000,000.00	690,000,000.00
36052001/23030121/10001160 Construction of a five-star hotel at International Conference Centre, Enugu			-	-	-	-	200,000,000.00	200,000,000.00
36052001/31021160/10001159 Completion of Tourist/Film Park		150,000.00	-	-150,000.00	-	-		
38001001/23010113/00000638 Purchase/Installation of 12 no laptops for the newly recruited planning officers and heads of depart			-	-	-	-	50,000,000.00	50,000,000.00
38001001/23010113/10001177 Purchase/installation of 12 No Laptops for new Planning Officers and Heads of Departments @ N350,000			1,000,000.00	1,000,000.00	100.00%	4,500,000.00		
38001001/23010118/10001178 Purchase of 1 No of Hp Scanner @ N225,000 with its accessories; 1No of sprial binding Machine @N30,0			400,000.00	400,000.00	100.00%	400,000.00		
38001001/23050102/10001179 Introduction and Institutionalisation of Integrated software for Performance Improvement Plan (PIP)/			1,000,000.00	1,000,000.00	100.00%	3,000,000.00		
38001002/23010133/ Procurement of survey equipment (CAPI, Laptops), Buiding of server room, socio economic data collect			-	-	-	-		
38001002/23010133/10001198 Procurement of survey equipment (CAPI, Laptops), Buiding of server room, socio economic data collect		3,200,000.00	1,650,000.00	-1,550,000.00	-93.94%	150,000,000.00	10,000,000.00	
47001001/23010113/10000244 Installation of Internet facilities			2,430,000.00	2,430,000.00	100.00%	2,430,000.00		
51001001//10001211 Purchase of printer canan TR4640			345,000.00	345,000.00	100.00%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
51001001/23010113/10001210 Purchase of 9 no Laptops pavillion X360 intel core i5		1,800,000.00	2,802,000.00	1,002,000.00	35.76%	13,500,000.00		
51001001/23010114/10001207 Purchase of 4No Printers (Laser jet 182 N HP) and 1 No Photocopying Machine (Sharp M 6021V)		2,613,730.53	3,615,000.00	1,001,269.47	27.70%	4,000,000.00		
51001001/23010114/10001211 Purchase of printer canan TR4640		340,168.15	-	-340,168.15	-			
51001001/23010119/10001213 Purchase and Installation of Solar power system			1,000,000.00	1,000,000.00	100.00%	15,000,000.00		
51001001/23010119/10001214 Purchase and installation of 6KVA Generator Set			1,000,000.00	1,000,000.00	100.00%	5,000,000.00		
51001001/23050102/10001206 Creation of Local Government Website			1,000,000.00	1,000,000.00	100.00%	5,000,000.00		
52102001/00000673 Procurement of laptops and desktop computers and other ICT equipment			2,130,059.00	2,130,059.00	100.00%	-		
52102001/23010113/10001282 Procurement and installation of modern ICT equipment at the corporation			1,000,000.00	1,000,000.00	100.00%	10,000,000.00		
52102001/23020105/ Construction of twostorey building at Iji Nike		59,484,459.01	-	-59,484,459.01	-			
52102001/23050101/00000673 Procurement of laptops and desktop computers and other ICT equipment		1,055,059.23	-	-1,055,059.23	-			
52102001/31021300/00000673 Procurement of laptops and desktop computers and other ICT equipment		1,070,000.00	-	-1,070,000.00	-			
60001001/23010113/10001382 Purchase of office equipment 7no Laptop computers, 17 Nos desktop computer, 7Nos printer, 7Nos photo			1,000,000.00	1,000,000.00	100.00%	23,317,000.00		
60001001/23010119/10001384 Procurement and Installation of Solar power			1,000,000.00	1,000,000.00	100.00%	34,300,000.00		
60001001/23010128/10001383 Procurement and installation of close circuit television (CCTV)		38,325,400.20	38,342,800.00	17,399.80	0.05%	5,500,000.00		
60001001/23010136/ Provision and installation of security circuit (72 CCTV cameras, 72 monitors and accessories with co			-					
60001001/23010136/10001385 Purchase of 1 no Cenix VR P2340 New Digital Recorder, 1 no EOS4000D Canon Camera			340,000.00	340,000.00	100.00%	340,000.00		
60001001/23050102/00000789 Purchase of Survey software and equipments			-					
60002001/23010113/00000789 Purchase of Survey software and equipments			-					
60002001/23010113/10001393 Purchase of Office Computers Equipment (6 nos laptop, 1 no A3 printer, 2 nos A3 flatbed scanner, 10			1,000,000.00	1,000,000.00	100.00%	17,220,000.00		
60002001/23010133/10001394 Purchase of Survey software and Equipment		18,400,000.00	18,400,000.00	-	0.00%	-		
65001001//10001499 Provision and installation of security circuit (72 CCTV cameras, 72 monitors and accessories with co			5,000,000.00	5,000,000.00	100.00%	-	100,000,000.00	100,000,000.00
65001001/23010136/10001499 Provision and installation of security circuit (72 CCTV cameras, 72 monitors and accessories with co		5,000,000.00	-	-5,000,000.00	-			
Total	3,753,322,872.53	62,174,728,569.69	84,077,796,388.00	21,909,937,327.31	26.06%	52,826,226,000.00	15,504,737,000.00	19,719,541,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
Note - GROWING THE PRIVATE SECTOR				#VALUE!				
22001001/23010114/00000346 Comprehensive State-wide Project on Business Census and Survey in both rural and urban				-				
22001001/23010140/10000439 Procurement of testing equipment for CP/T				-			122,400,000.00	163,200,000.00
22001002/23010108/10000477 Purchase of 15 Seater Toyota Hiace Bus				-			28,000,000.00	34,560,000.00
22001002/23010112/10000474 Purchase of 10 Split Unit A/C 1.5H		142,642,500.00	150,700,000.00	8,057,500.00	5.35%	-		
22001002/23010112/10000476 Purchase and installation of office furnitures (Office Chairs, Office tables, Split unit Acs, Water			1,000,000.00	1,000,000.00	100.00%	20,000,000.00		
22001002/23010113/00000370 Purchase of 15 Seater Toyota Hiace Bus	39,396,642.00			-				
22001002/23010113/10000473 Purchase and installation of office equipment: (Laptops intel core i7, printers, software installati	95,000.00		3,124,000.00	3,124,000.00	100.00%	14,000,000.00		
22001002/23010119/10000479 Purchase of 30KVA Solar Alternative power system			1,000,000.00	1,000,000.00	100.00%	35,000,000.00		
22001002/23020104/10000481 Setting up/installation of a virtual Training Centre for Govt. Use and rental to businesses at comme		358,944,223.56	363,000,000.00	4,055,776.44	1.12%	272,800,000.00		
22001002/23020124/10000482 Construction of Mechanic Village at Akwuke		410,000,000.00	1,200,000,000.00	790,000,000.00	65.83%	1,200,000,000.00		
22001002/23020124/10000483 Development of Enugu Spare Parts and Allied Trades Market at Ogwofia and Nsude in Ezeagu and Udi LGA		949,309,999.56	1,200,000,000.00	250,690,000.44	20.89%	1,200,000,000.00	500,000,000.00	400,000,000.00
22001002/23030121/10000472 Major renovation and re-roofing of Investment building complex (Re-roofing, windows, doors, finishin		100,800,000.00	125,805,000.00	25,005,000.00	19.88%	75,400,000.00		
22001002/23050102/10000480 Purchase and installation of software (Tradenet)			1,000,000.00	1,000,000.00	100.00%	1,200,000.00	385,000,000.00	
22018001/10000486 SME Production Facilities: Shared Mechanised equipment for Agro, fashion and other Artisans			28,000,000.00	28,000,000.00	100.00%	-		
22018001/23010127/10000486 SME Production Facilities: Shared Mechanised equipment for Agro, fashion and other Artisans	17,400,000.00	26,000,000.00	-	-26,000,000.00		-		
22018001/23010129/10000492 Creation of SME Shared Facilities- Shoe & Leather Products Cluster			300,000,000.00	300,000,000.00	100.00%	300,000,000.00	5,000,000.00	
22018001/23020104/10000502 Operationalization of the Enugu Fashion hub		1,910,400.00	9,917,400.00	8,007,000.00	80.74%	200,000,000.00		
22018001/23030118/10000505 Creation of Innovation Hub at Nkanu East			1,000,000.00	1,000,000.00	100.00%	500,000,000.00		
22018001/23030121/10000491 Renovation of five floors at right wing of old CCB building into Business Process Outsourcing(BOP) h		31,100,000.00	200,000,000.00	168,900,000.00	84.45%	200,000,000.00		
22018001/23030121/10000504 Renovation of old Enugu Printing Press to be converted into the Norsken Enugu concept Innovation Hu			1,000,000.00	1,000,000.00	100.00%	700,000,000.00	2,800,000.00	
22018001/23030124/10000499 Rehabilitation and oprationalization of digital industrial park (NCC)		1,556,500.00	500,000,000.00	498,443,500.00	99.69%	500,000,000.00	340,919,000.00	359,299,454.25



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
22018001/23030124/10000500 Rehabilitation and operationalization of digital bridge Institute (NCC)			607,000,000.00	607,000,000.00	100.00%	1,000,000,000.00		
22018001/23030127/10000497 Renovation of PPSMB ICT Centers across all seventeen (17) LGAs to be converted to Community ICT Cent	550,000,000.00		125,000,000.00	125,000,000.00	100.00%	125,000,000.00	15,000,000.00	10,000,000.00
22018001/23050101/10000485 IT Enhancement Grant - ICT Upgrades for MSME (N-CARES)	31,755,000.00	4,500,000.00	9,500,000.00	5,000,000.00	52.63%	-		
22018001/23050101/10000493 Operational Funds for GIZ Supported Enugu Jobs Center		21,090,000.00	100,000,000.00	78,910,000.00	78.91%	100,000,000.00	300,000,000.00	300,000,000.00
22018001/23050101/10000494 Establishment of Startup & SME Accelerator & Hackathon Programs	75,000,000.00		100,000,000.00	100,000,000.00	100.00%	100,000,000.00	100,000,000.00	10,000,000.00
22018001/23050101/10000495 Support for the Investment in Digital & Creative Enterprise (i-DICE) Program	990,000.00		200,000,000.00	200,000,000.00	100.00%	200,000,000.00	70,000,000.00	60,000,000.00
22018001/23050101/10000498 Creation of Enugu Startup Fund			300,000,000.00	300,000,000.00	100.00%	300,000,000.00	20,000,000.00	10,000,000.00
22018001/23050101/10000503 MSME Loan Programs		7,333,000.00	7,340,000.00	7,000.00	0.10%	500,000,000.00		
22018001/23050102/10000501 Operationalization of the Dig one policy for WIOCC and Fibre Optic Investment in the state			100,000,000.00	100,000,000.00	100.00%	100,000,000.00		
22018001/23050108/10000487 Enhancement of the Enugu Jobs Platform and Implementation of Graduate Apprenticeship Job Readiness P	83,506,216.52			-				
22018001/23050108/10000488 Implementation of Remote Work and Business Process Outsourcing (BPO) Solutions.	18,755,000.00			-				
22018001/23050108/10000490 Establishment of Accredited Skills Development Programs in Vocational, Technological, and Business D	240,000.00	1,665,000.00	2,000,000.00	335,000.00	16.75%	-		
22018001/23050108/10000496 Human Capital Development Programs- Digital Skills for Youth		24,100,000.00	200,150,000.00	176,050,000.00	87.96%	200,000,000.00		
28001001/23010129/10000525 Establishment of smokeless coal briquette production factories in the three senatorial zones in the			100,000,000.00	100,000,000.00	100.00%	100,000,000.00		
28001001/23010129/10000526 Purchase of materials for mass production of smokeless briquette stoves			100,000,000.00	100,000,000.00	100.00%	100,000,000.00	11,000,000.00	5,000,000.00
28001001/23010129/10000527 Establishment of herbal medicine processing and packaging centre			100,000,000.00	100,000,000.00	100.00%	100,000,000.00	20,000,000.00	30,000,000.00
28001001/23010129/10000528 Feasibility study on Bio-gas digester production in collaboration with Firo and ECN			30,000,000.00	30,000,000.00	100.00%	30,000,000.00		
31001001/23020124/10000596 Construction of Truck/Tipper Park		28,503,334.00	50,000,000.00	21,496,666.00	42.99%	50,000,000.00	30,000,000.00	
34001001/23020124/00000435 Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu-Onits				-			50,000,000.00	
34001001/23030113/10000647 Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu-Onits			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	85,000,000.00	
34001001/23030121/10000504 Renovation of old Enugu Printing Press to be converted into the Norskken Enugu concept Innovation Hu			-	-	-		1,500,000.00	



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
36001001//10001125 Development of Event Centre at Hotel Presidential Enugu			41,373,700.00	41,373,700.00	100.00%	-		
36001001//10001127 Media partnership, Purchase of public address system and other digital Equipment e.g Cameras, comput			6,501,000.00	6,501,000.00	100.00%	-	5,000,000.00	
36001001//10005176 RENOVATION OF PUBLIC BUILDINGS			32,980,350.00	32,980,350.00	100.00%	-	30,000,000.00	
36001001/23010113/10001127 Media partnership, Purchase of public address system and other digital Equipment e.g Cameras, comput		6,500,000.00	-	-6,500,000.00	-		50,000,000.00	10,000,000.00
36001001/23010130/10001124 Establishment and equipping of a State Orchestral Band for performances at Public and State function		28,310,400.00	28,315,000.00	4,600.00	0.02%	60,000,000.00	100,000,000.00	10,000,000.00
36001001/23010136/10001127 Media partnership, Purchase of public address system and other digital Equipment e.g Cameras, comput			1,000,000.00	1,000,000.00	100.00%	50,000,000.00	50,000,000.00	10,000,000.00
36001001/23020119/10001125 Development of Event Centre at Hotel Presidential Enugu		41,363,700.00	-	-41,363,700.00	-			
36001001/23030121/10005176 RENOVATION OF PUBLIC BUILDINGS	1,400,000.00	32,970,350.00	-	-32,970,350.00	-		3,000,000.00	1,000,000.00
36040001/23030118/10001141 Relocation of office and Establishment of Arts Gallery			1,000,000.00	1,000,000.00	100.00%	10,000,000.00		
Total	818,537,858.52	2,218,599,407.56	6,328,706,450.00	4,110,107,042.44	64.94%	8,543,400,000.00	2,324,619,000.00	1,413,059,454.25
Note - REFORM OF GOVERNMENT AND GOVERNANCE								
11001001//00000029 Purchase of Furnitures and Fittings: 32 inches Plasma TV sets, GoTV& DSTV Decoders, OX Standing Fans			150,700,000.00	150,700,000.00	100.00%	-		
11001001//00000030 Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorol			50,000,000.00	50,000,000.00	100.00%	-		
11001001//00000035 Construction/Reconstruction/Renovation of offices/Lounges in Government house			20,000,000.00	20,000,000.00	100.00%	-		
11001001//00000038 Governor's Special Project and intervention including African Union Development Agency (AUDA-NEPAD)			14,400,000.00	14,400,000.00	100.00%	-		
11001001//00000039 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr			10,200,000.00	10,200,000.00	100.00%	-	20,000,000.00	50,000,000.00
11001001//10000015 Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans			85,932,800.00	85,932,800.00	100.00%	-	10,000,000.00	20,000,000.00
11001001//10000016 Purchase of office furniture and fittings: 3Nos executive tables, 12 Nos tables and 12 Nos Seats, 42			105,850,000.00	105,850,000.00	100.00%	-		
11001001/23010115/10000049 Purchase of photocopiers and printers (3 no Sharp 7024 photocopying machine @N900,000.00 each, 5 no	1,850,000.00		45,300,000.00	45,300,000.00	100.00%	-		
11001001//10000019 Procurement of grass mowing machines			5,630,000.00	5,630,000.00	100.00%	-		
11001001//10000020 Purchase of Computer Equipment	146,037,600.00		15,300,000.00	15,300,000.00	100.00%	-	10,000,000.00	15,000,000.00
11001001//10000021 Power Generating Plant	7,847,500.00		30,400,000.00	30,400,000.00	100.00%	-	16,000,000.00	32,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001//10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house			420,400,000.00	420,400,000.00	100.00%	-	25,000,000.00	17,500,000.00
11001001//10000026 Renovation of Old Government Lodge in Enugu			6,000,000.00	6,000,000.00	100.00%	-	50,000,000.00	
11001001//10000027 Upgrading of Lion Building (Additional Features)			9,650,000.00	9,650,000.00	100.00%	-		
11001001//10000030 Procurement of office equipment: 3 No Hp 15.6 Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32			300,000,000.00	300,000,000.00	100.00%	-		
11001001//10000040 Provision of office furniture and fittings for Focal person office			40,960,000.00	40,960,000.00	100.00%	-	18,000,000.00	15,000,000.00
11001001//10000044 Procurement of 9 no steel cabinets (single key, double key, triple cage, 4 door, separate key and key			1,000,000.00	1,000,000.00	100.00%	-		
11001001//10000051 Refurbishment of His Excellencys Office and Exco Hall (Furniture, Electrical fittings, plumbing etc.			15,200,000.00	15,200,000.00	100.00%	-		
11001001//10003369 Procurement of working equipment and accessories for public	149,900,000.00		15,000,000.00	15,000,000.00	100.00%	-		
11001001//10005230 Development of Computer Software			30,000,000.00	30,000,000.00	100.00%	-		
11001001//10005233 RENOVATION & FURNISHING OF THE NEW STAKEHOLDER'S STATE SECRETARIAT, ENS CHAPTER			35,600,000.00	35,600,000.00	100.00%	-		
11001001//10005235 RENOVATION OF LEAKING ROOF AT EFCC ENUGU STATE			10,000,000.00	10,000,000.00	100.00%	-		
11001001//10005236 REHABILITATION OF OFFICE BUILDING			25,900,000.00	25,900,000.00	100.00%	-		
11001001/23010102/00000010 Governor's Special Project & intervention including AUDA-NEPAD		155,708,140.00	200,300,000.00	44,591,860.00	22.26%	-		
11001001/23010120/10000035 Purchase of Kitchen Equipment for Kitchen One (1) and two (2) and logistics unit of government house	4,473,000.00		-					
11001001/23010120/10000041 Renovation of general and private kitchens in Government House	2,488,000.00		3,500,933,832.00	3,500,933,832.00	100.00%	-		
11001001/23010102/10000025 Completion of Enugu State Govt lodge with L/Offices in Abuja			-					
11001001/23010102/10000047 Establishment and equipping of a Technical Intelligence Unit		64,072,440.00	104,080,000.00	40,007,560.00	38.44%	300,000,000.00		
11001001/23010104/ Establishment and equipping of a Technical Intelligence Unit			-	-		-		
11001001/23010104/10000018 Purchase of Road Motor Vehicle		72,632,133.00	-	-72,632,133.00		-		
11001001/23010104/10000045 Purchase of four (4) 2024 white BMW R 1300 GS Motorcycles		27,520,000.00	47,550,000.00	20,030,000.00	42.12%	560,000,000.00	200,000,000.00	200,000,000.00
11001001/23010105/ Purchase of Road Motor Vehicle			-					
11001001/23010105/00000031 Purchase of Other Transport Equipment			-					
11001001/23010105/10000018 Purchase of Road Motor Vehicle		2,668,285,803.02	-	-2,668,285,803.02		-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23010105/10000050 Procurement of official and security vehicles for the State		2,712,770,000.00	2,712,811,000.00	41,000.00	0.00%	5,000,000,000.00	3,000,000,000.00	1,000,000,000.00
11001001/23010107/10000029 State Government fund for intervention programmes		86,923,608.30	-	-86,923,608.30	-			
11001001/23010108/ Purchase of Ino. Innoson luxurious buses IVM 6125 33-45 seater			-		-			
11001001/23010108/10000018 Purchase of Road Motor Vehicle	661,315,803.02	463,995,895.98	-	-463,995,895.98	-			
11001001/23010112/ PURCHASE OF TOUR BUSES			-		-			
11001001/23010112/00000010 Governor's Special Project & intervention including AUDA-NEPAD		10,000,000.00	-	-10,000,000.00	-			
11001001/23010112/00000029 Purchase of Furnitures and Fittings: 32 inches Plasma TV sets, GoTV& DSTV Decoders, OX Standing Fans		122,683,875.00	-	-122,683,875.00	-			
11001001/23010112/00000054 Construction of new refridgerator and air conditioner electrical workshop			-					
11001001/23010112/10000015 Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans	2,850,000.00	50,912,800.00	-	-50,912,800.00	-			
11001001/23010112/10000016 Purchase of office furniture and fittings: 3Nos executive tables, 12 Nos tables and 12 Nos Seats, 42	29,330,000.00	85,833,500.00	-	-85,833,500.00	-			
11001001/23010112/10000029 State Government fund for intervention programmes		300,000.00	-	-300,000.00	-			
11001001/23010112/10000040 Provision of office furniture and fittings for Focal person office		33,957,000.00	-	-33,957,000.00	-			
11001001/23010112/10000044 Procurement of 9 no steel cabinets (single key, double key, triple cage, 4 door, separate key and key		194,428.00	-	-194,428.00	-			
11001001/23010112/10003369 Procurement of working equipment and accessories for public		1,250,000.00	-	-1,250,000.00	-			
11001001/23010113/ Purchase of office equipments (2Nos Computer set, 1No HP LaserJet Printer 2Nos Laptop and 1no photocopier)			-		-			
11001001/23010119/10000031 Purchase of Electrical fittings (compressors/ contactors, LED/electrical fittings, 100KVA Automatic	3,100,000.00		-					
11001001/23010113/00000039 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr		4,190,000.00	-	-4,190,000.00	-			
11001001/23010113/10000020 Purchase of Computer Equipment		13,292,617.95	-	-13,292,617.95	-			
11001001/23010113/10000030 Procurement of office equipment: 3 No Hp 15.6 Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32		8,910,000.00	-	-8,910,000.00	-			
11001001/23010113/10003369 Procurement of working equipment and accessories for public		4,112,000.00	-	-4,112,000.00	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23010114/10000020 Purchase of Computer Equipment				-				
11001001/23010114/10000030 Procurement of office equipment: 3 No Hp 15.6 Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32		261,320,000.00	-	-261,320,000.00	-			
11001001/23010121/10000015 Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans	1,526,883,544.52			-				
11001001/23010121/10000034 Purchase of laundry equipment: Washing Machine, Dry Cleaning Machine, ironing machines, Utility pres	1,187,000.00			-				
11001001/23010115/10000049 Purchase of photocopiers and printers (3 no Sharp 7024 photocopying machine @N900,000.00 each, 5 no		1,985,000.00	2,000,000.00	15,000.00	0.75%	9,000,000.00		
11001001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m			-	-	-			
11001001/23010127/10000019 Procurement of grass mowing machines	629,556,950.10			-				
11001001/23010119/00001231 Purchase of 60KVA Power Generating Set for Focal Person				-				
11001001/23010119/10000021 Power Generating Plant		18,638,750.00	-	-18,638,750.00	-			
11001001/23010119/10000031 Purchase of Electrical fittings (compressors/ contactors, LED/electrical fittings, 100KVA Automatic		667,000.00	100,734,325.00	100,067,325.00	99.34%	50,000,000.00	10,000,000.00	10,000,000.00
11001001/23010132/10000036 Upgrading and equipping of Enugu State Security outfit (Training and retraining of security Personn	1,545,576,857.18			-				
11001001/23010136/10000017 Procurement of communication equipment for security personnel	847,219,340.00		100,000.00	100,000.00	100.00%	1,000,000.00		
11001001/23010136/10000043 Purchase of two (2) Potable Public Address (PA) System	9,094,500.00			-				
11001001/23010120/10000052 Procurement of electronics for logistics unit in the office of the governor (micro wave, stablizers,			1,000,000.00	1,000,000.00	100.00%	1,000,000.00		
11001001/23010121/ Purchase of kitchen utensils for Nutrition/Dietetics department				-				
11001001/23010121/00000043 Purchase of laundry equipment: Washing Machine, Dry Cleaning Machine, ironing machines, Utility pres				-				
11001001/23010121/10000015 Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans		25,000,000.00	-	-25,000,000.00	-			
11001001/23020101/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house	644,488,651.97			-				
11001001/23020101/10000028 Security Fencing of Government House (See through fence)	508,000.00		-	-	-			
11001001/23010122/10000046 Procurement of MRI and CT scan for Government House Clinic			100,000.00	100,000.00	100.00%	1,500,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23010127/10000019 Procurement of grass mowing machines				-				
11001001/23030121/10000027 Upgrading of Lion Building (Additional Features)	232,648,341.18			-				
11001001/23010128/10000017 Procurement of communication equipment for security personnel		27,593,500.00	-	-27,593,500.00	-			
11001001/23010128/10001717 CCTV SECURITY EQUIPMENT with IP Cameras			-	-	-			
11001001/23010129/10000019 Procurement of grass mowing machines		3,090,000.00	-	-3,090,000.00	-			
11001001/23010132/00000030 Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola		45,000,000.00	-	-45,000,000.00	-			
11001001/23010132/10000036 Upgrading and equipping of Enugu State Security outfit (Training and retraining of security Personn		792,004,210.00	892,054,210.00	100,050,000.00	11.22%	1,000,000,000.00	200,000,000.00	6,000,000.00
11001001/23030121/10000027 Upgrading of Lion Building (Additional Features)	232,648,341.18			-				
11001001/23030121/10000037 Rehabilitation of Toilet facilities in Lion Building (6 No Toilets)	4,000,000.00			-				
11001001/23010136/10000017 Procurement of communication equipment for security personnel		7,683,000.00	-	-7,683,000.00	-			
11001001/23010136/10000043 Purchase of two (2) Potable Public Address (PA) System			-	-				
11001001/23010136/10003369 Procurement of working equipment and accessories for public		4,741,000.00	-	-4,741,000.00	-			
11001001/23010138/10000019 Procurement of grass mowing machines		520,000.00	-	-520,000.00	-			
11001001/23020101/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house		330,406,050.00	-	-330,406,050.00	-			
11001001/23050108/10000029 State Government fund for intervention programmes	5,855,411,067.50			-				
11001001/23020101/10000036 Upgrading and equipping of Enugu State Security outfit (Training and retraining of security Personn			-	-	-			
11001001/23020102/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house		62,000,000.00	-	-62,000,000.00	-			
11001001/23020103/10000031 Purchase of Electrical fittings (compressors/ contactors, LED/electrical fittings, 100KVA Automatic		73,047,325.00	-	-73,047,325.00	-			
11001001/23020103/10001692 Electricity Supply Infrastructure			-	-	-			
11001001/23020105/00000033 Purchase of Computer Equipment			-	-				
11001001/23020105/10000023 Construction of water Tank			-	-				
11001001/23020114/10000029 State Government fund for intervention programmes		250,000,000.00	-	-250,000,000.00	-			
11001001/23020116/ Construction of Other projects			-	-	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23020117/ Construction of Other projects			-	-		-		
11001001/23020118/00000049 Security fencing of Government House (see through fence)			-	-				
11001001/23020118/10000027 Upgrading of Lion Building (Additional Features)		8,610,000.00	-	-8,610,000.00	-			
11001001/23020104/10003370 Construction of Conference Hall	28,530,000.00		-	-		-		
11001001/23020125/10000021 Power Generating Plant		6,753,950.00	-	-6,753,950.00	-			
11001001/23030101/00000017 Renovation of Old Govt's lodge in Enugu			-	-				
11001001/23030101/10000026 Renovation of Old Government Lodge in Enugu		5,000,000.00	-	-5,000,000.00	-			
11001001/23030101/10000029 State Government fund for intervention programmes		46,743,700.00	-	-46,743,700.00	-			
11001001/23030102/10001692 Electricity Supply Infrastructure			-	-		-		
11001001/23030121/00000010 Governor's Special Project & intervention including AUDA-NEPAD		7,561,860.00	-	-7,561,860.00	-			
11001001/23030121/00000030 Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola			-	-				
11001001/23030121/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house		21,918,000.00	-	-21,918,000.00	-			
11001001/23030121/10000027 Upgrading of Lion Building (Additional Features)			-	-				
11001001/23030121/10000029 State Government fund for intervention programmes		15,340,250.00	-	-15,340,250.00	-			
11001001/23030121/10000037 Rehabilitation of Toilet facilities in Lion Building (6 No Toilets)			-	-				
11001001/23030121/10000038 Renov. of fuel dump office to accom an office for Govt House			-	-				
11001001/23030121/10000042 Rehabilitation of the central air conditioning system		7,000,000.00	10,000,000.00	3,000,000.00	30.00%	10,000,000.00	5,000,000.00	
11001001/23030121/10000051 Refurbishment of His Excellency's Office and Exco Hall (Furniture, Electrical fittings, plumbing etc.		11,189,800.00	-	-11,189,800.00	-			
11001001/23030121/10000660 Repair and Renovation work at the office Enugu State			-	-				
11001001/23030121/10000710 Renovation of State Secretariat, Enugu			-	-				
11001001/23030121/10005233 RENOVATION & FURNISHING OF THE NEW STAKEHOLDER'S STATE SECRETARIAT, ENS CHAPTER		34,567,000.00	-	-34,567,000.00	-			
11001001/23030121/10005235 RENOVATION OF LEAKING ROOF AT EFCC ENUGU STATE		7,561,860.00	-	-7,561,860.00	-			
11001001/23030121/10005236 REHABILITATION OF OFFICE BUILDING		23,888,000.00	-	-23,888,000.00	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001001/23030128/00000010 Governor's Special Project & intervention including AUDA-NEPAD		15,000,000.00	-	-15,000,000.00	-			
11001001/23030128/00000035 Construction/Reconstruction/Renovation of offices/Lounges in Government house		14,427,513.00	-	-14,427,513.00	-			
11001001/23030128/10000029 State Government fund for intervention programmes		336,708,167.67	-	-336,708,167.67	-			
11001001/23040101/00000042 Procurement of machines for clearing grasses, Trimming overgrown palm and provision of ornamental pla			-					
11001001/23040102/ Procurement of machines for clearing grasses, Trimming overgrown palm and provision of ornamental pla			-	-	-			
11001001/23040102/10000029 State Government fund for intervention programmes		250,000,000.00	-	-250,000,000.00	-			
11001001/23050101/00000038 Governor's Special Project and intervention including African Union Development Agency (AUDA-NEPAD)		14,391,000.00	-	-14,391,000.00	-			
11001001/23050102/ Counterpart Fund			-	-	-			
11001001/23050102/10000075 Development of Computer Software			-	-	-			
11001001/23050102/10005230 Development of Computer Software		25,000,000.00	-	-25,000,000.00	-			
11001001/23050108/00000010 Governor's Special Project & intervention including AUDA-NEPAD			-					
11001001/23050108/10000029 State Government fund for intervention programmes		655,348,236.13	1,799,400,000.00	1,144,051,763.87	63.58%	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
11001001/31020010/ Counterpart Fund			-	-	-			
11001002//10005246 Renovation Of Office Building			250,000,000.00	250,000,000.00	100.00%	250,000,000.00		
11001002/23010112/ PURCHASE OF TOUR BUSES			-					
11001002/23010112/00000057 Purchase of office equipment and fittings (2 tables, 2 chairs, 2 air conditioners)			-					
11001002/23010112/10000053 Purchase of office furniture and fittings: 5Nos executive tables, 18 Nos tables and 25 Nos Seats, 5		34,250,000.00	42,500,000.00	8,250,000.00	19.41%	12,500,000.00	5,000,000.00	10,000,000.00
11001002/23010114/10000057 Purchase of office equipment: 8Nos computer equipment, 2 nos laptop, 8 nos printers and other access			15,000,000.00	15,000,000.00	100.00%	15,000,000.00	6,000,000.00	5,500,000.00
11001002/23010130/10000056 Purchase and installation of 1 overhead tank 2000litres			-					
11001002/23010136/10000058 Purchase of communication equipment (walkie talkie and other communication equipment)			5,000,000.00	5,000,000.00	100.00%	5,000,000.00	5,000,000.00	1,000,000.00
11001002/23020101/00000059 Construction of Other Public Building	1,441,300.00		-					
11001002/23030103/10000059 Renovation and furnishing of Deputy Governor's lodge			20,000,000.00	20,000,000.00	100.00%	200,000,000.00	20,000,000.00	20,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11001002/23030121/10005246 Renovation Of Office Building		250,000,000.00	-	-250,000,000.00	-			
11008001/23010112/10000062 Purchase of office equipments (2Nos Computer set, 1No HP LaserJet Printer 2Nos Laptop and 1no photocopier)			3,652,000.00	3,652,000.00	100.00%	4,302,000.00		
11008001/23010113/10000062 Purchase of office equipments (2Nos Computer set, 1No HP LaserJet Printer 2Nos Laptop and 1no photocopier)		2,612,000.00	-	-2,612,000.00	-			
11008001/23010129/00000066 Purchase of Disaster relief/rehabilitation materials (food and non-food items)	11,000,000.00		-					
11008001/23010129/10000061 Purchase of Disaster relief/rehabilitation materials (food and non- food items)			1,000,000.00	1,000,000.00	100.00%	65,000,000.00	100,000,000.00	150,000,000.00
11008001/23010129/10000065 Purchase of emergency tent materials			5,200,000.00	5,200,000.00	100.00%	5,200,000.00		
11010001/23010112/10000067 Equipping of Due Process Co-ordinating Centres at the three (3) Senatorial Zones of Enugu State(3nos)			1,000,000.00	1,000,000.00	100.00%	7,826,000.00	7,920,000.00	8,100,000.00
11010001/23010113/10000069 Provision of Internet Gadget; 3Nos Routers, 4Nos Samsung Galaxy A9			1,000,000.00	1,000,000.00	100.00%	1,000,000.00	1,000,000.00	1,000,000.00
11010001/23010113/10000072 Purchase of office equipment for Due process Headquarters (1 no HP Laptop computer, 1 no Optomaproje)			3,000,000.00	3,000,000.00	100.00%	1,900,000.00		
11010001/23050103/10000072 Purchase of office equipment for Due process Headquarters (1 no HP Laptop computer, 1 no Optomaproje)		2,066,000.00	-	-2,066,000.00	-			
11013001//10000075 Development of Computer Software			5,001,000.00	5,001,000.00	100.00%	-		
11013001//10000079 Purchase of Official and Security Vehicles for State Government			115,585,000.00	115,585,000.00	100.00%	-		
11013001//10000089 Purchase and installation of Security Gadgets: (CCTV Cameras, Motorola GP399 Radio/Walkie Talkies,			300,000.00	300,000.00	100.00%	-		
11013001//10000090 Purchase of Electrical Installations/Fittings:(Compressors/Contactors, LED/Electrical Fittings, Auto			8,740,000.00	8,740,000.00	100.00%	-		
11013001//10002135 50% FINANCIAL COMMITMENT FOR THE PREPARATION OF COMPETENT PERSON REPORT			8,980,050,000.00	8,980,050,000.00	100.00%	-		
11013001/23010102/10000088 Purchase and installation of Plumbing Materials (ie Materials for Water System) for SSG's Offices.			10,000,000.00	10,000,000.00	100.00%	20,000,000.00		
11013001/23010103/ Establishment and equipping of a Technical Intelligence Unit			-	-	-			
11013001/23010105/00000076 Purchase of Road Motor Vehicles (3 No Hilux Van,3 no 16 seater Bus,			-					
11013001/23010105/10000073 Purchase of Road Motor Vehicles (1 No Hilux Van,2 no 16 seater Bus, for SSG's office and Protocol un	3,022,270,000.00		195,000,000.00	195,000,000.00	100.00%	195,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11013001/23010105/10000079 Purchase of Official and Security Vehicles for State Government	2,787,460,000.00		-					
11013001/23010107/10000091 Purchase of 1 no of Dyna Truck for official use by Protocol Unit, GHE.			1,000,000.00	1,000,000.00	100.00%	160,000,000.00		
11013001/23010108/00000080 Purchase of Official and Security Vehicles for State Government		101,583,000.00	-	-101,583,000.00	-			
11013001/23010108/10000085 Purchase of Utility Vehicles (Hillux Buses) for MDAs in Enugu State.	185,625,000.00	2,382,000,000.00	3,662,100,000.00	1,280,100,000.00	34.96%	500,000,000.00	350,000,000.00	
11013001/23010112/ PURCHASE OF TOUR BUSES			-					
11013001/23010112/00000077 Purchase of furniture and fittings for ExCo Secretariat: 2Nos HP Laptop Computer, 2Nos Desktop Compu			-					
11013001/23010112/10000080 Purchase of Office Furniture in SSG's Office: (2 Nos Standng AC, 2 Nos Split AC, 2 Nos OX Standing Fa			1,000,000.00	1,000,000.00	100.00%	10,000,000.00		
11013001/23010112/10000082 Furnishing/equipping of new EXCO Secretariat building.		52,021,440.00	52,050,000.00	28,560.00	0.05%	30,000,000.00	30,000,000.00	
11013001/23010112/10000090 Purchase of Electrical Installations/Fittings:(Compressors/Contactors, LED/Electrical Fittings, Auto	15,566,200.00	8,736,799.24	-	-8,736,799.24	-			
11013001/23010113/10000081 Purchase of Office Equipment in SSG's Office: (13 Nos HP Desktops, 10 Nos HP Laptops, 12 Nos UPS, 4	11,100,000.00	7,930,000.00	8,000,000.00	70,000.00	0.88%	15,000,000.00	530,000.00	
11013001/23010113/10000086 Purchase of 50 Nos HP Laptops @ N300,000 each, 10 Nos HP Laserjet MFP 137 FNW Printers @ N280,000 ea		5,500,000.00	-	-5,500,000.00	-			
11013001/23010114/10000086 Purchase of 50 Nos HP Laptops @ N300,000 each, 10 Nos HP Laserjet MFP 137 FNW Printers @ N280,000 ea			19,300,000.00	19,300,000.00	100.00%	19,300,000.00		
11013001/23010115/10000077 Purchase of Office Equipment (Steel Cabinet, Photocopiers, Printers, UPS, etc)	18,286,000.00		-	-	-			
11013001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m			-					
11013001/23010119/10000076 Purchase of 1No.100 KVA P.Sound Gen. Set @4m for Lag Liaison Off			-					
11013001/23010120/ Renovation of general and private kitchens in Government House			-					
11013001/23010128/10000089 Purchase and installation of Security Gadgets: (CCTV Cameras, Motorola GP399 Radio/Walkie Talkies,		287,000.00	-	-287,000.00	-			
11013001/23010136/10000083 Purchase of 1 No Digital Camera with dual function of Video & Picture for coverage of official activ			450,000.00	450,000.00	100.00%	450,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11013001/23010138/10000085 Purchase of Utility Vehicles (Hillux Buses) for MDAs in Enugu State.		270,000,000.00	-	-270,000,000.00	-			
11013001/23020101/10000078 Construction of new EXCO Secretariat building	1,478,242.64		2,000,000.00	2,000,000.00	100.00%	100,000,000.00		
11013001/23020105/00000006 Construction of 2 No overhead tanks for water supply in Abuja			-					
11013001/23030121/10000087 Reconstruction/Renovation of SSG'S Office			20,000,000.00	20,000,000.00	100.00%	50,000,000.00		
11013001/23050102/ Counterpart Fund			-					
11013001/23050102/00000078 Purchase of Office Equipment (Steel Cabinet, Photocopiers, Printers, UPS, Intelligence Authomatic doc			-					
11013001/23050102/10000075 Development of Computer Software	51,689,425.00	5,000,000.00	-	-5,000,000.00	-			
11013001/23050108/10002135 50% FINANCIAL COMMITMENT FOR THE PREPARATION OF COMPETENT PERSON REPORT		4,980,001,000.00	-	-4,980,001,000.00	-			
11021002//10005244 Purchase of ZUMO water pump at the ENS gov lodge Abuja			1,000,000.00	1,000,000.00	100.00%	-		
11021002/23020105/10001980 Construction/provision of water facilities (2 overhead plastic Tanks with metal stands)			-	-		-		
11021002/23030104/10005244 Purchase of ZUMO water pump at the ENS gov lodge Abuja		210,000.00	-	-210,000.00	-			
11033001/23010112/ Purchase of office furniture (10 nos office bookshelves/cabinet, 15 nos reading carels, 22 set of de			-	-		-		
11033001/23050101/10000094 Grant for sustaining HIV intervention in Enugu State			1,000,000.00	1,000,000.00	100.00%	10,000,000.00		
11052001/23010112/00000093 Purchase of Furniture (6No steel cabinets)			-					
11052001/23010112/10000097 Purchase of Furniture (6No steel cabinets)			700,000.00	700,000.00	100.00%	700,000.00		
11052001/23030121/00000092 Purchase of office equipment (1No Split Unit, 3HP Panasonic A/C, 6No UPS, 2No Printers, 6No Stabiliz			-					
11052001/23050102/ Purchase of Office Equipment (Steel Cabinet, Photocopiers, Printers, UPS, Intelligence Authomatic doc			-					
11101001//00000100 Reconstruction of collapsed fence			6,010,000.00	6,010,000.00	100.00%	-		
11101001//10000103 Renovation of Government House Canteen			4,145,000.00	4,145,000.00	100.00%	-		
11101001//10000106 Construction of perimeter fence at school of Health Oji-River Enugu			674,650,000.00	674,650,000.00	100.00%	-		
11101001//10004286 construction work at owo market			431,330,000.00	431,330,000.00	100.00%	-		
11101001//10005064 Consultancy and Supervision of International conference centre			156,850,000.00	156,850,000.00	100.00%	-		
11101001//10005168 purchase of industrial equipment and other machineries			313,100,000.00	313,100,000.00	100.00%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11101001/23010106/10000102 Purchase of (1) No Hilux Van for Project Monitoring: Hilux 2.7L 4WD DC SS AT P FS.			1,000,000.00	1,000,000.00	100.00%	66,000,000.00		
11101001/23010112/10000101 Purchase of Office Furniture: 4No Office Tables, 8No Office Chairs, 8No Steel Cabinet		220,000.00	1,200,000.00	980,000.00	81.67%	1,200,000.00		
11101001/23010113/10000108 Purchase of Office Equipment: 2No HP Desktop Computer, 4GB Ram, 1TB, 2No HP Laserjet 107A Printer, 1		150,000.00	2,500,000.00	2,350,000.00	94.00%	2,500,000.00		
11101001/23010129/10005168 purchase of industrial equipment and other machineries		313,088,600.00	-	-313,088,600.00	-			
11101001/23010138/00000098 Renovation of Administration department, government House			-	-				
11101001/23020101/ Construction/Reconstruction/Renovation of offices/Lounges in Government house			-	-				
11101001/23020101/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house		23,000,000.00	-	-23,000,000.00	-			
11101001/23020101/10000590 Construction of Security House		8,475,900.00	-	-8,475,900.00	-			
11101001/23020102/00000047 Construction of Staff lounge			-	-				
11101001/23020102/00000059 Construction of Other Public Building			-	-				
11101001/23020102/00000100 Reconstruction of collapsed fence		6,000,000.00	-	-6,000,000.00	-			
11101001/23020104/10000104 Construction of other projects		900,000,000.00	-	-900,000,000.00	-			
11101001/23020106/00000097 Construction of Other projects			-	-				
11101001/23020107/ Construction of perimeter fence at school of Health Oji-River Enugu			-	-				
11101001/23020107/00000097 Construction of Other projects			-	-				
11101001/23020107/10000104 Construction of other projects		1,000,000,000.00	-	-1,000,000,000.00	-			
11101001/23020107/10000106 Construction of perimeter fence at school of Health Oji-River Enugu		237,683,900.00	439,431,210.00	201,747,310.00	45.91%	200,000,000.00	100,000,000.00	50,000,000.00
11101001/23020110/00000097 Construction of Other projects			-	-				
11101001/23020114/00000097 Construction of Other projects			-	-				
11101001/23020114/10000104 Construction of other projects		1,136,684,520.00	-	-1,136,684,520.00	-			
11101001/23020116/00000097 Construction of Other projects			-	-				
11101001/23020118/ Construction of other projects			-	-				
11101001/23020118/00000097 Construction of Other projects			-	-				



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11101001/23020118/00000099 Fencing Work				-				
11101001/23020118/10000104 Construction of other projects		2,915,918,336.86	-	-2,915,918,336.86	-			
11101001/23020118/10000106 Construction of perimeter fence at school of Health Oji-River Enugu		293,608,213.80	-	-293,608,213.80	-			
11101001/23020118/10002181 Construction of Factory Haier at Station Road		674,643,550.00	-	-674,643,550.00	-			
11101001/23020124/ construction work at owo market			-	-				
11101001/23020124/10000104 Construction of other projects		1,216,628,460.05	-	-1,216,628,460.05	-			
11101001/23020124/10004286 construction work at owo market		433,870,900.00	-	-433,870,900.00	-			
11101001/23030103/ Upgrading other Public Building			-	-				
11101001/23030103/10000105 Upgrading other Public Building		505,251,096.00	-	-505,251,096.00	-			
11101001/23030105/ Upgrading other Public Building			-	-				
11101001/23030105/10000105 Upgrading other Public Building		83,000,000.00	-	-83,000,000.00	-			
11101001/23030113/00000097 Construction of Other projects			-					
11101001/23030121/00000097 Construction of Other projects	428,881,822.00		-					
11101001/23010113/10000108 Purchase of Office Equipment: 2No HP Desktop Computer, 4GB Ram, 1TB, 2No HP Laserjet 107A Printer, 1	1,120,000.00		-					
11101001/23030121/00000099 Fencing Work			-					
11101001/23030121/00000100 Reconstruction of collapsed fence			-					
11101001/23030128/ Renovation of Government House Canteen			-	-				
11101001/23030128/00000099 Fencing Work			-					
11101001/23030128/00000100 Reconstruction of collapsed fence			-					
11101001/23030128/10000100 Renovation of 3 skill acquisition centers in the 3 senatorial zones for SDGs		53,250,000.00	53,265,000.00	15,000.00	0.03%	28,000,000.00	12,000,000.00	10,000,000.00
11101001/23030128/10000103 Renovation of Government House Canteen		6,144,800.00	-	-6,144,800.00	-			
11101001/23040102/10000104 Construction of other projects		249,686,089.04	-	-249,686,089.04	-			
11101001/23040102/10002087 Clearing of drainages, checkmating of blockage of natural flood water channels			-	-				
11101001/23050103/10005064 Consultancy and Supervision of International conference centre		156,845,908.64	-	-156,845,908.64	-			
11184001/23010112/00000102 Purchase of Office furniture			-					
11184001/23010112/10000111 Purchase of Office furniture			-	-				



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11184001/23010112/10000114 Procurement Of 2 Nos Steel Cabinets, 5 Nos Standing Fan (Industrial), 3 Nos Photocopiers, 3 Nos Refr			2,000,000.00	2,000,000.00	100.00%	2,000,000.00	3,000,000.00	
11184001/23010113/10000117 Purchase of office equipments (5 nos desktop computers and accessories			800,000.00	800,000.00	100.00%	800,000.00		
11184001/23010121/00000102 Purchase of Office furniture		6,100,000.00	6,100,000.00	-	0.00%	-		
11184001/23010129/10000112 Procurement of set of machine for waterproof extrusion			1,200,000.00	1,200,000.00	100.00%	1,200,000.00	1,500,000.00	2,000,000.00
11184001/23050108/10000116 VSA will carry out a campaign whereby corporate bodies are to join government to reduce unemployment			3,000,000.00	3,000,000.00	100.00%	3,000,000.00	4,000,000.00	
11184001/23050108/10000118 Sensitization of the people on campaign for volunteerism in Enugu State			1,000,000.00	1,000,000.00	100.00%	1,000,000.00	2,000,000.00	
12003001/23010101/10000151 Completion of the Construction of 1No ongoing Administrative Office building in ENHA			21,475,530.00	21,475,530.00	100.00%	-		
12003001/23010105/10000137 Procurement of toyota Prado Jeep for newly elected House Members			20,000,000.00	20,000,000.00	100.00%	200,000,000.00		
12003001/23010105/10000138 Procurement of 3 Nos Vehicles for 3 Deputy Clerks of the House			60,000,000.00	60,000,000.00	100.00%	60,000,000.00		70,000,000.00
12003001/23010106/10000148 Procurement of 1 Nos Hilux Van for Hon. Speaker			50,000,000.00	50,000,000.00	100.00%	50,000,000.00	70,000,000.00	80,000,000.00
12003001/23010108/10000149 Procurement of 1 No 16 Seater Toyota Hiace Bus			50,000,000.00	50,000,000.00	100.00%	50,000,000.00		75,000,000.00
12003001/23010112/10000139 Procurement of 1 No Fire Insulated Best Safety Safe for Accounts Department			300,000.00	300,000.00	100.00%	300,000.00	500,000.00	
12003001/23010112/10000141 Procurement of 7 Nos Set of Upholstry Seats for the Clerk Office and 6 HODs			10,000,000.00	10,000,000.00	100.00%	10,000,000.00		2,000,000.00
12003001/23010112/10000142 Purchase of 10Nos Mini Thermocool Refridgerator, HR142 for Clerk			1,200,000.00	1,200,000.00	100.00%	1,200,000.00		
12003001/23010112/10000143 Purchase of 7Nos Steel File Cabinet (Newcline Model) for Clerk's office and HODs offices			500,000.00	500,000.00	100.00%	-		700,000.00
12003001/23010112/10000144 Procurement of 20 Nos OX, 26" Standing Fan for Clerk and other departments			1,000,000.00	1,000,000.00	100.00%	1,000,000.00		
12003001/23010112/10000147 Procurement of window blinds and accessories for the ENHA conference halls			2,000,000.00	2,000,000.00	100.00%	2,000,000.00		1,000,000.00
12003001/23010112/10000152 Procurement and Installation of 1No Electronic bell			1,200,000.00	1,200,000.00	100.00%	1,200,000.00		
12003001/23010113/10000125 Procurement of 55 Nos Laptop Computer and accessories for Hon. Members, Clerk of the House, HODs and			16,200,000.00	16,200,000.00	100.00%	16,200,000.00		
12003001/23010113/10000126 Purchase of 10Nos External Hard Disk for Clerk and HODs offices			500,000.00	500,000.00	100.00%	500,000.00	500,000.00	



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
12003001/23010113/10000128 Purchase of Multimedia Equipment (14Nos Sony mini Digital Tape Recorder, Mini Editing Suite, Video			25,000,000.00	25,000,000.00	100.00%	25,000,000.00	30,000,000.00	10,000,000.00
12003001/23010113/10000140 Procurement of 2 No Counting Machine for Accounts Department			250,000.00	250,000.00	100.00%	250,000.00	250,000.00	
12003001/23010122/00000129 Procurement of Hospital Equipment (5 Cylinda, 5 Oxygen tube,lab Testing device, drugs etc) for exis			-				1,000,000.00	
12003001/23010122/10000134 Procurement of Hospital Equipment (5 Cylinda, 5 Oxygen tube,lab Testing device, drugs etc) for exis			5,000,000.00	5,000,000.00	100.00%	5,000,000.00	50,000,000.00	20,000,000.00
12003001/23010128/ Purchase of Security and Safety equipments (CCTV cameras, Fire Extinguishers and First aid kits)			-	-		-		
12003001/23010128/00000117 Procurement of Security Gadgets (Metal Detector, Bomb Detector, eletronic wire gauze and CCTV camera			-					
12003001/23010128/10000127 Procurement of Security Gadgets (Metal Detector, Bomb Detector, eletronic wire gauze and CCTV camera		1,430,000.00	11,450,000.00	10,020,000.00	87.51%	30,000,000.00	20,000,000.00	15,000,000.00
12003001/23010128/10000642 Purchase of Security and Safety equipments (CCTV cameras, Fire Extinguishers and First aid kits)		1,430,000.00	-	-1,430,000.00		-		
12003001/23010128/00000117 Procurement of Security Gadgets (Metal Detector, Bomb Detector, eletronic wire gauze and CCTV camera			-					
12003001/23010128/10000127 Procurement of Security Gadgets (Metal Detector, Bomb Detector, eletronic wire gauze and CCTV camera		1,430,000.00	11,450,000.00	10,020,000.00	87.51%	30,000,000.00	20,000,000.00	15,000,000.00
12003001/23010128/10000642 Purchase of Security and Safety equipments (CCTV cameras, Fire Extinguishers and First aid kits)		1,430,000.00	-	-1,430,000.00		-		
12003001/23010129/10000145 Procurement of 5 Nos Hand Mowing Machine			3,000,000.00	3,000,000.00	100.00%	3,000,000.00		4,000,000.00
12003001/23010136/10000133 Installation of Intercom facility in ENHA for effective internal communication			5,000,000.00	5,000,000.00	100.00%	-	2,000,000.00	2,000,000.00
12003001/23020101/10000151 Completion of the Construction of 1No ongoing Administrative Office building in ENHA		21,468,320.81	-	-21,468,320.81		-	20,000,000.00	
12003001/23020111/10000130 Provision of e-library in ENHA			60,000,000.00	60,000,000.00	100.00%	100,000,000.00	50,000,000.00	20,000,000.00
12003001/23020118/10000131 Demacation of Office in PRS Department			400,000.00	400,000.00	100.00%	400,000.00		
12003001/23020118/10000132 Procurement of 2 Nos Motor Rolling Mowing Machine			3,000,000.00	3,000,000.00	100.00%	3,000,000.00		4,000,000.00
12003001/23020118/10000154 Landscaping work and alsphalting of the Administrative Complex Enugu			20,000,000.00	20,000,000.00	100.00%	100,000,000.00	100,000,000.00	10,000,000.00
12003001/23030103/10000129 Renovation of Petrol Pump Station and other Facilities in ENHA Complex			50,000,000.00	50,000,000.00	100.00%	50,000,000.00	100,000,000.00	50,000,000.00
12003001/23030121/ Renovation of State Secretariat, Enugu			-					



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
12003001/23030121/00000154 Completion of the Construction of 1No ongoing Administrative Office building in ENHA			-					
12003001/23030121/10000136 General renovation of Enugu House of Assembly main building		64,122,510.00	20,000,000.00	-44,122,510.00	-220.61%	50,000,000.00	100,000,000.00	100,000,000.00
12004001/23010112/00000160 Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission			-					
12004001/23010112/10000163 Procurement of 5 Nos Executive Tables for Service Commission			1,000,000.00	1,000,000.00	100.00%	1,000,000.00		
12004001/23010112/10000164 Procurement of 10 Nos Office Tables and seats for Service Commission			1,000,000.00	1,000,000.00	100.00%	1,000,000.00		
12004001/23010112/10000165 Procurement of 4 Nos sets of Uphostery seat for Service Commission			1,000,000.00	1,000,000.00	100.00%	2,000,000.00		
12004001/23010112/10000166 Procurement Thermocool Airconditioners 1horse power for Service Commission			1,000,000.00	1,000,000.00	100.00%	1,200,000.00		
12004001/23010112/10000167 Procurement of 5 Nos Steel Cabinets			500,000.00	500,000.00	100.00%	500,000.00		
12004001/23010113/00000160 Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission			-					
12004001/23010113/10000157 Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission			1,000,000.00	1,000,000.00	100.00%	1,500,000.00		
12004001/23010113/10000160 Procurement of 5 Nos Desktop Computers and its Accessories			1,000,000.00	1,000,000.00	100.00%	1,250,000.00		
12004001/23010113/10000161 Purchase of 5 Nos Plasma Televisions and Decoder			600,000.00	600,000.00	100.00%	600,000.00		
12004001/23010114/10000159 Procurement of 1 No Sharp Product Printer for Service Commission			450,000.00	450,000.00	100.00%	450,000.00		
12004001/23020101/10000168 Construction and equipping of 1 No Conference Room for Service Commission			1,000,000.00	1,000,000.00	100.00%	8,000,000.00	20,000,000.00	
12004001/23020101/10000170 Construction of 2 nos toilet facilities for the commission			1,000,000.00	1,000,000.00	100.00%	3,000,000.00		
13001001/23010126/10001505 Renovation of Sports Council			-	-		-		
13001001/23010130/10001503 Renovation of Nnamdi Azikiwe Stadium complex			1,000,000.00	1,000,000.00	100.00%	10,000,000,000.00		
13001001/23030111/10001506 Renovation of NYSC Infrastructure Camp Awgu	2,500,000.00	4,600,000.00	4,650,000.00	50,000.00	1.08%	100,000,000.00	150,000,000.00	165,000,000.00
13001001/23030118/10001505 Renovation of Sports Council			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	550,000,000.00	600,000,000.00
13002001/10001523 Construction of Fence around Uwani Traing Pitch			22,099,320.00	22,099,320.00	100.00%	-		
13002001/23010113/10001521 Purchase of communication Equipment (including accessories for zoom conference meeting)			5,210,000.00	5,210,000.00	100.00%	5,000,000.00	3,000,000.00	5,000,000.00
13002001/23010113/10001524 Purchase of 5 computer equipment and accessories			1,000,000.00	1,000,000.00	100.00%	6,000,000.00	3,000,000.00	5,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
13002001/23010115/10001526 Purchase of 1 no photocopier			1,000,000.00	1,000,000.00	100.00%	2,000,000.00		
13002001/23010130/00000913 Purchase of communication equipments (including accessories for zoom conference meeting)			-					
13002001/23010130/10001520 Purchase of training kits and equipment		30,100,000.00	30,115,000.00	15,000.00	0.05%	9,000,000.00		
13002001/23010136/10001521 Purchase of communication Equipment (including accessories for zoom conference meeting)		5,200,000.00	-	-5,200,000.00	-			
13002001/23020101/10001525 Beautification of Rangers office, landscaping and asphaltting the road within			1,000,000.00	1,000,000.00	100.00%	15,000,000.00		
13002001/23020119/10001523 Construction of Fence around Uwani Trainig Pitch		22,083,320.00	-	-22,083,320.00	-			
13002001/23030118/10001522 Provision of seat around Uwani Training pitch			1,000,000.00	1,000,000.00	100.00%	6,000,000.00	3,000,000.00	3,000,000.00
13002001/23030128/ State Government fund for intervention programmes			-	-	-			
14001001//10001523 Construction of Fence around Uwani Trainig Pitch			-	-		22,099,320.00		
14001001/23010112/10001547 Equipping of rehabilitation centre Emene: 100 no matteras and bed frame, 30 nos blanket, 10 nos sewi			1,000,000.00	1,000,000.00	100.00%	15,000,000.00		
14001001/23010113/10001548 Equipping GBV situation room in Ministry of Children, Gender Affairs & Social Development with Serve			1,000,000.00	1,000,000.00	100.00%	5,000,000.00		
14001001/23010119/10001542 Establishment of women resources centre (Purchase of 2 nos cabinet, 2 no laptop, 2 nos Air conidion			1,000,000.00	1,000,000.00	100.00%	7,000,000.00		
14001001/23010120/10001541 Purchase of food items/food processors for the promotion of Nutrition Relevance in the state through			1,000,000.00	1,000,000.00	100.00%	51,000,000.00	35,000,000.00	30,000,000.00
14001001/23010125/10001546 Production and printing of WEE Policy			1,000,000.00	1,000,000.00	100.00%	20,000,000.00		
14001001/23010136/10001544 Purchase of equipment for Pilot scheme for Empowerment and Capacity building on Climate Change Know			1,000,000.00	1,000,000.00	100.00%	20,000,000.00		
14001001/23030121/10001545 Construction of 4 number Toilet Facilities and Fittings			1,000,000.00	1,000,000.00	100.00%	10,000,000.00	10,000,000.00	2,000,000.00
14001001/23050103/10001543 Purchase of survey equipment: eg Capi (Mapping and Needs Assessment of PWD, HIV, Widows, OVC, Elder			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	16,000,000.00	8,000,000.00
15102005/23010113/10000368 Purchase of office equipment (3 NO Tablets with pouch and 3 no external hard drive)			990,000.00	990,000.00	100.00%	990,000.00		
15102005/23010113/10000369 5 No. Laptop Computers (CORE i5) with bags for Data capture, Analysis & Reporting			1,000,000.00	1,000,000.00	100.00%	4,750,000.00		
15102005/23010127/00000294 Purchase of 8 sets of personal protective equipments (Nose mask, Rain cape, rain boot and hand glove	10,839,600.00		-					
15102005/23050101/10000371 ICR through Consultancy			1,000,000.00	1,000,000.00	100.00%	2,000,000.00	5,000,000.00	



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
15102005/23050102/10000370 Purchase of 5No. Anti-Virus software (1 for 5 Persons)			125,000.00	125,000.00	100.00%	125,000.00		
15102005/23050108/10000375 Counterpart Fund		300,000,000.00	300,010,000.00	10,000.00	0.00%	-		
15102009/23050101/10000375 Counterpart Fund			-	-		200,000,000.00		
15102009/23050101/10002129 Counterpart Fund	135,580,679.68		2,000,000.00	2,000,000.00	100.00%	-		
17001001/23010112/10001575 Purchase of office furniture (10 nos office bookshelves/cabinet, 15 nos reading carels, 22 set of de		1,860,000,000.00	7,860,030,000.00	6,000,030,000.00	76.34%	150,000,000.00		
17001001/23010115/ Purchase of office equipment: 1. Procurement and installation of Smart Board in the Boardroom of ENSU			-	-	-		27,470,000.00	10,000,000.00
17001001/23010115/10001611 Purchase of office equipment: 1. Procurement and installation of Smart Board in the Boardroom of ENSU		750,000,000.00	-	-750,000,000.00	-			
17001001/23020107/00001222 Constr. 30 publicsecondary sch across the state			-	-				
17003001/23010112/ Purchase of Office furniture			-	-				
17003001/23010112/10001615 Provision of office equipment: 1. Procurement of 2 projectors for School Services Department 2. Proc			1,000,000.00	1,000,000.00	100.00%	1,200,000.00		
17003001/23010112/10001617 Procurement of 8 No plasma TVs and repair of 3 ceiling fans			1,000,000.00	1,000,000.00	100.00%	4,500,000.00		
17003001/23010112/10001618 Furnishing of offices		2,000,000,000.00	2,000,000,000.00	-	0.00%	-		
17003001/23010112/10001621 Provision of office furniture 1.Procurement of 12 No steel cabinets for various offices, including E			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
17003001/23010113/10001612 Provision/installation of Server at EMIS Unit and networking of ENSUBEB Headquarters			1,000,000.00	1,000,000.00	100.00%	10,000,000.00		
17003001/23010113/10001620 Provision of ICT equipment: 1. Procurement of 58 No Samsung tablets for various Departments, 17 LG G			1,000,000.00	1,000,000.00	100.00%	57,814,000.00		
17003001/23010115/10001611 Purchase of office equipment: 1. Procurement and installation of Smart Board in the Boardroom of ENSU			1,000,000.00	1,000,000.00	100.00%	11,880,000.00		
17003001/23010125/10001616 Digitalization of ENSUBEB library (Procurement of e-library books and journals)			1,000,000.00	1,000,000.00	100.00%	26,600,000.00	5,000,000.00	
17003001/23010126/ Provision of library equipment& books, 250Nos computers Engineering equipment, upgrading of e-lera			-	-				
17003001/23010127/10001605 Procurement of 1 No Lawn mower			1,000,000.00	1,000,000.00	100.00%	1,500,000.00		
17003001/23010132/10001607 Expansion of CCTV coverage to enhance security/surveillance in ENSUBEB Headquarters			1,000,000.00	1,000,000.00	100.00%	5,000,000.00		
17003001/23020107/ Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno		21,902,196.90	-	-21,902,196.90	-			
17003001/23020118/10001604 Drilling of 4 boreholes for public primary and Junior secondary schools		8,000,000,000.00	8,000,020,000.00	20,000.00	0.00%	79,200,000.00	96,000,000.00	



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended... Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17003001/23020125/10001622 Procurement and Installation of inverter in ENSUBEB Headquarters			1,000,000.00	1,000,000.00	100.00%	25,000,000.00		
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	38,875,396,748.78		1,000,000.00	1,000,000.00	100.00%	99,800,000.00		
17003001/23030106/ Renovation/Refurbishment of our pollution Testing laboratory			-					
17003001/23030106/10001613 Intervention on disasters preparedness/ resilience on re-roofing of classroom blocks and equipment d			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	120,000,000.00	120,000,000.00
17003001/23030121/10001609 Renovation of ENSUBEB Office Complex			1,000,000.00	1,000,000.00	100.00%	250,850,000.00	120,000,000.00	
17003001/23030121/10001610 Resurfacing/Landscaping and Beautification of ENSUBEB Premises/Compound			1,000,000.00	1,000,000.00	100.00%	500,000,000.00		
17003001/23030128/10001606 Extension of solar lighting to all ENSUBEB offices			1,000,000.00	1,000,000.00	100.00%	20,000,000.00		
17003001/23050103/ Development of Computer Software			-					
17003001/23050103/10001614 Emergency Management and intervention to Public Basic Schools			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	180,000,000.00	230,000,000.00
17009001/23010113/10001631 Purchase of 8 Nos of Laptop Computer (HP)			1,000,000.00	1,000,000.00	100.00%	4,640,000.00		4,800,000.00
17009001/23010114/10001632 Purchase of 4 nos printer (Hp Laserjet MFP 1359)			1,000,000.00	1,000,000.00	100.00%	1,100,000.00	2,280,000.00	2,400,000.00
17009001/23010125/10001630 Construction of shelve with cement pavement for safe keeping of printing school results			1,000,000.00	1,000,000.00	100.00%	5,500,000.00	6,000,000.00	6,000,000.00
17009001/23010125/10001633 Construction of shelve boxes for safe keeping of certificates		802,500.00	830,000.00	27,500.00	3.31%	2,500,000.00	6,000,000.00	6,000,000.00
17010001/23010112/10001637 Purchase of office furniture for SAME office/literacy/vocational skills acquisition centre			1,000,000.00	1,000,000.00	100.00%	2,000,000.00	20,000,000.00	
17010001/23010119/10001636 Purchase of Generating Plant for SAME Office/Literacy/Vocational skill Centre			1,000,000.00	1,000,000.00	100.00%	1,000,000.00		
17010001/23030121/10001635 Reconstruction of office building/Vocational Skill Acquisition Centre in SAME Office			1,000,000.00	1,000,000.00	100.00%	12,000,000.00	10,000,000.00	
17018001/23010105/00001006 Purchase of 6 nos. Toyota Camry (Spider) brand for six (6) Principal officers and 1No Toyota Hilux 2			-					
17018001/23010105/10001651 Purchase of Vehicles (6 nos Toyota camry, 2 nos staff buses, 2 nos operational/Project vehicles, 2 n			1,000,000.00	1,000,000.00	100.00%	60,000,000.00	60,000,000.00	60,000,000.00
17018001/23010112/10001653 Provision/Upgrade of office, labouratory, workshop and classroom equipment for the re-accreditation			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
17018001/23010115/ Purchase of office equipment:1. Procurement and installation of Smart Board in the Boardroom of ENSU			-	-	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17018001/23010118/10001654 Provision, renovation and furnishing of general Offices and conveniences			381,500.00	381,500.00	100.00%	-		
17018001/23010125/10001650 Provision of library equipment & books, 250Nos computers for upgrading of e-learning & E-Library.			1,000,000.00	1,000,000.00	100.00%	22,000,000.00		15,000,000.00
17018001/23010127/10001647 Purchase of 4 nos of brand new Tractors with implements			1,000,000.00	1,000,000.00	100.00%	180,000,000.00		
17018001/23010127/10001652 Purchase of Agric Input and Horticultural crops for Iwollo		3,300,627.00	3,350,000.00	49,373.00	1.47%	45,000,000.00	45,000,000.00	45,000,000.00
17018001/23010127/10002141 PRODUCTION/PURCHASE OF LAYER FEED		2,918,960.00	3,000,000.00	81,040.00	2.70%	-		
17018001/23010129/00001003 Purchase of office equipments, 5 nos colored printers, 5 nosphotocoying machines, 3 nos scanners (Hp			-					
17018001/23020107/10001646 Construction of wo story building for Civil Engineering Department (Fencing, Claering, stumping and			1,000,000.00	1,000,000.00	100.00%	240,000,000.00	250,000,000.00	250,000,000.00
17018001/23020118/00001017 Costruction of 2 No central workshops			-					
17018001/23020118/10001654 Provision, renovation and furnishing of general Offices and conveniences		371,500.00	-	-371,500.00	-			
17018001/23050102/10001649 Purchase and Installation of Accounting Software (SAGE 500)			1,000,000.00	1,000,000.00	100.00%	3,000,000.00		6,000,000.00
17019001//00001027 Reconstruction of Academic Department of Printing technology			22,410,000.00	22,410,000.00	100.00%	-		
17019001//10001668 Purchase of office furniture for e-library department, 20 nos steel shelf single and three in one. 1			1,510,000.00	1,510,000.00	100.00%	-		
17019001//10001669 Purchase of office Equipment, 5 nos colored printers, 5 nos photocoying machines, 2 nos. Numbering m			300,000.00	300,000.00	100.00%	-		
17019001//10001671 Landscapping and external work at the surroundings of 4 nos. of College building			131,000,000.00	131,000,000.00	100.00%	-		
17019001/23010112/ Purchase of Office furniture			-	-	-	-		
17019001/23010112/10000111 Purchase of Office furniture		1,500,000.00	-	-1,500,000.00	-	-		
17019001/23010115/10001669 Purchase of office Equipment, 5 nos colored printers, 5 nos photocoying machines, 2 nos. Numbering m		87,602.78	1,000,000.00	912,397.22	91.24%	5,500,000.00		
17019001/23010125/10001668 Purchase of office furniture for e-library department, 20 nos steel shelf single and three in one. 1		1,500,000.00	-	-1,500,000.00	-	-		
17019001/23020118/10001671 Landscapping and external work at the surroundings of 4 nos. of College building		130,994,462.40	-	-130,994,462.40	-	-		
17019001/23030106/00001025 Reconstruction of Science Lab Tech/ Mechanical Engr, Ceramic Academic Building			-					
17019001/23030106/00001027 Reconstruction of Academic Department of Printing technology		22,403,395.10	-	-22,403,395.10	-	-		
17019001/23030110/ Upgrading of Oji River Fire Station at Oji River			-	-	-	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended... Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17019001/23050102/ Upgrading of SIFMIS software to CBN TSA/End to end EFT compliant version			-	-	-			
17021001//00000031 Purchase of Other Transport Equipment			7,600,000.00	7,600,000.00	100.00%	-		
17021001//10001692 Electricity Supply Infrastructure			30,337,970.00	30,337,970.00	100.00%	-		
17021001/23010105/00001233 Pur. of Veh. for Prin. Officers & Dri. Hod Deans of Faculty			-	-	-			
17021001/23010105/10001690 Purchase of 9 nos KIA cerato 1.6 litr engine push boton for director			-	-	-			
17021001/23010112/ PURCHASE OF TOUR BUSES			-	-	-			
17021001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocoying machines, 2 nos. Numbering m			-	-	-			
17021001/23010122/ Purchase of Office furniture		5,700,000.00	-	-5,700,000.00	-			
17021001/23020103/10001692 Electricity Supply Infrastructure		28,630,970.00	-	-28,630,970.00	-			
17021001/23020104/10001694 Construction of building for central stores/warehouse			-	-	-			
17021001/23020107/ Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno			-	-	-			
17021001/23020118/10001693 Construction of building for Works department/works yard			-	-	-			
17021001/23020124/10001695 Provision of parking lots and landscaping			-	-	-			
17021001/23030102/10001692 Electricity Supply Infrastructure		1,695,000.00	-	-1,695,000.00	-			
17021001/23050101/ Governor's Special Project and intervention including African Union Development Agency (AUDA-NEPAD)			-	-	-			
17021002/23020118/10001653 Provision/Upgrade of office, labouratory, workshop and classroom equipment for the re-accreditation			-	-	-			
17021002/23020118/10005240 Provision of human and infrastructural resources for re-accreditation for MBBS PRGM by M&DCN		95,105,000.00	95,110,000.00	5,000.00	0.01%	-		
17021003//0001719 Furniture and fittings for Hostels block A & B			127,688,970.00	127,688,970.00	100.00%	-		
17021003//10001713 Construction of 7 km Perimeter fence and gate house at State University of Medical and Applied Scien			165,849,168.00	165,849,168.00	100.00%	-		
17021003//10001714 Furniture and fittings for Hostels block A & B			23,918,028.00	23,918,028.00	100.00%	-		
17021003//10001716 Proposed Construction, furnishing and equipping of medical library complex			11,810,804.00	11,810,804.00	100.00%	-		
17021003//10001720 Construction of 2 No central workshops			6,147,259.00	6,147,259.00	100.00%	-		
17021003//10001722 Construction of 2 No. Hostel 120 bedspaces each (all in-suite)			805,000,000.00	805,000,000.00	100.00%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021003//10001726 Administration Building 5006 sqm (3 floors) Reception,offices,Senate Chamber,Seminar Rooms,restrooms			24,230,336.00	24,230,336.00	100.00%	-		
17021003//10001729 2 nos. Office Building 1815 sqm (3 floors) Reception, 41 single offices,conference hall, seminar roo			20,900,000.00	20,900,000.00	100.00%	-		
17021003//10001731 Construction of Central stores building with offices for passages and 4 nos restroom			1,110,000.00	1,110,000.00	100.00%	-		
17021003//10001732 Procurement of 4 No. Vehicles and Insurance Policy for Principal Officers			50,000,000.00	50,000,000.00	100.00%	-		
17021003//10001733 Purchase of 2 No. Toyota Hilux for vice chancellor and works service			12,000,000.00	12,000,000.00	100.00%	-		
17021003//10002132 PROCUREMENT OF 6 NO. VEHICLES AND INSURANCE POLICY FOR DEAN170			155,000,000.00	155,000,000.00	100.00%	-		
17021003/23010105/ Procurement of 4 No. Vehicles and Insurance Policy for Principal Officers			-	-	-	-		
17021003/23010105/10001732 Procurement of 4 No. Vehicles and Insurance Policy for Principal Officers		100,000,000.00	-	-100,000,000.00	-	-		
17021003/23010105/10002132 PROCUREMENT OF 6 NO. VEHICLES AND INSURANCE POLICY FOR DEAN170	22,050,000.00	155,000,000.00	-	-155,000,000.00	-	-		
17021003/23010107/10001733 Purchase of 2 No. Toyota Hilux for vice chancellor and works service	7,199,000.00	12,000,000.00	-	-12,000,000.00	-	-		
17021003/23010112/ PURCHASE OF TOUR BUSES			-	-	-	-		
17021003/23010112/10001714 Furniture and fittings for Hostels block A & B	4,446,625.00	31,700,916.01	-	-31,700,916.01	-	-		
17021003/23010112/10001719 Procurement of Office Furniture (Tables, Chairs,air conditioners,file cabinets, Gubabi safe etc) for	13,554,575.00	162,852,174.87	-	-162,852,174.87	-	-		
17021003/23010114/ Purchase of 2 Printer machine			-	-	-	-		
17021003/23010114/10000291 Purchase of 2 Printer machine		165,000.00	-	-165,000.00	-	-		
17021003/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m			-	-	-	-		
17021003/23010121/ Furniture and fittings for Hostels block A & B			-	-	-	-		
17021003/23010121/10001714 Furniture and fittings for Hostels block A & B		1,745,250.00	-	-1,745,250.00	-	-		
17021003/23010128/10001717 CCTV SECURITY EQUIPMENT with IP Cameras			-	-	-	-		
17021003/23010133/ Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola			-	-	-	-		
17021003/23020101/ Administration Building 5006 sqm (3 floors) Reception,offices,Senate Chamber,Seminar Rooms,restrooms			-	-	-	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021003/23020101/10001723 Security Administration Building 120 sqm (With Seminar room,offices,changing,Control room and resto				-				
17021003/23020101/10001726 Administration Building 5006 sqm (3 floors) Reception,offices,Senate Chamber,Seminar Rooms,restrooms		24,417,336.36	-	-24,417,336.36	-			
17021003/23020101/10001729 2 nos. Office Building 1815 sqm (3 floors) Reception, 41 single offices,conference hall, seminar roo	400,000.00	20,813,414.44	-	-20,813,414.44	-			
17021003/23020105/ Construction of overhead tank and pumping machine			-	-	-			
17021003/23020105/10001831 Construction of overhead tank and pumping machine		680,000.00	-	-680,000.00	-			
17021003/23020106/ Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno			-	-	-			
17021003/23020106/10000702 Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno		262,670,368.43	-	-262,670,368.43	-			
17021003/23020110/10001721 construction of fire service station			-	-	-			
17021003/23020111/ Proposed Construction, furnishing and equipping of medical library complex			-	-	-			
17021003/23020111/10001716 Proposed Construction, furnishing and equipping of medical library complex	569,966,275.00	16,580,329.14	-	-16,580,329.14	-			
17021003/23020118/ Construction of 7 km Perimeter fence and gate house at State University of Medical and Applied Scien			-	-	-			
17021003/23020118/10001713 Construction of 7 km Perimeter fence and gate house at State University of Medical and Applied Scien	301,951,203.75	168,834,167.84	-	-168,834,167.84	-			
17021003/23020118/10001715 Proposed Construction , Furnishing and equipping of modern Mortuary	40,046,832.91		-	-	-			
17021003/23020118/10001720 Construction of 2 No central workshops	270,000.00	6,132,256.80	-	-6,132,256.80	-			
17021003/23020118/10001722 Construction of 2 No. Hostel 120 bedspaces each (all in-suite)		5,329,800.00	-	-5,329,800.00	-			
17021003/23020118/10001724 Main University Gate House 98 sqm			-	-	-			
17021003/23020118/10001725 Four (4) No. University Service Gate 23 sqm Security Room/Post and Restroom			-	-	-			
17021003/23020118/10001731 Construction of Central stores building with offices for passages and 4 nos restroom	15,207,899.50	1,107,200.00	-	-1,107,200.00	-			
17021003/23030106/10001722 Construction of 2 No. Hostel 120 bedspaces each (all in-suite)		800,000,000.00	-	-800,000,000.00	-			
17021003/23050102/ Counterpart Fund			-	-	-			
17033001//10000104 Construction of other projects			1,645,000.00	1,645,000.00	100.00%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17033001//10002152 RESEARCH AND DEVELOPMENT (NON TANGIBLE ASSETS)			11,990,000.00	11,990,000.00	100.00%	-		
17033001/23010105/ Purchase of Official and Security Vehicles for State Government			-					
17033001/23010108/10001758 Purchase of 1no. Innoson luxurious buses IVM 6125 33-45 seater			-					
17033001/23010112/ Purchase of Office furniture			-			-		
17033001/23010112/10000111 Purchase of Office furniture		133,500.00	-	-133,500.00		-		
17033001/23010124/10001759 Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus			1,000,000.00	1,000,000.00	100.00%	31,950,000.00	40,950,000.00	40,950,000.00
17033001/23020107/10001756 2,000 metres (Perimeter) fencing of IMT premises at campuses 1 & 3			1,000,000.00	1,000,000.00	100.00%	27,000,000.00	34,000,000.00	34,000,000.00
17033001/23020118/ Construction of other projects			-	-		-		
17033001/23020118/10000104 Construction of other projects		1,038,250.00	-	-1,038,250.00		-		
17033001/23020118/10002151 CONSTRUCTION OF OTHER PROJECTS		1,644,250.00	-	-1,644,250.00		-		
17033001/23030102/ Reconstruction of Chemical Engr, Statistics, Civil Engr, Building tech and quantity surveying Academ			-	-		-		
17033001/23030102/10001761 Reconstruction of Chemical Engr, Statistics, Civil Engr, Building tech and quantity surveying Academ		882,850.00	-	-882,850.00		-		
17033001/23030106/ Renovation/Refurbishment of our pollution Testing laboratory			-					
17033001/23030106/10001760 Reconstruction of Science Lab Tech/ Mechanical Engr, Ceramic Academic Building			1,000,000.00	1,000,000.00	100.00%	23,000,000.00	40,204,000.00	43,204,000.00
17033001/23030106/10001761 Reconstruction of Chemical Engr, Statistics, Civil Engr, Building tech and quantity surveying Academ		1,402,253,442.96	1,402,300,000.00	46,557.04	0.00%	21,000,000.00	85,000,000.00	86,000,000.00
17033001/23030106/10001762 Reconstruction of Academic Department of Printing technology			1,000,000.00	1,000,000.00	100.00%	29,849,000.00		
17033001/23050101/10002152 RESEARCH AND DEVELOPMENT (NON TANGIBLE ASSETS)		11,985,220.00	-	-11,985,220.00		-		
17054001/23010113/10001799 Purchase of 1 No projector and accessories (ACER)			635,000.00	635,000.00	100.00%	635,000.00		
17054001/23020118/10001796 Construction of Workshops in TC Obinagu Uwani Akpugo, TC edem Ani, and TC Akpuoga Nike		365,504,975.59	365,550,000.00	45,024.41	0.01%	145,000,000.00		
17054001/23030106/ Renovation/Refurbishment of our pollution Testing laboratory			-					
17054001/23030106/10001797 Renovation of Examination halls in 4 STV schools across the six educational zones.			1,000,000.00	1,000,000.00	100.00%	59,953,000.00		
17104001/23010112/ Purchase of Office furniture			-	-		-		
17104001/23010112/10000111 Purchase of Office furniture		1,611,800.00	-	-1,611,800.00		-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17104001/23010112/10001823 Procurement of classroom seats for new and existing programmes			18,900,000.00	18,900,000.00	100.00%	20,000,000.00		
17104001/23010112/10002165 PURCHASE OF OFFICE FURNITURE		2,831,550.00	2,835,000.00	3,450.00	0.12%	-		
17104001/23010119/10001832 Purchase of 1 no power generating set			-	-		600,000.00		
17104001/23010124/10001823 Procurement of classroom seats for new and existing programmes		18,850,000.00	-	-18,850,000.00	-			
17104001/23010125/10001829 Construction of Library shelves and purchase of office equipment for the college (8 nos laptop, 5 no			-	-		15,400,000.00		
17104001/23010140/10001828 Accreditation of 3 new courses introduced in the college which will involve the procurement of lab pr			-	-		40,185,000.00		
17104001/23020101/10001819 Construction of two storey building for administrative and staff offices			1,000,000.00	1,000,000.00	100.00%	870,000,000.00	250,000,000.00	150,000,000.00
17104001/23020102/10001834 First phase construction of 2 storey building of 2 bedroom self containe flats for staff at Awgu Cam			-	-		300,000,000.00		
17104001/23020104/10001820 Construction of two storey building for female hostel			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	200,000,000.00	100,000,000.00
17104001/23020104/10001835 Equipping the new Hostel/class rooms under construction			-	-		55,000,000.00		
17104001/23020105/10001831 Construction of overhead tank and pumping machine			-	-		3,890,000.00		
17104001/23020107/10001821 Construction of a two storey building for classrooms			1,000,000.00	1,000,000.00	100.00%	620,000,000.00	100,000,000.00	70,000,000.00
17104001/23020107/10001830 Renovation and refurbishment of existing hostel and college complex			-	-		18,890,000.00		
17104001/23020111/10001833 First phase construction of 3 storey building for standard library, Auditorium and class rooms at Aw			-	-		500,000,000.00		
17104001/23030106/10001825 Upgrading of campuses of Awgu and Oji RiverNursing school with new facilities.			-	-		1,000,000,000.00		
17104001/23030128/10001826 Furnishing the office of the principal officers			-	-		25,000,000.00		
17104001/23050101/10001827 Payment of accreditation and purchase of equipment for accreditation and re0accreditation requiremen			-	-		49,706,000.00		
17104001/23050101/10002090 Installation of solar energy in the Ministry			-	-		25,000,000.00	30,000,000.00	
17104002//10001825 Upgrading of campuses of Awgu and Oji RiverNursing school with new facilities.			1,000,000.00	1,000,000.00	100.00%	-		
17104002//10001826 Furnishing the office of the principal officers			1,000,000.00	1,000,000.00	100.00%	-		
17104002//10001827 Payment of accreditation and purchase of equipment for accreditation and re0accreditation requiremen			1,000,000.00	1,000,000.00	100.00%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17104002//10001828 Accreditation of 3 new courses introduced in the college which will involve the procurement of lab pr			1,000,000.00	1,000,000.00	100.00%	-		
17104002//10001830 Renovation and refurbishment of existing hostel and college complex			1,000,000.00	1,000,000.00	100.00%	-		
17104002//10001831 Construction of overhead tank and pumping machine			1,000,000.00	1,000,000.00	100.00%	-		
17104002//10001833 First phase construction of 3 storey building for standard library, Auditorium and class rooms at Aw			1,000,000.00	1,000,000.00	100.00%	-		
17104002//10001834 First phase construction of 2 storey building of 2 bedroom self containe flats for staff at Awgu Cam			1,000,000.00	1,000,000.00	100.00%	-		
17104002//10001835 Equipping the new Hostel/class rooms under construction			1,000,000.00	1,000,000.00	100.00%	-		
17104002/23010112/ Purchase of Furnitures and Fittings: 32 incges TV sets, GoTV & DSTV decoder, OX fans, 3-in-1 airpor			-	-	-	-		
17104002/23010114/ Purchase of 2No Printers			-	-	-	-		
17104002/23010115/ Purchase of office equipment:1. Procurement and installation of Smart Board in the Boardroom of ENSU			-	-	-	-		
17104002/23010119/10001832 Purchase of 1 no power generating set			1,000,000.00	1,000,000.00	100.00%	-		
17104002/23010125/10001829 Construction of Library shelves and purchase of office equipment for the college (8 nos laptop, 5 no			1,000,000.00	1,000,000.00	100.00%	-		
18002001//10005234 RENOVATION OF THE HON. JUSTICE A.I. UMEZULIKE AUDITORIUM AT THE JUDICIARY HEADQUARTERS INDEPENDENCE			43,400,000.00	43,400,000.00	100.00%	-		
18002001/23010112/ Purchase of Office furniture			-	-	-	-		
18002001/23020127/10001464 Rehabilitation/Repair of ICT infrastructure: Repair of ICT equipment at the Judiciary Research Centr			-	-	-	-		
18002001/23030121/10005234 RENOVATION OF THE HON. JUSTICE A.I. UMEZULIKE AUDITORIUM AT THE JUDICIARY HEADQUARTERS INDEPENDENCE		43,368,240.00	-	-43,368,240.00	-	-		
18011001/23010113/10001412 Purchase of Computer Equipment: 8Nos Desktops, 2Nos Photocopiers, 6Nos Laptops, 3Nos 4500 lumen proj			1,000,000.00	1,000,000.00	100.00%	13,500,000.00	13,000,000.00	
18011001/23010121/10001418 Furnishing of rented apartments for appointment of 12Nos Hon Judges of High Court (10 for High Court			1,000,000.00	1,000,000.00	100.00%	147,000,000.00		
18011001/23020102/10001415 Design, construction and furnishing of 12Nos 5 bedroom duplexes for proposed yearly appointment of H			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	500,000,000.00	500,000,000.00
20001001/23010112/ PURCHASE OF TOUR BUSES			-	-	-	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
20001001/23010112/00000312 Purchase of office furniture				-				
20001001/23010112/10000401 Purchase and Installation of 4No Air conditioners (Split unit)			8,000,000.00	8,000,000.00	100.00%	8,000,000.00		
20001001/23010112/10000402 Procurement of office furniture and fittings of the newly renovated Ministry of finance confrenec ha		3,550,000.00	50,000,000.00	46,450,000.00	92.90%	50,000,000.00		
20001001/23010115/10000403 Purchase of 4 no photocopying machines and 4 nos UPS and other office gadgets			10,000,000.00	10,000,000.00	100.00%	10,000,000.00		
20001001/23050101/10000404 Automating Integrated Financial Management at Local Government Levels in collaboration with the offi			100,000,000.00	100,000,000.00	100.00%	100,000,000.00		
20001001/23050102/10000396 Review and upgrade of integrated financial management information system			50,000,000.00	50,000,000.00	100.00%	50,000,000.00		
20001001/23050102/10000397 Provision of internet facility in the Ministry to enhance speedy networking and productivity			5,000,000.00	5,000,000.00	100.00%	5,000,000.00		
20007001//10000418 Purchase of 6 nos computers (HP CORE 15)			-	-		4,800,000.00		
20007001/23010105/10000415 Production of stamp Duty Steel iron Dices: The stamp duty iron dices of different denomination rangi				-				
20007001/23010112/10000413 Purchase of 10 Executive office arm chairs and tables, 2 no full upholstery set of italian leather fo			17,700,000.00	17,700,000.00	100.00%	17,700,000.00		
20007001/23010113/10000418 Purchase of 6 nos computers (HP CORE 15)		4,775,000.00	4,800,000.00	25,000.00	0.52%	-		
20007001/23010115/10000411 Purchase of office equipment 5 nos. (photocopying machine, binding machine, scanner, printing machin	3,200,000.00			-				
20007001/23010115/10000416 Repairs of stamp Duty Dicing Machine				-				
20007001/23030121/10000410 Renovation of Awgu Sub-Treasury, 100M2, AG's office (Treasury House) 200M2, S			14,130,000.00	14,130,000.00	100.00%	14,130,000.00		
20007001/23050102/00000332 Upgrading of SIFMIS software to CBN TSA/End to end EFT compliant version				-				
20007001/23050102/10000412 Upgrading of IPSAS software from cash to accrual			100,000,000.00	100,000,000.00	100.00%	100,000,000.00		
20007001/23050102/10000414 Upgrading of SIFMIS software to CBN TSA/End to end EFT compliant version			150,000,000.00	150,000,000.00	100.00%	150,000,000.00		
20008001//10002130 Pur of 4 buses & 4 Hilux vans for the services of zonal Offs			30,100,000.00	30,100,000.00	100.00%	-		
20008001/23010105/ Pur of 4 buses & 4 Hilux vans for the services of zonal Offs			-	-		-		
20008001/23010105/10002130 Pur of 4 buses & 4 Hilux vans for the services of zonal Offs	4,234,275.00	30,000,000.00	-	-30,000,000.00	-	-		
20008001/23010108/10002130 Pur of 4 buses & 4 Hilux vans for the services of zonal Offs		5,054,870.23	-	-5,054,870.23	-	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
20008001/23010112/ PURCHASE OF TOUR BUSES			-	-		-		
20008001/23030121/ Renovation of brick house as Annex office to ESIRS headquarters office and Edingbour tax office			-	-		-		
20008001/23030121/10000429 Renovation of brick house as Annex office to ESIRS headquarters office and Edingbour tax office		230,815,094.22	250,660,000.00	19,844,905.78	7.92%	100,000,000.00		
20008001/23050101/00001202 New IGR System(Biometrics)			-	-				
20012001//10000436 Renovation of the the Commission's Office and its equipment			20,045,000.00	20,045,000.00	100.00%	-		
20012001/23010104/10000437 Purchase of 2 nos KC Soyany Motorcycles for distribution of Demand Notice	19,076,233.75		-	-				
20012001/23010112/10000434 Purchase of Office furnitures for offices in the headquarters (3 no TV, 4 nos Air conditioner, 10 no			10,500,000.00	10,500,000.00	100.00%	10,500,000.00	2,000,000.00	1,000,000.00
20012001/23010112/10000436 Renovation of the the Commission's Office and its equipment		7,000,000.00	10,000,000.00	3,000,000.00	30.00%	10,000,000.00	2,000,000.00	1,000,000.00
20012001/23030121/ Renovation of brick house as Annex office to ESIRS headquarters office and Edingbour tax office			-	-		-		
20012001/23030121/10000436 Renovation of the the Commission's Office and its equipment		7,039,573.00	-	-7,039,573.00		-		
21001001/23010122/ Purchase of Office furniture			-	-		-		
21001001/23030105/10002077 Renovation/Refurbishment of our pollution Testing laboratory			-	-		55,000,000.00		
21001001/23030106/ Renovation/Refurbishment of our pollution Testing laboratory			-	-				
21001001/23030113/00001169 Renovation and re-roofing of the school auditorium.			-	-				
21001001/23050103/ Development of Computer Software			-	-				
21003001/23010112/00001229 Purch of Office Fumitured and Fittings	41,146,780.00		-	-				
21003001/23010112/10001981 Purchase of Office Safe for the Accounts department			1,000,000.00	1,000,000.00	100.00%	111,000,000.00	10,000,000.00	
21003001/23020105/10001980 Construction/provision of water facilities (2 overhead plastic Tanks with metal stands)	99,811,080.06		1,000,000.00	1,000,000.00	100.00%	5,000,000.00		
21003002//10002143 PROVISION OF OFFICE BUILDING AND DOOR FACILITY			1,000,000.00	1,000,000.00	100.00%	-		
21003002/23010127/ Establishment and equipping of produce labouratory			-	-		-		
21003002/23020101/ PROVISION OF OFFICE BUILDING AND DOOR FACILITY			-	-		-		
21003002/23020101/10002143 PROVISION OF OFFICE BUILDING AND DOOR FACILITY		288,000.00	-	-288,000.00		-		
21003002/23050102/10002005 Purchase of flexible accounting soft ware package for account department			1,000,000.00	1,000,000.00	100.00%	3,000,000.00	3,150,000.00	



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
21027017//10002051 Procurement of office furnitures for Medical Social Services			3,596,750.00	3,596,750.00	100.00%	-		
21027017/23010112/ PURCHASE OF TOUR BUSES			-	-	-	-		
21027017/23010112/10002050 Students Classroom furniture auditorium seat, Stud, classroom			-	-	-	-		
21027017/23010112/10002051 Procurement of office furnitures for Medical Social Services		6,208,000.00	-	-6,208,000.00	-	-		
21027017/23010130/10002045 Purchase of the following Equipment for CSSD (Large drums, Cheatle Foreceps stand, Autoclave, air co	1,749,800.00		-	-	-	-		
21027017/23010121/ Purchase of kitchen utensils for Nutrition/Dietetics department			-	-	-	-		
21027017/23010122/ Purchase of Office furniture			-	-	-	-		
21027017/23010125/ Provision of library equipment& books, 250Nos computers			-	-	-	-		
Engineering equipment, upgrading of e-lera			-	-	-	-		
21027017/23020103/ Electricity Supply Infrastructure			-	-	-	-		
21027017/23020103/10001692 Electricity Supply Infrastructure		1,203,000.00	-	-1,203,000.00	-	-		
21027017/23020127/00001226 Purchase of office equipment for ICT department			-	-	-	-		
21027017/23030106/ Renovation/Refurbishment of our pollution Testing laboratory			-	-	-	-		
21102001/23010112/10002068 Purchase of office furnitures for office of all heads of department (Air conditioner, ceiling fan, e			1,000,000.00	1,000,000.00	100.00%	80,660,000.00		
21102001/23010113/10002070 Purchase of 11 laptops			1,000,000.00	1,000,000.00	100.00%	10,760,000.00		
22001001//10000461 Purchase of Office equipment: 10No big Printers, 5 no computer, 10 nos potocopying machine, for eigh			10,550,000.00	10,550,000.00	100.00%	-		
22001001//10005181 Renovation of Hotel Presidential			32,525,560,880.00	32,525,560,880.00	100.00%	-		
22001001//10005182 Construction of ICC Hotel			69,900,300,000.00	69,900,300,000.00	100.00%	-		
22001001//10005183 Lion Biz Park Project			40,399,000.00	40,399,000.00	100.00%	-		
22001001/23010104/00000354 Purchase of office furniture (2 nos standing fan, 1 no 32 plasma TV,8 nos fridge)	62,403,000.00		-	-	-	-		
22001001/23010112/10000453 Cluster for small scaleindustries e.g. Furniture			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	60,000,000.00	
22001001/23010112/10000456 Purchase of office furniture (2 nos standing fan, 1 no 32. plasma TV,8 nos fridge)			-	-	-	-		
22001001/23010112/10000467 Equipping of ministry of trade, investment and industry data room(complete set of four desktop comp			4,000,000.00	4,000,000.00	100.00%	4,000,000.00	3,000,000.00	
22001001/23010113/10000461 Purchase of Office equipment: 10No big Printers, 5 no computer, 10 nos potocopying machine, for eigh		6,500,000.00	-	-6,500,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
22001001/23010113/10000468 Provision of Camera and video machine for the ministry			5,000,000.00	5,000,000.00	100.00%	5,000,000.00	1,500,000.00	
22001001/23010114/10000461 Purchase of Office equipment: 10No big Printers, 5 no computer, 10 nos potocopying machine, for eigh			15,000,000.00	15,000,000.00	100.00%	15,000,000.00		
22001001/23010127/10000470 Establishment and equipping of produce labouratory		1,000,000,000.00	1,500,010,000.00	500,010,000.00	33.33%	-		
22001001/23010127/10005184 Sunrise Flour Mill Project		16,501,544,555.95	20,001,981,000.00	3,500,436,444.05	17.50%	-		
22001001/23010129/10000445 Construction of structures and equipping of Equipment Leasing Company		1,266,976,048.00	-	-1,266,976,048.00	-	-		
22001001/23010129/10000469 Procurement of coding tools and steels for produce			9,000,000.00	9,000,000.00	100.00%	9,000,000.00	1,000,000.00	
22001001/23020118/00001204 Building and furnishing of the Produce School of Technology	1,400,000.00		5,000,000.00	5,000,000.00	100.00%	5,000,000.00	3,000,000.00	
22001001/23050101/00001205 Provision and building of New Haven Shopping Complex Gate	103,105,400.00		14,000,000.00	14,000,000.00	100.00%	14,000,000.00	2,000,000.00	
22001001/23010141/10000466 CP & T on the spot testing kits for fuel, water and oil etc			15,000,000.00	15,000,000.00	100.00%	15,000,000.00	5,000,000.00	
22001001/23020101/10000445 Construction of structures and equipping of Equipment Leasing Company		1,055,652,150.00	2,322,633,198.00	1,266,981,048.00	54.55%	200,000,000.00	20,000,000.00	100,000,000.00
22001001/23020101/10000446 Construction of structures for corion innovative paints Nigeria Limited			200,000,000.00	200,000,000.00	100.00%	200,000,000.00	20,000,000.00	100,000,000.00
22001001/23020104/10000459 Construction of shops, renovation and remodeling of a dilapidated toilet and 3 gates at New Haven sh			40,000,000.00	40,000,000.00	100.00%	40,000,000.00	15,000,000.00	
22001001/23020104/10005182 Construction of ICC Hotel		26,630,274,582.64	-	-26,630,274,582.64	-	-		
22001001/23020111/10000449 Provision of Ministry of trade, investment and industry library & museum			30,000,000.00	30,000,000.00	100.00%	30,000,000.00	20,000,000.00	
22001001/23020118/ other trade and investement projects			-	-	-	-		
22001001/23020118/10005177 other trade and investement projects		50,000,000,000.00	-	-50,000,000,000.00	-	-		
22001001/23020118/10005183 Lion Biz Park Project		38,395,443.50	-	-38,395,443.50	-	-		
22001001/23020118/10005184 Sunrise Flour Mill Project		436,000.00	-	-436,000.00	-	-		
22001001/23020129/10000448 Cluster for welder and artisans			100,000,000.00	100,000,000.00	100.00%	100,000,000.00	10,000,000.00	
22001001/23030103/10005181 Renovation of Hotel Presidential		14,148,854,850.00	-	-14,148,854,850.00	-	-		
22001001/23030113/10000471 Rehabilitation & Asphalting new heaven shopping complex environment			1,000,000.00	1,000,000.00	100.00%	80,000,000.00	10,000,000.00	
22001001/23050101/00001206 Dev. cost for the estab. of mechanic Villages/ 3 industial P	21,500,000.00		-					
22001001/23050101/10000454 Take off grant for Enugu State Export Promotion			1,000,000.00	1,000,000.00	100.00%	15,000,000.00	10,000,000.00	



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
22001001/23050101/10002131 Reactiva. Commercializa. & Privatiz of Govt owned Industries	21,600,000,000.00			-				
22001001/23050102/10000460 Comperization/automation of market development and export promotion registration of business			10,000,000.00	10,000,000.00	100.00%	10,000,000.00	2,000,000.00	
22001002/23050101/00000373 Project concept development and promotion	1,030,475,600.14		80,000,000.00	80,000,000.00	100.00%	-		
22001003//10002157 Purchase of kitchen utensils for Nutrition/Dietetics department			1,000,000.00	1,000,000.00	100.00%	-		
22001003//10002159 Purchase and Installation of Solar power system			3,000,000.00	3,000,000.00	100.00%	-		
22001003/23010112/ PURCHASE AND INSTALLATION OF LED SCREEN			-	-		-		
22001003/23010112/10000111 Purchase of Office furniture		2,116,500.00	-	-2,116,500.00		-		
22001003/23010112/10000605 Purchase of Furnitures and Fittings: 32 incges TV sets, GoTV & DSTV decoder, OX fans, 3-in-1 airpor		650,000.00	-	-650,000.00		-	5,847,000.00	
22001003/23010112/10002134 PURCHASE AND INSTALLATION OF LED SCREEN		79,809,000.00	-	-79,809,000.00		-	7,000,000.00	
22001003/23010119/10002159 Purchase and Installation of Solar power system		2,563,000.00	-	-2,563,000.00		-		
22001003/23010120/10002157 Purchase of kitchen utensils for Nutrition/Dietetics department		348,400.00	-	-348,400.00		-	60,000,000.00	
22018001//00001209 Installation of CCTV	1,819,000.00		-					
22018001//00001210 Purchase of Furniture	900,000.00		-				306,000.00	
22018001//00001211 SME Surv/interview, Data Collection and Pub 470 Biz	12,005,000.00		-				30,000,000.00	
22018001/23010113/ 5 No. Laptop Computers (CORE i5) with bags for Data capture, Analysis & Reporting			-			-	10,000,000.00	
22018001/23010114/00001207 Purchase of 2No Printers	940,000.00		-				44,710,000.00	
22018001/23010119/00001208 Purchase of Generator Set	980,000.00		-				4,835,000.00	
22018001/23050102/10002137 CONFIGURATION AND INTEGRATION OF 112 EMERGENCY TOLL FREE NUMBER TO THE ESCCC		45,000,000.00	45,000,000.00	-	0.00%	-		
22018003/23010127/10000509 Purchase of Equipment and processing of Agro-Commodities (Value addition) for domestic and export ma			40,050,000.00	40,050,000.00	100.00%	150,000,000.00	50,000,000.00	50,000,000.00
22018003/23010129/10000512 Purchase of Rice Destoner Machine		23,100,000.00	23,150,000.00	50,000.00	0.22%	30,000,000.00	20,000,000.00	20,000,000.00
22018003/23020113/10000509 Purchase of Equipment and processing of Agro-Commodities (Value addition) for domestic and export ma		40,000,000.00	-	-40,000,000.00		-		
22018003/23050101/10000510 Grant for Aggregration of commodities and Trading			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	50,000,000.00	50,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
22018003/23050102/10000511 Development of software for import and export/technology platform(Claring of freights forwarding /dr			1,000,000.00	1,000,000.00	100.00%	80,000,000.00	40,000,000.00	40,000,000.00
23001001/23010125/10000182 Takeoff Grant for ENUGU STATE Arch & Proc of Archives Mat for the ST			31,000,000.00	31,000,000.00	100.00%	31,000,000.00		
25005001//00000213 Purchase of office equipment			6,680,000.00	6,680,000.00	100.00%	-		
25005001/23010112/00000213 Purchase of office equipment		6,500,000.00	-	-6,500,000.00	-	-		
25005001/23010112/10000227 Purchase of 6No Standing Fans			1,200,000.00	1,200,000.00	100.00%	1,200,000.00	1,400,000.00	1,500,000.00
25005001/23010112/10000228 Purchase of 2no files/ document racks			2,000,000.00	2,000,000.00	100.00%	2,000,000.00	1,000,000.00	
25005001/23010112/10000229 Purchase of 2 Steel cabinet			300,000.00	300,000.00	100.00%	300,000.00		
25005001/23010113/00000213 Purchase of office equipment		180,000.00	-	-180,000.00	-	-		
25005001/23010114/10000231 Purchase of office equipment (4 nos printers, 9 no UPS, 1no computer, 1 no photocopying)			5,200,000.00	5,200,000.00	100.00%	5,200,000.00		
25005001/23010125/10000230 Computerization of pensions documents/Registry			2,000,000.00	2,000,000.00	100.00%	2,000,000.00		
25005002/23010112/10000233 Purchase of office furniture (10 nos tables,20 nos padded seats) for staff			1,000,000.00	1,000,000.00	100.00%	1,000,000.00		
25005002/23010114/10000232 Purchase of Office Equipment and accessories(4no printers, 9 no UPS, 1 no computer, 1 no photocopyi			2,000,000.00	2,000,000.00	100.00%	2,000,000.00		
26001001//10001434 Furnishing and equipping of AGPT, CRMC, ESIRT Offices at the multi-door courthouse beside DAD buildi			2,510,000.00	2,510,000.00	100.00%	-		
26001001//10001437 Furnishing and equipping of zonal DPP offices and other departmental offices			3,820,750.00	3,820,750.00	100.00%	-		
26001001/23010105/ Purchase of Road Motor Vehicle			-	-	-	-		
26001001/23010112/10001431 Purchase of 40No Desktop Computers, 10No Photocopy machines and 20No Printers and accessories		42,640,000.00	-	-42,640,000.00	-	-		
26001001/23010112/10001433 Purchase of 10 nos security fireproof steel cabinets			1,000,000.00	1,000,000.00	100.00%	10,000,000.00	10,000,000.00	
26001001/23010112/10001434 Furnishing and equipping of AGPT, CRMC, ESIRT Offices at the multi-door courthouse beside DAD buildi		2,500,000.00	-	-2,500,000.00	-	-		
26001001/23010112/10001437 Furnishing and equipping of zonal DPP offices and other departmental offices		3,800,750.00	-	-3,800,750.00	-	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
26001001/23010112/10001449 Purchase of office furniture and fittings (84 leather seats, 92 padded Executive seats, 92 padded ex			-	-		-		
26001001/23010113/10001431 Purchase of 40No Desktop Computers, 10No Photocopy machines and 20No Printers and accessories			42,655,000.00	42,655,000.00	100.00%	40,500,000.00	45,000,000.00	50,000,000.00
26001001/23010113/10001438 Purchase of office equipment for Enugu State Task Force on Human Trafficking (2 nos computers, 2 nos			1,000,000.00	1,000,000.00	100.00%	2,810,000.00	3,000,000.00	3,200,000.00
26001001/23020101/ Construction/Reconstruction/Renovation of offices/Lounges in Government house			-	-		-		
26001001/23030121/10001436 Renovation of the Ministry of Justice building, landscaping of her surrounding.		47,340,750.00	47,370,000.00	29,250.00	0.06%	40,000,000.00	45,000,000.00	45,000,000.00
26001001/23050101/10001435 Revision of Enugu State Laws.		100,457,598.77	100,507,599.00	50,000.23	0.05%	250,000,000.00	360,000,000.00	365,000,000.00
26007001/23010112/10001444 Purchase of 5No Fire proof steel cabinets			1,000,000.00	1,000,000.00	100.00%	2,000,000.00	1,500,000.00	1,700,000.00
26007001/23010114/10001443 Purchase of office equipment (5Nos Printers, 3Nos Photocopiers and 20 nos desktops	6,700,000.00		1,000,000.00	1,000,000.00	100.00%	1,400,000.00		
26007002/23010114/10001447 Procurement of Office Equipment 6No Printers, 1No Photocopiers, 6 no Fireproof Cabinet S/M (4Drawere			1,000,000.00	1,000,000.00	100.00%	16,000,000.00	16,500,000.00	17,000,000.00
26051001//10001459 Purchase of 10No Hpprinters			1,000,000.00	1,000,000.00	100.00%	-		
26051001/23010101/10001457 Purchase of 5No Motorcycles/2No. Tricycles for Court bailiffs			1,000,000.00	1,000,000.00	100.00%	3,500,000.00	4,000,000.00	4,500,000.00
26051001/23010102/10001470 Purchase of Gubabi safe for Enugu North, South and East Magistrate Court, probate registry and multi			850,000.00	850,000.00	100.00%	850,000.00	900,000.00	950,000.00
26051001/23010105/10001475 Purchase of vehicles for Magistrates, directors and others			1,000,000.00	1,000,000.00	100.00%	100,200,000.00	200,000,000.00	
26051001/23010106/00000852 Purchase of 1No 17 Tonne Water Tanker for Judiciary			-					
26051001/23010107/10001460 Purchase of Van (1 no Toyota Hilux van for protocol officers)			1,000,000.00	1,000,000.00	100.00%	25,000,000.00	25,500,000.00	26,000,000.00
26051001/23010107/10001461 Purchase of Trucks (1 no 17 tonne water tankers)		1,947,147.90	1,999,148.00	52,000.10	2.60%	25,000,000.00	25,500,000.00	26,000,000.00
26051001/23010108/10001458 Purchase of 1No.18 Seaters Toyota for Judiciary			1,000,000.00	1,000,000.00	100.00%	30,000,000.00	45,000,000.00	50,000,000.00
26051001/23010112/ PURCHASE OF TOUR BUSES			-					
26051001/23010112/10001449 Purchase of office furniture and fittings (84 leather seats, 92 padded Executive seats, 92 padded ex			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	20,500,000.00	21,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
26051001/23010112/10001472 Furnishing of magistrate court building, 1x8 court rooms blocks A and B at Enugu North, Enugu South	5,300,000.00			-				
26051001/23010113/10001450 Purchase & Installation office Equipment (15Nos Computer, 97 Nos Verbatim Reporting Machines and aut	4,320,000.00		1,000,000.00	1,000,000.00	100.00%	3,850,000.00	4,000,000.00	4,000,000.00
26051001/23010114/10001459 Purchase of 10No Hpprinters		140,400.00	-	-140,400.00	-			
26051001/23010123/10001451 Purchase of fire fighting equipment (125No 9kg Gas Co2 Fire Extinguishers)			550,000.00	550,000.00	100.00%	550,000.00	600,000.00	650,000.00
26051001/23010125/10001468 Purchase of Library books and Equipment: LB-SBW steel book wheel, disassembly steel cabinets, readin			1,000,000.00	1,000,000.00	100.00%	1,100,000.00	1,200,000.00	1,300,000.00
26051001/23010128/00000865 Purchase of vehicles for High Court Judges & Magistrates: 3Nos Prado Jeep for 3 Hon. Judges, 59 nos				-				
26051001/23010128/10001469 Purchase of security Equipment (CCTV, human scanning implements, Pen tear gas, etc)			1,000,000.00	1,000,000.00	100.00%	1,200,000.00	1,300,000.00	1,400,000.00
26051001/23010136/10001452 Purchase of communication equipment for Judges (131No Mobile communication equipment)			550,000.00	550,000.00	100.00%	550,000.00	600,000.00	650,000.00
26051001/23020101/10001453 Construction of office building: 3Nos high court buildings in Udi, Owo and Amagunze divisions, 6Nos			41,030,000.00	41,030,000.00	100.00%	41,419,000.00	408,700,000.00	610,000,000.00
26051001/23020103/ Electricity Supply Infrastructure			-	-		-		
26051001/23020103/10001692 Electricity Supply Infrastructure		1,841,700.00	-	-1,841,700.00	-			
26051001/23020127/00000859 Rehabilitation/Repair of ICT infrastructure: Repair of ICT equipment at the Judiciary Research Centr				-				
26051001/23020127/10001463 Purchase of 1 No Projector for High Court of Justice, Enugu Auditorium			200,000.00	200,000.00	100.00%	200,000.00	250,000.00	300,000.00
26051001/23030101/10001454 Rehabilitation of Post House of 10 Hon. Judges to be appointed in 2024			1,000,000.00	1,000,000.00	100.00%	10,000,000.00	22,000,000.00	25,000,000.00
26051001/23030121/00000850 Purchase of 5No Motorcycles/2No, Tricycles for Court bailiffs				-				
26051001/23030121/10001456 Rehabilitation/Repair of Magistrate Court Buildings at Awgu, Udi, Amuri, Ezeagu and Ibagwa-Aka	1,180,000.00		1,000,000.00	1,000,000.00	100.00%	10,000,000.00	12,000,000.00	15,000,000.00
26051001/23030121/10001471 General Landscaping, Furnishing and Equipping of 10 No. Magistrate courts with attached registry in A			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	40,000,000.00	60,000,000.00
26051001/23030127/10001464 Rehabilitation/Repair of ICT infrastructure: Repair of ICT equipment at the Judiciary Research Centr		2,682,923.00	2,699,923.00	17,000.00	0.63%	12,000,000.00	14,000,000.00	15,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
26051001/23010123/10001451 Purchase of fire fighting equipment (137No 9kg Gas Co2 Fire Extinguishers)	18,270,430.00		500,000.00	500,000.00	100.00%	500,000.00	600,000.00	700,000.00
26052001/23010115/10001480 Purchase of office Equipments for Customary Court of Appeal, Enugu.			1,000,000.00	1,000,000.00	100.00%	6,137,000.00		
26052001/23020101/10001481 Furnishing of 9Nos Customary Courts across the State			1,000,000.00	1,000,000.00	100.00%	52,287,000.00		
27001001/23010112/10000520 Purchase of office furniture: 4Nos office tables, 8Nos chairs, 1No shelve, 7Nos medium Ox Standing F			5,700,000.00	5,700,000.00	100.00%	5,700,000.00	5,880,000.00	
27001001/23010112/10000522 Procurement of the following equipment for the new training hall (4 1.5hp air conditioner, 1 no proj			16,290,000.00	16,290,000.00	100.00%	16,290,000.00		
27001001/23010113/10000517 Purchase of office Equipment, 5Nos Desktop Computer and accessories, 5Nos printers and 1No lapto			4,600,000.00	4,600,000.00	100.00%	4,600,000.00	5,300,000.00	
27001001/23020104/10000519 Renovation of bungalows at former forestry commission premises			27,500,000.00	27,500,000.00	100.00%	27,500,000.00		
29001001//10005188 procurement of land			300,050,000.00	300,050,000.00	100.00%	-		
29001001//10005238 Const of road barricades and traffic enforcement iron clamps			8,500,000.00	8,500,000.00	100.00%	-		
29001001/23010101/10005188 procurement of land		200,000,211.25	-	-200,000,211.25	-	-		
29001001/23010105/ Purchase of Road Motor Vehicle			-	-	-	-		
29001001/23010105/00000013 Procurement of vehicles		2,300,000,000.00	-	-2,300,000,000.00	-	-		
29001001/23010112/ PURCHASE OF TOUR BUSES			-					
29001001/23010112/00000015 Purchase and Supply of Belgium Trucks and other Machines (1			-					
29001001/23030121/00001201 Rehabilitation of Toilet Facilities in Ministry of Transport	74,600,000.00		-					
29001001/23020117/10000578 Akanu Ibiam International Airport concession	20,600,000.00		5,000,000.00	5,000,000.00	100.00%	5,000,000.00	3,000,000.00	2,000,000.00
29001001/23010128/10005238 Const of road barricades and traffic enforcement iron clamps		8,500,000.00	-	-8,500,000.00	-	-		
29001001/23020118/ other ministry of transport projects			-	-	-	-		
29001001/23020118/10005180 other ministry of transport projects		18,100,000,000.00	-	-18,100,000,000.00	-	-		
29001001/23010105/10000549 Procurement of 2000 taxis for youth empowerment scheme	4,920,647,041.71		-					
29001001/23020101/10000551 Provision of MOT command and control centre	250,000,000.00		-					
29053002/23010129/10000588 Purchase of 10 no Complete tool box			800,000.00	800,000.00	100.00%	800,000.00	880,000.00	968,000.00
29053002/23010129/10000589 Purchase of 1 no Heavy duty floor trolley 6 ton jack			663,000.00	663,000.00	100.00%	663,000.00	729,300.00	802,200.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
29053002/23010129/10000595 Purchase of 1 No engine/Gear box Hoist			300,000.00	300,000.00	100.00%	300,000.00	330,000.00	363,000.00
29053002/23020101/10000590 Construction of Security House			-	-	-	-	-	-
31001001/23010102/10000604 Procurement of 4 new blocks		420,425,224.00	420,435,224.00	10,000.00	0.00%	12,000,000,000.00		
31001001/23010107/10000603 Purchase of 6 nos Trucks for mining		510,950,813.00	-	-510,950,813.00	-	-		
31001001/23010112/10000605 Purchase of Furnitures and Fittings: 32 incges TV sets, GoTV & DSTV decoder, OX fans, 3-in-1 airpor			1,000,000.00	1,000,000.00	100.00%	6,100,000.00		
31001001/23020101/10000602 Renovation of Office Building		120,000,000.00	120,000,000.00	-	0.00%	-		
31001001/23020107/10000602 Renovation of Office Building			511,000,000.00	511,000,000.00	100.00%	-		
31004001/23010112/10000640 Purchase of office furnitures and fittings (15 desks,10 chairs, 10 file cabinets, 2 fire proof cabin			1,000,000.00	1,000,000.00	100.00%	20,600,000.00	16,400,000.00	16,400,000.00
31004001/23010112/10000641 Purchase of 6 Split unit air conditioner (1.5hp)			1,000,000.00	1,000,000.00	100.00%	3,500,000.00	3,000,000.00	3,000,000.00
31004001/23010114/ Procurement of office equipment: 3 No Hp 15.6 Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32			-	-	-	-		
31004001/23010128/10000642 Purchase of Security and Safety equipments (CCTV cameras, Fire Extinguishers and First aid kits)		1,660,500.00	1,700,000.00	39,500.00	2.32%	6,600,000.00	4,600,000.00	4,600,000.00
31004001/23010136/ Purch.ofPub.Addr.Eqt.for Out Door Sensitiza.&enlightnactv			-	-	-	-		
31004001/23030121/10000639 Renovationof office building annex, landscaping of the compound and construction new gate house and		2,752,500.00	2,760,000.00	7,500.00	0.27%	74,000,000.00	375,000,000.00	48,000,000.00
31004001/31021780/ Reconstruction of collapsed fence			-	-	-	-		
34001001/23020118/00001215 Comp of Proposed Remodelling of Colliery Hospi Lot I Enu	1,477,506,724.91		4,500,000,000.00	4,500,000,000.00	100.00%	-		
34001001//10000105 Upgrading other Public Building			400,000,000.00	400,000,000.00	100.00%	-		
34001001//10000659 Construction of Fence			41,300,000.00	41,300,000.00	100.00%	-		
34001001//10000660 Repair and Renovation work at the office Enugu State			330,199,040.00	330,199,040.00	100.00%	-		
34001001//10000664 Construction/Renovation of Public Buildings in Enugu State			587,456,263.00	587,456,263.00	100.00%	-		
34001001//10000670 Construction and Completion of Governor/Es Lodge, Asokoro Abuja			230,119,690.00	230,119,690.00	100.00%	-		
34001001//10000688 Rehabilitation of Presidential Hotel, Enugu			1,000,000,000.00	1,000,000,000.00	100.00%	-		
34001001//10000698 General Landscaping works, Provision and Installation of External Electrical and Mechanical Infrastr			10,400,000.00	10,400,000.00	100.00%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001//10005237 DEVELOPMENT OF ENUGU TECH. HUB AT OLD ENUGU PRINTING PRESS G.R.A			335,399,712.00	335,399,712.00	100.00%	-		
34001001/23010105/10000713 2 Nos Electrical Department Project Vehicle (Hilus), Electrical Department MOW&I			1,000,000.00	1,000,000.00	100.00%	-		
34001001/23010112/ PURCHASE OF TOUR BUSES			-					
34001001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m			-					
34001001/23010122/10000656 Construction of Health Centre at Umuaji Mgbagbuowa, Ezeagu			1,000,000.00	1,000,000.00	100.00%	80,000,000.00	20,000,000.00	
34001001/23010129/10000661 Purchase of Office Equipment		56,395,000.00	-	-56,395,000.00	-			
34001001/23010129/10000714 Procurement of Asphalt Plant			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	500,000,000.00	500,000,000.00
34001001/23010129/10000718 Purchase and Installation of Concrete equipment; i. Machine iron cutters ii. Vibrator iii. Concrete			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23010129/10000719 Procurement of Earth moving machine such as 2Nos Excavator, 2Nos Bulldozer, 2Nos Grader, 1No Back Ac			1,000,000.00	1,000,000.00	100.00%	3,500,000,000.00	5,000,000,000.00	5,000,000,000.00
34001001/23010129/10000720 Earthroad/Spot improvement/connectivity to Communities		500,000,000.00	-	-500,000,000.00	-			
34001001/23010133/10000661 Purchase of Office Equipment			56,400,000.00	56,400,000.00	100.00%	100,000,000.00	50,000,000.00	
34001001/23010140/00000455 Establishment of Enugu State Materials Testing Laboratory (Quality control/Inspection and Engineerin			-					
34001001/23010140/10000682 Establishment of Enugu State Materials Testing Laboratory (Quality control/Inspection and Engineerin			1,000,000.00	1,000,000.00	100.00%	10,000,000.00	20,000,000.00	30,000,000.00
34001001/23010140/10000717 Purchase of Equipment for Enugu State Ministry of Works Material Testing Laboratory Quality Control		70,535,000.00	70,540,000.00	5,000.00	0.01%	40,000,000.00	40,000,000.00	40,000,000.00
34001001/23020101/00000437 Construction of Fence			-					
34001001/23020101/00000438 Construction/Renovation of Public Buildings in Enugu State		58,195,131.00	-	-58,195,131.00	-			
34001001/23020101/10000657 Completion of the Construction of International Conference Center			-					
34001001/23020101/10000659 Construction of Fence			-					
34001001/23020101/10000670 Construction and Completion of Governor's Lodge, Asokoro Abuja		230,089,690.00	-	-230,089,690.00	-			
34001001/23020101/10000692 Completion of Construction of Perimeter Fencing, Retaining Walls and Gate Houses at Diamond City Est			-					



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020101/10000693 Completion of the Construction of Facilities, landscaping, fencing, road, electricals, mechanicals,				-				
34001001/23020103/10000698 General Landscaping works, Provision and Installation of External Electrical and Mechanical Infrastr		10,377,000.00	-	-10,377,000.00	-			
34001001/23020104/ Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senat				-				
34001001/23020104/10000688 Rehabilitation of Presidential Hotel, Enugu		250,000,000.00	-	-250,000,000.00	-			
34001001/23020104/10000712 CNP - Remodeling and reconstruction of Hotel Presidential Enugu		1,500,000,000.00	-	-1,500,000,000.00	-			
34001001/23020105/10000671 Construction of Twin water fall and Swim Pool, Governor's lodge				-				
34001001/23020106/10000702 Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno				-				
34001001/23020107/ Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno				-				
34001001/23020107/10000673 Completion of construction of 1 no 10 classroom building for the faculty of Dentistry at SUMAS igbo-				-				
34001001/23020107/10000674 Completion of construction of 1 no 12 classroom building for the college of Medicine at SUMAS igbo-e				-				
34001001/23020107/10000676 Completion of Construction of 1 no 8 classroom building for faculty of social Science at SUMAS igbo-				-				
34001001/23020107/10000677 Completion of construction of 1 no 8 classroombuilding for faculty of Applied sciences and Humanitie				-				
34001001/23020107/10000709 CNP - Completion of the construction of International Conference Centre, Enugu				-				
34001001/23020117/10000697 Completion of completion of Astrotourf and Tratan tracks, flood lighting and associated works at Nsu	384,483,596.59			-				
34001001/23020105/10000671 Construction of Twin water fall and Swim Pool, Governor's lodge	100,000.00			-				
34001001/23020118/00000473 Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno				-				
34001001/23020118/10000664 Construction/Renovation of Public Buildings in Enugu State		191,164,714.92	-	-191,164,714.92	-			
34001001/23020118/10000669 Completion of the Construction of Facilities, landscaping, fencing, road, electricals, mechanicals,				-				



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020118/10000709 CNP - Completion of the construction of International Conference Centre, Enugu		552,763,054.80	552,800,000.00	36,945.20	0.01%	1,000,000,000.00	5,000,000,000.00	
34001001/23020119/10000686 Construction and Landscaping of International Conference Center (ICC), Enugu				-				
34001001/23020119/10000690 Completion of Old Government Lodge, Enugu and Construction of Annex. GRA, Enugu.				-				
34001001/23020123/10000667 Provision of Solar Power Street Lightings and Generating Sets in Enugu, Nsukka and Awgu Urban Centre	4,450,000.00	9,537,000.00	9,540,000.00	3,000.00	0.03%	200,000,000.00	200,000,000.00	100,000,000.00
34001001/23020124/10000659 Construction of Fence		41,270,389.48	-	-41,270,389.48	-			
34001001/23030101/00000445 Completion of construction of 1 no 10 classroom building for the faculty of health science at SUMAS				-				
34001001/23030101/10000683 Furnishing and landscaping of 10No Duplex Government Houses at Old Government Lodge, EnuguEN - For t				-				
34001001/23030101/10000685 External Works (Landscaping) at the 5 Newly Constructed Fire Services Stations at Ogorute, Orba, 9th				-				
34001001/23030101/10000716 Renovation of Old House of Assembly Building, Enugu North LGA			1,000,000.00	1,000,000.00	100.00%	70,000,000.00	30,000,000.00	20,000,000.00
34001001/23030103/10000688 Rehabilitation of Presidential Hotel, Enugu		419,349,400.60	-	-419,349,400.60	-			
34001001/23030121/00000438 Construction/Renovation of Public Buildings in Enugu State		73,644,390.00	-	-73,644,390.00	-			
34001001/23030121/00001213 Repair and Renovation of Public Buildings	43,800,000.00			-				
34001001/23030121/10000602 Renovation of Office Building			-	-				
34001001/23020118/00001214 Construction of Doctor's Quarters. Type 1 & 2 at Igbo Eno Ca	500,000.00			-				
34001001/23030121/10000660 Repair and Renovation work at the office Enugu State		330,174,040.00	-	-330,174,040.00	-			
34001001/23030121/10000664 Construction/Renovation of Public Buildings in Enugu State	20,958,088,933.02	1,396,261,547.90	4,131,900,000.00	2,735,638,452.10	66.21%	10,000,000,000.00	3,000,000,000.00	
34001001/23030121/10000688 Rehabilitation of Presidential Hotel, Enugu		800,059,930.85	-	-800,059,930.85	-			
34001001/23020101/10000657 Completion of the Construction of International Conference Center	20,318,161,793.39		1,000,000.00	1,000,000.00	100.00%	60,000,000.00	80,000,000.00	100,000,000.00
34001001/23030121/10000710 Renovation of State Secretariat, Enugu			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	500,000,000.00	500,000,000.00
34001001/23030121/10005237 DEVELOPMENT OF ENUGU TECH. HUB AT OLD ENUGU PRINTING PRESS G.R.A		335,376,711.91	-	-335,376,711.91	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030128/10000711 Renovation,Fencing,Landscaping of NCFC Buiding. GRA, Enugu			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
34001001/23030128/10000712 CNP - Remodeling and reconstruction of Hotel Presidential Enugu	1,622,332,986.00	1,436,363,700.00	2,936,399,700.00	1,500,036,000.00	51.08%	1,000,000,000.00	2,000,000,000.00	
34001001/23040102/ Procurement of machines for clearing grasses, Trimming overgrown palm and provision of ornamental pla			-					
34001002/23020114/10001123 State Counterpart Contribution for RAMPState Counterpart fund Provision for Rural Access and Agricul			1,000,000.00	1,000,000.00	100.00%	500,000,000.00		500,000,000.00
35001001/23010105/00001230 Procurement of 1 No. Hilux and 1 No. Bus			-					
35001001/23010107/10002153 Purchase of heavy duty Equipment -1 no. Low bed, 1 no. Tow Trucks, 2 no. Tipper		1,405,000,000.00	-	-1,405,000,000.00	-			
35001001/23010112/10002080 Equipment of our conference room with chairs, tables and fans			1,000,000.00	1,000,000.00	100.00%	36,000,000.00	4,000,000.00	2,000,000.00
35001001/23010112/10002153 Purchase of heavy duty Equipment -1 no. Low bed, 1 no. Tow Trucks, 2 no. Tipper			1,405,000,000.00	1,405,000,000.00	100.00%	-		
35001001/23010113/10002086 Procurement of 4 no lap top 4 no desktop computers, 2 n0 photocopies, 4 no printers, tripod stand, c			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	3,000,000.00	3,000,000.00
35001001/23010129/10002076 Procurement of 50 no brush cutters		8,030,000.00	8,050,000.00	20,000.00	0.25%	10,000,000.00	4,000,000.00	2,000,000.00
35001001/23010138/10002081 Construction of Permanent Sewage site at Ugwuomu/Nkwubo			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	20,000,000.00	20,000,000.00
35001001/23010138/10002082 Construction of modern abattoir pit under (PPP) in the state in 6 no location. (main market, New mar			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	240,000,000.00	300,000,000.00
35001001/23020113/10002078 Fencing/Revitalization of plant multiplication Nursery Centre at Aria Road, GRA			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	20,000,000.00	20,000,000.00
35001001/23020118/10002073 Construction of Engineered Land fill Sewage site at Owo (Waste to wealth initiative)			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	130,000,000.00	150,000,000.00
35001001/23020125/10002090 Installation of solar energy in the Ministry			1,000,000.00	1,000,000.00	100.00%	25,000,000.00	10,000,000.00	10,000,000.00
35001001/23030105/10002077 Renovation/Refurbishment of our pollution Testing laboratory			1,000,000.00	1,000,000.00	100.00%	20,000,000.00	10,000,000.00	5,000,000.00
35001001/23030128/10002088 Construction/ Renovation of public toilet in Urban cities			1,000,000.00	1,000,000.00	100.00%	30,000,000.00	10,000,000.00	10,000,000.00
35001001/23040102/10002087 Clearing of drainages, checkmating of blockage of natural flood water channels		7,593,000.00	7,600,000.00	7,000.00	0.09%	25,000,000.00	3,000,000.00	3,000,000.00
35001001/23040106/10002079 Re-grassing of Road Verges/Medians in Enugu Metropolis: Ziks Avenue, Okpara Avenue, GRA, Ogui Road e			1,000,000.00	1,000,000.00	100.00%	46,000,000.00	20,000,000.00	20,000,000.00
35001001/23040106/10002083 Urban beautification: planting of trees and flowers/main tenance			1,000,000.00	1,000,000.00	100.00%	25,000,000.00	10,000,000.00	10,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
35001001/23050101/10002075 Reseach and Development/Fisibility Studies on Coal and other solid mineral deposit in Enugu			1,000,000.00	1,000,000.00	100.00%	25,000,000.00	130,000,000.00	150,000,000.00
35002001/23010138/10002096 Purchase of 5 No Dolmer machines for cutting/cross of marked trees			1,000,000.00	1,000,000.00	100.00%	1,300,000.00		
35002001/23020113/10002097 Purchase of forestry field Equipment e.g 30 nos pass hammer, safeguard climbing kitchs, forest guard			1,000,000.00	1,000,000.00	100.00%	1,500,000.00	2,000,000.00	
35053001/23010104/ Establishment and equiping of a Techical Intellegence Unit			-					
35053001/23010104/10002116 Purchase of 15Nos Tricycle Trucks for waste disposal		49,700,000.00	49,750,000.00	50,000.00	0.10%	30,000,000.00	10,000,000.00	
35053001/23010112/ PURCHASE OF TOUR BUSES			-					
35053001/23010113/ Procurement of office equipment: 3 No Hp 15.6 Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32			-	-	-			
36001001//10005245 PURCHASE OF TOUR BUSES			135,500,000.00	135,500,000.00	100.00%	-		
36001001/23010108/10000018 Purchase of Road Motor Vehicle			-	-	-			
36001001/23010108/10005245 PURCHASE OF TOUR BUSES		135,463,000.00	-	-135,463,000.00	-			
36001001/23030124/00001217 Rehabilitation and Upgrading of Recreational (Ejindu) Park			-					
36040001/23010112/10001144 Purchase of furniture and fittings (Sofa, Air Conditoner, Television set and Fans)		9,585,000.00	9,600,000.00	15,000.00	0.16%	800,000.00	5,000,000.00	5,000,000.00
36040001/23010130/10001145 Purchase of Easels and exhibition stands			1,000,000.00	1,000,000.00	100.00%	5,000,000.00	500,000.00	500,000.00
38001001/23010112/ Purchase of Office furniture			-					
38001001/23010112/10001185 Pur.of 2No Gubabi Steel file cabinet for HODs, Admin an Accounts department for storage sensitive do			1,000,000.00	1,000,000.00	100.00%	1,000,000.00		
38001001/23010112/10001190 Purchase of funiture & fitting; 3 No LG Refrigerators, 3for HOD Planning Department, Account Depart			1,000,000.00	1,000,000.00	100.00%	2,500,000.00		
38001001/23010112/10001191 Purchase & installation of office Fittings (4 Nos 2 Hp Inverter Ac @600,000 each			1,000,000.00	1,000,000.00	100.00%	3,000,000.00		
38001001/23010114/10001186 Purchase of optoma full 3D Projector 4500 lumens HD HDMI 2 vga, usb port and voice recorder			900,000.00	900,000.00	100.00%	900,000.00		
38001001/23010114/10001192 Purchase of 4 No HP LaserJet Pro M404n Printers with accessories @ N300,000 each			1,000,000.00	1,000,000.00	100.00%	1,400,000.00		
38001001/23010115/10001193 Purchase of 2 No Sharp AR-6020v Photocopier with accessories @ N500,000			1,000,000.00	1,000,000.00	100.00%	1,100,000.00		
38001001/23010125/10001196 Review and Printing of 340 copies of MTSS			1,000,000.00	1,000,000.00	100.00%	3,000,000.00		
38001001/23010136/10001189 Installation of wireless storage device & networking of ICT equipment in the commission			1,000,000.00	1,000,000.00	100.00%	3,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
38001001/23050101/00001232 Development of State Standardized Template for Collation and	25,000,000.00		-					
38001001/23050101/10001187 Development of M & E Framework for the State/Donor Partners Programmes and integration of Result Bas			1,000,000.00	1,000,000.00	100.00%	10,000,000.00		
38001001/23050101/10001194 Review of State Medium Term Implementation Plan			1,000,000.00	1,000,000.00	100.00%	5,000,000.00		
38001001/23050102/10001195 Acquisition of software for integration of result based management reporting.			1,000,000.00	1,000,000.00	100.00%	8,000,000.00		
38001001/23050103/10001188 Monitoring and Evaluation of the implementation of Social Protection Policy in the state			1,000,000.00	1,000,000.00	100.00%	8,000,000.00		
38001002/23010112/10001204 Purchase of 1 No LG 43 UP9550 VHD Smart TV for dashboard and monitoring of field activities			440,000.00	440,000.00	100.00%	415,000.00		
38001002/23010113/ Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr			-	-		-		
38001002/23050101/10001200 Purchase of 6 No Motorcycles for data collection at zonal office			1,000,000.00	1,000,000.00	100.00%	6,000,000.00		
38001002/23050103/10001202 GRID3 Project - Updating of Enugu State datasets on GRID3 Portal through data collection, analysis a			1,000,000.00	1,000,000.00	100.00%	15,000,000.00	8,000,000.00	5,000,000.00
38001002/23050103/10001203 Small Area Estimation (SAE) to produce Multidimensional Poverty Index and other Socio-Economic indic			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	70,000,000.00	40,000,000.00
40001001/23010112/10000236 Purchase of Office Furniture and Fittings: 10 Executive Table and Chairs, 5 nos Air conditioner.		3,500,000.00	3,540,000.00	40,000.00	1.13%	4,500,000.00		4,000,000.00
40001001/23010114/10000235 Purchase of office equipment: 2Nos printers and accessories, 1 no scanner, 1 no spiral binding machi			950,000.00	950,000.00	100.00%	950,000.00		680,000.00
40001001/23030103/10000238 Renovation of Generator House			1,000,000.00	1,000,000.00	100.00%	3,000,000.00		
40001002/23010112/10000241 Purchase of office furniture for Head Office and three Zonal offices: 10 Nos. executive table with e		7,819,966.61	10,850,000.00	3,030,033.39	27.93%	5,000,000.00	2,000,000.00	2,000,000.00
40001002/23010113/10000240 Purchase of 10Nos laptop computers for use at head and zonal offices			1,000,000.00	1,000,000.00	100.00%	3,500,000.00	3,000,000.00	3,000,000.00
47001001//10000248 Purchase of office equipments 8Nos Desktops computers, 3Nos photocopyers, 8Nos Printers and 8Nos UPS			7,700,000.00	7,700,000.00	100.00%	-		
47001001/23010104/10000247 Purchase of 1No Motor Bike (Carter) for dispatch of mails			1,180,000.00	1,180,000.00	100.00%	1,180,000.00		
47001001/23010112/10000246 Purchase of office furniture: 10Nos steal cabinets, 10Nos Chairs, 5Nos Air Conditioners and 20Nos Ta			10,500,000.00	10,500,000.00	100.00%	20,500,000.00		
47001001/23010112/10000248 Purchase of office equipments 8Nos Desktops computers, 3Nos photocopyers, 8Nos Printers and 8Nos UPS			11,650,000.00	11,650,000.00	100.00%	11,650,000.00		
47001001/23020127/00000843 Purchase & Installation of computer equipment and accessories: 8Nos Computer, 85 Nos Verbatim Report			-	-		-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
47001001/23030121/10000249 Renovation of Planning/research and statistics blocks in Civil Service Commission Premises			8,000,000.00	8,000,000.00	100.00%	23,000,000.00		
47001002/23010112/10000255 Replacement of 130 obsolete and dilapidating Office furniture (50 tables and 80 chairs) 20 steel cab		41,421,168.04	41,425,168.00	3,999.96	0.01%	16,000,000.00		
47001002/23030121/10000254 Re-roofing of office blocks with leaking roof		19,194,535.00	19,198,535.00	4,000.00	0.02%	6,000,000.00		
48001001/23010112/10000258 Furnishing of ENSIEC Offices in the 3 Senatorial Zones			2,800,000.00	2,800,000.00	100.00%	7,800,000.00		
48001001/23010112/10000259 Purchase and Installation of two air conditioners for ENSIEC Conferece Hall			2,100,000.00	2,100,000.00	100.00%	2,100,000.00		
48001001/23010113/10000266 Purchase of Laptops (HP 1.5 intel core 13 15.6. 4GB RAM ITB HOD) 8 Nos			2,120,000.00	2,120,000.00	100.00%	5,120,000.00		
48001001/23020101/10000257 Building of ENSIEC Office in for Enugu East Senatorial Zone			7,200,000.00	7,200,000.00	100.00%	19,200,000.00	3,666,810.00	3,280,830.00
48001001/23020101/10000260 Building of ENSIEC Office in for Enugu North Senatorial Zone			1,200,000.00	1,200,000.00	100.00%	19,200,000.00	3,666,810.00	3,280,830.00
48001001/23020101/10000261 Building of ENSIEC Office in for Enugu West Senatorial Zone			1,200,000.00	1,200,000.00	100.00%	19,200,000.00	3,666,810.00	3,280,830.00
48001001/23020101/10000265 Landscaping and asphalting of ENSIEC office			1,600,000.00	1,600,000.00	100.00%	41,600,000.00	5,500,000.00	5,500,000.00
51001001/23010128/10001216 Procurement of 600 nos Staff of Office for Traditional Rulers			1,000,000.00	1,000,000.00	100.00%	50,000,000.00	50,000,000.00	50,000,000.00
51001001/23020101/10001221 Establishment of Liason Office in the 17 L.G.A			1,000,000.00	1,000,000.00	100.00%	50,000,000.00		
51001002//10002139 Infrastructure upgrade @ LGSPB			-	-		68,458,600.00		
51001002/23010112/10002118 Purchase of office furnitures/Air conditioners			1,000,000.00	1,000,000.00	100.00%	3,000,000.00		
51001002/23010113/10002117 Purchase of Computers		747,730,000.00	747,760,000.00	30,000.00	0.00%	5,000,000.00		
51001002/23030121/10002119 Renovation of Estate Building			1,000,000.00	1,000,000.00	100.00%	15,000,000.00		
51001002/23030121/10002139 Infrastructure upgrade @ LGSPB		34,221,500.00	34,229,300.00	7,800.00	0.02%	-		
51001002/23050101/00000018 State Counterpart contribution for financing of State Micro	553,240,659.96		-	-				
51002002/23010112/ Purchase of Office furniture			-	-		-		
51002002/23010112/10000111 Purchase of Office furniture		518,000.00	-	-518,000.00		-		
51002002/23010112/10002162 Purchase of Office Furniture and Fittings		518,000.00	520,000.00	2,000.00	0.38%	-		
51002002/23020105/10001226 Construction of 127 Nos Community Development Plan (CDPs) in Education, health, Flooding, water and			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00		
51002002/23030121/ Renovation and Partitioning of CSDA office			-	-		-		
51002002/23030121/10001228 Renovation and Partitioning of CSDA office		11,402,737.50	-	-11,402,737.50		-		
51002002/23030128/ Construction/ Renovation of public toilet in Urban cities			-	-		-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
51002002/23030128/10002088 Construction/ Renovation of public toilet in Urban cities		379,396,300.48	-	-379,396,300.48	-			
51007001//00001220 Upgrading of Oji River Fire Station at Oji River				-				
51007001/23010105/00001221 Purchase of 1no Hilux Van	14,076,000.00			-				
51007001/23010106/10001248 Purchase of Ambulance	6,201,000.00		1,000,000.00	1,000,000.00	100.00%	37,000,000.00		
51007001/23010107/10001246 Purchase of 2No water tanker			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	150,000,000.00	
51007001/23010112/00000769 Purchase of office furniture, tables, chairs, tv sets, etc. and Furnishing of newly constructed fire				-				
51007001/23010113/10001249 Purchase of 5 computer system (Hp Laptops) 3 printers and other accessories			1,000,000.00	1,000,000.00	100.00%	3,000,000.00		
51007001/23010136/10001245 Procurement and installation of HF/VHF/UHF Radio Communication Gadgets (walkie talkie) in Fire Stati			1,000,000.00	1,000,000.00	100.00%	12,000,000.00	12,000,000.00	14,000,000.00
51007001/23030109/ Upgrading of Oji River Fire Station at Oji River				-				
52102001/23010112/10001285 The procurement of office equipment at the corporation		3,685,000.00	3,700,000.00	15,000.00	0.41%	10,000,000.00		
52102001/23010128/ CCTV SECURITY EQUIPMENT with IP Cameras			-	-	-			
52102001/23030121/00000020 Urban Water Sector: State Counterpart funding				-				
52103001/23010112/10001331 Purchase of office equipment for the establishment of LGA Institutional Documentation of WASH facili			1,000,000.00	1,000,000.00	100.00%	34,000,000.00		
52103001/23010113/10001330 Purchase of office Equipment 1 nos Hp printers, 1 nos computer set with accessories, 1 no laptop			1,000,000.00	1,000,000.00	100.00%	1,400,000.00		
53010001/23010105/00000013 Procurement of vehicles	165,442,500.00			-				
53010001/23010112/ Purchase of Office furniture				-				
53010001/23020116/ Construction of Other projects			-	-	-			
53010001/23020118/ Fencing Work			-	-	-			
53010001/23030101/ Takeoff Grant for Enugu State Geographical Information System			-	-	-			
53010001/23040106/ Urban beautification: planting of trees and flowers/main tenance			-	-	-			
60001001/23010112/10001389 Purchase of furniture and fittings 15Nos office table, 20Nos armed chair, 20Nos steel file cabinet,7			1,000,000.00	1,000,000.00	100.00%	30,200,000.00	10,000,000.00	8,000,000.00
60001001/23030121/10001388 Renovation of Office building (D Wing)			1,000,000.00	1,000,000.00	100.00%	15,500,000.00		
60001001/23050101/10001390 Development of subject plan maps for Enugu and Nsukka Urban			1,000,000.00	1,000,000.00	100.00%	50,000,000.00	30,000,000.00	20,000,000.00
60002001// Embarking on surveys for socio-economic data collection in the State (statistical area mapping, fiel			-	-	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
60002001//00000653 Embarking on surveys for socio-economic data collection in the State (statistical area mapping, fiel		18,400,000.00	-	-18,400,000.00	-			
60002001/23010112/10001396 Purchase of Office Furniture (8 nos Executive tables, 19 no armed wooden chairs, 20 nos armless wood		10,000,000.00	10,000,000.00	-	0.00%	10,920,000.00	13,105,000.00	
60002001/23010133/ Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorol			-	-				
60004001/23010112/ Purchase of Office furniture			-	-	-			
60004001/23010112/00000262 Purchase of office furniture		1,300,000.00	1,305,000.00	5,000.00	0.38%	-		
60004001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m			-	-	-			
60004001/23020127/ Rehabilitation/Repair of ICT infrastructure: Repair of ICT equipment at the Judiciary Research Centr			-	-	-			
60004001/23030101/10001398 Takeoff Grant for Enugu State Geographical Information System		27,999,463.20	-	-27,999,463.20	-			
60004001/23030128/ State Government fund for intervention programmes			-	-	-			
60004001/23050102/10001398 Takeoff Grant for Enugu State Geographical Information System		10,176,133,437.37	10,204,182,901.00	28,049,463.63	0.27%	20,000,000,000.00		
63001001/23010112/ PURCHASE OF TOUR BUSES			-	-				
63001001/23010112/10002122 Purchase of Office Equipment: 3Nos refrigerators and 3 Nos Stabilizers			-	-				
63001001/23010113/10002121 Purchase of Desktops Computers & Accessories			-	-				
64001001/23010104/10001406 Purchase of 1No Tricycles for dispatch			1,000,000.00	1,000,000.00	100.00%	2,500,000.00		
64001001/23010112/ PURCHASE OF TOUR BUSES			-	-				
64001001/23010112/10001403 Purchase of office equipment (1No scanning machine, steel cabinet, 2 no wall fans, 3 nos refrigerato			1,000,000.00	1,000,000.00	100.00%	5,000,000.00		
64001001/23010112/10001408 Purchase of office Furniture and Fittings for State CARES Coordinating unit (5 nos 2 hp office AC wi			-	-				
64001001/23010113/10001405 Purchase of 6 no Laptop		1,554,287.50	1,600,000.00	45,712.50	2.86%	4,800,000.00		
64001001/23050108/10001404 FN - UNICEF Counterpart contribution /Capacity Building for Food and Nutrition programmes in the Sta		160,000,000.00	160,000,000.00	-	0.00%	200,000,000.00		
64001001/23050108/10001409 NG-CARES State Coordinating Unit activities		672,353,733.27	672,505,733.00	151,999.73	0.02%	197,400,000.00		
67001001/23020118/10000288 Building of smart toilets in markets (Establish 25 no smart toilets at 1,000,000 each in existing ma			2,000,000.00	2,000,000.00	100.00%	30,000,000.00	32,500,000.00	95,500,000.00
67001001/23020118/10000296 Provision of Directional Signage at the State Secretariat			5,000,000.00	5,000,000.00	100.00%	5,000,000.00	7,000,000.00	8,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
67001001/23050101/10000284 Developme a registration and taxation framework for commercial borehole operators to be under govt t			-	-		20,000,000.00	21,000,000.00	22,000,000.00
67001001/23050101/10000287 Establish institutions to foster cooperation with state and federal govt in Enugu State			2,000,000.00	2,000,000.00	100.00%	20,000,000.00	21,500,000.00	22,000,000.00
67001001/23050101/10000289 Removal of abandoned vehicles from roadways and streets			21,500,000.00	21,500,000.00	100.00%	21,500,000.00	23,500,000.00	24,000,000.00
67001001/23050108/10000283 Establish Local Emergency Management Agencies (LEMA) AND Training programs to enhance community resp			2,500,000.00	2,500,000.00	100.00%	22,500,000.00	23,000,000.00	67,500,000.00
67001001/23050108/10000290 Compliance and safety oversight (Increase awareness of safety measures among the public to ensure co			2,000,000.00	2,000,000.00	100.00%	20,000,000.00	21,500,000.00	23,000,000.00
Total	132,817,149,419.21	200,524,863,000.00	207,030,106,776.00	6,505,243,776.00	3.14%	89,359,083,920.00	30,725,726,730.00	17,492,659,690.00
Note - POWER								
11001001/23010119/00000028 Procurement of Power Generating Set/Plant (500kva CAT Generators, 1000KVA generators and other sizes				-				
11001001/23010119/10000014 Purchase and installation of 200kva and 500kva generating sets	97,100,000.00	23,380,000.00	33,400,000.00	10,020,000.00	30.00%	120,000,000.00	120,000,000.00	
11001001/23010120/ Purchase of 100KVA FG Wilson Generating Plant and construction of Plant House for ESJRT, CRMC, & AGP	11,000,000.00		-	-	-		200,000,000.00	
11001001/23020103/ Boosting/ Energization of Electricity			-	-	-		500,000,000.00	500,000,000.00
11001001/23030123/ Maintenance of Street lights in major cities in the 3 senatorial zones			-	-	-		100,000,000.00	100,000,000.00
11001001/23030127/10000610 Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks in 3			-	-	-		1,000,000,000.00	1,000,000,000.00
12003001/23010113/00000108 Procurement of 15 Nos HP Desktop Computers, Stabilizers and other accessories				-				
12003001/23010121/10000124 Purchase of 10 Nos Water Dispenser			300,000.00	300,000.00	100.00%	300,000.00		
12003001/23020125/10000123 Procurement of 10Nos 2000w Stabilizers			400,000.00	400,000.00	100.00%	400,000.00		
17021003//10001712 Procurement of Solar Power System to include arrangement of photovoltaic modules, battery banks, inv			57,030,680.00	57,030,680.00	100.00%	-		
17021003//10001730 Completion of the Construction and Repayment of tax element of 9 Nos Boreholes and 9 Nos Steel Tanks			185,300,000.00	185,300,000.00	100.00%	-		
17021003/23010119/ Procurement of Solar Power System to include arrangement of photovoltaic modules, battery banks, inv			-	-	-			
17021003/23010119/10001711 Procurement of three (6) units of Sound Proof England Perkins GMG generators (350kva (1unit),100 kv	4,000,000.00			-			500,000,000.00	
17021003/23010119/10001712 Procurement of Solar Power System to include arrangement of photovoltaic modules, battery banks, inv	5,688,994.00	76,436,876.14	-	-76,436,876.14	-		500,000,000.00	



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
17021003/23020105/ Completion of the Construction and Repayment of tax element of 9 Nos Boreholes and 9 Nos Steel Tanks			-	-		-	500,000,000.00	
17021003/23020105/10001730 Completion of the Construction and Repayment of tax element of 9 Nos Boreholes and 9 Nos Steel Tanks		185,302,093.00	-	-185,302,093.00		-		
17021003/23020118/10001727 Construction of works services workshop 350sqm reception, 6 nos single offices, general offices, wor		199,477,434.76	199,500,000.00	22,565.24	0.01%	-		
17021003/23020118/10001728 Construction of university library reception, General reading hall, group study, audio-visual rooms,		237,960,962.32	1,180,106,942.00	942,145,979.68	79.84%	468,000,000.00		
17021003/23020127/ CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3				-				
17021003/23030106/10001728 Construction of university library reception, General reading hall, group study, audio-visual rooms,		942,095,980.00	-	-942,095,980.00		-		
20012001/23010119/10000433 Purchase of 1 no Lister for alternative Power			5,000,000.00	5,000,000.00	100.00%	5,000,000.00		
21001001/23010119/10001916 Purchase and installation of 100kva solarinverter system in the new pharmaupgraded			1,000,000.00	1,000,000.00	100.00%	90,000,000.00		
21001001/23030102/ Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks in 3			-	-		-		
21003001/23010119/10001979 Provision of Solar Power/Electricity for the SPHCDA and the 3 revitalized PHC facilities in the 3 se	2,027,732,703.00		1,000,000.00	1,000,000.00	100.00%	85,000,000.00		
21027017//10002173 Electricity Supply Infrastructure			1,218,000.00	1,218,000.00	100.00%	-	300,000,000.00	
21027017/23020103/10002173 Electricity Supply Infrastructure		1,203,000.00	-	-1,203,000.00		-		
22001001/23010119/10000444 Purchase of 3No 5KVA Generator Set			6,000,000.00	6,000,000.00	100.00%	6,000,000.00		
22001002/23010119/00000373 Project concept development and promotion				-				
22001002/23010119/10000484 Purchase of 400KVA sound proof Mikano generator		4,440,288,237.00	5,440,300,000.00	1,000,011,763.00	18.38%	-		
22001002/23020104/00000373 Project concept development and promotion				-				
22001002/23050101/00000373 Project concept development and promotion				-				
26001001//10001430 Purchase of 100KVA FG Wilson Generating Plant and construction of Plant House for ESJRT, CRMC, & AGP			28,000,000.00	28,000,000.00	100.00%	-		
26001001/23010119/10001430 Purchase of 100KVA FG Wilson Generating Plant and construction of Plant House for ESJRT, CRMC, & AGP		28,000,000.00	-	-28,000,000.00		-		
26051001//10002168 Provision of Electrification			1,850,000.00	1,850,000.00	100.00%	-		
26051001/23010119/00000842 Purchase of office furniture and fittings (84 leather seats, 120 padded Executive seats and tables,				-				



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
26051001/23010119/10001448 Purchase of 4No 27KVA sound proof Perkins Generators for Hon. Judges and Multi door Court Building			1,000,000.00	1,000,000.00	100.00%	30,000,000.00		
26051001/23020103/ Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones			-	-	-	-		
26051001/23020103/10002168 Provision of Electrification		1,841,700.00	-	-1,841,700.00	-	-		
31001001/23010140/10000601 Purchase of Equipment for research and development /Fisibility studies on coal Mining in Enugu		23,000,000.00	23,000,000.00	-	0.00%	-		
31003001//00000740 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones			47,350,000.00	47,350,000.00	100.00%	-		
31003001//10000607 CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3		45,759,084.25	22,915,000.00	-22,844,084.25	-99.69%	-		
31003001//10000608 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones			172,150,000.00	172,150,000.00	100.00%	-		
31003001//10000609 Boosting/ Energization of Electricity			123,685,000.00	123,685,000.00	100.00%	-		
31003001//10000616 Completion of electrification of 5 rural communities in Enugu			4,717,000.00	4,717,000.00	100.00%	-		
31003001//10000620 Extension of streetlight in Enugu metropolis			12,415,000.00	12,415,000.00	100.00%	-	300,000,000.00	200,000,000.00
31003001//10000623 Counterpart fund for Nigeria Solar for health Project (NISHP)			62,425,000.00	62,425,000.00	100.00%	-		
31003001//10002145 Christmas light up of Enugu City			48,500,000.00	48,500,000.00	100.00%	-	576,000,000.00	
31003001//10002146 Refurbishment of Faulty Generators			6,100,000.00	6,100,000.00	100.00%	-		
31003001/23010107/10000613 Procurement of 2 No Truck self loader (Hiab and Platform) for street light and traffic light mainten		18,254,528.00	320,000,000.00	301,745,472.00	94.30%	320,000,000.00		
31003001/23010113/10000624 Procurement of personal computer, laptops for office use		10,000,621.00	10,000,900.00	279	0.00%	25,000,000.00		
31003001/23010119/10000612 Procurement of 200 units rating distribution transformer for replacement of burnt/failed transformer		89,086,155.00	1,000,000,000.00	910,913,845.00	91.09%	1,000,000,000.00	10,000,000.00	
31003001/23010119/10000618 Procurement and installation of 40KVA generator	92,802,466.00			-			100,000,000.00	
31003001/23010119/10000621 Procurement of Electrical equipments and tools		15,898,412.00	15,950,000.00	51,588.00	0.32%	150,000,000.00	35,000,000.00	
31003001/23020103/10000607 CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3		22,914,631.00	-	-22,914,631.00	-	-	700,000,000.00	700,000,000.00
31003001/23020103/10000608 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones		172,148,318.00	-	-172,148,318.00	-	-	100,000,000.00	100,000,000.00
31003001/23020103/10000609 Boosting/ Energization of Electricity	169,161,050.60	123,683,544.50	-	-123,683,544.50	-	-	500,000,000.00	500,000,000.00
31003001/23020103/10000611 State contingency intervention in Electrification Projects.	58,577,762.40	88,932,151.50	1,081,100,000.00	992,167,848.50	91.77%	1,000,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
31003001/23020103/10000615 Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senatorial zones		81,051,890.00	-	-81,051,890.00	-			
31003001/23020103/10000616 Completion of electrification of 5 rural communities in Enugu		4,707,138.00	-	-4,707,138.00	-			100,000,000.00
31003001/23020103/10000622 CNP- Electrification of Aguobu Obeleagu Umana			1,000,000.00	1,000,000.00	100.00%	50,000,000.00		200,000,000.00
31003001/23020103/10000623 Counterpart fund for Nigeria Solar for health Project (NISHP)		62,423,680.64	-	-62,423,680.64	-			100,000,000.00
31003001/23020103/10002145 Christmas light up of Enugu City		48,478,000.00	-	-48,478,000.00	-			
31003001/23020123/00000751 Provision of automatic solar street lights at the major streets in the three senatorial zones of the				-				2,000,000,000.00
31003001/23020123/10000614 Installation of rural streetlights in Nsukka to Obollo Afor	14,700,000.00			-				500,000,000.00
31003001/23020123/10000617 Provision and replacement of automatic solar street lights at the major streets in the three senatorial zones		478,843,433.50	1,500,000,000.00	1,021,156,566.50	68.08%	1,500,000,000.00		10,000,000.00
31003001/23020123/10000620 Extension of streetlight in Enugu metropolis		12,413,996.00	-	-12,413,996.00	-			100,000,000.00
31003001/23020125/ CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senatorial zones			-	-	-			
31003001/23020125/10000607 CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senatorial zones	6,400,000.00	36,968,880.00	1,050,000,000.00	1,013,031,120.00	96.48%	1,050,000,000.00		
31003001/23030102/00000740 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones		47,338,500.00	-	-47,338,500.00	-			
31003001/23030102/00000746 Rehabilitation of water works line	1,000,000.00			-				
31003001/23030102/00000753 Maintenance of Street lights in major cities in the 3 senatorial zones				-			400,000,000.00	
31003001/23030102/10000610 Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks in 3 senatorial zones	16,000,000.00			-			600,000,000.00	
31003001/23030123/ Upgrade and Maintenance of Street lights in Enugu State				-			800,000,000.00	
31003001/23030125/10002146 Refurbishment of Faulty Generators		6,086,472.00	-	-6,086,472.00	-			400,000,000.00
31004001/23010119/10000634 Connection of Generator set to building			1,000,000.00	1,000,000.00	100.00%	2,000,000.00		
31004001/23010119/10000635 Purchase of 15 UPS equipment			1,000,000.00	1,000,000.00	100.00%	2,250,000.00		
31004001/23010119/10000636 Purchase of Solar Home System and security lights			1,000,000.00	1,000,000.00	100.00%	10,000,000.00		
34001001/23010119/10000654 40KVA Inverter and 32 Nos of 200 Arms Battery (Quanta), MOW&I Headquarters		2,500,000,000.00	2,500,000,000.00	-	0.00%	40,000,000.00		
34001001/23010119/10000655 Installation of Solar Energy at MOW&I Headquarters		2,500,000,000.00	2,500,000,000.00	-	0.00%	20,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030124/ Maintenance of Street lights in major cities in the 3 senatorial zones				-			360,000,000.00	
36040001/23010119/10001143 Purchase of power generating set 3.5kva			500,000.00	500,000.00	100.00%	500,000.00	360,000,000.00	300,000,000.00
47001001/23010119/10000245 Installation of solar panels and inverters			4,220,000.00	4,220,000.00	100.00%	9,220,000.00		800,000,000.00
48001001/23010119/10000256 Purchase of generator sets: 1No 10KVA for ENSIEC Headquarters and 4Nos 3.5KVA for Zonal Offices			-	-		10,000,000.00	400,000,000.00	400,000,000.00
53001001//10002164 Provision of Electrification at Existing Estates			28,500,000.00	28,500,000.00	100.00%	-	400,000,000.00	400,000,000.00
53001001/23020103/10002164 Provision of Electrification at Existing Estates		28,500,000.00	-	-28,500,000.00	-	-	400,000,000.00	400,000,000.00
Total	2,792,476,351.20	12,552,475,718.61	17,632,583,522.00	5,127,457,803.39	29.00%	5,997,670,000.00	41,266,726,730.00	9,210,000,000.00
Note - WATER WAYS								
52102001//10002183 Repair of Transformer			236,518,973.00	236,518,973.00	100.00%			
52102001//10002184 Purchase/Supply of Solar Equipment			1,190,000.00	1,190,000.00	100.00%			
52102001/23030104/00001218 Rehabilitation of 9th Mile Ngwo Water scheme		237,693,973	1,480,920,504.67	1,243,226,531.67	83.95%			
52102001/23030125/10002183 Repair of Transformer			340,460,252.33	340,460,252.33	100.00%			
52102001/23030125/10002184 Purchase/Supply of Solar Equipment			400,000,000.00	400,000,000.00	100.00%			
Total		237,693,973	2,459,089,730.00	2,221,395,757.00	90.33%			
Note - ROAD								
11001001//10002138 flood control and road rehabilitation			4,750,000,000.00	4,750,000,000.00	100.00%	-		
11001001/23020114/ CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State			-	-		-		
11001001/23030113/ Construction/Reconstruction/Rehabilitation of Agbani street			-	-		-		
11001001/23030113/10002138 flood control and road rehabilitation		3,750,000,000.00	-	-3,750,000,000.00	-	-		
11001001/23030121/10000724 Construction/Renovation of Public Buildings in Enugu State			-	-		-		
11101001//10002166 Construction/Reconstruction/Rehabilitation of Road 7,8,9,10,12&18, Trans Ekulu, Enugu.			158,610,000.00	158,610,000.00	100.00%	-		
11101001/23020114/ Construction of Owo-Ugwuomu road			-	-		-		
11101001/23020114/10000898 Construction of Owo-Ugwuomu road		20,000,000.00	-	-20,000,000.00	-	-		
11101001/23020114/10001022 Construction/Reconstruction/Rehabilitation of Ude Maduka street			-	-		-		
11101001/23020114/10001023 Construction/Reconstruction/Rehabilitation of Nnaji Street			-	-		-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
11101001/23020114/10001024 Construction/Reconstruction/Rehabilitation of Okolo lane			-	-		-		
11101001/23020114/10002166 Construction/Reconstruction/Rehabilitation of Road 7,8,9,10,12&18, Trans Ekulu, Enugu.		317,200,000.00	-	-317,200,000.00		-		
11101001/23020114/10002180 Construction/Rehabilitation of Road Network in Urban and Rural Areas in Enugu		6,149,673,971.16	-	-6,149,673,971.16		-		
11101001/23030113/ CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State			-	-		-		
11101001/23030113/10000804 Rehabilitation/Overlay/Potholes of Lagos Street, Ogui		5,000,000.00	-	-5,000,000.00		-		
11101001/23030113/10000951 Construction/Reconstruction/Rehabilitation of Road 7,8,9,10,12&18, Trans Ekulu, Enugu.		158,600,000.00	-	-158,600,000.00		-		
11101001/23030121/ Construction/Renovation of Public Buildings in Enugu State			-	-		-		
11101001/23040102/10000768 Erosion Control Works at Ebe Ano Tunnel, GRA, Enugu			-	-		-		
17033001/23020105/10001763 Water pipeline Extension/Relocation scheme			-	-				
29001001/23010101/10000571 Provision of Traffic signages/road marking			-	-		1,000,000,000.00	2,000,000.00	2,000,000.00
29001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State			-	-		-		
29001001/23020123/00000423 Provision of traffic signages/road markings		224,942,000.00	-	-224,942,000.00		-		
29001001/23030113/10000571 Provision of Traffic signages/road marking		224,924,000.00	601,870,000.00	376,946,000.00	62.63%	-		
34001001//00000521 Emergency, Erosion control and protective works in Enugu State			180,009,000.00	180,009,000.00	100.00%	-		
34001001//00000523 Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State			2,666,338,655.00	2,666,338,655.00	100.00%	-		
34001001//10000724 Construction/Renovation of Public Buildings in Enugu State			19,690,000.00	19,690,000.00	100.00%	-		
34001001//10000744 Rehabilitation of Enugu Urban Township Roads			2,793,141,455.00	2,793,141,455.00	100.00%	-		
34001001//10000749 Construction /Reconstruction/Rehabilitation of Annunciation junction Obinagu- Nchatancha - Akpuoga			7,000,000,000.00	7,000,000,000.00	100.00%	-		
34001001//10000768 Erosion Control Works at Ebe Ano Tunnel, GRA, Enugu			723,050,000.00	723,050,000.00	100.00%	-		
34001001//10000797 Construction of the Proposed Building for the Police Specialized Services Automation Project for the			64,141,793.00	64,141,793.00	100.00%	-		
34001001//10000915 Construction of Road Network in the New Enugu City ù (Dual Carriage, Culverts, Bridges, Underground			8,273,929,802.00	8,273,929,802.00	100.00%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23010112/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State			-	-		-		
34001001/23010136/10000918 Procurement of Cables Panels, Components and Accessories for the State Secretariat			1,000,000.00	1,000,000.00	100.00%	25,000,000.00		
34001001/23020101/10000735 Completion of the Construction of High Court Building at Nsukka Judicial			-	-				
34001001/23020101/10000797 Construction of the Proposed Building for the Police Specialized Services Automation Project for the		64,121,793.00	-	-64,121,793.00		-		
34001001/23020101/10000916 Completion of the construction of new secretariat block C&D and total maintenance of block A&B			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00		
34001001/23020101/10000917 Construction of Due Process Coordinating Office Block at the Three (3) Coordinating centres in Enugu			1,000,000.00	1,000,000.00	100.00%	300,000,000.00		
34001001/23020104/10000723 Remodelling/Construction of Gate House, Toilets, and Perimetre Fencing of MOW&I Area Office, Enugu			1,000,000.00	1,000,000.00	100.00%	50,000,000.00	50,000,000.00	
34001001/23020104/10000724 Construction/Renovation of Public Buildings in Enugu State		7,347,400.00	-	-7,347,400.00		-		
34001001/23020104/10000725 Consultancy Services on Road and Public Building Construction in Enugu State			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/ CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State			-	-		-		
34001001/23020114/00000488 Completion of the Construction of UmuokereiguguAguMgbugbo - Ugbene - Umuudu Road Phase 1, Udenu LGA			-	-				
34001001/23020114/00000523 Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	13,086,352,130.48	2,316,313,655.48	-	-2,316,313,655.48		-		
34001001/23020114/00000573 Construction of Enugu Airport Flyover Dual carriage way to Ebonyi Boder	15,627,932,883.74		-	-				
34001001/23020114/00000574 Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road			-	-				
34001001/23020114/00000575 Construction of Amechi Idodo/Amagunze Road			-	-				
34001001/23020114/00000577 Construction Ugbawka/Ihuokpara Amagunze Road	170,000,000.00		-	-				
34001001/23020114/00001216 Design and const. of Amikwe- Amadim Okpu Ohebe Road.	1,576,747,590.00		-	-				
34001001/23020114/10000731 Completion of the Construction of Okpeme-Udi Town to Ogwugwu Abia Town Udi LGA link Road			-	-				



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000755 Strategic intervention and Urban renewal in Enugu State			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	100,000,000.00	
34001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		38,402,556,760.58	44,500,000,000.00	6,097,443,239.42	13.70%	55,000,000,000.00	20,000,000,000.00	20,000,000,000.00
34001001/23020114/10000758 CNP-Completion of the Construction of Ugwogo Nike - Agu Ukehe - Umunko road (Earth Road) 15KM Phase i			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10000760 CNP- Construction of Umuabi-Ehuhe Achi-Court Road in Udi Local Government			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000761 Completion of Erosion Control/Protective and Reclamation Measures at Golf Estate Annex, Ngwuagu A		582,081,114.90	1,000,000.00	-581,081,114.90	-58108.11%	50,000,000.00		
34001001/23020114/10000762 Construction of 2-Span Bridge Across Ogurugu River Uzo - Uwani LGA, Enugu State.			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000763 Construction of 2-Span Bridge Across Adada River Uzo - Uwani LGA, Enugu State.			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000764 Construction of 2-Span Bridge Across River Obina Uzo - Uwani LGA, Enugu State.			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000765 Construction of Asata River Bridge at Akani Ancestral Layout, Emene Nike, Enugu East LGA, Enugu Stat			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000766 Construction of Agumgbuji-Ogbete, Ehe-Amufu Road, Isi Uzo Local Government	15,696,604,086.35	1,629,558,726.35	1,629,563,726.00	4,999.65	0.00%	1,500,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000767 Construction of 8.8km Ogurute Umuogbouno - Ofodo - Owerre Eze - Isiugwu - Umuopu Aguegu Road and 0.3			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,500,000,000.00	1,000,000,000.00
34001001/23020114/10000769 Emergency Erosion control and protective works in Enugu State		250,165,618.55	250,175,619.00	10,000.45	0.00%	200,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000770 Payment of additional works of the Construction of Nike Lake/Nike Road T-Junction Flyover/Under Pass	6,469,700.00		1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
34001001/23020114/10000774 Completion of Erosion Control/Protective Works at Onuiyi - Amobi street - MCC Junction Road, Nsukka,			1,000,000.00	1,000,000.00	100.00%	1,500,000.00		
34001001/23020114/10000775 Completion of Construction of Access and Internal Road Network, Golf Estate Annex, Ngwuagu Amaezike,			1,000,000.00	1,000,000.00	100.00%	200,000,000.00		
34001001/23020114/10000777 Completion of the Reconstruction of 3km Ibagwa Junction - Ibagwa LGA Roundabout LGA, IgboEze South L			1,000,000.00	1,000,000.00	100.00%	300,000,000.00		
34001001/23020114/10000778 Construction of 2-Span Bridge Across Idodo River Nkanu Easti LGA, Enugu State.			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	500,000,000.00	200,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000779 Completion of the Construction of Ugbaiké - Obollo Afor link Road with Smart Solar Street Lights at		67,339,783.16	67,369,783.00	29,999.84	0.04%	20,000,000.00		
34001001/23020114/10000782 Construction of earthroad/spot improvement/connectivity to communities with reinforced concrete culv			500,050,000.00	500,050,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000785 Completion of the Rehabilitation/Construction of IMT Boulevard, Phase II, Enugu North LGA, Enugu.			1,000,000.00	1,000,000.00	100.00%	3,000,000.00	3,000,000.00	
34001001/23020114/10000786 Completion of the Construction of Eke Likke-Iheaka Junction- Amagu Uwani-Ekoi Iheaka-Ihunaowerri-Ihe			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
34001001/23020114/10000792 Completion of Construction of Amadi-Agbogwu-Amajioke Road (1KM) Udenu LGA, Enugu State			1,000,000.00	1,000,000.00	100.00%	44,000,000.00		
34001001/23020114/10000793 Completion of Construction of Eke Amala-Otupko Old Road (1km), Enugu			1,000,000.00	1,000,000.00	100.00%	49,000,000.00		
34001001/23020114/10000802 Construction /Reconstruction/Rehabilitation of Annunciation junction Obinagu- Nchatancha - Akpuoga			1,000,000.00	1,000,000.00	100.00%	200,000,000.00		
34001001/23020114/10000803 Construction of 2km Ologo road			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000805 Construction of Enugu Airport Flyover Dual carriage way to Ebonyi Boder		2,951,998,283.24	2,952,018,284.00	20,000.76	0.00%	5,000,000,000.00	8,000,000,000.00	8,000,000,000.00
34001001/23020114/10000806 Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road	1,958,917,744.71	774,852,684.00	774,872,684.00	20,000.00	0.00%	10,000,000,000.00	8,000,000,000.00	
34001001/23020114/10000807 Construction of Amechi Idodo/Amagunze Road	1,071,326,097.59		1,000,000.00	1,000,000.00	100.00%	5,000,000,000.00	7,000,000,000.00	
34001001/23020114/10000808 Construction of Nara/Mburu/Nomeh Road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	500,000,000.00	2,000,000,000.00
34001001/23020114/10000809 Construction Ugbawka/Ihuokpara Amagunze Road			1,000,000.00	1,000,000.00	100.00%	1,500,000,000.00	500,000,000.00	
34001001/23020114/10000810 Dualisation of Nike/Ugwogo Abakpa Nike/Opi Nsukka dual Carriage way			1,000,000.00	1,000,000.00	100.00%	10,000,000,000.00	8,000,000,000.00	5,000,000,000.00
34001001/23020114/10000811 Construction of Eziobodo Akpoga, Mbulu Idodo, Ajaogbo- Ogbuu Nnaji road 15km	2,508,863,283.05	2,275,185,020.87	2,275,205,021.00	20,000.13	0.00%	1,500,000,000.00	500,000,000.00	
34001001/23020114/10000814 CNP- Construction of Agbani-Nkwo Agbani to Obinagu Uwani Akpugo road			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000829 Construction/Rehabilitation of Nkpologwu/Aku Road in Igbo Etiti LGA, Enugu State - Phase I			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000830 Construction/Rehabilitation of Ugbene Road Nike, Enugu East LGA, Enugu State			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	150,000,000.00	100,000,000.00



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000831 Construction of 2-Span Bridge Across Ogbafun River, Agu Idume, Amagunze, Nkanu East LGA, Enugu State			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	
34001001/23020114/10000832 Construction of 1-Span Bridge Across Olinama Stream at Obuofia/Olikwu Communities in Awgu LGA, Enugu			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000833 Construction/Reconstruction of David Nnaji Avenue - Moses Ogbodo Street, Topland, Ndi Ogwu, Amechi U			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000834 Construction of Okojo link road: Uzomike- Nsude-Umuasie Ngwo Amabo - Ngwo-Ukana-Amachala-Ititi Ngwo			1,000,000.00	1,000,000.00	100.00%	50,000,000.00		
34001001/23020114/10000835 Construction of St Petre Amabu road Okpatu-Uzomike-IVA Ukwuna-Isiekpulu Okwojo Ngwo Road			1,000,000.00	1,000,000.00	100.00%	50,000,000.00		
34001001/23020114/10000836 CNP- Construction of 15.396Km Ibagwa Aka Itchi - Unadu - Alor Uno Road, Igbo Eze South LGA			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,000,000,000.00	3,000,000,000.00
34001001/23020114/10000839 Construction/Reconstruction/Rehabilitation of Ugwuoba - Obinofia Ndiagu - Aguobu Umumba Ndiagu - Ebe			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,500,000,000.00	2,000,000,000.00
34001001/23020114/10000840 Construction/Reconstruction/Rehabilitation of Akpasha -Umuangbuomu - Amagu - Atakwa Total Filling S			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/10000841 Construction/Reconstruction/Rehabilitation of Enugu/Osha Express Inama Ezema Owa - Amutu Ezema - Abo			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000842 Construction/Reconstruction/Rehabilitation of 20km Nkwo Ezeagu - Umughu Umunba Road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,000,000,000.00	1,000,000,000.00
34001001/23020114/10000843 Construction/Reconstruction/Rehabilitation of Umabi - Ehuhe Achi with spur to Agudu - Ine - Owelli -			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,000,000,000.00	1,000,000,000.00
34001001/23020114/10000844 Construction/Reconstruction/Rehabilitation of Nkwubor Nike - Ugwuomu Nike Junction Link Road, Enugu		183,878,372.14	183,893,372.00	14,999.86	0.01%	400,000,000.00	400,000,000.00	400,000,000.00
34001001/23020114/10000845 Construction/Reconstruction/Rehabilitation of Eke Obinagu Nike			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	200,000,000.00	
34001001/23020114/10000846 Construction/Reconstruction/Rehabilitation of Umunonu -Umunagbo - Amakakpa Link Road, Ugwogo Nike, E			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000847 Construction/Reconstruction/Rehabilitation of Amaewe/ Onyoho/Ezima Nike to Awum in Udi LGA, Enugu			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10000848 Construction/Reconstruction/Rehabilitation of Onuogba Nike, Nwaenebo NNPC Depot link Road			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10000849 Construction/Reconstruction/Rehabilitation of Emenite Amaechi link Road			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	200,000,000.00	
34001001/23020114/10000850 Construction/Reconstruction/Rehabilitation of Emenite Ogulu Sunrise Estate link Road			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000851 Construction/Reconstruction/Rehabilitation of Town School Otuku Emene link Road			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000852 Construction/Reconstruction/Rehabilitation of Main land Emene internal link Road			1,000,000.00	1,000,000.00	100.00%	250,000,000.00	250,000,000.00	100,000,000.00
34001001/23020114/10000853 Construction/Reconstruction/Rehabilitation of Harblex Avenue Road			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	250,000,000.00	150,000,000.00
34001001/23020114/10000855 Construction of Orie Owa Market Umuaji Ishiugwu Umuna road. Ezeagu LGA.			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	250,000,000.00	200,000,000.00
34001001/23020114/10000856 Construction of Ugwunwode St Mary New Home to Amorji Nike road. Enugu East LGA			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000857 Reconstruction of REHAB. ROAD to Adoration. Enugu East Local Government Area			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000858 Construction of Nkwo Eziagu to Afor Nachi Road Udi LGA			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	250,000,000.00	200,000,000.00
34001001/23020114/10000859 Construction of Awgu Ugwueme to Isuochi Border. Awgu LGA			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000860 Construction of Umundu Ohulo Obollo Afor Road Udeni Local Government Area			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	250,000,000.00	200,000,000.00
34001001/23020114/10000862 Construction of Eke Achara Ama Uwani to Umuoka, Markudi Express Road. Igbo Etiti LGA			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000863 Construction of Owa, Obeleagu Umana, Okpudo Road. Ezeagu LGA			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10000864 Construction of Amankwo Amufia Eke Umuozoewo, Obodo Amankwo Eke to Afia Eke Road. Udi LGA			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000865 Construction of Umulumbe Ogbeke Nike Link road passing through Lett/Akpani farm land Udi LGA			1,000,000.00	1,000,000.00	100.00%	400,000,000.00	400,000,000.00	400,000,000.00



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000866 Construction of Ugwunkwo, Otorbo-Ogidi, Aho-okwenye- Eha - Alumona Road Nsukka			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000867 Constrution of Ubegu, Agu Ukeke Linking Maduka University Ugwogo Nike Road Igbo Etititi LGA.			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	200,000,000.00	100,000,000.00
34001001/23020114/10000868 Construction of Aguobu Owa-Umuaji Mgbagbu Owa - Agba Umana -Ebenebe Anambra Border			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000869 Construction of Tunnel Vehicular under Pass Between Okpara Avenue and Oguinroad Via Station Road	70,000,000.00		1,000,000.00	1,000,000.00	100.00%	130,000,000.00		
34001001/23020114/10000870 Construction of Obegu Ngene-Ugbo road.			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	200,000,000.00	100,000,000.00
34001001/23020114/10000871 Construction of Aguobu Umumba-Obinofia Ndiagu- Okposhi Ugwuoba Enugu Onitsha Express Road. Ezeagu LG			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000875 Rehabilitation of Umuoji Street, Ugwume Crescent, Ihiala Street, Nwakanwa Street, Awgu Street, Ozubu		87,075,698.49	-	-87,075,698.49	-			
34001001/23020114/10000876 Construction of Ikme - Umualor - Agbogazi Nike road.			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000877 Construction of Eke -Aku - Akpakume Nze - Uzueme Adada road.			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000878 Construction of Nkpologwu Uzo Uwani LGA to Aku Igbo Etititi LGA			80,600,421.00	80,600,421.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000879 Construction of Okporo - Agu Umuntu - Hill-Top Road. Nsukka			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	100,000,000.00
34001001/23020114/10000880 Construction of Old Anglican road Nsukka.			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000881 Construction 5km of Akpasha - Akagbe Ugwu link road.			1,000,000.00	1,000,000.00	100.00%	400,000,000.00	400,000,000.00	400,000,000.00
34001001/23020114/10000882 Construction Amansiodo Junction - Olo -Ihuonyia -NONET OIL PALM Company roads.			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000883 Construction of Obodombombombo - Aniocha Umujojo - Oshogwugwu - Umuoda - Oshize Road Aguobu Umumba 8km			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000884 Completion of Construction of Hill- View Estate Internal Roads			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23020114/10000885 Construction of Uduma Street, New Haven			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000886 Construction of Penoks road and Ekochin road from Old Airport road.			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000887 Construction of Mission Obuofia - Atavu Omuoha - Umuatugbuoma Road			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	400,000,000.00	350,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000888 Construction of Eze Chime Street White House Bus Stop - Ntasi Obi Hospital - CBN Quarters Road to Dh			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	300,000,000.00	200,000,000.00
34001001/23020114/10000889 CNP - Completion of Construction of Ozi Edem -Akpa Edem ù Akpa Ngbada with spur to Akpa Mgbago paris			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	400,000,000.00	350,000,000.00
34001001/23020114/10000890 Construction of Emudo Nenwe Sign Board Junction Nome Road with spur to Umulevo			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	400,000,000.00	350,000,000.00
34001001/23020114/10000891 Construction of Eketeoke - Ogburugbu Road with spur to Maduka Road			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000892 Construction of world class mechanical maintenance workshop			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	
34001001/23020114/10000893 Construction of Penoks Junction - Tamac Schoo - Ekeochin Junction, Old Airpoty Road			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000894 Construction of Obioma Market - Evuazu - Ekeagu Obellagu - Umana Road			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000895 Construction of Okpudo Obellagu - umana - Onitsha Amokwe - Nkwo - Agu Road			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000896 Construction of Mission Obuoiffa - Obodo Igwesi - Court Akpakgbe Road			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23020114/10000897 Construction of Abor-Ebe-Eke Road			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000898 Construction of Owo-Ugwuomu road	1,039,216,518.00	101,504,869.20	101,517,869.00	12,999.80	0.01%	500,000,000.00	1,000,000,000.00	1,500,000,000.00
34001001/23020114/10000899 Construction of Amodu-Akpugo-Akpawfu road	3,117,620,887.13	673,545,648.37	673,558,648.00	12,999.63	0.00%	400,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000900 Construction of Akpawfu - Amagunze road		380,836,124.69	380,880,000.00	43,875.31	0.01%	400,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000901 Construction of Agbani Law school link road through Amodu Nkanu West			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	250,000,000.00	200,000,000.00
34001001/23020114/10000902 Construction of Akpuoga-Umuode-Oruku-Agu Ikpa Oruku - Amechi Idodo			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000903 Construction of Nkerefi-Nara-Ugbawka-Amagunze road			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10000904 Construction of Obinagu-Isu-Awa Road			1,000,000.00	1,000,000.00	100.00%	400,000,000.00	400,000,000.00	400,000,000.00
34001001/23020114/10000911 CNP-Construction of Alulu Road, Trans Ekulu -Local Government Link Road			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000913 Construction /reconstruction/rehabilitation of Airport Fly-Over Through Old Abakaliki Rd to Eke Obin		800,003,700.00	800,023,700.00	20,000.00	0.00%	300,000,000.00	400,000,000.00	



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000914 Completion of the construction of Ama Brewery Junction-Eke-Akama Oghe-Iwollo-Umulokpa-Uzo Uwani with	2,000,000,000.00	2,091,679,694.60	2,091,699,695.00	20,000.40	0.00%	2,000,000,000.00	4,000,000,000.00	4,000,000,000.00
34001001/23020114/10000915 Construction of Road Network in the New Enugu City ù (Dual Carriage, Culverts, Bridges, Underground		10,720,257,457.14	-	-10,720,257,457.14	-		10,000,000,000.00	10,000,000,000.00
34001001/23020114/10000933 Construction/Reconstruction/Rehabilitation of Mater dei street ù Mgbowo street		111,209,838.26	-	-111,209,838.26	-			
34001001/23020114/10000934 Construction/Reconstruction/Rehabilitation of Ekulu garden ù Timber market		111,209,838.26	-	-111,209,838.26	-			
34001001/23020114/10000935 Construction/Reconstruction/Rehabilitation of Dan Ogugua street		111,209,838.26	-	-111,209,838.26	-			
34001001/23020114/10000936 Construction/Reconstruction/Rehabilitation of Mary Emmanuel street ù Phase 6 Extension		111,209,838.26	-	-111,209,838.26	-			
34001001/23020114/10000937 Construction/Reconstruction/Rehabilitation of Emma Achukwu street		111,209,838.26	-	-111,209,838.26	-			
34001001/23020114/10000938 Construction/Reconstruction/Rehabilitation of Engr. B C Nwatu street ù Willy Ugwuanyi close		111,209,838.26	-	-111,209,838.26	-			
34001001/23020114/10000939 Construction/Reconstruction/Rehabilitation of River close		111,209,838.26	-	-111,209,838.26	-			
34001001/23020114/10000943 Construction/Reconstruction/Rehabilitation of Mgbo street		737,649,626.50	-	-737,649,626.50	-			
34001001/23020114/10000953 Construction/Reconstruction/Rehabilitation of Udenweze street		106,431,429.97	-	-106,431,429.97	-			
34001001/23020114/10000954 Construction/Reconstruction/Rehabilitation of Eziagu street		106,431,429.97	-	-106,431,429.97	-			
34001001/23020114/10000955 Construction/Reconstruction/Rehabilitation of Nana street		106,431,429.97	-	-106,431,429.97	-			
34001001/23020114/10000967 Construction/Reconstruction/Rehabilitation of Nnajinwangwu street		87,075,698.49	-	-87,075,698.49	-			
34001001/23020114/10000968 Construction/Reconstruction/Rehabilitation of Ufuma street		87,075,698.49	-	-87,075,698.49	-			
34001001/23020114/10000969 Construction/Reconstruction/Rehabilitation of Ugwuaji street		87,075,698.49	-	-87,075,698.49	-			
34001001/23020114/10000970 Construction/Reconstruction/Rehabilitation of Nnaji Ogbodo street		87,075,698.49	-	-87,075,698.49	-			



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10000972 Construction/Reconstruction/Rehabilitation of Abba street		87,075,698.49	-	-87,075,698.49	-			
34001001/23020114/10000973 Construction/Reconstruction/Rehabilitation of Agu street		87,075,698.49	-	-87,075,698.49	-			
34001001/23020114/10000974 Construction/Reconstruction/Rehabilitation of Ugwuaji road		87,075,698.49	-	-87,075,698.49	-			
34001001/23020114/10000975 Construction/Reconstruction/Rehabilitation of Enugu Agidi street		87,075,698.49	-	-87,075,698.49	-			
34001001/23020114/10000976 Construction/Reconstruction/Rehabilitation of Nwamba street		88,182,871.00	-	-88,182,871.00	-			
34001001/23020114/10000977 Construction/Reconstruction/Rehabilitation of Umunangwu street		88,182,871.00	-	-88,182,871.00	-			
34001001/23020114/10000978 Construction/Reconstruction/Rehabilitation of Unubi street		88,182,871.00	-	-88,182,871.00	-			
34001001/23020114/10000983 Construction/Reconstruction/Rehabilitation of Ubba-Reuben street		83,055,736.37	-	-83,055,736.37	-			
34001001/23020114/10000986 Construction/Reconstruction/Rehabilitation of Amagugwu road		91,291,011.63	-	-91,291,011.63	-			
34001001/23020114/10000987 Construction/Reconstruction/Rehabilitation of Obuoffia/akpulu street		91,291,011.63	-	-91,291,011.63	-			
34001001/23020114/10000988 Construction/Reconstruction/Rehabilitation of Umujam/Ede-Onovo street		91,291,011.63	-	-91,291,011.63	-			
34001001/23020114/10000989 Construction/Reconstruction/Rehabilitation of Amodu/Ajomadu street		91,291,011.63	-	-91,291,011.63	-			
34001001/23020114/10000990 Construction/Reconstruction/Rehabilitation of Brighter future road		91,291,011.63	-	-91,291,011.63	-			
34001001/23020114/10000991 Construction/Reconstruction/Rehabilitation of Ozongwu Street		91,291,011.64	-	-91,291,011.64	-			
34001001/23020114/10000992 Construction/Reconstruction/Rehabilitation of Sam Eze Avenue		91,291,011.64	-	-91,291,011.64	-			
34001001/23020114/10001002 Construction/Reconstruction/Rehabilitation of Alo Aluminium Emenite Junction		81,186,646.13	-	-81,186,646.13	-			
34001001/23020114/10001003 Construction/Reconstruction/Rehabilitation of Nnamani street		81,186,646.13	-	-81,186,646.13	-			



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10001004 Construction/Reconstruction/Rehabilitation of Obiagu street		81,186,646.13	-	-81,186,646.13	-	-		
34001001/23020114/10001005 Construction/Reconstruction/Rehabilitation of Sooil Plaza street		81,186,646.13	-	-81,186,646.13	-	-		
34001001/23020114/10001006 Construction/Reconstruction/Rehabilitation of Eziani street		81,186,646.13	-	-81,186,646.13	-	-		
34001001/23020114/10001007 Construction/Reconstruction/Rehabilitation of Isaac Okoro street		81,186,646.13	-	-81,186,646.13	-	-		
34001001/23020114/10001012 Construction/Reconstruction/Rehabilitation of Umunwa street		100,320,205.39	-	-100,320,205.39	-	-		
34001001/23020114/10001013 Construction/Reconstruction/Rehabilitation of Ifemelumma street		100,320,205.39	-	-100,320,205.39	-	-		
34001001/23020114/10001014 Construction/Reconstruction/Rehabilitation of Agbani street		100,320,205.39	-	-100,320,205.39	-	-		
34001001/23020114/10001015 Construction/Reconstruction/Rehabilitation of Nkanu street		100,320,205.39	-	-100,320,205.39	-	-		
34001001/23020114/10001016 Construction/Reconstruction/Rehabilitation of Nwabueze street		100,320,205.39	-	-100,320,205.39	-	-		
34001001/23020114/10001017 Construction/Reconstruction/Rehabilitation of Uga street - Aninwede street		100,320,205.39	-	-100,320,205.39	-	-		
34001001/23020114/10001018 Construction/Reconstruction/Rehabilitation of St peters Church Road		100,320,205.39	-	-100,320,205.39	-	-		
34001001/23020114/10001019 Construction/Reconstruction/Rehabilitation of Ifeanyi Emeazu street		100,320,205.39	-	-100,320,205.39	-	-		
34001001/23020114/10001020 Construction/Reconstruction/Rehabilitation of Airport Mainland		100,320,205.38	-	-100,320,205.38	-	-		
34001001/23020114/10001021 Construction/Reconstruction/Rehabilitation of Ekulu Avenue		100,320,205.38	-	-100,320,205.38	-	-		
34001001/23020114/10001032 Construction/Reconstruction/Rehabilitation of OWUNWA STREET		97,766,591.33	-	-97,766,591.33	-	-		
34001001/23020114/10001033 Construction/Reconstruction/Rehabilitation of SUCCESWAYS AVENUE		97,766,591.33	-	-97,766,591.33	-	-		
34001001/23020114/10001034 Construction/Reconstruction/Rehabilitation of ONYEWENA STREET		97,766,591.33	-	-97,766,591.33	-	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10001037 Construction/Reconstruction/Rehabilitation of OZALLA EZMIO STREET		55,610,542.49	-	-55,610,542.49	-			
34001001/23020114/10001038 Construction/Reconstruction/Rehabilitation of AMUCHA STREET		55,610,542.49	-	-55,610,542.49	-			
34001001/23020114/10001039 Construction/Reconstruction/Rehabilitation of TAN AVENUE		55,610,542.49	-	-55,610,542.49	-			
34001001/23020114/10001040 Construction/Reconstruction/Rehabilitation of PENOKS ROAD		55,610,542.49	-	-55,610,542.49	-			
34001001/23020114/10001041 Construction/Reconstruction/Rehabilitation of IBE STREET		55,610,542.49	-	-55,610,542.49	-			
34001001/23020114/10001042 Construction/Reconstruction/Rehabilitation of HERBATEX ROAD		94,668,122.55	-	-94,668,122.55	-			
34001001/23020114/10001043 Construction/Reconstruction/Rehabilitation of ENEWALLY STREET		94,668,122.55	-	-94,668,122.55	-			
34001001/23020114/10001044 Construction/Reconstruction/Rehabilitation of JEZIE UBOCHI STREET		94,668,122.55	-	-94,668,122.55	-			
34001001/23020114/10001074 Construction of Access road to 9th Mile Crash Programme			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001075 Construction of Akwuke Road From Police Station to Coal Mining Site		3,000,000,000.00	3,000,000,000.00	-	0.00%	1,000,000,000.00	1,500,000,000.00	2,500,000,000.00
34001001/23020114/10001076 Construction of old UNTH Estate Road Phase 1/Phase 2			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001077 Construction of Umuedeani-Agu Enugu-John Agbo-Umunaji Ngene-Chief Okeke Agbo Road			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001078 Construction of Aguobu-Umumba-Agba-Umana-Ebenebe Road with spur to Okpueze Umumba		292,709,523.68	292,717,524.00	8,000.32	0.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001079 Construction/Reconstruction/Rehabilitation of Oduma - Nomeh Road			1,000,000.00	1,000,000.00	100.00%	600,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001080 Construction/Reconstruction/Rehabilitation of Mburumbu - Nkerefi Road			1,000,000.00	1,000,000.00	100.00%	700,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001081 Construction/Reconstruction/Rehabilitation of Amagu-Atakwu-Akagbeugwuakpasha Road		673,545,648.36	673,550,148.00	4,499.64	0.00%	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001082 Construction/Reconstruction/Rehabilitation of Obuofia - Obeagu ù Akagbeugwu Road		673,545,648.36	673,550,148.00	4,499.64	0.00%	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001083 Construction/Reconstruction/Rehabilitation of Penocks Junction Nike Lake Road To T-Junction Flyover			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10001084 Construction/Reconstruction/Rehabilitation of Iheaka-Ibagwa Road Igboeze South			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001085 Construction/Reconstruction/Rehabilitation of Nsukka-Ibagwa-Ogurute-Ette Road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001086 Construction/Reconstruction/Rehabilitation of Orie Engine (Aguobu Umumba Ebenebe Road - Anambra Stat			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001087 Construction/Reconstruction/Rehabilitation of Ituku Roads - (I) Umuonyibanvuna Road (Ii) Ugwunagbo -			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001088 Construction/Reconstruction/Rehabilitation of Obeleagu Umana (Nkwo Ezeagu) Omughu Umana Aguobu Umumb			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001089 Construction of Afor-Oghe-Neke-Oyofo-Aguobu Owa Road -3KM			1,000,000.00	1,000,000.00	100.00%	700,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001090 Construction of Ndu road: SEDES- Neke-Aguobu Owa Road-3KM			1,000,000.00	1,000,000.00	100.00%	700,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001091 Construction of Orie Owa Imezi-Enugwuagu Umudioha to Nsude Road -4KM			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001092 CNP- Construction of Amurie Road			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10001093 CNP- Construction of Agbudu Udi Road			1,000,000.00	1,000,000.00	100.00%	167,767,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10001094 Construction of Abonuzu Owa Imezi-Upata Ezema Owa- Aguobu Owa road - 8KM			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001095 Construction of Ibite Olo - Amagu Umulokpa Road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001096 Construction of Ezema Olo- Ogulogu - Amansea Road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001097 Rehabilitation/completon of Nkwo Agana/Amadim Road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001098 Construction of law School Link - Ndiagu - Amodu Road			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001099 Construction of 40km Amansiodo -Ihuonyia-Mbanito Plantation- Affa Road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
34001001/23020114/10001100 Construction of Onitsha Express road-Isiugwu Umana-Orie Ezumezu Umana Ndiagu			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001101 Construction of 5Km Mgbagbu - Ezema- Umudim - Umuaji road-Mgbagbu owa road, with Nnam Ogbokwe bridge			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020114/10001102 Construction of 2Km Orie Engine - Umana Ndiagu Road			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001103 Construction of 2Km Eke Obodo Ula Agba Umana - Umuaji Mgbagbu Owa Road			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001104 CNP- Completion of the the construction of outstanding 3km Aku-Nsukka Road			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10001105 Construction of 5Km Amandiolo -Awha Ndiagu - Mgbagbu Owa Road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	250,000,000.00	2,000,000,000.00
34001001/23020114/10001106 Construction of 6Km Afor Oghe- Amankwo Ndiagu Road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020114/10001107 Construction of Aguobu Owa - Afor ugwu - Ozom Aguobu Owa - Ezema Aguobuowa.road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,500,000,000.00	3,500,000,000.00
34001001/23020114/10001108 Borehole installation and reeceteculation at community maeckets in 17 LGAs, enugu State.			1,000,000.00	1,000,000.00	100.00%	80,000,000.00	120,000,000.00	120,000,000.00
34001001/23020114/10001109 CNP-Construction of Awhum (Dev. Centre) - Egede - Eke/Affa Road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,000,000,000.00	3,500,000,000.00
34001001/23020114/10001110 Construction of Ukana Mission - Ebe Express			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,500,000,000.00	4,000,000,000.00
34001001/23020114/10001111 Construction of Amofia Agu Affa - Oghu Road.			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,500,000,000.00	4,000,000,000.00
34001001/23020114/10001112 Construction of Akpakwume - Nze - Aku Road			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,000,000,000.00	4,000,000,000.00
34001001/23020114/10001113 Construction of Amagu Ibite -Umuele - Amachalla - Amoka - Amukwu Ring Road - New 9th Mile /Opi Nsukk			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,000,000,000.00	3,000,000,000.00
34001001/23020114/10001114 Construction of Umulumbe - Edem - New 9th Mile/Opi Nsukka Expressway			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,000,000,000.00	2,500,000,000.00
34001001/23020114/10001115 Construction 14km Amoli Junction - Amoli Community - Enyimba Community - Ebeukwu Bridge - Amankponat			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,500,000,000.00	4,000,000,000.00
34001001/23020114/10001116 Construction of Afor Market Junction - Central School - Health Centre - Aduogba Awgunt Road 2km			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,500,000,000.00	2,500,000,000.00
34001001/23020114/10001117 Construction of Imufu Junction by MCC Road-Orukpa-Aguibeje (Terminates at Aguibeje market) = 8KM			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,500,000,000.00	3,500,000,000.00
34001001/23020114/10001118 Construction of Amufie by Olido Junction-Anufie-Olido-Amube-Ihunowere (Terminates at Ihunowere, Igbo			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	2,500,000,000.00	3,000,000,000.00
34001001/23020114/10001119 Construction of Obukpa Layout-Amugwu/ Uwani road, through Igwe Raphael Eze Palace(Igwe of Obige Auto			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	1,000,000,000.00	2,500,000,000.00
34001001/23020114/10002128 Comp/Con of 3.75km Amankwo - Ameke Ngwo - Ama brewery rd	3,600,007,489.74		-					



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23020115/10000874 Construction of Neke - Umualor Railway line - Ehamufu road.			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	300,000,000.00	300,000,000.00
34001001/23020118/00000484 Construction/Renovation of Public Buildings in Enugu State			-	-				
34001001/23020118/00000557 Completion of the Rehabilitation/Construction of IMT Boulevard, Phase II, Enugu North LGA, Enugu.			-	-				
34001001/23020118/10000736 Completion of the Construction of Restaurant at Old Court Lodge			-	-				
34001001/23020118/10000737 Completion of the Construction of Lawn Tennis Court, Security Personnel Quarter and Remodelling of 2			-	-				
34001001/23020118/10000738 Completion of the Construction of 600 Seaters Banquet Hall at Old Government Lodge			-	-				
34001001/23020118/10000739 Rehabilitation/Reconstruction of New Market Round About- Agu Abor Interchange			-	-				
34001001/23020118/10000740 Proposed Construction/Remodelling (including external works and landscaping) of Ministry of Works an			-	-				
34001001/23020118/10000741 Furnishing and Equiping of 600 Seaters Banquet Hall, 24 No Apartment, 2 No Duplexes, Resturant at ol			-	-				
34001001/23020118/10000743 Completion of Construction of New University Gate, Nru Junction 9th Mile Markrudi Express Way, Enugu			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020118/10000750 Proposed construction of Justice Nwazota - Ilogu Close with a Spurr to Works Road, GRA Enugu - 1.25k			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	50,000,000.00	
34001001/23030103/10000873 Rehabilitation of Church Street Housing Estate			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/00000488 Completion of the Construction of UmuokereiguguAguMgbugbo - Ugbene - Umuudu Road Phase I, Udenu LGA			-	-				
34001001/23030113/00000509 Rehabilitation of Enugu Urban Township Roads	4,902,530,873.56		-	-				
34001001/23030113/00000523 Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		350,000,000.00	-	-350,000,000.00	-			
34001001/23030113/00000575 Construction of Amechi Idodo/Amagunze Road			-	-				
34001001/23030113/00000581 Rehabilitation/Maintenance of 8.49km road at Abagana, Akunyili, Broadrick,Nibo, Silver Smith, Tailor	4,574,348,007.35		-	-				
34001001/23030113/00000587 Rehabilitation/Maintenance of 18.955km Roads at various locations at Trans Ekulu zone (Ekulu - Dahmi	1,263,501,549.95		-	-				



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/00000588 Rehabilitation/Maintenance of 0.667km Rd at New Market/ Phone Layout				-				
34001001/23030113/00000589 Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd, Airpor	226,014,730.63			-				
34001001/23030113/00000590 Rehabilitation of 2.64m Rangers Avenue/ Virgin Forest/ Roban, Independence /out - Loma Linda Road	43,000,000.00			-				
34001001/23030113/00000592 Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Aña Abakpa- Nowas Junction, Chijio	737,815,748.81			-				
34001001/23030113/10000744 Rehabilitation of Enugu Urban Township Roads		2,793,121,455.47	-	-2,793,121,455.47	-			
34001001/23030113/10000747 Construction of 3km road - Iheaka-Ihekpuoka in Igbo Eze South LGA (East)				-				
34001001/23030113/10000749 Construction /Reconstruction/Rehabilitation of Annunciation junction Obinagu- Nchatancha - Akpuoga				-				
34001001/23030113/10000751 Construction of Amokwe Road Udi Station-Ibuzo Amokwe- Amokwe Station Phase IV				-				
34001001/23030113/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		282,490,314.91	-	-282,490,314.91	-			
34001001/23030113/10000804 Rehabilitation/Overlay/Potholes of Lagos Street, Ogui			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	300,000,000.00	
34001001/23030113/10000812 Rehabilitation of Salvage Crescent GRA/Damija Junction Trans-Ekulu carriage way Enugu			1,000,000.00	1,000,000.00	100.00%	800,000,000.00	500,000,000.00	
34001001/23030113/10000813 Rehabilitation of 2.5km Agbani Road (Police College - Prisons Roundabout)			1,000,000.00	1,000,000.00	100.00%	490,000,000.00	500,000,000.00	
34001001/23030113/10000815 Rehabilitation of Owelli Street (Off Awkunanaw Street Timber shed junction Maryland Ugwuaji Road			1,000,000.00	1,000,000.00	100.00%	550,000,000.00	500,000,000.00	
34001001/23030113/10000816 Rehabilitation of Amokwe Street - CIC School Junction Enugu			1,000,000.00	1,000,000.00	100.00%	160,000,000.00	100,000,000.00	
34001001/23030113/10000817 Rehabilitation/Maintenance of 8.49km road at Abagana, Akunyili, Broadrick,Nibo, Silver Smith, Tailor			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	300,000,000.00	
34001001/23030113/10000818 Rehabilitation/Maintenance 1.7km road at Asata mine/Uno Okpete/Jamboline/Ajagu Roads			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	300,000,000.00	
34001001/23030113/10000819 Rehabilitation/Maintenance of 1.805km road at Edozie - Kenyatta Street - Timber Junction			-	-		400,000,000.00	100,000,000.00	
34001001/23030113/10000820 Rehabilitation/Maintenance of 0.370km road at College Road			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10000821 Rehabilitation/Maintenance of 2.5km road at Ohafia - Awkuzu - Awkunanaw - Etudo Junction, Ahara Layou			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
34001001/23030113/10000822 Rehabilitation/Maintenance of 18.955km Roads at various locations at Trans Ekulu zone (Ekulu - Dahmi			1,000,000.00	1,000,000.00	100.00%	2,000,000,000.00	300,000,000.00	
34001001/23030113/10000823 Rehabilitation/Maintenance of 0.667km Rd at New Market/ Phone Layout			2,000,000.00	2,000,000.00	100.00%	100,000,000.00	100,000,000.00	
34001001/23030113/10000824 CNP - Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd,			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	300,000,000.00	
34001001/23030113/10000825 Rehabilitation of 2.64m Rangers Avenue/ Virgin Forest/ Roban, Independence /out - Loma Linda Road			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	100,000,000.00	
34001001/23030113/10000826 Rehabilitation of 1.107km rd at Asata zone (Moore House Streetwith adjoining roads with Okigwe Lane			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	
34001001/23030113/10000827 CNP - Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Afia Abakpa- Nowas Junction,		96,400,000.00	96,420,000.00	20,000.00	0.02%	500,000,000.00	580,000,000.00	500,000,000.00
34001001/23030113/10000828 Rehabilitation of 0.690km/9m Robinson Street Road Uwani			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000837 Reconstruction/Rehabilitation of Davis Umcalu Street, Ifemelumma Lane, Osefoh Crescent, Mgbowo Stree	269,614,766.49		1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10000838 Construction/rehabilitation of Sabastine - Onyeze - Ugwunani Street, Ugbene 1, Abakpa Nike			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10000861 Rehabilitation of University Market Road Nsukka			1,000,000.00	1,000,000.00	100.00%	240,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000872 Rehabilitation of Housing-Cooperative- College road			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000875 Rehabilitation of Umuoji Street, Ugwume Crescent, Ihiala Street, Nwakanwa Street, Awgu Street, Ozubu			87,095,698.00	87,095,698.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10000878 Construction of Nkpologwu Uzo Uwani LGA to Aku Igb0 Etiti LGA		80,580,421.26	-	-80,580,421.26	-			
34001001/23030113/10000906 Rehabilitation of Airport RAMP-Ogui Junction-Otigba-Bisalla-Okpara Square and Chime Avenue Abakaliki			-					
34001001/23030113/10000909 Construction /reconstruction/rehabilitation of Emeka Ebila Street ù Idaw-River Sec. School ù Akwaihe			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	250,000,000.00	300,000,000.00
34001001/23030113/10000910 Reconstruction/rehabilitation of Ugwuaji Flyover			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	4,000,000,000.00	200,000,000.00
34001001/23030113/10000912 Construction /reconstruction/rehabilitation of Edozie ù Kenyatta Street ù Timber Junction, College R			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10000915 Construction of Road Network in the New Enugu City ù (Dual Carriage, Culverts, Bridges, Underground		400,000,000.00	-	-400,000,000.00	-			
34001001/23030113/10000919 Construction /reconstruction/rehabilitation of Mount Street			1,000,000.00	1,000,000.00	100.00%	50,000,000.00		
34001001/23030113/10000920 Construction /reconstruction/rehabilitation of Umuchu Street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000921 Construction /reconstruction/rehabilitation of Omachiani Street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
34001001/23030113/10000922 Construction /reconstruction/rehabilitation of Umuezeohachi Street, Idaw River			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	
34001001/23030113/10000923 Construction /reconstruction/rehabilitation of Meniru By Mount Street By Pass			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	200,000,000.00	100,000,000.00
34001001/23030113/10000924 Construction /reconstruction/rehabilitation of Amechi Flyover			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10000925 Construction /reconstruction/rehabilitation of Trans Ekulu Flyover			1,000,000.00	1,000,000.00	100.00%	140,000,000.00		
34001001/23030113/10000926 Construction /reconstruction/rehabilitation of Brodrick Street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000927 Construction /reconstruction/rehabilitation of Gariki Flyover			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000928 Construction /reconstruction/rehabilitation of Independence Layout Flyover			1,000,000.00	1,000,000.00	100.00%	400,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000929 Construction /reconstruction/rehabilitation of New Market/Odegba Rd ù Forest Hill Iva-Valley			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	150,000,000.00	
34001001/23030113/10000930 Construction /reconstruction/rehabilitation of Market Garden Road (Abakaliki Close)			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	
34001001/23030113/10000931 Construction/Reconstruction/ Ugwueke road, Abakpa, Enugu, Enugu State			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000932 Construction/Reconstruction/Rehabilitation of Ugbene II ù Eke layout, Abakpa, Enugu State			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	150,000,000.00
34001001/23030113/10000933 Construction/Reconstruction/Rehabilitation of Mater dei street ù Mgbowo street			111,218,838.00	111,218,838.00	100.00%	150,000,000.00	300,000,000.00	50,000,000.00
34001001/23030113/10000934 Construction/Reconstruction/Rehabilitation of Ekulu garden ù Timber market			111,218,838.00	111,218,838.00	100.00%	150,000,000.00	300,000,000.00	
34001001/23030113/10000935 Construction/Reconstruction/Rehabilitation of Dan Ogugua street			111,218,838.00	111,218,838.00	100.00%	100,000,000.00	100,000,000.00	
34001001/23030113/10000936 Construction/Reconstruction/Rehabilitation of Mary Emmanuel street ù Phase 6 Extension			111,218,838.00	111,218,838.00	100.00%	100,000,000.00	300,000,000.00	400,000,000.00
34001001/23030113/10000937 Construction/Reconstruction/Rehabilitation of Emma Achukwu street			111,218,838.00	111,218,838.00	100.00%	100,000,000.00	100,000,000.00	150,000,000.00



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Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10000938 Construction/Reconstruction/Rehabilitation of Engr. B C Nwatu street u Willy Ugwuanyi close			111,218,838.00	111,218,838.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000939 Construction/Reconstruction/Rehabilitation of River close			111,219,838.00	111,219,838.00	100.00%	75,000,000.00		
34001001/23030113/10000940 Construction/Reconstruction/Rehabilitation of Okolo Ozomma lane			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	
34001001/23030113/10000941 Construction/Reconstruction/Rehabilitation of Unity street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000942 Construction/Reconstruction/Rehabilitation of Ihioma street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000943 Construction/Reconstruction/Rehabilitation of Mgbo street			737,664,627.00	737,664,627.00	100.00%	100,000,000.00	100,000,000.00	50,000,000.00
34001001/23030113/10000944 Construction/Reconstruction/Rehabilitation of Amazing love crescent			1,000,000.00	1,000,000.00	100.00%	250,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000945 Construction/Reconstruction/Rehabilitation of Allor - Agu Street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000946 Construction/Reconstruction/Rehabilitation of MEG Close			1,000,000.00	1,000,000.00	100.00%	50,000,000.00	150,000,000.00	100,000,000.00
34001001/23030113/10000947 Construction/Reconstruction/Rehabilitation of Enugu Ezike street (F/H)			1,000,000.00	1,000,000.00	100.00%	100,000,000.00		
34001001/23030113/10000948 Construction/Reconstruction/Rehabilitation of Njikoka street			1,000,000.00	1,000,000.00	100.00%	90,000,000.00	300,000,000.00	200,000,000.00
34001001/23030113/10000949 Construction/Reconstruction/Rehabilitation of 1ST,2ND,3RD&4TH AVENUE, Trans Ekulu, Enugu.			1,000,000.00	1,000,000.00	100.00%	500,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000950 Construction/Reconstruction/Rehabilitation of West Road 1,8&9, Trans Ekulu, Enugu.			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	300,000,000.00
34001001/23030113/10000951 Construction/Reconstruction/Rehabilitation of Road 7,8,9,10,12&18, Trans Ekulu, Enugu.			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000952 Construction/Reconstruction/Rehabilitation of Parkway street GRA, Enugu			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000953 Construction/Reconstruction/Rehabilitation of Udenweze street		83,699,344.71	190,142,775.00	106,443,430.29	55.98%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000954 Construction/Reconstruction/Rehabilitation of Eziagu street		83,699,344.69	190,142,775.00	106,443,430.31	55.98%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000955 Construction/Reconstruction/Rehabilitation of Nana street		83,699,344.71	190,140,000.00	106,440,655.29	55.98%	100,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10000956 Construction/Reconstruction/Rehabilitation of Nzimiro street		83,699,344.69	83,704,345.00	5,000.31	0.01%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000957 Construction/Reconstruction/Rehabilitation of Assembly street		83,699,344.71	83,704,345.00	5,000.29	0.01%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000958 Construction/Reconstruction/Rehabilitation of Nnaji street		83,699,344.69	83,704,345.00	5,000.31	0.01%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000959 Construction/Reconstruction/Rehabilitation of Nteje street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	120,000,000.00	120,000,000.00
34001001/23030113/10000960 Construction/Reconstruction/Rehabilitation of Amawbia street			1,000,000.00	1,000,000.00	100.00%	120,000,000.00	120,000,000.00	120,000,000.00
34001001/23030113/10000961 Construction/Reconstruction/Rehabilitation of Ummunachi street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	120,000,000.00	200,000,000.00
34001001/23030113/10000962 Construction/Reconstruction/Rehabilitation of Umueke street			1,000,000.00	1,000,000.00	100.00%	80,000,000.00	100,000,000.00	200,000,000.00
34001001/23030113/10000963 Construction/Reconstruction/Rehabilitation of Edward Nnaji park street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	2,000,000,000.00
34001001/23030113/10000964 Construction/Reconstruction/Rehabilitation of Nomeluy estate ù Nnaji park			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000965 Construction/Reconstruction/Rehabilitation of Dr. Mathias Ilo Avenue			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	75,000,000.00	100,000,000.00
34001001/23030113/10000966 Construction/Reconstruction/Rehabilitation of Oji street			1,000,000.00	1,000,000.00	100.00%	75,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000967 Construction/Reconstruction/Rehabilitation of Nnajinwangwu street			87,110,698.00	87,110,698.00	100.00%	50,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000968 Construction/Reconstruction/Rehabilitation of Ufuma street			87,100,000.00	87,100,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000969 Construction/Reconstruction/Rehabilitation of Ugwuaji street			87,095,698.00	87,095,698.00	100.00%	70,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000970 Construction/Reconstruction/Rehabilitation of Nnaji Ogbodo street			87,100,000.00	87,100,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000971 Construction/Reconstruction/Rehabilitation of Ozobu street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	50,000,000.00	100,000,000.00
34001001/23030113/10000972 Construction/Reconstruction/Rehabilitation of Abba street			87,100,000.00	87,100,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000973 Construction/Reconstruction/Rehabilitation of Agu street			87,100,000.00	87,100,000.00	100.00%	100,000,000.00	300,000,000.00	300,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10000974 Construction/Reconstruction/Rehabilitation of Ugwuaji road			87,082,698.00	87,082,698.00	100.00%	300,000,000.00	150,000,000.00	100,000,000.00
34001001/23030113/10000975 Construction/Reconstruction/Rehabilitation of Enugu Agidi street			87,080,000.00	87,080,000.00	100.00%	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23030113/10000976 Construction/Reconstruction/Rehabilitation of Nwamba street			88,190,871.00	88,190,871.00	100.00%	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23030113/10000977 Construction/Reconstruction/Rehabilitation of Umunnangwu street			88,184,000.00	88,184,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000978 Construction/Reconstruction/Rehabilitation of Unubi street			88,190,871.00	88,190,871.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000979 Construction/Reconstruction/Rehabilitation of Umuali street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000980 Construction/Reconstruction/Rehabilitation of Akpa street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000981 Construction/Reconstruction/Rehabilitation of Okestina street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000982 Construction/Reconstruction/Rehabilitation of Awuda crescent			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000983 Construction/Reconstruction/Rehabilitation of Ubua-Reuben street			83,070,736.00	83,070,736.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000984 Construction/Reconstruction/Rehabilitation of Ubua street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000985 Construction/Reconstruction/Rehabilitation of Ugbo street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	200,000.00	2,000,000.00
34001001/23030113/10000986 Construction/Reconstruction/Rehabilitation of Amagugwu road			91,302,012.00	91,302,012.00	100.00%	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000987 Construction/Reconstruction/Rehabilitation of Obuoffia/akpulu street			91,302,012.00	91,302,012.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000988 Construction/Reconstruction/Rehabilitation of Umujam/Ede-Onovo street			91,300,000.00	91,300,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000989 Construction/Reconstruction/Rehabilitation of Amodu/Ajomadu street			91,300,000.00	91,300,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000990 Construction/Reconstruction/Rehabilitation of Brighter future road			91,300,000.00	91,300,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000991 Construction/Reconstruction/Rehabilitation of Ozongwu Street			91,311,012.00	91,311,012.00	100.00%	300,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10000992 Construction/Reconstruction/Rehabilitation of Sam Eze Avenue			91,311,012.00	91,311,012.00	100.00%	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000993 Construction/Reconstruction/Rehabilitation of Iyke Aduaka Avenue			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000994 Construction/Reconstruction/Rehabilitation of Dr Ben Nwokoye			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000995 Construction/Reconstruction/Rehabilitation of Elder Anthony Nwobodo street			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000996 Construction/Reconstruction/Rehabilitation of Nwafor Agbor Street			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000997 Construction/Reconstruction/Rehabilitation of Ekwuluobia Street			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000998 Construction/Reconstruction/Rehabilitation of USCO Street			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000999 Construction/Reconstruction/Rehabilitation of St Peter's Church Spur			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001000 Construction/Reconstruction/Rehabilitation of Udo Club Street			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10001001 Construction/Reconstruction/Rehabilitation of Umuonu udeji Road			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001002 Construction/Reconstruction/Rehabilitation of Alo Aluminium Emenite Junction			81,192,646.00	81,192,646.00	100.00%	300,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001003 Construction/Reconstruction/Rehabilitation of Nnamani street			81,192,646.00	81,192,646.00	100.00%	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001004 Construction/Reconstruction/Rehabilitation of Obiagu street			81,192,646.00	81,192,646.00	100.00%	300,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001005 Construction/Reconstruction/Rehabilitation of Sooil Plaza street			81,192,646.00	81,192,646.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001006 Construction/Reconstruction/Rehabilitation of Eziani street			81,192,646.00	81,192,646.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001007 Construction/Reconstruction/Rehabilitation of Isaac Okoro street			81,192,646.00	81,192,646.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001008 Construction/Reconstruction/Rehabilitation of St. Patrick street			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001009 Construction/Reconstruction/Rehabilitation of Nsude street			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10001010 Construction/Reconstruction/Rehabilitation of Godwin street			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001011 Construction/Reconstruction/Rehabilitation of Maku street			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10001012 Construction/Reconstruction/Rehabilitation of Umunwa street			100,333,205.00	100,333,205.00	100.00%	600,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001013 Construction/Reconstruction/Rehabilitation of Ifemelumma street			100,333,205.00	100,333,205.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001014 Construction/Reconstruction/Rehabilitation of Agbani street		1,181,406,282.96	1,281,735,488.00	100,329,205.04	7.83%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001015 Construction/Reconstruction/Rehabilitation of Nkanu street			100,325,205.00	100,325,205.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001016 Construction/Reconstruction/Rehabilitation of Nwabueze street			100,325,205.00	100,325,205.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001017 Construction/Reconstruction/Rehabilitation of Uga street - Aninwede street			100,325,205.00	100,325,205.00	100.00%	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001018 Construction/Reconstruction/Rehabilitation of St peters Church Road			100,325,205.00	100,325,205.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001019 Construction/Reconstruction/Rehabilitation of Ifeanyi Emeazu street			100,325,205.00	100,325,205.00	100.00%	250,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001020 Construction/Reconstruction/Rehabilitation of Airport Mainland		32,976,000.00	133,302,205.00	100,326,205.00	75.26%	120,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001021 Construction/Reconstruction/Rehabilitation of Ekulu Avenue			100,329,005.00	100,329,005.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001022 Construction/Reconstruction/Rehabilitation of Ude Maduka street			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001023 Construction/Reconstruction/Rehabilitation of Nnaji Street			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001024 Construction/Reconstruction/Rehabilitation of Okolo lane			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001025 Construction/Reconstruction/Rehabilitation of Okpe Avenue			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001026 Construction/Reconstruction/Rehabilitation of Onicha Agu Lane			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001027 Construction/Reconstruction/Rehabilitation of Fountain of Grace			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10001028 Construction/Reconstruction/Rehabilitation of Obioma street			1,000,000.00	1,000,000.00	100.00%	120,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001029 Construction/Reconstruction/Rehabilitation of Nwankwo street Emene			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001030 Construction/Reconstruction/Rehabilitation of IGWE EDWARD NNAJI AVENUE			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001031 Construction/Reconstruction/Rehabilitation of ETERNAL PAINT ROAD			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001032 Construction/Reconstruction/Rehabilitation of OWUNWA STREET			97,777,591.00	97,777,591.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001033 Construction/Reconstruction/Rehabilitation of SUCCESWAYS AVENUE			97,777,591.00	97,777,591.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001034 Construction/Reconstruction/Rehabilitation of ONYEWENA STREET			97,777,591.00	97,777,591.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001035 Construction/Reconstruction/Rehabilitation of EDDIE JIDEFOR STREET			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001036 Construction/Reconstruction/Rehabilitation of ASADU STREET			1,000,000.00	1,000,000.00	100.00%	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001037 Construction/Reconstruction/Rehabilitation of OZALLA EZMIO STREET			55,619,542.00	55,619,542.00	100.00%	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001038 Construction/Reconstruction/Rehabilitation of AMUCHA STREET			55,619,542.00	55,619,542.00	100.00%	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001039 Construction/Reconstruction/Rehabilitation of TAN AVENUE			55,619,542.00	55,619,542.00	100.00%	120,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001040 Construction/Reconstruction/Rehabilitation of PENOKS ROAD			55,619,542.00	55,619,542.00	100.00%	350,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001041 Construction/Reconstruction/Rehabilitation of IBE STREET			55,629,542.00	55,629,542.00	100.00%	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001042 Construction/Reconstruction/Rehabilitation of HERBATEX ROAD			94,674,123.00	94,674,123.00	100.00%	250,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001043 Construction/Reconstruction/Rehabilitation of ENEWALLY STREET			94,674,123.00	94,674,123.00	100.00%	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001044 Construction/Reconstruction/Rehabilitation of JEZIE UBOCHI STREET			94,674,123.00	94,674,123.00	100.00%	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001045 Construction/Reconstruction/Rehabilitation of CHRIST The KING STREET			1,000,000.00	1,000,000.00	100.00%	180,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10001046 Construction/Reconstruction/Rehabilitation of TARMAC SCHOOL ROAD			1,000,000.00	1,000,000.00	100.00%	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001047 Construction/Reconstruction/Rehabilitation of AUGUSTINE CLOSE			1,000,000.00	1,000,000.00	100.00%	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001048 Construction/Reconstruction/Rehabilitation of ABOR STREET			1,000,000.00	1,000,000.00	100.00%	180,000,000.00	180,000,000.00	100,000,000.00
34001001/23030113/10001049 Construction/Reconstruction/Rehabilitation of ODUMEGWU OJUKWU STREET			1,000,000.00	1,000,000.00	100.00%	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001050 Construction/Reconstruction/Rehabilitation of Umuije street			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001051 Construction/Reconstruction/Rehabilitation of Akutu Crescent			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001052 Construction/Reconstruction/Rehabilitation of Abomimi crescent			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001053 Construction/Reconstruction/Rehabilitation of Airforce Primary School road			1,000,000.00	1,000,000.00	100.00%	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001054 Construction/Reconstruction/Rehabilitation of Vosan drive			1,000,000.00	1,000,000.00	100.00%	350,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001055 Construction/Reconstruction/Rehabilitation of Ibusa street			1,000,000.00	1,000,000.00	100.00%	350,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001056 Construction/Reconstruction/Rehabilitation of Paully Jaja close			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001057 Construction/Reconstruction/Rehabilitation of Chief okorowo avenue			1,000,000.00	1,000,000.00	100.00%	250,000,000.00	200,000,000.00	150,000,000.00
34001001/23030113/10001058 Construction/Reconstruction/Rehabilitation of Sam eze Avenue & Sam eze Ugwuaji Link			1,000,000.00	1,000,000.00	100.00%	250,000,000.00	200,000,000.00	150,000,000.00
34001001/23030113/10001059 Construction/Reconstruction/Rehabilitation of Ogbaru street			1,000,000.00	1,000,000.00	100.00%	250,000,000.00	200,000,000.00	150,000,000.00
34001001/23030113/10001060 Construction/Reconstruction/Rehabilitation of Nwankwo street Independence Layout			1,000,000.00	1,000,000.00	100.00%	250,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001061 Construction/Reconstruction/Rehabilitation of Artisan Market road			1,000,000.00	1,000,000.00	100.00%	250,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001062 Construction/Reconstruction/Rehabilitation of Nzekwe street			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001063 Construction/Reconstruction/Rehabilitation of Secretariat quarters road			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	150,000,000.00	150,000,000.00



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
34001001/23030113/10001064 Construction/Reconstruction/Rehabilitation of Denton street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001065 Construction/Reconstruction/Rehabilitation of Moorehouse ù Menkiti street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001066 Construction/Reconstruction/Rehabilitation of Onyiuke street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001067 Construction/Reconstruction/Rehabilitation of Udoji street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001068 Construction/Reconstruction/Rehabilitation of Neni street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001069 Construction/Reconstruction/Rehabilitation of Port Harcourt street			1,000,000.00	1,000,000.00	100.00%	120,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001070 Construction/Reconstruction/Rehabilitation of Umunevo-100 foot road			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001071 Construction/Reconstruction/Rehabilitation of Ologo Main road			1,000,000.00	1,000,000.00	100.00%	600,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23030113/10001072 Construction/Reconstruction/Rehabilitation of Nibo street			1,000,000.00	1,000,000.00	100.00%	100,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23030113/10001073 Construction/Reconstruction/Rehabilitation of AIRPORT FLYOVER - OKPARA SQUARE (DUAL CARRIAGEWAY)			1,000,000.00	1,000,000.00	100.00%	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23030121/00000575 Construction of Amechi Idodo/Amagunze Road			-	-	-			
34001001/23030121/10000724 Construction/Renovation of Public Buildings in Enugu State		12,291,750.00	-	-12,291,750.00	-			
34001001/23030121/10000742 Renovation of Old House of Assembly Building, Enugu North LGA			-	-	-			
34001001/23030121/10000907 Establishment of Enugu State digital experience center and the remodelling of the interior of the Li			1,000,000.00	1,000,000.00	100.00%	200,000,000.00	200,000,000.00	
34001001/23030121/10001121 Completion of the Construction of Nsukka Stadium, Nsukka LGA			-	-	-			
34001001/23040102/00000521 Emergency, Erosion control and protective works in Enugu State		180,000,000.00	-	-180,000,000.00	-			
34001001/23040102/10000768 Erosion Control Works at Ebe Ano Tunnel, GRA, Enugu		723,042,400.00	-	-723,042,400.00	-			
34001001/23050101/00000539 Digitalization of the Contract Administration in Ministry of Works and Infrastructure, Enugu			-	-	-			
65001001//10000794 Reconstruction /Maintenance of road at old Abakiliki Road, Emene, Enugu East LGA, Enugu State			108,000,000.00	108,000,000.00	100.00%	-		



Schedule Of Detailed Capital Expenditure By Program Code For The Year Ended...Cont.d

Note - ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	ACTUAL 2024	ACTUAL 2025	REVISED BUDGET 2025	Variance 2025	Variance % 2025	BUDGET 2025	BUDGET 2026	BUDGET 2027
65001001//10001040 Construction/Reconstruction/Rehabilitation of PENOKS ROAD			376,100,000.00	376,100,000.00	100.00%	-		
65001001//10001061 Construction/Reconstruction/Rehabilitation of Artisan Market road			7,000,000.00	7,000,000.00	100.00%	-		
65001001/23020114/10002170 Construction/Reconstruction/Rehabilitation of Artisan Market road		7,000,000.00	-	-7,000,000.00	-	-		
65001001/23030113/ Construction/Reconstruction/Rehabilitation of PENOKS ROAD			-	-	-	-		
65001001/23030113/10000794 Reconstruction /Maintenance of road at old Abakiliki Road, Emene, Enugu East LGA, Enugu State		108,000,000.00	-	-108,000,000.00	-	-		
65001001/23030113/10001040 Construction/Reconstruction/Rehabilitation of PENOKS ROAD		188,000,000.00	-	-188,000,000.00	-	-		
65001001/23030113/10001061 Construction/Reconstruction/Rehabilitation of Artisan Market road		14,000,000.00	-	-14,000,000.00	-	-		
65001001/23030113/10002172 Reconstruction /Maintenance of road at old Abakiliki Road, Emene, Enugu East LGA, Enugu State		108,000,000.00	-	-108,000,000.00	-	-		
65001001/23030113/10002174 Construction/Reconstruction/Rehabilitation of PENOKS ROAD		376,008,000.00	-	-376,008,000.00	-	-		
Total	73,787,613,669.95	93,150,294,476.82	97,647,188,604.00	4,496,894,127.18	4.61%	195,980,267,000.00	186,470,200,000.00	199,914,000,000.00
Note - AIRWAYS								
17021001/23020118/ Akanu Ibiam International Airport concession		7,597,012.50	-	-7,597,012.50	-	-		
29001001//10005187 Purchase and repairs of aircraft			200,375,292.00	200,375,292.00	100.00%	-		
29001001/23010131/10000579 Provision of 4 Air crafts for Enugu Air		3,231,665,268.00	-	-3,231,665,268.00	-	-		
29001001/23010135/10005187 Purchase and repairs of aircraft		187,367,292.00	-	-187,367,292.00	-	-		
29001001/23020117/ Provision of 4 Air crafts for Enugu Air			-	-	-	-		
29001001/23020117/10000578 Akanu Ibiam International Airport concession		82,568,000.00	2,130,000,000.00	2,047,432,000.00	96.12%	2,130,000,000.00	26,000,000.00	26,000,000.00
29001001/23020117/10000579 Provision of 4 Air crafts for Enugu Air		648,484,715.95	15,413,617,308.00	14,765,132,592.05	95.79%	19,000,000,000.00	1,000,000.00	1,000,000.00
29001001/23030116/ Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP			-	-	-	-		
29001001/23030116/10000577 Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP	974,650,000.00	350,754,600.00	2,175,387,300.00	1,824,632,700.00	83.88%	100,000,000.00		
29001001/23030119/10000577 Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP		1,000,000,000.00	-	-1,000,000,000.00	-	-		
29001001/23030119/10000579 Provision of 4 Air crafts for Enugu Air		282,365,020.00	-	-282,365,020.00	-	-		
Total	974,650,000.00	5,790,801,908.45	9,919,379,900.00	14,128,577,991.55	70.93%	21,230,000,000.00	27,000,000.00	27,000,000.00
Grand Total	331,505,346,503.53	693,876,935,908.34	798,409,999,994.00	108,183,398,667.20	1283.26%	837,944,000,000.00	450,749,252,625.00	417,251,207,241.00



SCHEDULE OF DETAILED CAPITAL EXPENDITURE BY GEO LOCATION FOR THE YEAR ENDED 2025

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
11001001//10003369 Procurement of working equipment and accessories for public	-	-	15,000,000.00	15,000,000.00	-	-		
11001001/23010104/10000045 Purchase of four (4) 2024 white BMW R 1300 GS Motorcycles	-	-	47,550,000.00	47,550,000.00	8.49	560,000,000.00		
11001001/23010112/10000015 Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans	-	2,785,300.00	-	(2,785,300.00)	-	-		
11001001/23010113/10003369 Procurement of working equipment and accessories for public	-	4,112,000.00	-	(4,112,000.00)	-	-		
11001001/23010121/ Purchase of kitchen utensils for Nutrition/Dietetics department	-	-	-	-	-	-		
11001001/23010121/10000034 Purchase of laundry equipment: Washing Machine, Dry Cleaning Machine, ironing machines, Utility	-	-	-	-	-	-		
11001001/23020114/10000029 State Government fund for intervention programmes	-	250,000,000.00	-	(250,000,000.00)	-	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
11001001/23030101/ Maintenance of Centre Pivot Irrigation System (CPIS) at various Local Governments to enable dry seas	-	-	-	-	-	-		
11001001/23030101/00000017 Renovation of Old Govt's lodge in Enugu	-	-	-	-	-	-		
11001001/23030101/10000026 Renovation of Old Government Lodge in Enugu	23,699,000.00	5,000,000.00	-	(5,000,000.00)	-	-		
11001001/23030128/10000029 State Government fund for intervention programmes	-	-	-	(230,000,000.00)	-	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
11001001/23050108/10000029 State Government fund for intervention programmes	-	-	-	230,000,000.00	-	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
11013001/23010114/ Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Re	-	-	-	-	-	-		
11013001/23010115/10000077 Purchase of Office Equipment (Steel Cabinet, Photocopiers, Printers, UPS, etc)	18,286,000.00	-	-	-	-	-		
11013001/23020101/10000078 Construction of new EXCO Secretariat building	1,478,242.64	-	-	-	-	-		
11013001/23050102/00000078 Purchase of Office Equipment (Steel Cabinet, Photocopiers, Printers, UPS, Intelligence Authomatic doc	-	-	-	-	-	-		
11101001//00000100 Reconstruction of collapsed fence	-	-	6,010,000.00	6,010,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
11101001/10002166 Construction/Reconstruction/Rehabilitation of Road 7,8,9,10,12&18, Trans Ekulu, Enugu.	-		158,610,000.00	158,610,000.00	-	-		
11101001/23020102/00000100 Reconstruction of collapsed fence		6,000,000.00	-	(6,000,000.00)	-	-		
11101001/23020114/ Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain			-	170,600,000.00	-	-		
11101001/23020114/10001355 Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain		12,000,000.00	-	(12,000,000.00)	-	-		
11101001/23020114/10002166 Construction/Reconstruction/Rehabilitation of Road 7,8,9,10,12&18, Trans Ekulu, Enugu.		317,200,000.00	-	(317,200,000.00)	-	-		
11101001/23020118/00000099 Fencing Work	-				-			
11101001/23030128/00000099 Fencing Work	2,983,074.30				-			
11101001/23040102/10002087 Clearing of drainages, checkmating of blockage of natural flood water channels	-		-	-	-	25,000,000.00	3,000,000.00	3,000,000.00
17003001/23020107/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,			-	69,618,619.26	-	-		
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	202,155,023.54	3,679,034,467.01	-	(3,748,653,086.27)	-	100,253,917,000.00	10,525,391,773.00	10,525,391,773.00
20007001/23030121/10000410 Renovation of Awgu Sub-Treasury, 100M2, AG's office (Treasury House) 200M2, S	-		14,130,000.00	14,130,000.00	100.00	14,130,000.00		
20007001/23050102/10000412 Upgrading of IPSAS software from cash to accrual	-		100,000,000.00	100,000,000.00	100.00	100,000,000.00		
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		421,886,447.67	-	(421,886,447.67)	-	-		
21027017/23020104/30002277 Construction of twostorey building at Iji Nike					-			
22018001/23010119/00001208 Purchase of Generator Set	980,000.00				-			
22018003/23020118/30000337 Construction of farm Estate across thestate					-			
29001001/10005187 Purchase and repairs of aircraft	-		200,375,292.00	200,375,292.00	-	-		
29001001/23010131/10000579 Provision of 4 Air crafts for Enugu Air		3,474,398,675.00	-	(3,474,398,675.00)	-	19,000,000,000.00	26,000,000.00	26,000,000.00
29001001/23010135/10005187 Purchase and repairs of aircraft		187,367,292.00	-	(187,367,292.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
29001001/23020117/10000579 Provision of 4 Air crafts for Enugu Air		528,966,526.95	-	(528,966,526.95)	-	19,000,000,000.00	26,000,000.00	26,000,000.00
29001001/23030119/10000577 Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP		1,000,000,000.00	-	(1,000,000,000.00)	-	100,000,000.00	1,000,000.00	1,000,000.00
29001001/23030119/10000579 Provision of 4 Air crafts for Enugu Air		282,365,020.00	-	(282,365,020.00)	-	19,000,000,000.00	26,000,000.00	26,000,000.00
31003001/23020103/10000609 Boosting/ Energization of Electricity		26,771,735.00	-	(26,771,735.00)	-	-		
31003001/23020103/10000615 Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senat		69,388,140.00	-	(69,388,140.00)	-	-		
34001001//10000749 Construction /Reconstruction/Rehabilitation of Announcement junction Obinagu- Nchatancha - Akpuoga	-		7,000,000,000.00	7,000,000,000.00	-	-		
34001001/23010105/10000713 2 Nos Electrical Department Project Vehicle (Hilus), Electrical Department MOW&I	-	-	1,000,000.00	1,000,000.00	-	80,000,000.00	40,000,000.00	40,000,000.00
34001001/23010114/10000653 Digitalization of the Contract Administration in Ministry of Works and Infrastructure		2,500,000,000.00	2,500,000,000.00	-	-	70,000,000.00	50,000,000.00	
34001001/23010119/10000654 40KVA Inverter and 32 Nos of 200 Arms Battery (Quanta), MOW&I Headquarters		2,500,000,000.00	2,500,000,000.00	-	-	40,000,000.00	40,000,000.00	
34001001/23010119/10000655 Installation of Solar Energy at MOW&I Headquarters		2,500,000,000.00	2,500,000,000.00	-	-	20,000,000.00	10,000,000.00	
34001001/23010129/10000714 Procurement of Asphalt Plant	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00	500,000,000.00	500,000,000.00
34001001/23020103/10000698 General Landscaping works, Provision and Installation of External Electrical and Mechanical Infrastr		10,377,000.00	-	(10,377,000.00)	-	-		
34001001/23020104/10000723 Remodelling/Construction of Gate House, Toilets, and Perimetre Fencing of MOW&I Area Office, Enugu	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00	50,000,000.00	
34001001/23020106/10000650 Renovation of Agulase, Ugwieme Health Centre, Awgu	-		1,000,000.00	1,000,000.00	3.33	30,000,000.00	20,000,000.00	
34001001/23020106/10000651 Construction of Perimetre Fencing at Infectious Diseases Hospital, Oji River	-		1,000,000.00	1,000,000.00	2.50	40,000,000.00	20,000,000.00	
34001001/23020106/10000652 Construction and Furnishing of Type 3 Hospital, Owo,		2,000,000,000.00	2,000,000,000.00	-	-	200,000,000.00	100,000,000.00	
34001001/23020107/10000709 CNP - Completion of the construction of International Conference Centre, Enugu	-				-	1,000,000,000.00	5,000,000,000.00	
34001001/23020114/ Perimeter fencing and clearing of acquired state model fish farm site at Mbulo owo Nkanu East					-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/00000573 Construction of Enugu Airport Flyover Dual carriage way to Ebonyi Boder	15,627,932,883.74				-			
34001001/23020114/00000574 Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road	-				-			
34001001/23020114/00000575 Construction of Amechi Idodo/Amagunze Road	-				-			
34001001/23020114/00000577 Construction Ugbawka/Ihuokpara Amagunze Road	170,000,000.00				-			
34001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		14,721,942,869.81	-	#####	-	55,000,000,000.00	20,000,000,000.00	20,000,000,000.00
34001001/23020114/10000758 CNP- Completion of the Construction of Ugwogo Nike - Agu Ukehe - Umunko road (Earth Road) 15KM Phase i	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	
34001001/23020114/10000765 Construction of Asata River Bridge at Akani Ancestral Layout, Emene Nike, Enugu East LGA, Enugu Stat	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	
34001001/23020114/10000770 Payment of additional works of the Construction of Nike Lake/Nike Road T-Junction Flyover/Under Pass	6,469,700.00	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00		
34001001/23020114/10000802 Construction /Reconstruction/Rehabilitation of Announciation junction Obinagu- Nchatancha - Akpuoga	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00		
34001001/23020114/10000805 Construction of Enugu Airport Flyover Dual carriage way to Ebonyi Boder		2,951,998,283.24	2,952,018,284.00	20,000.76	-	5,000,000,000.00	8,000,000,000.00	8,000,000,000.00
34001001/23020114/10000810 Dualisation of Nike/Ugwogo Abakpa Nike/Opi Nsukka dual Carriage way	-		1,000,000.00	1,000,000.00	0.01	10,000,000,000.00	8,000,000,000.00	5,000,000,000.00
34001001/23020114/10000811 Construction of Ezioobodo Akpoga, Mbulu Idodo, Ajaogbo-Ogbuu Nnaji road 15km	2,508,863,283.05	-	2,275,205,021.00	2,275,205,021.00	151.68	1,500,000,000.00	500,000,000.00	
34001001/23020114/10000830 Construction/Rehabilitation of Ugbene Road Nike, Enugu East LGA, Enugu State	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000843 Construction/Reconstruction/Rehabilitation of Umabi - Ehuhe Achi with spur to Agudu - Ine - Owelli -	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	2,000,000,000.00	1,000,000,000.00
34001001/23020114/10000844 Construction/Reconstruction/Rehabilitation of Nkwubor Nike - Ugwuomu Nike Junction Link Road, Enugu	-		183,893,372.00	183,893,372.00	45.97	400,000,000.00	400,000,000.00	400,000,000.00
34001001/23020114/10000845 Construction/Reconstruction/Rehabilitation of Eke Obinagu Nike	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	200,000,000.00	200,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10000846 Construction/Reconstruction/Rehabilitation of Umunonu -Umunagbo - Amakakpa Link Road, Ugwogo Nike, E	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000848 Construction/Reconstruction/Rehabilitation of Onuogba Nike, Nwaenebo NNPC Depot link Road	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10000849 Construction/Reconstruction/Rehabilitation of Emenite Amaechi link Road	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	200,000,000.00	
34001001/23020114/10000850 Construction/Reconstruction/Rehabilitation of Emenite Ogulu Sunrise Estate link Road	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000851 Construction/Reconstruction/Rehabilitation of Town School Oniku Emene link Road	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000852 Construction/Reconstruction/Rehabilitation of Main land Emene internal link Road	-		1,000,000.00	1,000,000.00	0.40	250,000,000.00	250,000,000.00	100,000,000.00
34001001/23020114/10000853 Construction/Reconstruction/Rehabilitation of Harbtex Avenue Road	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	250,000,000.00	150,000,000.00
34001001/23020114/10000856 Construction of Ugwunwode St Mary New Home to Amorji Nike road, Enugu East LGA	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000857 Reconstruction of REHAB. ROAD to Adoration, Enugu East Local Government Area	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000876 Construction of Ikme - Umualor - Agbogazi Nike road.	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000882 Construction Amansiodo Junction - Olo -Ihuonyia - NONET OIL PALM Company roads.	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000886 Construction of Penoks road and Ekochin road from Old Airport road.	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	100,000,000.00
34001001/23020114/10000888 Construction of Eze Chime Street White House Bus Stop - Ntasi Obi Hospital - CBN Quarters Road to Dh	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000892 Construction of world class mechanical maintenance workshop	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000893 Construction of Penoks Junction - Tamac Schoo - Ekochin Junction, Old Airpoty Road	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	200,000,000.00
34001001/23020114/10000911 CNP- Construction of Alulu Road, Trans Eklulu - Local Government Link Road	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00	200,000,000.00	200,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23020114/10001032 Construction/Reconstruction/Rehabilitation of OWUNWA STREET		97,766,591.33	-	(97,766,591.33)	-	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10001083 Construction/Reconstruction/Rehabilitation of Penocks Junction Nike Lake Road To T- Junction Flyover	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	2,000,000,000.00
34001001/23020118/ Akanu Ibiam International Airport concession					-			
34001001/23020118/10000709 CNP - Completion of the construction of International Conference Centre, Enugu	-		552,800,000.00	552,800,000.00	55.28	1,000,000,000.00	5,000,000,000.00	
34001001/23030103/10000873 Rehabilitation of Church Street Housing Estate	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030104/00000595 Reconstruction of 2 Nos Solar - Powered RSI Inverter Borehole at ObolloAfor, Udenu LGA, Enugu.				-	-			
34001001/23030105/10000648 Renovation of Amankpaka Cottage Hospital, Amankpaka Nike	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00		
34001001/23030113/00000523 Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		350,000,000.00	-	(350,000,000.00)	-	-		
34001001/23030113/00000575 Construction of Amechi Idodo/Amagunze Road	-				-			
34001001/23030113/00000589 Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd, Airpor	226,014,730.63				-			
34001001/23030113/00000592 Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Afia Abakpa- Nowas Junction, Chijio	737,815,748.81				-			
34001001/23030113/10000749 Construction /Reconstruction/Rehabilitation of Announciation junction Obinagu- Nchatancha - Akpuoga					-			
34001001/23030113/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		7,332,700.00	-	(7,332,700.00)	-	55,000,000.00	20,000,000,000.00	20,000,000,000.00
34001001/23030113/10000812 Rehabilitation of Salvage Crescent GRA/Damija Junction Trans- Ekulu carriage way Enugu	-		1,000,000.00	1,000,000.00	0.13	800,000,000.00	500,000,000.00	500,000,000.00
34001001/23030113/10000822 Rehabilitation/Maintenance of 18.955km Roads at various locations at Trans Ekulu zone (Ekulu - Dahmi	-		1,000,000.00	1,000,000.00	0.05	2,000,000,000.00	300,000,000.00	300,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23030113/10000824 CNP - Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd,	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	300,000,000.00	
34001001/23030113/10000826 Rehabilitation of 1.107km rd at Asata zone (Moore House Streetwith adjoining roads with Okigwe Lane	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	
34001001/23030113/10000827 CNP - Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Afia Abakpa- Nowas Junction,		96,400,000.00	96,420,000.00	20,000.00	-	500,000,000.00	580,000,000.00	580,000,000.00
34001001/23030113/10000837 Reconstruction/Rehabilitation of Davis Umealu Street, Ifemelumma Lane, Osefoh Crescent, Mgbowo Stree	269,614,766.49	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10000838 Construction/rehabilitation of Sabastine - Onyeze -Ugwunani Street, Ugbene 1, Abakpa Nike	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10000872 Rehabilitation of Housing-Cooperative-College road	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030121/00000438 Construction/Renovation of Public Buildings in Enugu State		32,970,350.00	-	(32,970,350.00)	-	-		
34001001/23030121/00000575 Construction of Amechi Idodo/Amagunze Road	-				-			
34001001/23030121/10000708 Proposed Construction/ Remodelling (inculding external works and landscaping) of Ministry of Works a	-		1,000,000.00	1,000,000.00	1.67	60,000,000.00	80,000,000.00	100,000,000.00
34001001/23030121/10000710 Renovation of State Secretariat, Enugu	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00	500,000,000.00	500,000,000.00
34001001/23030128/10000711 Renovation,Fencing,Landscaping of NCFC Buiding, GRA, Enugu	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00		
34001001/23030128/10000712 CNP - Remodeling and reconstruction of Hotel Presidential Enugu	1,622,332,986.00	-	2,936,399,700.00	2,936,399,700.00	293.64	1,000,000,000.00	2,000,000,000.00	
34001001/23040102/00000521 Emergency, Erosion control and protective works in Enugu State		180,000,000.00	-	(180,000,000.00)	-	-		
34001001/23040106/ Sanitary Drains - Reestablishing all sanitary drains, Removal of all obstacles and blockages, Remova					-			
35001001/23010138/10002081 Construction of Permanent Sewage site at Ugwuomu/Nkwubo	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	10,000,000.00	10,000,000.00
52103001/10001332 Rehabilitation of Motorized Borehole	-		1,590,000.00	1,590,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
52103001/10001334 Counterpart fund for partnership for expanded water supply, sanitation and Hygiene (PE WASH) Program	-		67,700,000.00	67,700,000.00	-	-		
52103001/23030104/10001332 Rehabilitation of Motorized Borehole		1,586,000.00	-	(1,586,000.00)	-	-		
53001001/10001354 Construction of affordable Housing Units	-		581,614,620.00	581,614,620.00	-	-		
53001001/10001355 Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain	-		668,610,339.00	668,610,339.00	-	-		
53001001/10005169 Construction of 200 Semi-Detached Bungalow in Enugu	-		1,465,600,676.00	1,465,600,676.00	-	-		
53001001/23010133/10001357 Procurement of surveying equipment, quantity surveyors software, High Target V100 GSSRtk survey syst	-		1,000,000.00	1,000,000.00	3.70	27,000,000.00	30,000,000.00	40,000,000.00
53001001/23020102/10005169 Construction of 200 Semi-Detached Bungalow in Enugu		1,465,585,676.28	-	(1,465,585,676.28)	-	-		
53001001/23020103/00000718 Construction of Transit Camp at Akwuke	-				-			
53001001/23020103/10001356 Extention of Electrical equipments, poles, warring and Transformers at Akpuoga Nike Satelite Estate		171,240,515.50	171,260,516.00	20,000.50	0.01	140,000,000.00	180,000,000.00	50,000,000.00
53001001/23020104/00000717 Provision of power supply to Satelite Estate phase 1&2 including transformers sub-stations, H.T and	-				-			
53001001/23020104/10001354 Construction of affordable Housing Units	148,514,127.50	581,599,620.00	-	(581,599,620.00)	-	-		
53001001/23020104/10001358 Proposed construction of Ten Blocks of 12 2 bedroom apartment each for slum dwellers resettlement at		1,079,121,120.50	-	(1,079,121,120.50)	-	-		
53001001/23020105/10001360 Construction of 2 motorized boreholes and overhead Tank at Legacy Estate, Phase 6 Extention	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	120,000,000.00	50,000,000.00
53001001/23020114/10001355 Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain		668,595,339.08	-	(668,595,339.08)	-	-		
53001001/23030104/00000716 Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain	(365,365,535.94)				-			
53010001/23010133/00000720 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise	-				-			
53010001/23020118/ Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise			-	50,000,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
53010001/23020118/10001362 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise	5,266,666,593.29	20,465,410.00	374,512,660.00	304,047,250.00	304.05	100,000,000.00	50,000,000.00	50,000,000.00
53010001/23020118/10001367 Infrastructural development of Blossom Estate, Trans Ekulu Phase VII	20,000,000,000.00	20,142,552,616.00	20,092,562,616.00	(49,990,000.00)	(10.00)	500,000,000.00	40,000,000,000.00	40,000,000,000.00
53010001/23030101/00000720 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise	-			-				
53010001/23030128/10001365 Rehabilitation of Sewage lines at Abakpa Housing Estate	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00		
60003001/23020118/10001399 Infrastructural Development at Enugu New City		30,000,000.00	-	(30,000,000.00)	-	-		
65001001/10000794 Reconstruction /Maintenance of road at old Abakiliki Road, Emene, Enugu East LGA, Enugu State	-		108,000,000.00	108,000,000.00	-	-		
65001001/23020118/00000887 Preparation of Enugu Integrated Infrastructural and Development	-			-				
65001001/23020118/10001492 Management and development of City Infrastructure (Development Control)		9,700,000.00	-	(9,700,000.00)	-	100,000,000.00	500,000,000.00	400,000,000.00
65001001/23030113/ Reconstruction /Maintenance of road at old Abakiliki Road, Emene, Enugu East LGA, Enugu State			-	108,000,000.00	-	-		
65001001/23030113/10000794 Reconstruction /Maintenance of road at old Abakiliki Road, Emene, Enugu East LGA, Enugu State			-	(108,000,000.00)	-	-		
65001001/23030113/10001040 Construction/Reconstruction/Rehabilitation of PENOKS ROAD	-		-	-	-	350,000,000.00	100,000,000.00	100,000,000.00
65001001/23030113/10002172 Reconstruction /Maintenance of road at old Abakiliki Road, Emene, Enugu East LGA, Enugu State		108,000,000.00	-	(108,000,000.00)	-	-		
65001001/23030113/10002174 Construction/Reconstruction/Rehabilitation of PENOKS ROAD		376,008,000.00	-	(376,008,000.00)	-	-		
Total	46,458,875,062.15	42,527,397,999.89	49,977,263,520.00	7,449,865,520.11	(37.80)	260,725,047,000.00	141,187,391,773.00	122,777,391,773.00
Enugu East Sen Zone - Enugu North								
11001001/00000029 Purchase of Furnitures and Fittings: 32 inches Plasma TV sets, GoTV& DSTV Decoders, OX Standing Fans	-		150,700,000.00	150,700,000.00	-	-		
11001001/00000030 Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola	-		50,000,000.00	50,000,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
11001001//00000035 Construction/Reconstruction/Renovation of offices/Lounges in Government house	-	-	20,000,000.00	20,000,000.00	-	-	-	-
11001001//00000038 Governor's Special Project and intervention including African Union Development Agency (AUDA-NEPAD)	-	-	14,400,000.00	14,400,000.00	-	-	-	-
11001001//00000039 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr	-	-	10,200,000.00	10,200,000.00	-	-	-	-
11001001//10000006 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito	-	-	700,000,000.00	700,000,000.00	-	-	-	-
11001001//10000008 Upgrading of forensics, Ballistics and DNA laboratories at Enugu Police Command	-	-	45,000,000.00	45,000,000.00	-	-	-	-
11001001//10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr	-	-	130,980,000.00	130,980,000.00	-	-	-	-
11001001//10000015 Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans	-	-	85,932,800.00	85,932,800.00	-	-	-	-
11001001//10000016 Purchase of office furniture and fittings: 3Nos executive tables, 12 Nos tables and 12 Nos Seats, 42	-	-	105,850,000.00	105,850,000.00	-	-	-	-
11001001//10000017 Procurement of communication equipment for security personnel	-	-	45,300,000.00	45,300,000.00	-	-	-	-
11001001//10000019 Procurement of grass mowing machines	-	-	5,630,000.00	5,630,000.00	-	-	-	-
11001001//10000020 Purchase of Computer Equipment	-	-	15,300,000.00	15,300,000.00	-	-	-	-
11001001//10000021 Power Generating Plant	-	-	30,400,000.00	30,400,000.00	-	-	-	-
11001001//10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house	-	-	420,400,000.00	420,400,000.00	-	-	-	-
11001001//10000024 Provision of internet facility for connectivity between State	-	-	8,180,000.00	8,180,000.00	-	-	-	-
11001001//10000026 Renovation of Old Government Lodge in Enugu	-	-	6,000,000.00	6,000,000.00	-	-	-	-
11001001//10000027 Upgrading of Lion Building (Additional Features)	-	-	9,650,000.00	9,650,000.00	-	-	-	-
11001001//10000030 Procurement of office equipment: 3 No Hp 15.6 Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32	-	-	300,000,000.00	300,000,000.00	-	-	-	-
11001001//10000040 Provision of office furniture and fittings for Focal person office	-	-	40,960,000.00	40,960,000.00	-	-	-	-



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
11001001/10000044 Procurement of 9 no steel cabinets (single key, double key, triple cage, 4 door, separate key and key	-	-	1,000,000.00	1,000,000.00	-	-	-	-
11001001/10000051 Refurbishment of His Excellency's Office and Exco Hall (Furniture, Electrical fittings, plumbing etc.	-	-	15,200,000.00	15,200,000.00	-	-	-	-
11001001/10002138 flood control and road rehabilitation	-	-	4,750,000,000.00	4,750,000,000.00	-	-	-	-
11001001/10005230 Development of Computer Software	-	-	30,000,000.00	30,000,000.00	-	-	-	-
11001001/10005233 RENOVATION & FURNISHING OF THE NEW STAKEHOLDER'S STATE SECRETARIAT, ENS CHAPTER	-	-	35,600,000.00	35,600,000.00	-	-	-	-
11001001/10005235 RENOVATION OF LEAKING ROOF AT EFCC ENUGU STATE	-	-	10,000,000.00	10,000,000.00	-	-	-	-
11001001/10005236 REHABILITATION OF OFFICE BUILDING	-	-	25,900,000.00	25,900,000.00	-	-	-	-
11001001/10005242 REPLACEMENT OF BAD WASTE BINS IN THE METROPOLIS	-	-	250,000,000.00	250,000,000.00	-	-	-	-
11001001/23010101/10001131 Acquisition of land and establishment of Zoological and conservation theme park	-	-	-	-	-	150,000,000.00	200,000,000.00	200,000,000.00
11001001/23010102/00000010 Governor's Special Project & intervention including AUDA-NEPAD	-	93,708,140.00	200,300,000.00	106,591,860.00	-	-	-	-
11001001/23010102/00000038 Governor's Special Project and intervention including African Union Development Agency (AUDA-NEPAD)	-	-	-	-	-	-	-	-
11001001/23010102/10000018 Purchase of Road Motor Vehicle	-	-	3,500,933,832.00	3,500,933,832.00	-	-	-	-
11001001/23010102/10000025 Completion of Enugu State Govt lodge with L/Offices in Abuja	-	-	-	-	-	-	-	-
11001001/23010102/10000047 Establishment and equipping of a Technical Intelligence Unit	-	64,072,440.00	104,080,000.00	40,007,560.00	13.34	300,000,000.00	200,000,000.00	200,000,000.00
11001001/23010104/00000027 Procurement of fumigation equipment for Government House and Lodge	-	-	-	-	-	-	-	-
11001001/23010104/10000018 Purchase of Road Motor Vehicle	-	72,632,133.00	-	(72,632,133.00)	-	-	-	-
11001001/23010104/10000194 Installation services, set and shipping charges	-	-	-	-	-	-	-	-
11001001/23010105/ Procurement of fumigation equipment for Government House and Lodge	-	-	-	-	-	-	-	-
11001001/23010105/00000025 Purchase of library equipment (metal book shelves, etc)	-	-	-	-	-	-	-	-



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
11001001/23010105/00000031 Purchase of Other Transport Equipment	-				-			
11001001/23010105/10000018 Purchase of Road Motor Vehicle	661,315,803.02	2,668,285,803.02	-	(2,668,285,803.02)	-	-		
11001001/23010105/10000050 Procurement of official and security vehicles for the State		2,712,770,000.00	2,712,811,000.00	41,000.00	-	5,000,000,000.00	2,000,000,000.00	2,000,000,000.00
11001001/23010105/10002018 Purchase of official Vehicles	-	-	-	-	-	-		
11001001/23010107/10000029 State Government fund for intervention programmes		86,923,608.30	-	(86,923,608.30)	-	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
11001001/23010108/10000018 Purchase of Road Motor Vehicle		463,995,895.98	-	(463,995,895.98)	-	-		
11001001/23010112/ PURCHASE OF TOUR BUSES					-			
11001001/23010112/00000010 Governor's Special Project & intervention including AUDA-NEPAD		10,000,000.00	-	(10,000,000.00)	-	-		
11001001/23010112/00000029 Purchase of Furnitures and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans	-	122,683,875.00	-	(122,683,875.00)	-	-		
11001001/23010112/00000054 Construction of new refridgerator and air conditioner electrical workshop	-				-			
11001001/23010112/10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr		4,960,000.00	-	(4,960,000.00)	-	-		
11001001/23010112/10000015 Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans		48,127,500.00	-	(48,127,500.00)	-	-		
11001001/23010112/10000016 Purchase of office furniture and fittings: 3Nos executive tables, 12 Nos tables and 12 Nos Seats, 42	29,330,000.00	85,833,500.00	-	(85,833,500.00)	-	-		
11001001/23010112/10000029 State Government fund for intervention programmes		300,000.00	-	(300,000.00)	-	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
11001001/23010112/10000040 Provision of office furniture and fittings for Focal person office		33,957,000.00	-	(33,957,000.00)	-	-		
11001001/23010112/10000044 Procurement of 9 no steel cabinets (single key, double key, triple cage, 4 door, separate key and key		194,428.00	-	(194,428.00)	-	-		
11001001/23010112/10003369 Procurement of working equipment and accessories for public		1,250,000.00	-	(1,250,000.00)	-	-		
11001001/23010113/ Purchase of office equipment for ICT department					-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
11001001/23010113/00000033 Purchase of Computer Equipment	146,037,600.00			-				
11001001/23010113/00000039 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr		4,190,000.00	-	(4,190,000.00)	-	-		
11001001/23010113/10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr	527,872,500.00	9,801,000.00	-	(9,801,000.00)	-	-		
11001001/23010113/10000020 Purchase of Computer Equipment		13,292,617.95	-	(13,292,617.95)	-	-		
11001001/23010113/10000030 Procurement of office equipment: 3 No Hp 15.6 Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32		8,910,000.00	-	(8,910,000.00)	-	-	10,000,000.00	10,000,000.00
11001001/23010113/10003369 Procurement of working equipment and accessories for public	149,900,000.00			-	-			
11001001/23010114/10000020 Purchase of Computer Equipment	-			-				
11001001/23010114/10000030 Procurement of office equipment: 3 No Hp 15.6 Laptop Computer, AMD Ryzen 7 5700U(Beats i7-1265U), 32	2,850,000.00	261,320,000.00	-	(261,320,000.00)	-	-	10,000,000.00	10,000,000.00
11001001/23010115/00000030 Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola	-			-				
11001001/23010115/00000039 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr	-			-				
11001001/23010115/10000049 Purchase of photocopiers and printers (3 no Sharp 7024 photocopying machine @N900,000.00 each, 5 no	1,850,000.00	1,985,000.00	2,000,000.00	15,000.00	0.17	9,000,000.00		
11001001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m		23,380,000.00	-	(23,380,000.00)	-	-		
11001001/23010119/00000028 Procurement of Power Generating Set/Plant (500kva CAT Generators, 1000KVA generators and other sizes	-			-				
11001001/23010119/00000034 Power Generating Plant	-			-				
11001001/23010119/00001231 Purchase of 60KVA Power Generating Set for Focal Person	11,000,000.00			-				
11001001/23010119/10000014 Purchase and installation of 200kva and 500kva generating sets	97,100,000.00	23,380,000.00	33,400,000.00	10,020,000.00	8.35	120,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
11001001/23010119/10000021 Power Generating Plant	7,847,500.00	18,638,750.00	-	(18,638,750.00)	-	-		
11001001/23010119/10000031 Purchase of Electrical fittings (compressors/ contactors, LED/electrical fittings, 100KVA Automatic	3,100,000.00	667,000.00	100,734,325.00	100,067,325.00	200.13	50,000,000.00	10,000,000.00	10,000,000.00
11001001/23010120/ Purchase of 100KVA FG Wilson Generating Plant and construction of Plant House for ESJRT, CRMC, & AGP					-			
11001001/23010120/00000045 Re-equipping of General Kitchen 1 & 2, Private Kitchen	-				-			
11001001/23010120/10000035 Purchase of Kitchen Equipment for Kitchen One (1) and two (2) and logistics unit of government house	4,473,000.00	-	100,000.00	100,000.00	10.00	1,000,000.00		
11001001/23010120/10000041 Renovation of general and private kitchens in Government House	-	2,488,000.00			-			
11001001/23010120/10000052 Procurement of electronics for logistics unit in the office of the governor (micro wave, stabilizers,		-	1,000,000.00	1,000,000.00	100.00	1,000,000.00		
11001001/23010121/00000043 Purchase of laundry equipment: Washing Machine, Dry Cleaning Machine, ironing machines, Utility pres	-				-			
11001001/23010121/10000015 Purchase of Furniture and Fittings: 32 inches Plasma TV sets, GoTV & DSTV Decoders, OX Standing Fans	1,526,883,544.52	25,000,000.00	-	(25,000,000.00)	-	-		
11001001/23010121/10000034 Purchase of laundry equipment: Washing Machine, Dry Cleaning Machine, ironing machines, Utility pres	1,187,000.00				-			
11001001/23010122/00000026 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito	-				-			
11001001/23010122/10000006 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito	332,153,557.00	500,000,000.00	-	(500,000,000.00)	-	-		
11001001/23010122/10000008 Upgrading of forensics, Ballistics and DNA laboratories at Enugu Police Command		40,030,000.00	-	(40,030,000.00)	-	-		
11001001/23010122/10000046 Procurement of MRI and CT scan for Government House Clinic		-	100,000.00	100,000.00	0.01	1,500,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
11001001/23010127/ Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)EN - For mainte					-			
11001001/23010127/10000019 Procurement of grass mowing machines	629,556,950.10				-			
11001001/23010128/00001234 Upgrading of Government House Clinic to one storey building	375,000,000.00				-			
11001001/23010128/10000010 Rollout of a system of actively monitored CCTV cameras across the State		385,920,000.00	685,950,000.00	300,030,000.00	3.00	10,000,000,000.00		
11001001/23010128/10000012 Acquisition of 20 no drones for aerial surveillance	-		1,000,000.00	1,000,000.00	2.50	40,000,000.00		
11001001/23010128/10000017 Procurement of communication equipment for security personnel		27,593,500.00	-	(27,593,500.00)	-	-		
11001001/23010128/10001717 CCTV SECURITY EQUIPMENT with IP Cameras	-		-	-	-	-		
11001001/23010129/10000019 Procurement of grass mowing machines	-	3,090,000.00	-	(3,090,000.00)	-	-		
11001001/23010132/00000030 Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorol		45,000,000.00	-	(45,000,000.00)	-	-		
11001001/23010132/10000010 Rollout of a system of actively monitored CCTV cameras across the State	-		-	-	-	-		
11001001/23010132/10000036 Upgrading and equipping of Enugu State Security outfit (Training and retraining of security Personn	1,545,576,857.18	792,004,210.00	892,054,210.00	100,050,000.00	10.01	1,000,000,000.00	20,000,000.00	
11001001/23010134/00000055 Purchase of two (2) Potable Public Address (PA) System	-				-			
11001001/23010136/ Purchase and repairs of aircraft					-			
11001001/23010136/00000041 Purch.of Pub. Addr.Eqt.for Out Door Sensitiza.&enlightnactiv	-				-			
11001001/23010136/10000017 Procurement of communication equipment for security personnel	847,219,340.00	7,683,000.00	-	(7,683,000.00)	-	-		
11001001/23010136/10000043 Purchase of two (2) Potable Public Address (PA) System	9,094,500.00				-			
11001001/23010136/10003369 Procurement of working equipment and accessories for public		4,741,000.00	-	(4,741,000.00)	-	-		
11001001/23010138/10002103 purchase of 200 units of 1100 liters waste bins.		-	-	-	-	80,000,000.00	100,000,000.00	132,000,000.00
11001001/23010138/10005242 REPLACEMENT OF BAD WASTE BINS IN THE METROPOLIS		227,500,000.00	-	(227,500,000.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
11001001/23020101/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house	644,488,651.97	330,406,050.00	-	(330,406,050.00)	-	-		
11001001/23020101/10000028 Security Fencing of Government House (See through fence)	508,000.00				-			
11001001/23020103/ Construction of Other Public Building					-			
11001001/23020103/10000031 Purchase of Electrical fittings (compressors/ contactors, LED/electrical fittings, 100K VA Automatic		73,047,325.00	-	(73,047,325.00)	-	50,000,000.00	10,000,000.00	10,000,000.00
11001001/23020103/10001692 Electricity Supply Infrastructure		-	-	-	-	-		
11001001/23020104/10003370 Construction of Conference Hall	28,530,000.00				-			
11001001/23020105/ Construction of twostorey building at Iji Nike			-		-			
11001001/23020105/00000033 Purchase of Computer Equipment	=				-			
11001001/23020105/10000023 Construction of water Tank					-			
11001001/23020113/10000003 renovation of two (2) animal houses (wiring, fixing of doors, fixing of windows with wire mesh and g		1,809,700.00	2,000,000.00	190,300.00	-	-		
11001001/23020118/ Akanu Ibiam International Airport concession					-			
11001001/23020118/00000049 Security fencing of Government House (see through fence)	-				-			
11001001/23020118/10000027 Upgrading of Lion Building (Additional Features)		8,610,000.00	-	(8,610,000.00)	-	-		
11001001/23020127/10000024 Provision of internet facility for connectivity between State	-		-	-	-	-		
11001001/23020127/10000244 Installation of Internet facilities	-		-	-	-	-		
11001001/23030101/10000029 State Government fund for intervention programmes		46,743,700.00	-	(46,743,700.00)	-	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
11001001/23030102/10001692 Electricity Supply Infrastructure		-	-	-	-	-		
11001001/23030112/ Maintenance of New Turf at Nnamdi Azikiwe Stadium					-			
11001001/23030112/10000001 Completion of renovation of veterinary clinic building (reroofing, wiring, fixing of doors, tiling,					-			
11001001/23030113/10002138 flood control and road rehabilitation		3,750,000,000.00	-	(3,750,000,000.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
11001001/23030121/ Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP					-			
11001001/23030121/00000010 Governor's Special Project & intervention including AUDA-NEPAD		7,561,860.00	-	(7,561,860.00)	-	-		
11001001/23030121/00000030 Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola					-			
11001001/23030121/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house		21,918,000.00	-	(21,918,000.00)	-	-		
11001001/23030121/10000027 Upgrading of Lion Building (Additional Features)	232,648,341.18				-			
11001001/23030121/10000029 State Government fund for intervention programmes		15,340,250.00	-	(15,340,250.00)	-	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
11001001/23030121/10000037 Rehabilitation of Toilet facilities in Lion Building (6 No Toilets)	4,000,000.00				-			
11001001/23030121/10000038 Renov. of fuel dump office to accom an office for Govt House					-			
11001001/23030121/10000042 Rehabilitation of the central air conditioning system	43,719,000.00	7,000,000.00	10,000,000.00	3,000,000.00	30.00	10,000,000.00	5,000,000.00	
11001001/23030121/10000051 Refurbishment of His Excellencys Office and Exco Hall (Furniture, Electrical fittings, plumbing etc.		11,189,800.00	-	(11,189,800.00)	-	-		
11001001/23030121/10000660 Repair and Renovation work at the office Enugu State	-		-	-	-	-		
11001001/23030121/10000710 Renovation of State Secretariat, Enugu	-		-	-	-	500,000,000.00	500,000,000.00	500,000,000.00
11001001/23030121/10000724 Construction/Renovation of Public Buildings in Enugu State	-		-	-	-	-		
11001001/23030121/10005233 RENOVATION & FURNISHING OF THE NEW STAKEHOLDER's STATE SECRETARIAT, ENS CHAPTER		34,567,000.00	-	(34,567,000.00)	-	-		
11001001/23030121/10005235 RENOVATION OF LEAKING ROOF AT EFCC ENUGU STATE		7,561,860.00	-	(7,561,860.00)	-	-		
11001001/23030121/10005236 REHABILITATION OF OFFICE BUILDING		23,888,000.00	-	(23,888,000.00)	-	-		
11001001/23030128/00000010 Governor's Special Project & intervention including AUDA-NEPAD		15,000,000.00	-	(15,000,000.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
11001001/23030128/00000035 Construction/Reconstruction/Renovation of offices/Lounges in Government house		14,427,513.00	-	(14,427,513.00)	-	-		
11001001/23030128/10000009 Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr		104,869,000.00	-	(104,869,000.00)	-	-		
11001001/23030128/10000029 State Government fund for intervention programmes		106,708,167.67	-	(106,708,167.67)	-	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
11001001/23040101/00000042 Procurement of machines for clearing grasses, Trimming overgrown palm and provision of ornamental pla	-				-			
11001001/23050101/00000038 Governor's Special Project and intervention including African Union Development Agency (AUDA-NEPAD)	-	14,391,000.00	-	(14,391,000.00)	-	-		
11001001/23050102/10000024 Provision of internet facility for connectivity between State	3,043,988,484.75	6,045,000.00	-	(6,045,000.00)	-	-		
11001001/23050102/10000075 Development of Computer Software	-		-	-	-	-		
11001001/23050102/10005230 Development of Computer Software		25,000,000.00	-	(25,000,000.00)	-	-		
11001001/23050108/ Tax Payers Survey					-			
11001001/23050108/00000010 Governor's Special Project & intervention including AUDA-NEPAD					-			
11001001/23050108/10000029 State Government fund for intervention programmes	5,855,411,067.50	885,348,236.13	1,799,400,000.00	914,051,763.87	22.85	4,000,000,000.00	3,000,000,000.00	3,000,000,000.00
11001002//10005246 Renovation Of Office Building	-		250,000,000.00	250,000,000.00	100.00	250,000,000.00		
11001002/23010112/ PURCHASE OF TOUR BUSES					-			
11001002/23010112/00000057 Purchase of office equipment and fittings (2 tables, 2 chairs, 2 air conditioners)	-				-			
11001002/23010112/10000053 Purchase of office furniture and fittings: 5Nos executive tables, 18 Nos tables and 25 Nos Seats, 5		34,250,000.00	42,500,000.00	8,250,000.00	66.00	12,500,000.00	5,000,000.00	10,000,000.00
11001002/23010112/10001780 Purchase of furniture (office seats, tables, steel cabinets, bookshelves etc.) Concerned Staff room,	-		-	-	-	-		
11001002/23010114/10000057 Purchase of office equipment: 8Nos computer equipment, 2 nos laptop, 8 nos printers and other access	-	-	15,000,000.00	15,000,000.00	100.00	15,000,000.00	6,000,000.00	5,500,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
11001002/23010130/10000056 Purchase and installation of 1 overhead tank 2000litres	-				-			
11001002/23010136/10000058 Purchase of communication equipment (walkie talkie and other communication equipment)	-		5,000,000.00	5,000,000.00	100.00	5,000,000.00	5,000,000.00	5,000,000.00
11001002/23020101/00000059 Construction of Other Public Building	1,441,300.00				-			
11001002/23030103/10000059 Renovation and furnishing of Deputy Governor's lodge	-		20,000,000.00	20,000,000.00	10.00	200,000,000.00	20,000,000.00	20,000,000.00
11001002/23030121/10005246 Renovation Of Office Building		250,000,000.00	-	(250,000,000.00)	-	-		
11008001/23010112/10000062 Purchase of office equipments (2Nos Computer set, 1No HP LaserJet Printer 2Nos Laptop and 1no photocopier)	-		3,652,000.00	3,652,000.00	84.89	4,302,000.00		
11008001/23010113/10000062 Purchase of office equipments (2Nos Computer set, 1No HP LaserJet Printer 2Nos Laptop and 1no photocopier)	-	2,612,000.00	-	(2,612,000.00)	-	-		
11008001/23010129/00000066 Purchase of Disaster relief/rehabilitation materials (food and non-food items)	11,000,000.00				-			
11008001/23010129/10000061 Purchase of Disaster relief/rehabilitation materials (food and non- food items)	-		1,000,000.00	1,000,000.00	1.54	65,000,000.00	100,000,000.00	150,000,000.00
11008001/23010129/10000065 Purchase of emergency tent materials	-		5,200,000.00	5,200,000.00	100.00	5,200,000.00		
11010001/23010112/10000067 Equipping of Due Process Co-ordinating Centres at the three (3) Senatorial Zones of Enugu State(3nos)	-		1,000,000.00	1,000,000.00	12.78	7,826,000.00	7,920,000.00	810,000.00
11010001/23010113/10000069 Provision of Internet Gadget; 3Nos Routers, 4Nos Samsung Galaxy A9	-		1,000,000.00	1,000,000.00	100.00	1,000,000.00	1,000,000.00	1,000,000.00
11010001/23010113/10000072 Purchase of office equipment for Due process Headquarters (1 no HP Laptop computer, 1 no Optomaproje)	-		3,000,000.00	3,000,000.00	157.89	1,900,000.00		
11010001/23050103/10000072 Purchase of office equipment for Due process Headquarters (1 no HP Laptop computer, 1 no Optomaproje)		2,066,000.00	-	(2,066,000.00)	-	-		
11013001//10000075 Development of Computer Software	-		5,001,000.00	5,001,000.00	-	-		
11013001//10000079 Purchase of Official and Security Vehicles for State Government	-		115,585,000.00	115,585,000.00	-	-		
11013001//10000089 Purchase and installation of Security Gadgets: (CCTV Cameras, Motorola GP399 Radio/Walkie Talkies,	-		300,000.00	300,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
11013001//10000090 Purchase of Electrical Installations/Fittings:(Compressors/Contactors , LED/Electrical Fittings, Auto		-	8,740,000.00	8,740,000.00	-	-		
11013001//10002135 50% FINANCIAL COMMITMENT FOR THE PREPARATION OF COMPETENT PERSON REPORT		-	8,980,050,000.00	8,980,050,000.00	-	-		
11013001/23010102/10000088 Purchase and installation of Plumbing Materials (ie Materials for Water System) for SSG's Offices.		-	10,000,000.00	10,000,000.00	50.00	20,000,000.00		
11013001/23010105/ Procurement of fumigation equipment for Government House and Lodge					-			
11013001/23010105/00000076 Purchase of Road Motor Vehicles (3 No Hilux Van,3 no 16 seater Bus,	-			-	-			
11013001/23010105/10000073 Purchase of Road Motor Vehicles (1 No Hilux Van,2 no 16 seater Bus, for SSG's office and Protocol un	- 3,022,270,000.00	-	195,000,000.00	195,000,000.00	100.00	195,000,000.00		
11013001/23010105/10000079 Purchase of Official and Security Vehicles for State Government	2,787,460,000.00				-			
11013001/23010107/10000091 Purchase of 1 no of Dyna Truck for official use by Protocol Unit, GHE.		-	1,000,000.00	1,000,000.00	0.63	160,000,000.00		
11013001/23010108/00000080 Purchase of Official and Security Vehicles for State Government		101,583,000.00	-	(101,583,000.00)	-	-		
11013001/23010108/10000085 Purchase of Utility Vehicles (Hillux Buses) for MDAs in Enugu State.	185,625,000.00	2,382,000,000.00	3,662,100,000.00	1,280,100,000.00	256.02	500,000,000.00	350,000,000.00	
11013001/23010112/ PURCHASE OF TOUR BUSES					-			
11013001/23010112/00000077 Purchase of furniture and fittings for ExCo Secretariat: 2Nos HP Laptop Computer, 2Nos Desktop Compu	-				-			
11013001/23010112/00000078 Purchase of Office Equipment (Steel Cabinet, Photocopiers, Printers, UPS, Intelligence Authomatic doc	-				-			
11013001/23010112/10000074 Purchase of furniture and fittings for ExCo Secretariat: 2Nos HP Laptop Computer, 2Nos Desktop Compu					-			
11013001/23010112/10000080 Purchase of Office Furniture in SSG's Office: (2 Nos Standing AC, 2 Nos Split AC, 2 Nos OX Standing Fa	760,000.00	-	1,000,000.00	1,000,000.00	10.00	10,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
11013001/23010112/10000082 Furnishing/equipping of new EXCO Secretariat building.		52,021,440.00	52,050,000.00	28,560.00	0.10	30,000,000.00	30,000,000.00	
11013001/23010112/10000090 Purchase of Electrical Installations/Fittings:(Compressors/Contactors , LED/Electrical Fittings, Auto	15,566,200.00	8,736,799.24	-	(8,736,799.24)	-	-		
11013001/23010113/10000081 Purchase of Office Equipment in SSG's Office: (13 Nos HP Desktops, 10 Nos HP Laptops, 12 Nos UPS, 4	11,100,000.00	7,930,000.00	8,000,000.00	70,000.00	0.47	15,000,000.00	5,000,000.00	
11013001/23010113/10000086 Purchase of 50 Nos HP Laptops @ N300,000 each, 10 Nos HP Laserjet MFP 137 FNW Printers @ N280,000 ea		5,500,000.00	-	(5,500,000.00)	-	-		
11013001/23010114/10000086 Purchase of 50 Nos HP Laptops @ N300,000 each, 10 Nos HP Laserjet MFP 137 FNW Printers @ N280,000 ea	-	-	19,300,000.00	19,300,000.00	100.00	19,300,000.00		
11013001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m				-				
11013001/23010119/10000076 Purchase of 1No.100 KVA P.Sound Gen. Set @4m for Lag Laison Off				-				
11013001/23010128/10000089 Purchase and installation of Security Gadgets: (CCTV Cameras, Motorola GP399 Radio/Walkie Talkies,		287,000.00	-	(287,000.00)	-	-		
11013001/23010136/10000083 Purchase of 1 No Digital Camera with dual function of Video & Picture for coverage of official activ	-	-	450,000.00	450,000.00	100.00	450,000.00		
11013001/23010138/10000085 Purchase of Utility Vehicles (Hillux Buses) for MDAs in Enugu State.		270,000,000.00	-	(270,000,000.00)	-	-	350,000,000.00	
11013001/23020101/10000078 Construction of new EXCO Secretariat building	-	-	2,000,000.00	2,000,000.00	2.00	100,000,000.00		
11013001/23020105/ Construction of twostorey building at Iji Nike				-				
11013001/23020105/00000006 Construction of 2 No overhead tanks for water supply in Abuja	-			-				
11013001/23030121/10000087 Reconstruction/Renovation of SSG'S Office			20,000,000.00	20,000,000.00	40.00	50,000,000.00		
11013001/23050102/ Counterpart Fund				-				
11013001/23050102/10000075 Development of Computer Software	51,689,425.00	5,000,000.00	-	(5,000,000.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
11013001/23050108/10002135 50% FINANCIAL COMMITMENT FOR THE PREPARATION OF COMPETENT PERSON REPORT		8,980,001,000.00	-	(8,980,001,000.00)	-	-		
11021002//10005244 Purchase of ZUMO water pump at the ENS gov lodge Abuja	-		1,000,000.00	1,000,000.00	-	-		
11021002/23030104/10005244 Purchase of ZUMO water pump at the ENS gov lodge Abuja		210,000.00	-	(210,000.00)	-	-		
11033001//10000093 Provision/procurement of diagnosis accessories and tools for Adokits (Adolescent kits) Programme	-		7,800,000.00	7,800,000.00	-	-		
11033001/23010112/10000093 Provision/procurement of diagnosis accessories and tools for Adokits (Adolescent kits) Programme		6,754,000.00	-	(6,754,000.00)	-	-		
11033001/23010122/10000092 Equipping of one stop shop in each of the three(3) senatorial zones as a domicile for HIV testing	-	6,755,000.00	10,775,000.00	4,020,000.00	17.50	22,975,000.00		
11033001/23050101/10000094 Grant for sustaining HIV intervention in Enugu State	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00		
11052001/23010112/00000093 Purchase of Furniture (6No steel cabinets)	-				-			
11052001/23010112/10000096 Purchase of office equipment (1No Split Unit, 3HP Panasonic A/C, 6No UPS, 2No Printers, 6No Stabiliz	-		2,750,000.00	2,750,000.00	100.00	2,750,000.00		
11052001/23010112/10000097 Purchase of Furniture (6No steel cabinets)	-		700,000.00	700,000.00	100.00	700,000.00		
11052001/23010113/10000095 Provision of Internet facilities (2No routers)	-		400,000.00	400,000.00	100.00	400,000.00	400,000.00	
11052001/23030121/00000092 Purchase of office equipment (1No Split Unit, 3HP Panasonic A/C, 6No UPS, 2No Printers, 6No Stabiliz	-				-			
11052001/23050102/00000091 Provision of Internet facilities (2No routers)	-				-			
11101001//10000099 Construction of Other Public Building	-		3,449,025,000.00	3,449,025,000.00	-	-		
11101001//10000103 Renovation of Government House Canteen	-		4,145,000.00	4,145,000.00	-	-		
11101001//10000106 Construction of perimeter fence at school of Health Oji-River Enugu	-		674,650,000.00	674,650,000.00	-	-		
11101001//10002167 Purchase of soil testing equipment with chemicals & reagents	-		1,410,000.00	1,410,000.00	-	-		
11101001//10004428 Building of Primary Health Centres	-		1,142,610,000.00	1,142,610,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
11101001//10004805 construction and repairs of Erosion and flood control tunnel and canal	-		723,100,000.00	723,100,000.00	-	-		
11101001//10005064 Consultancy and Supervision of International conference centre	-		156,850,000.00	156,850,000.00	-	-		
11101001//10005125 construction/development of rounabout and beautification	-		70,010,000.00	70,010,000.00	-	-		
11101001//10005168 purchase of industrial equipment and other machineries	-		313,100,000.00	313,100,000.00	-	-		
11101001/23010106/10000102 Purchase of (1) No Hilux Van for Project Monitoring: Hilux 2.7L 4WD DC SS AT P FS.	-		1,000,000.00	1,000,000.00	1.52	66,000,000.00		
11101001/23010112/10000101 Purchase of Office Furniture: 4No Office Tables, 8No Office Chairs, 8No Steel Cabinet		220,000.00	1,200,000.00	980,000.00	81.67	1,200,000.00		
11101001/23010113/10000108 Purchase of Office Equipment: 2No HP Desktop Computer, 4GB Ram, 1TB, 2No HP Laserjet 107A Printer, 1	1,120,000.00	150,000.00	2,500,000.00	2,350,000.00	94.00	2,500,000.00		
11101001/23010127/ Purchase of soil testing equipment with chemicals & reagents			-	1,100,000.00	-	-		
11101001/23010127/10000341 Purchase of soil testing equipment with chemicals & reagents		800,000.00	-	(800,000.00)	-	250,000.00	645,000.00	260,000.00
11101001/23010127/10002167 Purchase of soil testing equipment with chemicals & reagents		600,000.00	-	(1,700,000.00)	-	-		
11101001/23010129/10005168 purchase of industrial equipment and other machineries		313,088,600.00	-	(313,088,600.00)	-	-		
11101001/23010138/00000098 Renovation of Administration department, government House	-				-			
11101001/23020101/ Construction/Reconstruction/Renovation of offices/Lounges in Government house			-	31,475,900.00	-	-		
11101001/23020101/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house		23,000,000.00	-	(23,000,000.00)	-	-		
11101001/23020101/10000099 Construction of Other Public Building		186,793,090.05	-	(186,793,090.05)	-	-		
11101001/23020101/10000590 Construction of Security House		8,475,900.00	-	(8,475,900.00)	-	-		
11101001/23020102/00000047 Construction of Staff lounge	-		-	-	-	-		
11101001/23020102/00000096 Upgrading Other Public Building	900,000.00				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
11101001/23020102/10000099 Construction of Other Public Building	-	576,000,000.00	-	(736,000,000.00)	-	-		
11101001/23020102/10001628 Perimeter fencing	-	-	-	-	-	-		
11101001/23020104/10000104 Construction of other projects	-	900,000,000.00	-	(900,000,000.00)	-	-		
11101001/23020106/10000099 Construction of Other Public Building	-	791,805,000.00	-	(791,805,000.00)	-	-		
11101001/23020106/10004428 Building of Primary Health Centres	-	1,142,605,000.00	-	(1,142,605,000.00)	-	-		
11101001/23020107/00000094 Construction of Other Public Building	-				-			
11101001/23020107/00000097 Construction of Other projects	-				-			
11101001/23020107/10000098 Provision for intervention in Schools and Public Institution. (School of health Technology and colle	-	801,121,569.00	-	(801,121,569.00)	(200.28)	400,000,000.00	200,000,000.00	100,000,000.00
11101001/23020107/10000104 Construction of other projects	-	500,000,000.00	-	(500,000,000.00)	-	-		
11101001/23020107/10000106 Construction of perimeter fence at school of Health Oji-River Enugu	-	237,683,900.00	439,431,210.00	201,747,310.00	100.87	200,000,000.00	100,000,000.00	50,000,000.00
11101001/23020107/10002179 Construction/Rehabilitation Of Public Schools (e.g GTC)	-	4,658,564,775.60	-	(4,658,564,775.60)	-	-		
11101001/23020110/00000097 Construction of Other projects	-				-			
11101001/23020114/00000095 Expansion of Governor's main lodge and General kitchen 1&2 road	-				-			
11101001/23020114/10000104 Construction of other projects	-	1,136,684,520.00	-	(1,136,684,520.00)	-	-		
11101001/23020114/10001022 Construction/Reconstruction/Rehabilitation of Ude Maduka street	-	-	-	-	-	200,000,000.00	100,000,000.00	100,000,000.00
11101001/23020114/10001023 Construction/Reconstruction/Rehabilitation of Nnaji Street	-	-	-	-	-	200,000,000.00	100,000,000.00	100,000,000.00
11101001/23020114/10001024 Construction/Reconstruction/Rehabilitation of Okolo lane	-	-	-	-	-	200,000,000.00	100,000,000.00	100,000,000.00
11101001/23020114/10002180 Construction/Rehabilitation of Road Network in Urban and Rural Areas in Enugu	-	6,147,673,971.16	-	(6,149,673,971.16)	-	-		
11101001/23020116/00000097 Construction of Other projects	-				-			
11101001/23020118/00000094 Construction of Other Public Building	-				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
11101001/23020118/00000096 Upgrading Other Public Building	-			-	-			
11101001/23020118/00000097 Construction of Other projects	-			-	-			
11101001/23020118/00000099 Fencing Work	-			-	-			
11101001/23020118/10000099 Construction of Other Public Building		1,312,611,498.32	-	(1,312,611,498.32)	-	-		
11101001/23020118/10000104 Construction of other projects	-	10,845,318,336.86	-	#####	-	-		
11101001/23020118/10002181 Construction of Factory Haier at Station Road		674,643,550.00	-	(674,643,550.00)	-	-		
11101001/23020124/00000094 Construction of Other Public Building	-			-	-			
11101001/23020124/00000096 Upgrading Other Public Building	-			-	-			
11101001/23030103/00000096 Upgrading Other Public Building	=			-	-			
11101001/23030103/10000105 Upgrading other Public Building	-	354,563,596.00	-	(505,251,096.00)	-	-		
11101001/23030105/10002054 Clearing and landscapping of SHMB HQ		96,000,000.00	-	(96,000,000.00)	-	-		
11101001/23030105/10005241 Rehabilitation Works at SHMB HQ		13,000,000.00	-	(13,000,000.00)	-	-		
11101001/23030113/00000097 Construction of Other projects	-			-	-			
11101001/23030113/10000804 Rehabilitation/Overlay/Potholes of Lagos Street, Ogui		5,000,000.00	-	(5,000,000.00)	-	300,000,000.00	300,000,000.00	
11101001/23030113/10000951 Construction/Reconstruction/Rehabilitation of Road 7,8,9,10,12&18, Trans Ekulu, Enugu.		158,600,000.00	-	(158,600,000.00)	-	300,000,000.00	200,000,000.00	300,000,000.00
11101001/23030121/00000094 Construction of Other Public Building	-			-	-			
11101001/23030121/00000095 Expansion of Governor's main lodge and General kitchen 1&2 road	-			-	-			
11101001/23030121/00000096 Upgrading Other Public Building	28,072,354,880.16			-	-			
11101001/23030121/00000097 Construction of Other projects	428,881,822.00			-	-			
11101001/23030121/00000098 Renovation of Administration department, government House	-			-	-			
11101001/23030121/00000099 Fencing Work	-			-	-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
11101001/23030121/00000100 Reconstruction of collapsed fence	-				-			
11101001/23030128/00000096 Upgrading Other Public Building	-				-			
11101001/23030128/00000099 Fencing Work	(2,983,074.30)				-			
11101001/23030128/00000100 Reconstruction of collapsed fence	-				-			
11101001/23030128/10000100 Renovation of 3 skill acquisition centers in the 3 senatorial zones for SDGs		53,250,000.00	53,265,000.00	15,000.00	0.05	28,000,000.00	12,000,000.00	10,000,000.00
11101001/23030128/10000103 Renovation of Government House Canteen		6,144,800.00	-	(6,144,800.00)	-	-		
11101001/23040102/10000104 Construction of other projects		249,686,089.04	-	(249,686,089.04)	-	-		
11101001/23040102/10000768 Erosion Control Works at Ebe Ano Tunnel, GRA, Enugu	-		-	-	-	-		
11101001/23040102/10004805 construction and repairs of Erosion and flood control tunnel and canal	-	723,042,400.00	-	(723,042,400.00)	-	-		
11101001/23040106/10005125 construction/development of roundabout and beautification		70,000,000.00	-	(70,000,000.00)	-	-		
11101001/23050103/10005064 Consultancy and Supervision of International conference centre		156,845,908.64	-	(156,845,908.64)	-	-		
11184001/23010112/00000102 Purchase of Office furniture	-				-			
11184001/23010112/10000111 Purchase of Office furniture	-		-	-	-	-		
11184001/23010112/10000114 Procurement Of 2 Nos Steel Cabinets, 5 Nos Standing Fan (Industrial), 3 Nos Photocopiers, 3 Nos Refr	-		2,000,000.00	2,000,000.00	100.00	2,000,000.00	3,000,000.00	
11184001/23010113/10000117 Purchase of office equipments (5 nos desktop computers and accessories	-		800,000.00	800,000.00	100.00	800,000.00		
11184001/23010121/00000102 Purchase of Office furniture		6,100,000.00	6,100,000.00	-	-	-		
11184001/23010129/00000103 Procurement of set of machine for waterproof extrusion	-				-			
11184001/23010129/10000112 Procurement of set of machine for waterproof extrusion	-		1,200,000.00	1,200,000.00	100.00	1,200,000.00	1,500,000.00	2,000,000.00
11184001/23050108/10000116 VSA will carry out a campaign whereby corporate bodies are to join government to reduce unemployment	-		3,000,000.00	3,000,000.00	100.00	3,000,000.00	4,000,000.00	



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
11184001/23050108/10000118 Sensitization of the people on campaign for volunteerism in Enugu State	-		1,000,000.00	1,000,000.00	100.00	1,000,000.00	2,000,000.00	
12003001/23010101/10000151 Completion of the Construction of 1No ongoing Administrative Office building in ENHA	-		21,475,530.00	21,475,530.00	-	-	20,000,000.00	
12003001/23010105/10000137 Procurement of toyota Prado Jeep for newly elected House Members	-		20,000,000.00	20,000,000.00	10.00	200,000,000.00		
12003001/23010105/10000138 Procurement of 3 Nos Vehicles for 3 Deputy Clerks of the House	-		60,000,000.00	60,000,000.00	100.00	60,000,000.00		70,000,000.00
12003001/23010106/10000148 Procurement of 1 Nos Hilux Van for Hon. Speaker	-		50,000,000.00	50,000,000.00	100.00	50,000,000.00		80,000,000.00
12003001/23010108/10000149 Procurement of 1 No 16 Seater Toyota Hiace Bus	-		50,000,000.00	50,000,000.00	100.00	50,000,000.00		75,000,000.00
12003001/23010112/00000082 Provision and installation of Internet facilities	-				-			
12003001/23010112/10000139 Procurement of 1 No Fire Insulated Best Safety Safe for Accounts Department	-		300,000.00	300,000.00	100.00	300,000.00	500,000.00	
12003001/23010112/10000141 Procurement of 7 Nos Set of Upholstry Seats for the Clerk Office and 6 HODs	-		10,000,000.00	10,000,000.00	100.00	10,000,000.00		2,000,000.00
12003001/23010112/10000142 Purchase of 10Nos Mini Thermocool Refridgerator, HR142 for Clerk	-		1,200,000.00	1,200,000.00	100.00	1,200,000.00		700,000.00
12003001/23010112/10000143 Purchase of 7Nos Steel File Cabinet {Newline Model} for Clerk's office and HODs offices	-		500,000.00	500,000.00	-	-		
12003001/23010112/10000144 Procurement of 20 Nos OX, 26" Standing Fan for Clerk and other departments	-		1,000,000.00	1,000,000.00	100.00	1,000,000.00		
12003001/23010112/10000147 Procurement of window blinds and accessories for the ENHA conference halls	-		2,000,000.00	2,000,000.00	100.00	2,000,000.00		
12003001/23010112/10000152 Procurement and Installation of 1No Electronic bell	-		1,200,000.00	1,200,000.00	100.00	1,200,000.00		
12003001/23010113/00000108 Procurement of 15 Nos HP Desktop Computers, Stabilizers and other accessories	-				-			
12003001/23010113/10000125 Procurement of 55 Nos Laptop Computer and accessories for Hon. Members, Clerk of the House, HODs and	-		16,200,000.00	16,200,000.00	100.00	16,200,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
12003001/23010113/10000126 Purchase of 10Nos External Hard Disk for Clerk and HODs offices	-		500,000.00	500,000.00	100.00	500,000.00	500,000.00	
12003001/23010113/10000128 Purchase of Multimedia Equipment (14Nos Sony mini Digital Tape Recorder, Mini Editing Suite, Video	-		25,000,000.00	25,000,000.00	100.00	25,000,000.00	30,000,000.00	10,000,000.00
12003001/23010113/10000140 Procurement of 2 No Counting Machine for Accounts Department	-		250,000.00	250,000.00	100.00	250,000.00	250,000.00	
12003001/23010121/10000124 Purchase of 10 Nos Water Dispenser	-		300,000.00	300,000.00	100.00	300,000.00	500,000.00	
12003001/23010122/00000129 Procurement of Hospital Equipment (5 Ccylinda, 5 Oxygen tube,lab Testing device, drugs etc) for exis	-				-			
12003001/23010122/10000134 Procurement of Hospital Equipment (5 Ccylinda, 5 Oxygen tube,lab Testing device, drugs etc) for exis	-	-	5,000,000.00	5,000,000.00	100.00	5,000,000.00	50,000,000.00	20,000,000.00
12003001/23010128/00000117 Procurement of Security Gadgets (Metal Detector, Bomb Detector, eletronic wire gauze and CCTV camera	-				-			
12003001/23010128/10000127 Procurement of Security Gadgets (Metal Detector, Bomb Detector, eletronic wire gauze and CCTV camera		1,430,000.00	11,450,000.00	10,020,000.00	33.40	30,000,000.00	20,000,000.00	15,000,000.00
12003001/23010128/10000642 Purchase of Security and Safety equipments (CCTV cameras, Fire Extinguishers and First aid kits)		1,430,000.00	-	(1,430,000.00)	-	6,600,000.00	4,600,000.00	4,600,000.00
12003001/23010129/10000145 Procurement of 5 Nos Hand Mowing Machine	-		3,000,000.00	3,000,000.00	100.00	3,000,000.00		4,000,000.00
12003001/23010136/00000110 Installation of 50 nos of solar powered street light	-				-			
12003001/23010136/10000133 Installation of Intercom facility in ENHA for effective internal communication	-		5,000,000.00	5,000,000.00	-	5,000,000.00	2,000,000.00	2,000,000.00
12003001/23020101/10000151 Completion of the Construction of 1No ongoing Administrative Office building in ENHA		21,468,320.81	-	(21,468,320.81)	-	-	20,000,000.00	
12003001/23020111/10000130 Provision of e-library in ENHA	-		60,000,000.00	60,000,000.00	60.00	100,000,000.00	50,000,000.00	20,000,000.00
12003001/23020118/10000131 Demacation of Office in PRS Department	-		400,000.00	400,000.00	100.00	400,000.00	400,000.00	
12003001/23020118/10000132 Procurement of 2 Nos Motor Rolling Mowing Machine	-		3,000,000.00	3,000,000.00	100.00	3,000,000.00		4,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
12003001/23020118/10000154 Landscaping work and alsphalting of the Administrative Complex Enugu	-		20,000,000.00	20,000,000.00	20.00	100,000,000.00	100,000,000.00	10,000,000.00
12003001/23020125/10000121 Installation of Solar Energy in Enugu State House of Assembly as alternative power source	-		15,000,000.00	15,000,000.00	30.00	50,000,000.00	300,000,000.00	500,000,000.00
12003001/23020125/10000122 Installation of 50 nos of solar powered street light	-		2,000,000.00	2,000,000.00	100.00	2,000,000.00	3,000,000.00	2,000,000.00
12003001/23020125/10000123 Procurement of 10Nos 2000w Stabilizers	-		400,000.00	400,000.00	100.00	400,000.00		
12003001/23030103/10000129 Renovation of Petrol Pump Station and other Facilities in ENHA Complex	-		50,000,000.00	50,000,000.00	100.00	50,000,000.00	100,000,000.00	50,000,000.00
12003001/23030121/ Renovation of State Secretariat, Enugu	-				-			
12003001/23030121/00000154 Completion of the Construction of 1No ongoing Administrative Office building in ENHA	-			-	-			
12003001/23030121/10000136 General renovation of Enugu House of Assembly main building	-	64,122,510.00	20,000,000.00	(44,122,510.00)	(88.25)	50,000,000.00	100,000,000.00	100,000,000.00
12003001/23050102/10000119 Activation of Internet and website facility in ENHA for internet connectivity	-		10,000,000.00	10,000,000.00	100.00	10,000,000.00	5,000,000.00	5,000,000.00
12004001/23010112/00000160 Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission	-				-			
12004001/23010112/10000163 Procurement of 5 Nos Executive Tables for Service Commission	-		1,000,000.00	1,000,000.00	100.00	1,000,000.00		
12004001/23010112/10000164 Procurement of 10 Nos Office Tables and seats for Service Commission	-		1,000,000.00	1,000,000.00	100.00	1,000,000.00		
12004001/23010112/10000165 Procurement of 4 Nos sets of Uphostery seat for Service Commission	-		1,000,000.00	1,000,000.00	50.00	2,000,000.00		
12004001/23010112/10000166 Procurement Thermocool Airconditioners 1horse power for Service Commission	-		1,000,000.00	1,000,000.00	83.33	1,200,000.00		
12004001/23010113/00000160 Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission	-				-			
12004001/23010113/10000157 Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission	-		1,000,000.00	1,000,000.00	66.67	1,500,000.00		
12004001/23010113/10000160 Procurement of 5 Nos Desktop Computers and its Accessories	-		1,000,000.00	1,000,000.00	80.00	1,250,000.00		
12004001/23010113/10000161 Puchase of 5 Nos Plasma Televisions and Decoder	-		600,000.00	600,000.00	100.00	600,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
12004001/23010114/10000159 Procurement of 1 No Sharp Product Printer for Service Commission	-	-	450,000.00	450,000.00	100.00	450,000.00		
12004001/23020101/10000170 Construction of 2 nos toilet facilities for the commission	-	-	1,000,000.00	1,000,000.00	33.33	3,000,000.00		
13001001/23010126/10001505 Renovation of Sports Council	-	-	-	-	-	200,000,000.00	550,000,000.00	600,000,000.00
13001001/23010130/10001503 Renovation of Nnamdi Azikiwe Stadium complex	11,566,000.00	-	1,000,000.00	1,000,000.00	0.01	10,000,000,000.00		
13001001/23020112/10001517 Construction of Parade ground at NYSC Camp at Awgu	2,500,000.00				-			
13001001/23020112/10001519 Establishment of skill acquisition center at three senatorial zones in Enugu	-	-	1,000,000.00	1,000,000.00	0.38	260,000,000.00	500,000,000.00	600,000,000.00
13001001/23030111/10001506 Renovation of NYSC Infrastructure Camp Awgu		2,300,000.00	4,650,000.00	2,350,000.00	2.35	100,000,000.00	150,000,000.00	165,000,000.00
13001001/23030111/10001514 Maintenance of New Turf at Nnamdi Azikiwe Stadium	1,153,930.00	-			-			
13001001/23030115/00000906 Drainage waterways rechanneling project	(6,375.00)				-			
13001001/23030118/10001505 Renovation of Sports Council	-	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	550,000,000.00	600,000,000.00
13001001/23030118/10001510 Maintenance of critical facilities at Nnamdi Azikiwe Stadium					-			
13001001/23030128/ Renovation of PPSMB ICT Centers across all seventeen (17) LGAs to be converted to Community ICT Cent					-			
13002001//10001523 Construction of Fence around Uwani Trainig Pitch	-	-	22,099,320.00	22,099,320.00	-	-		
13002001/23010113/10001521 Purchase of communication Equipment (including accessories for zoom conference meeting)	-	-	5,210,000.00	5,210,000.00	104.20	5,000,000.00	3,000,000.00	5,000,000.00
13002001/23010113/10001524 Purchase of 5 computer equipment and accessories	-	-	1,000,000.00	1,000,000.00	16.67	6,000,000.00	3,000,000.00	3,000,000.00
13002001/23010115/10001526 Purchase of 1 no photocopier	-	-	1,000,000.00	1,000,000.00	50.00	2,000,000.00		
13002001/23010130/00000913 Purchase of communication equipments (including accessories for zoom conference meeting)	-				-			
13002001/23010130/10001520 Purchase of training kits and equipment		30,100,000.00	30,115,000.00	15,000.00	0.17	9,000,000.00	10,000,000.00	10,000,000.00
13002001/23010136/10001521 Purchase of communication Equipment (including accessories for zoom conference meeting)		5,200,000.00	-	(5,200,000.00)	-	5,000,000.00	3,000,000.00	5,000,000.00
13002001/23020101/10001525 Beautification of Rangers office, landscaping and asphalting the road within	-		1,000,000.00	1,000,000.00	6.67	15,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
13002001/23020119/10001523 Construction of Fence around Uwani Training Pitch		22,083,320.00	-	(22,083,320.00)	-	-		
13002001/23030118/10001522 Provision of seat around Uwani Training pitch	-		1,000,000.00	1,000,000.00	16.67	6,000,000.00	3,000,000.00	3,000,000.00
14001001/10001523 Construction of Fence around Uwani Training Pitch	-		-	-	-	22,099,320.00		
14001001/10001532 Renovation, fencing and Furnishing of Ministry of Gender Affairs and its Special Centres in the Stat	-		8,600,000.00	8,600,000.00	-	-		
14001001/23010103/10001537 Purchase of 1000 no shelter kits to promote the well-being of sexually Assulated/ Raped victims, Beg	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00	15,000,000.00	15,000,000.00
14001001/23010112/10001531 Purchase of office funitures for office hall: 25 no tables and 250 nos seats	-		1,000,000.00	1,000,000.00	5.26	19,000,000.00		
14001001/23010112/10001547 Equipping of rehabilitation centre Emene: 100 no matteras and bed frame, 30 nos blanket, 10 nos sewi	-		1,000,000.00	1,000,000.00	6.67	15,000,000.00		
14001001/23010113/10001530 Purchase of office equipment: 4 nos laptop, 4 nos printers, 2 nos photocopier, 2 no projector and pro	-		1,000,000.00	1,000,000.00	11.11	9,000,000.00		
14001001/23010113/10001548 Equipping GBV situation room in Ministry of Children, Gender Affairs & Social Development with Serve	-		1,000,000.00	1,000,000.00	20.00	5,000,000.00		
14001001/23010119/10001542 Establishment of women resources centre (Purchase of 2 nos cabinet, 2 no laptop, 2 nos Air conditio	-		1,000,000.00	1,000,000.00	14.29	7,000,000.00		
14001001/23010120/10001538 Purchase of 60 no sewing machine, 40 nos oven, 40 nos gas cooker and 30 nos cake mixer for empowerme	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00	14,000,000.00	14,000,000.00
14001001/23010120/10001541 Purchase of food items/food processors for the promotion of Nutrition Relevance in the state through	-		1,000,000.00	1,000,000.00	1.96	51,000,000.00	35,000,000.00	35,000,000.00
14001001/23010125/10001546 Production and printing of WEE Policy	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00		
14001001/23010136/10001536 Purchase of media equipment for Information dissemination in Ministry Headquarter (HQ) Video machine	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00	10,000,000.00	10,000,000.00
14001001/23010136/10001539 Production and Erection of bill boards on GBV, child protection, mental health seminars and drugs ab	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00	10,000,000.00	10,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
14001001/23010136/10001544 Purchase of equipment for Pilot scheme for Empowerment and Capacity building on Climate Change Know	400,000,000.00	-	1,000,000.00	1,000,000.00	5.00	20,000,000.00		
14001001/23020118/10001529 Renovation and furnishing of other offices in the Ministry of children, Gender Affairs and Social De	-	-	1,000,000.00	1,000,000.00	5.00	20,000,000.00		
14001001/23030121/10001532 Renovation, fencing and Furnishing of Ministry of Gender Affairs and its Special Centres in the Stat	-	8,579,500.00	-	(8,579,500.00)	-	-		
14001001/23030121/10001545 Construction of 4 number Toilet Facilities and Fittings	-	-	1,000,000.00	1,000,000.00	10.00	10,000,000.00		
14001001/23030128/00000920 Renovation and Furnishing of Ministry of Gender Affairs and its Special Centres in the State (FSP Me	-	-	-	-	-	-		
14001001/23050103/10001543 Purchase of survey equipment: eg Capi (Mapping and Needs Assessment of PWD, HIV, Widows, OVC, Elder	-	-	1,000,000.00	1,000,000.00	5.00	20,000,000.00		
15001001/00000266 Clearing and Development of 100,000 (One Hundred Thousand hectares of land for Agricultural zone	-	-	50,184,981.00	50,184,981.00	-	-		
15001001/00000268 Maintenance of Centre Pivot Irrigation System (CPIS) at various Local Governments to enable dry seas	-	-	110,256,300.00	110,256,300.00	-	-		
15001001/10000300 Provision of agriculture equipment and inputs for the support programme for farmers in the productio	-	-	900,000,000.00	900,000,000.00	-	-		
15001001/10000322 Rehabilitation of center pivot irrigation system across the state to enable dry season agricultural	-	-	59,880,000.00	59,880,000.00	-	-		
15001001/10000336 .Establishment of new abattoirs/upgrading of 4 (Ogbete Garriki Emene and Abakpa) existing abattoirs	-	-	5,000,000,000.00	5,000,000,000.00	-	-		
15001001/10005189 Agricultural Consulting	-	-	1,500,757,310.00	1,500,757,310.00	-	-		
15001001/23010112/10000338 Procurement of office furniture (5 nos office tables, 10 nos chairs, 8 nos air conditioner)	-	-	1,000,000.00	1,000,000.00	4.00	25,000,000.00	10,000,000.00	10,000,000.00
15001001/23010113/ Purchase of office equipment for ICT department	-	-	-	-	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
15001001/23010113/10000297 Procurement of 2No laptops and 3No desktops and accessories					-			
15001001/23010113/10000339 Procurement of 10 nos laptops, 1 projector, 1 public address system, 2 nos printers, 1 camera, 1 pho	-		1,000,000.00	1,000,000.00	6.67	15,000,000.00	15,000,000.00	10,000,000.00
15001001/23010119/10000318 Procurement and installation of solar panels	-		100,000,000.00	100,000,000.00	100.00	100,000,000.00	100,000,000.00	50,000,000.00
15001001/23010127/00000265 Establishment of Farm Estates in 6 Agricultural Zones of the State for enhanced agricultural value c	-				-			
15001001/23010127/10000298 CNP - Purchase of 1000 Nos tractors and implements to assist mechanized farming in Enugu State	-		500,000,000.00	500,000,000.00	2.50	20,000,000,000.00	1,000,000,000.00	30,000,000.00
15001001/23010127/10000300 Provision of agriculture equipment and inputs for the support programme for farmers in the productio	37,949,137.00	700,000,000.00	-	(700,000,000.00)	-	-		
15001001/23010127/10000303 CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop	-		22,500,000,000.00	22,500,000,000.00	42.86	52,500,000,000.00	5,000,000,000.00	10,000,000.00
15001001/23010127/10000304 CNP - Procurement of Meteorological Instrument to facilitate keeping of daily weather records and mo	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00	10,000,000.00	10,000,000.00
15001001/23010127/10000305 Procurement, raising and distribution of improved seeds and seedlinags such as oil palm, cashew, coc	-		150,000,000.00	150,000,000.00	100.00	150,000,000.00	50,000,000.00	50,000,000.00
15001001/23010127/10000306 Procurement and distribution of organic fertilizer, agrochemical and knap sacks, power sprayer, PPE	-		150,000,000.00	150,000,000.00	100.00	150,000,000.00	50,000,000.00	50,000,000.00
15001001/23010127/10000314 Procurement of Agro inputs for launching of 2025 wet farming season	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00	50,000,000.00	50,000,000.00
15001001/23010127/10000315 Procurement of 10 nos digital survey equipment for Agricultural officers and field workers on data c	-		25,000,000.00	25,000,000.00	100.00	25,000,000.00	15,000,000.00	15,000,000.00
15001001/23010127/10000316 Purchase of digital tools (crop area yield survey-CAYS) for training of 100ns Extension agaents and	-		20,000,000.00	20,000,000.00	100.00	20,000,000.00	15,000,000.00	15,000,000.00
15001001/23010127/10000317 Procuremet of 100 no Power Tillers	-		200,000,000.00	200,000,000.00	100.00	200,000,000.00	30,000,000.00	30,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
15001001/23010127/10000321 Statistical survey for the establishment of farm clusters	-		20,000,000.00	20,000,000.00	100.00	20,000,000.00	20,000,000.00	20,000,000.00
15001001/23010127/10000329 Establishment of green houses for pepper, tomatoes and exotic vegetable production	-		2,000,000.00	2,000,000.00	1.43	140,000,000.00	30,000,000.00	30,000,000.00
15001001/23010127/10000330 Establishment of 200 units of earthen catfish pond, 100 units of tapoline ponds, 100 units of green	-		15,450,000.00	15,450,000.00	1.52	1,015,450,000.00	10,000,000.00	
15001001/23010127/10000333 Pacelation of a cluster of small holders farmers across the state	-		2,000,000.00	2,000,000.00	2.00	100,000,000.00		
15001001/23020105/10000320 Abstraction of water from Idido river to the ponds (Pipe, water tank, water pumping machine etc)	-		12,000,000.00	12,000,000.00	100.00	12,000,000.00	10,000,000.00	10,000,000.00
15001001/23020113/ Construction of Parade ground at NYSC Camp at Awgu			-	-	-			
15001001/23020113/00000009 Enugu rice brand production	-			-	-			
15001001/23020113/00000014 Provision of pesticides herbicides and fertilizer to support				-	-			
15001001/23020113/00000266 Clearing and Development of 100,000 (One Hundred Thousand hectares of land for Agricultural zone	-			-	-			
15001001/23020113/10000323 Establishment of Engineering workshop, tractors, agricultural implement coupling and maintainance pl	-		100,000,000.00	100,000,000.00	100.00	100,000,000.00	25,000,000.00	25,000,000.00
15001001/23020113/10000325 Establishment of harvesting and conservation structures (dams, dykes, reserviors) to mitigate rising	-		10,000,000.00	10,000,000.00	10.00	100,000,000.00	30,000,000.00	30,000,000.00
15001001/23020113/10000326 Establishment of Piggery demonstration farms in the state	-		5,000,000.00	5,000,000.00	2.50	200,000,000.00	50,000,000.00	50,000,000.00
15001001/23020113/10000331 Construction and Fencing of warehouses	-		50,000,000.00	50,000,000.00	10.00	500,000,000.00	100,000,000.00	100,000,000.00
15001001/23020113/10000332 Fencing of all Farm Estate		28,000,000.00	50,000,000.00	22,000,000.00	3.67	600,000,000.00		
15001001/23020113/10000334 Construction of farm Estate across the state	-		100,000,000.00	100,000,000.00	5.00	2,000,000,000.00	500,000,000.00	200,000,000.00
15001001/23020113/10000336 .Establishment of new abattoirs/upgrading of 4 (Ogbete Garriki Emene and Abakpa) existing abattoirs		4,004,300,000.00	-	(4,004,300,000.00)	-	-		
15001001/23030112/10000309 Rehabilitation of Premier Cashew at Oghe, Ahani, Achi	-		1,000,000.00	1,000,000.00	3.33	30,000,000.00	20,000,000.00	20,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
15001001/23030112/10000310 Establishment of Cocoa Cluster at Nkanu East LGA	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	20,000,000.00	20,000,000.00
15001001/23030112/10000311 CNP - (a) Renovation of State Veterinary Hospital. (b) Refurbishment; Drug revolving loan to the Hos	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	100,000,000.00	100,000,000.00
15001001/23030112/10000312 Agricultural Land Bank (This is for land search, community engagements, digitalization, full perimet	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	10,000,000.00	10,000,000.00
15001001/23030112/10000313 Renovation and refurbishment of state veterinary school and investigation centre, Achi.	-		200,000,000.00	200,000,000.00	100.00	200,000,000.00	10,000,000.00	10,000,000.00
15001001/23030112/10000319 Perimeter fencing and clearing of acquired state model fish farm site at mbulo owo Nkanue East	-		165,000,000.00	165,000,000.00	100.00	165,000,000.00	50,000,000.00	50,000,000.00
15001001/23030112/10000322 Rehabilitation of center pivot irrigation system across the state to enable dry season agricultural	-	102,246,330.00	150,000,000.00	47,753,670.00	47.75	100,000,000.00	10,000,000.00	10,000,000.00
15001001/23030112/10000324 Revamping of the tractor leasing Company	-		50,000,000.00	50,000,000.00	5.00	1,000,000,000.00	500,000,000.00	500,000,000.00
15001001/23030112/10000327 Renovation and refurbishing of slaughter houses and slaughter slabs in the State	-		100,000,000.00	100,000,000.00	100.00	100,000,000.00	50,000,000.00	50,000,000.00
15001001/23030121/30000359 Rehabilitation and reactivation of Ministry of Agriculture ICT Centre		59,875,000.00	-	(59,875,000.00)	-	-		
15001001/23050101/ Industrial cleaning					-			
15001001/23050101/00000003 Agric Transf Agenda Support Prog phase 1 (ATASP-1)					-			
15001001/23050101/00000004 Agro Processing Prod Enhancement and Livelihood Improv Sup					-			
15001001/23050101/00000268 Maintenance of Centre Pivot Irrigation System (CPIS) at various Local Governments to enable dry seas		102,246,300.00	-	(102,246,300.00)	-	-		
15001001/23050101/10000299 FN - Grant for participation in Agricultural and World Food Fairs	-		1,000,000.00	1,000,000.00	3.33	30,000,000.00	50,000,000.00	50,000,000.00
15001001/23050103/10000328 Co-ordination, implementation, supervision, monitoring and evaluation of NAGS-AP projects, all FG Ag	-		19,390,871.00	19,390,871.00	96.95	20,000,000.00	20,000,000.00	20,000,000.00
15001001/23050103/10000337 Conduct a Thematic Survey on Agricultural Value Chains in Enugu State	-		20,000,000.00	20,000,000.00	100.00	20,000,000.00	17,000,000.00	10,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
15001001/23050103/10005189 Agricultural Consulting		1,397,737,310.00	-	(1,397,737,310.00)	-	-		
15001001/23050108/10000335 Agricvltural credit scheme for farmers		-	30,000,000.00	30,000,000.00	15.00	200,000,000.00	1,500,000,000.00	1,500,000,000.00
15102001/23010113/10000350 Purchase of Laptop and Printer		6,400,000.00	6,450,000.00	50,000.00	6.67	750,000.00	645,000.00	645,000.00
15102001/23010127/10000341 Purchase of soil testing equipment with chemicals & reagents		-	250,000.00	250,000.00	100.00	250,000.00	645,000.00	645,000.00
15102001/23010127/10000343 Purchase of materials for on-farm demonstration of rice, cassava farmers(Fertilizers, herbicides, in		-	380,000.00	380,000.00	100.00	380,000.00	500,000.00	500,000.00
15102001/23010127/10000349 Demonstration on income generating activities for women and youths. Purchase of material for processi		-	856,000.00	856,000.00	100.00	856,000.00	1,100,000.00	1,000,000.00
15102001/23020113/ Construction of Parade ground at NYSC Camp at Awgu	-				-			
15102001/23020113/00000002 Agric Development Programme	-				-			
15102001/23050101/ Industrial cleaning					-			
15102001/23050101/00000019 State Counterpart funding for APPEALS					-			
15102001/23050103/10000348 Conduct market price survey (MPS) on agric products in 2 randomly selected LGA each per senatorial z		-	650,000.00	650,000.00	100.00	650,000.00	721,000.00	500,000.00
15102005/23010113/10000369 5 No. Laptop Computers (CORE i5) with bags for Data capture, Analysis & Reporting	5,062,812.50	-	1,000,000.00	1,000,000.00	21.05	4,750,000.00		
15102005/23010125/10000359 Production of revised and approved CARPs to be used for implementation and as Disbursement instrumen	2,888,000.00	-	1,000,000.00	1,000,000.00	31.25	3,200,000.00		
15102005/23010127/00000288 Labour intensive Agricultural Infrastructure (e.g existing roads, irrigation facilities etc) for 5,2	-				-			
15102005/23010127/00000294 Purchase of 8 sets of personal protective equipments (Nose mask, Rain cape, rain boot and hand glove	10,839,600.00				-			
15102005/23010127/10000353 Procurement and distribution of Agricultural Inputs (Fertilizers; Herbicides; Insecticides, Seeds (R	2,165,014.50				-			
15102005/23010127/10000356 PROVISION OF AGRICULTURAL ASSETS FOR INCREASED AGRICULTURAL PRODUCTIVITY	149,105,975.63	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
15102005/23020118/10000360 Provision of 13.5km access roads to Farms, Aggregation & Processing Centres at an average of 4.5km p	-	-	1,000,000.00	1,000,000.00	0.38	260,000,000.00		
15102005/23050101/10000371 ICR through Consultancy	-	-	1,000,000.00	1,000,000.00	50.00	2,000,000.00		
15102005/23050102/10000370 Purchase of 5No. Anti-Virus software (1 for 5 Persons)	-	-	125,000.00	125,000.00	100.00	125,000.00		
15102005/23050103/10000357 COMMUNITY SENSITIZATION AND VERIFICATION OF FARMER GROUPS IN THE COMMUNITIES INCLUDING NEEDS ASSESSM	6,362,700.00	-	1,000,000.00	1,000,000.00	19.61	5,100,000.00		
15102005/23050103/10000363 Conduct Environment & Social Audit to ascertain the extent of the mitigation measures put in place t	-	-	1,000,000.00	1,000,000.00	25.00	4,000,000.00		
15102005/23050108/10000358 Formation and Training of members of Road Maintenance Committee at 8 FCAs	186,793,742.07	-	1,000,000.00	1,000,000.00	19.61	5,100,000.00		
15102005/23050108/10000361 Build the capacity of 4 persons per group and 5 groups per community for 200 Farmer Community Associ	907,500.00	-			-			
15102005/23050108/10000375 Counterpart Fund		300,000,000.00	300,010,000.00	10,000.00	-	-		
15102006/23010112/00000297 Agric Market Development/Small holder productivity, enhancement and household food security includin	-				-			
15102006/23010112/10001478 Purchase of Office furniture		239,700.00	-	(239,700.00)	-	-		
15102006/23010112/10002118 Purchase of office furnitures/Air conditioners		10,999,175.00	-	(10,999,175.00)	-	-		
15102006/23010112/10002155 Purchase of office furnitures/Air conditioners		10,999,175.00	-	(10,999,175.00)	-	-		
15102006/23010127/10000376 Agric Market Development/Small holder productivity, enhancement and household food security includin					-			
15102006/23020113/ Construction of Parade ground at NYSC Camp at Awgu					-			
15102008/23010127/10000388 Agricultural Transformation Agenda Support Programme phase 1 (ATASP ú 1) funded by AfDB is for the f					-			
15102008/23050101/ Industrial cleaning					-			
15102009/23050101/10000375 Counterpart Fund	-	-	-	-	-	200,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
15102009/23050101/10002129 Counterpart Fund	135,580,679.68	-	2,000,000.00	2,000,000.00	-	-		
17001001/10000098 Provision for intervention in Schools and Public Institution. (School of health Technology and colle	-	-	1,500,000,000.00	1,500,000,000.00	-	-		
17001001/10001551 Construction of 100 sitting capacity BECE/WAEC Exam Hall for Schools of Special Needs Ogbete and Oji	-	-	5,620,000.00	5,620,000.00	-	-		
17001001/10001555 Promotion of Nutrition relevance in Enugu State in both Primary and Secondary schools	-	-	28,820,000.00	28,820,000.00	-	-		
17001001/10001563 Purchase of Office furnitures (11nos office bookshelf/cabinet, 1 no public address system, 22 set of	-	-	3,365,000.00	3,365,000.00	-	-		
17001001/10002136 SUPPLY OF 25000 UNITS ALL IN ONE COMPUTER FOR ENUGU GREEN SMART SCH	-	-	4,660,020,000.00	4,660,020,000.00	-	-		
17001001/10002179 Construction/Rehabilitation Of Public Schools (e.g GTC)	-	-	4,500,000,000.00	4,500,000,000.00	-	-		
17001001/23010112/10001559 Construct and equip 34 nos new technical and vocational Education schools and 34 new high school	-	-	1,000,000.00	1,000,000.00	-	-		
17001001/23010112/10001563 Purchase of Office furnitures (11nos office bookshelf/cabinet, 1 no public address system, 22 set of	-	3,360,000.00	-	(3,360,000.00)	-	-		
17001001/23010112/10001575 Purchase of office furniture (10 nos office bookshelves/cabinet, 15 nos reading carels, 22 set of de	-	7,860,000,000.00	7,860,030,000.00	30,000.00	0.02	150,000,000.00		
17001001/23010113/10001562 Purchase of 150 pieces tablets	-	-	-	-	-	-		
17001001/23010113/10001568 Digitalization of the State Education Management Information System (emis) 3nos core i5 laptops, 3 n	794,770,808.00	-	1,000,000.00	1,000,000.00	1.24	80,400,000.00	40,000,000.00	
17001001/23010113/10001574 Purchase of office Equipment:(53 laserjet printers, 30 laptops, 1 nos digital recorder, 53 nos desk	-	-	143,730,000.00	143,730,000.00	718.65	20,000,000.00		
17001001/23010113/10002136 SUPPLY OF 25000 UNITS ALL IN ONE COMPUTER FOR ENUGU GREEN SMART SCH	-	4,660,000,000.00	-	(4,660,000,000.00)	-	-		
17001001/23010124/10001562 Purchase of 150 pieces tablets	-	-	1,000,000.00	1,000,000.00	2.67	37,500,000.00		
17001001/23010124/10001565 Construction and equipping of a vocational unit of 40 capacity at special educationcenter coal camp	-	95,105,000.00	-	(95,105,000.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
17001001/23010124/10001569 Setup Ministry of Education digital hub	-	-	1,000,000.00	1,000,000.00	1.02	98,000,000.00		
17001001/23010124/10001574 Purchase of office Equipment:(53 laserjet printers, 30 laptops, 1 nos digital recorder, 53 nos desk)	-	143,700,000.00	-	(143,700,000.00)	-	-		
17001001/23010125/10001570 Setup Ministry of education hybrid Library	-	214,650,000.00	214,655,000.00	5,000.00	-	102,000,000.00		
17001001/23010139/10001555 Promotion of Nutrition relevance in Enugu State in both Primary and Secondary schools	-	28,800,000.00	-	(28,800,000.00)	-	-		
17001001/23020102/10001566 Construction of 4 nos teachers 2 beadroom apartments at special education center coal camp	-	-	95,110,000.00	95,110,000.00	317.03	30,000,000.00		
17001001/23020105/10001564 Construction of 1 no borehole with solar installation at special education center coal camp	-	-	1,000,000.00	1,000,000.00	4.00	25,000,000.00		
17001001/23020107/00001222 Constr. 30 publicsecondary sch across the state	-	250,000,000.00	-	-	-	-		
17001001/23020107/10001556 Renovation of 10 no classroom blocks	-	-	1,000,000.00	1,000,000.00	5.00	20,000,000.00	10,000,000.00	10,000,000.00
17001001/23020107/10001557 Renovation of two nos male dormitories, 1 hostel A of sixty capacity and hostel B of fifty capacity	-	-	1,000,000.00	1,000,000.00	6.67	15,000,000.00	10,000,000.00	10,000,000.00
17001001/23020107/10001558 Renovation of 1 female dormitory, hostel A of 40 capacity	-	-	1,000,000.00	1,000,000.00	5.00	20,000,000.00	10,000,000.00	10,000,000.00
17001001/23020107/10001561 Intergration of the special school for the learners with special needs into the smart schools in 260	-	34,800,000.00	34,850,000.00	(34,750,000.00)	(8.69)	400,000,000.00	200,000,000.00	100,000,000.00
17001001/23020107/10001571 Reconstruction of school fence at special education center coal camp	-	-	1,000,000.00	1,000,000.00	3.33	30,000,000.00	20,000,000.00	
17001001/23020118/10001551 Construction of 100 sitting capacity BECE/WAEC Exam Hall for Schools of Special Needs Ogbete and Oji	-	9,041,500.00	-	(9,041,500.00)	-	-		
17001001/23020118/10001565 Construction and equipping of a vocational unit of 40 capacity at special educationcenter coal camp	-	-	1,000,000.00	1,000,000.00	1.67	60,000,000.00		
17001001/23030106/00000932 Purchase of 150Nos Android TV to support E-Learning in the State	-	-	-	-	-	-		
17001001/23030128/10001567 Refurbishment of the Head offices, zonal, area and centre office	-	-	1,000,000.00	1,000,000.00	2.22	45,000,000.00		
17003001/23010108/00000967 2% UBEC/ENSUBEB Counter part Project/M&E	-	-	-	-	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17003001/23010112/00000956 Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)EN - For mainte	-				-			
17003001/23010112/00000962 Procure and distribute 2,500 ECCDE tables and chairsEN - For maintenance of hygiene and sanitation i	-				-			
17003001/23010112/10001615 Provision of office equipment: 1. Procurement of 2 projectors for School Services Department 2. Proc	-		1,000,000.00	1,000,000.00	83.33	1,200,000.00		
17003001/23010112/10001617 Procurement of 8 No plasma TVs and repair of 3 ceiling fans	-		1,000,000.00	1,000,000.00	22.22	4,500,000.00		
17003001/23010112/10001618 Furnishing of offices		2,000,000,000.00	2,000,000,000.00	-	-	-		
17003001/23010112/10001621 Provision of office furniture 1.Procurement of 12 No steel cabinets for various offices, including E	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00		
17003001/23010113/10001612 Provision/installation of Server at EMIS Unit and networking of ENSUBEB Headquarters	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00		
17003001/23010113/10001620 Provision of ICT equipment: 1. Procurement of 58 No Samsung tablets for various Departments, 17 LG G	-		1,000,000.00	1,000,000.00	1.73	57,814,000.00		
17003001/23010115/10001611 Purchase of office equipment:1. Procurement and installation of Smart Board in the Boardroom of ENSU	-		1,000,000.00	1,000,000.00	8.42	11,880,000.00		
17003001/23010119/00000984 Purchase of Electricity Transformer (1No 500KVA and 1No 300KVA)					-			
17003001/23010124/10001589 Print, purchase and distribute Quality Assurance instruments, manuals and equipment	-		1,000,000.00	1,000,000.00	1.09	91,500,000.00	50,000,000.00	25,000,000.00
17003001/23010124/10001602 Equipping of the smart school across the 260 polital wards in the State		1,000,000,000.00	-	(1,000,000,000.00)	-	-	2,000,000,000.00	
17003001/23010125/10001616 Digitalization of ENSUBEB library (Procurement of e-library books and journals)	-		1,000,000.00	1,000,000.00	3.76	26,600,000.00	5,000,000.00	
17003001/23010126/ Provision of library equipment& books, 250Nos computers Engineering equipment, upgrading of e-lera					-			
17003001/23010126/00000956 Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)EN - For mainte	-				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
17003001/23010126/10001583 Procure and distribute sports equipment (football, net, whistle, boot and jessy, etc)					-			
17003001/23010127/10001576 Procurement of Agriculture equipment to all public primary and Junior secondary schools	115,611,344.06				-	50,000,000.00	87,000,000.00	87,000,000.00
17003001/23010127/10001605 Procurement of 1 No Lawn mower	-	-	1,000,000.00	1,000,000.00	66.67	1,500,000.00		
17003001/23010132/10001607 Expansion of CCTV coverage to enhance security/surveillance in ENSUBEB Headquarters	-	-	1,000,000.00	1,000,000.00	20.00	5,000,000.00		
17003001/23020103/10001602 Equipping of the smart school across the 260 polital wards in the State		1,000,000,000.00	-	(1,000,000,000.00)	-	146,489,000,000.00	2,000,000,000.00	
17003001/23020107/00000949 Construction of 12 units of 5 classroom blocks in all the 17 LGAs of the StateEN - For maintenance o	-			-	-			
17003001/23020107/00000957 Renovation of 47 units dilapidated 6 classroom blocks	-				-			
17003001/23020107/10001576 Procurement of Agriculture equipment to all public primary and Junior secondary schools	-	-	1,000,000.00	1,000,000.00	2.00	50,000,000.00	87,000,000.00	87,000,000.00
17003001/23020107/10001577 Construction of 12 units of 5 classroom blocks in all the 17 LGAs of the State	3,735,881,216.39	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	100,000,000.00	
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	37,015,574,248.33	6,449,105,635.41	92,961,905,151.00	86,512,799,515.59	86.29	100,253,917,000.00	10,525,391,773.00	10,525,391,773.00
17003001/23020107/10001602 Equipping of the smart school across the 260 polital wards in the State		7,360,000,000.00	-	(7,360,000,000.00)	-	-	2,000,000,000.00	
17003001/23020113/ Construction of Parade ground at NYSC Camp at Awgu					-			
17003001/23020114/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	-				-		10,525,391,773.00	
17003001/23020118/10001580 Construction of 16No 4 room WC squatting toilet with overhead tank	-	-	1,000,000.00	1,000,000.00	1.25	80,000,000.00		
17003001/23020118/10001591 Construction of 18no 3 classroom blocks with an office in all the 17 LGA for ECCDE	-	-	1,000,000.00	1,000,000.00	0.18	548,000,000.00		
17003001/23020118/10001604 Drilling of 4 boreholes for public primary and Junior secondary schools		8,000,000,000.00	8,000,020,000.00	20,000.00	0.03	79,200,000.00	96,000,000.00	
17003001/23020125/00000974 Reconstruction of Office Building to one storey Building	-				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
17003001/23020125/10001622 Procurement and Installation of inverter in ENSUBEB Headquarters	-		1,000,000.00	1,000,000.00	4.00	25,000,000.00		
17003001/23030103/10001608 Renovation and furnishing of ENSUBEB Hall (ESSPIN Hall)	-		1,000,000.00	1,000,000.00	1.00	99,800,000.00		
17003001/23030106/ Renovation/Refurbishment of our pollution Testing laboratory					-			
17003001/23030106/00000951 Renovation of 88No dilapidated 5 classroom blocks across the StateEN - For maintenance of hygiene an	-				-			
17003001/23030106/10001578 Renovation of 88No dilapidated 5 classroom blocks across the State	-		1,000,000.00	1,000,000.00	0.09	1,090,947,000.00	80,000,000.00	80,000,000.00
17003001/23030106/10001584 Renovation of 47 units dilapidated 6 classroom blocks	-		1,000,000.00	1,000,000.00	0.17	590,000,000.00	425,000,000.00	
17003001/23030106/10001602 Equipping of the smart school across the 260 polital wards in the State	-	20,600,000,000.00	29,960,100,000.00	9,360,100,000.00	6.39	29,960,100,000.00	2,000,000,000.00	
17003001/23030106/10001613 Intervention on disasters preparedness/ resilience on re-roofing of classroom blocks and equipment d	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	120,000,000.00	120,000,000.00
17003001/23030121/00000974 Reconstruction of Office Building to one storey Building	-				-			
17003001/23030121/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	-				-		10,525,391,773.00	
17003001/23030121/10001609 Renovation of ENSUBEB Office Complex	-		1,000,000.00	1,000,000.00	0.40	250,850,000.00	120,000,000.00	120,000,000.00
17003001/23030121/10001610 Resurfacing/Landscaping and Beautification of ENSUBEB Premises/Compound	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00		
17003001/23030128/10001606 Extension of solar lighting to all ENSUBEB offices	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00		
17003001/23050101/10001579 Scope and survey 700 Public Primary and Junior Secondary Schools					-			
17003001/23050101/10001582 Procurement of equipment for Enrolment drive campaign on inclusive	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00	5,000,000.00	5,000,000.00
17003001/23050103/ Development of Computer Software					-			
17003001/23050103/10001614 Emergency Management and intervention to Public Basic Schools	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	180,000,000.00	180,000,000.00
17003001/23050108/10001593 2024 SUBEB matching grant (Rehabilitation of secondary schools in each LGA of the state		3,554,642,584.46	3,554,672,585.00	30,000.54	-	3,609,300,000.00	3,555,000,000.00	3,555,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17003001/23050108/10001603 2% UBEC/ENSUBEB Counter part Project/M&E	-	-	1,000,000.00	1,000,000.00	1.41	71,092,000.00	71,092,852.00	71,092,852.00
17008001/23020101/10001628 Perimeter fencing	-	-	1,000,000.00	1,000,000.00	10.00	10,000,000.00		
17008001/23030110/10001626 Procure Books and Journals	-	-	1,000,000.00	1,000,000.00	33.33	3,000,000.00		
17008001/23030110/10001627 Establishment of E-Library	-	-	1,000,000.00	1,000,000.00	2.00	50,000,000.00		
17009001/23010113/10001631 Purchase of 8 Nos of Laptop Computer (HP)	-	-	1,000,000.00	1,000,000.00	21.55	4,640,000.00	-	
17009001/23010114/10001632 Purchase of 4 nos printer (Hp Laserjet MFP 1359)	-	-	1,000,000.00	1,000,000.00	90.91	1,100,000.00	2,280,000.00	
17009001/23010125/10001630 Construction of shelfe with cement pavement for safe keeping of printing school results	-	-	1,000,000.00	1,000,000.00	18.18	5,500,000.00	6,000,000.00	6,000,000.00
17009001/23010125/10001633 Construction of shelfe boxes for safe keeping of certificates	-	802,500.00	830,000.00	27,500.00	1.10	2,500,000.00	6,000,000.00	6,000,000.00
17009001/23030121/10001629 Reconstruction of Office Building to one storey Building	-	9,143,750.00	9,200,000.00	56,250.00	0.09	60,000,000.00	63,000,000.00	65,000,000.00
17010001/23010112/10001637 Purchase of office furniture for SAME office/literacy/vocational skills acquisition centre	-	-	1,000,000.00	1,000,000.00	50.00	2,000,000.00	20,000,000.00	20,000,000.00
17010001/23010119/10001636 Purchase of Generating Plant for SAME Office/Literacy/Vocational skill Centre	-	-	1,000,000.00	1,000,000.00	100.00	1,000,000.00		
17010001/23010124/10001634 Setting up of vocational skill acquisition/literacy Centres for Adult and Out of School Youth/Intere	-	-	1,000,000.00	1,000,000.00	50.00	2,000,000.00	2,000,000.00	2,000,000.00
17010001/23030121/10001635 Reconstruction of office building/Vocational Skill Acquisition Centre in SAME Office	-	-	1,000,000.00	1,000,000.00	8.33	12,000,000.00	10,000,000.00	10,000,000.00
17018001/23010112/10001653 Provision/Upgrade of office, labouratory, workshop and classroom equipment for the re-accreditation	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
17018001/23010127/10001647 Purchase of 4 nos of brand new Tractors with implements	12,159,500.00	-	1,000,000.00	1,000,000.00	0.56	180,000,000.00	185,000,000.00	185,000,000.00
17018001/23010129/00001003 Purchase of office equipments, 5 nos colored printers, 5 nosphotocoying machines, 3 nos scanners (Hp	-	-			-			
17018001/23020107/10001646 Construction of wo story building for Civil Engineering Department (Fencing, Claering, stumping and	-	-	1,000,000.00	1,000,000.00	0.42	240,000,000.00	250,000,000.00	250,000,000.00
17019001/00001027 Reconstruction of Academic Department of Printing technology	-	-	22,410,000.00	22,410,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17019001//10001668 Purchase of office furniture for e-library department, 20 nos steel shelf single and three in one. 1	-	-	1,510,000.00	1,510,000.00	-	-	-	-
17019001//10001669 Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m	-	-	300,000.00	300,000.00	-	-	-	-
17019001/23010113/10001658 Purchase of 8 no. Dell core 17 laptops for ICT Dept	-	-	1,000,000.00	1,000,000.00	14.71	6,800,000.00	-	-
17019001/23010115/10001669 Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m	-	-	1,000,000.00	1,000,000.00	18.18	5,500,000.00	-	-
17019001/23010124/00001033 Purchase of Science Equipment for all STV Schools/ Colleges	-	-	-	-	-	-	-	-
17019001/23010124/10001666 Purchase of E-learning Equipment for easy learning, development of e-learning software/ licensing, 2	-	-	1,000,000.00	1,000,000.00	3.08	32,500,000.00	-	-
17019001/23010125/10001668 Purchase of office furniture for e-library department, 20 nos steel shelf single and three in one. 1	-	1,500,000.00	-	(1,500,000.00)	-	-	-	-
17019001/23010136/10001660 Purchase of Communication Equipment, 2 no. multimedia projector and 1 no. video editing suit and Ele	-	-	900,000.00	900,000.00	100.00	900,000.00	-	-
17019001/23020107/10001657 Rehabilitation / Renovation of 2 no. Hostel building	-	2,706,757.28	2,746,757.00	39,999.72	0.10	40,000,000.00	-	-
17019001/23020107/10001663 Accreditation of 17 Degree and 16 NCE Programmes in the College	-	45,845,599.00	-	(45,845,599.00)	-	-	-	-
17019001/23020107/10001664 Construction of 300 bed space hostel for male students	-	-	1,000,000.00	1,000,000.00	0.33	300,000,000.00	250,000,000.00	-
17019001/23020118/10001665 Purchase of 100 no. class room desk for the school of Technical	-	-	60,040,000.00	60,040,000.00	386.36	15,540,000.00	-	-
17019001/23030106/00001025 Reconstruction of Science Lab Tech/ Mechanical Engr, Ceramic Academic Building	-	-	-	-	-	-	-	-
17019001/23030106/00001027 Reconstruction of Academic Department of Printing technology	-	22,403,395.10	-	(22,403,395.10)	-	-	-	-
17019001/23050101/10001663 Accreditation of 17 Degree and 16 NCE Programmes in the College	-	125,360.00	46,000,000.00	45,874,640.00	65.54	70,000,000.00	-	-
17021001//00000031 Purchase of Other Transport Equipment	-	-	7,600,000.00	7,600,000.00	-	-	-	-
17021001//00001041 Procurement of 60no HP Desktop computer sets and accessories (10 sets each for 6 schools)	-	-	3,739,450.00	3,739,450.00	-	-	-	-
17021001//10001676 Purchase of Plant and Machinery	-	-	55,300,000.00	55,300,000.00	-	-	-	-



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17021001/23010105/00001233 Pur. of Veh. for Prin. Officers & Dri. Hod Deans of Faculty	10,410,000.00				-			
17021001/23010112/10001679 Purchase of Office Furniture (tables, chairs)	4,264,000.00				-			
17021001/23010113/00001041 Procurement of 60no HP Desktop computer sets and accessories (10 sets each for 6 schools)		3,727,450.00	-	(3,727,450.00)	-	-		
17021001/23010114/00001038 Purchase of 3no HP 3in1 printers (for printing, scanning and photocopying) at STVSMB headquarters	-				-			
17021001/23010119/00001046 Provision of solar Powered alternative power supply	-				-			
17021001/23010119/10001676 Purchase of Plant and Machinery		44,890,760.00	-	(44,890,760.00)	-	-		
17021001/23010129/ Rollout of a system of actively monitored CCTV cameras across the State	-				-			
17021001/23020107/10001684 Construction of 6 classrooms and Auditorium block	-		13,930,000.00	13,930,000.00	4.63	301,000,000.00	316,050,000.00	
17021001/23020118/10001685 Construction of 4 laboratories		36,197,760.00	36,209,760.00	12,000.00	0.08	15,980,000.00	16,779,000.00	
17021001/23030102/10001692 Electricity Supply Infrastructure		1,695,000.00	-	(1,695,000.00)	-	-		
17021002/23020118/10005240 Provision of human and infrastructural resources for re-accreditation for MBBS PRGM by M&DCN		95,105,000.00	95,110,000.00	5,000.00	-	-		
17021002/23030105/10005186 College of Medicine Projects		45,066,666.67	45,100,000.00	33,333.33	-	-		
17021003/00001061 Strengthening and equipment of the Logistics Management Coordinating Unit for Drug distribution across	-		3,997,650.00	3,997,650.00	-	-		
17021003/10001780 Purchase of furniture (office seats, tables, steel cabinets, bookshelves etc.) Concerned Staff room,	-		1,220,000.00	1,220,000.00	-	-		
17021003/10005172 National research fund	-		34,922,000.00	34,922,000.00	-	-		
17021003/23010105/00001059 Purchase of 1 No. Toyota Hilux Van for the department of Medical Service (enhance revenue generation)	-				-			
17021003/23010113/10001704 Procurement of Office Equipment (Laptops, desk tops etc) for University principal Officers	2,507,745.00				-			
17021003/23020118/10002110 Construction of two mini hub	-		-	-	-	300,000,000.00		
17021003/23050101/10005172 National research fund		34,892,000.00	-	(34,892,000.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17021003/23050102/10001706 Data and power back-up devices, workstation facilities, server operation system and database		1,062,000.00	1,100,000.00	(1,024,000.00)	(14.84)	6,900,000.00		
17021003/23050108/00001061 Strengthening and equipment of the Logistics Management Coordinating Unit for Drug distribution across		3,967,650.00	-	(10,998,598.40)	-	-		
17033001/10000104 Construction of other projects	-	-	1,645,000.00	1,645,000.00	-	-		
17033001/10001735 Computer Equipment	-	-	900,000.00	900,000.00	-	-		
17033001/10001736 Other Infrastructure	-	-	1,690,000.00	1,690,000.00	-	-		
17033001/10001737 Industrial Machine and Equipment	-	-	2,999,000.00	2,999,000.00	-	-		
17033001/10001739 Purchase of Office furniture	-	-	162,370,000.00	162,370,000.00	-	-		
17033001/10001742 Construction of a New Administrative Block	-	-	197,240,000.00	197,240,000.00	-	-		
17033001/10002152 RESEARCH AND DEVELOPMENT (NON TANGIBLE ASSETS)	-	-	11,990,000.00	11,990,000.00	-	-		
17033001/23010108/ Fire Fighting Aids e.g. Personal Protecting Equipment (PPE,					-			
17033001/23010108/10001758 Purchase of Ino. Innoson luxurious buses IVM 6125 33-45 seater					-			
17033001/23010112/10001739 Purchase of Office furniture	468,635,011.04	162,368,791.04	-	(162,368,791.04)	-	-		
17033001/23010112/10001749 Statistics Dept. Electronic gadgets, furniture, air conditioners, SPSS and MATLAB software packages, 4	-	-	1,000,000.00	1,000,000.00	7.69	13,000,000.00		
17033001/23010112/10001750 Chemical Engr. Dept. Tubular Heat, Exchanger, permeability/fluidisation studio, computer controlled wat	-	-	1,000,000.00	1,000,000.00	1.41	71,000,000.00		
17033001/23010113/10001735 Computer Equipment	30,450,088.18	898,705.00	-	(898,705.00)	-	-		
17033001/23010113/10001754 Estate Management Dept. 15 Desktop Computers, photocopying machines, Led Tv sets, projectors machine &	-	-	1,000,000.00	1,000,000.00	14.29	7,000,000.00		
17033001/23010114/10001751 Marketing Dept. Power point equipment, Laptop, Public address system, Computer printer, photocopier mac	-	-	1,000,000.00	1,000,000.00	10.00	10,000,000.00		
17033001/23010119/10001753 Computer Science Dept. 10KVA Solar Inverter, Oscilloscope, Operating SYS(Windows, Linux, UNIX etc), Rou	-	-	1,000,000.00	1,000,000.00	7.69	13,000,000.00		
17033001/23010124/10001738 Purchase of teaching/learning aids (projectors, loud speake etc		25,372,192.75	26,375,000.00	1,002,807.25	4.01	25,000,000.00	35,000,000.00	



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17033001/23010124/10001748 Library & Information Science Dept. Encyclopedia of Library & information Science, D.D.C scheme(Late		213,475,264.70	213,515,264.00	39,999.30	0.20	20,000,000.00		
17033001/23010124/10001759 Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus	-		1,000,000.00	1,000,000.00	3.13	31,950,000.00	40,950,000.00	
17033001/23010125/10001744 Purchase of Accreditation Equipment and Materials Campus 3		500,000,000.00	-	(500,000,000.00)	-	-	41,000,000.00	
17033001/23010127/10001752 Agric and Bio-Environmental/Engineering Dept. Flowers,Harvesters,Water pumps(7hp),5 cubic meter galv	-		1,000,000.00	1,000,000.00	12.50	8,000,000.00		
17033001/23010129/10001737 Industrial Machine and Equipment		2,991,701.89	-	(2,991,701.89)	-	-		
17033001/23010136/10001747 Mass Com Dept. 1.5kw FM Transmitter Antenna, Acer X 1123H Projector Machine, Digital Vision mixer, H	-		1,000,000.00	1,000,000.00	5.56	18,000,000.00		
17033001/23020101/10001742 Construction of a New Administrative Block		197,235,622.40	-	(197,235,622.40)	-	-		
17033001/23020105/ Construction of twostorey building at Iji Nike					-			
17033001/23020105/10001763 Water pipeline Extension/Relocation scheme					-			
17033001/23020107/10001756 2,000 metres (Perimeter) fencing of IMT premises at campuses 1 & 3	-		1,000,000.00	1,000,000.00	3.70	27,000,000.00	34,000,000.00	
17033001/23020118/10000104 Construction of other projects		1,038,250.00	-	(1,038,250.00)	-	-		
17033001/23020118/10001736 Other Infrastructure		3,375,000.00	-	(3,375,000.00)	-	-		
17033001/23020118/10002151 CONSTRUCTION OF OTHER PROJECTS		1,644,250.00	-	(1,644,250.00)	-	-		
17033001/23020129/ Maintenance of Centre Pivot Irrigation System (CPIS) at various Local Governments to enable dry seas					-			
17033001/23030106/ Renovation/Refurbishment of our pollution Testing laboratory					-			
17033001/23030106/10001734 Rehabilitation of school building					-			
17033001/23030106/10001760 Reconstruction of Science Lab Tech/ Mechanical Engr, Ceramic Academic Building	-		1,000,000.00	1,000,000.00	4.35	23,000,000.00	40,204,000.00	40,204,000.00
17033001/23030106/10001761 Reconstruction of Chemical Engr, Statistics, Civil Engr, Building tech and quantity surveying Academ		1,402,253,442.96	1,402,300,000.00	46,557.04	0.22	21,000,000.00	85,000,000.00	85,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17033001/23030106/10001762 Reconstruction of Academic Department of Printing technology	-	-	1,000,000.00	1,000,000.00	3.35	29,849,000.00		
17033001/23030121/10001746 Reconstruction of Food Technology & Electrical Engineering Building	-	-	1,000,000.00	1,000,000.00	5.50	18,169,000.00	40,500,000.00	40,500,000.00
17033001/23030128/10001741 Completion and Roofing of Industrial Center Main Structure		21,666,665.00	21,676,665.00	10,000.00	0.05	21,000,000.00	30,000,000.00	30,000,000.00
17033001/23030128/10001745 Re-roofing of Computer Science Department Building		10,334,500.00	10,400,000.00	65,500.00	0.55	12,000,000.00	39,200,000.00	39,200,000.00
17033001/23050101/10002152 RESEARCH AND DEVELOPMENT (NON TANGIBLE ASSETS)		11,985,220.00	-	(11,985,220.00)	-	-		
17033001/23050108/10001744 Purchase of Accreditation Equipment and Materials Campus 3		200,000,000.00	-	(200,000,000.00)	-	-	41,000,000.00	
17051001/10001764 Erosion control and landscaping at PPSMB Headquarters	-	-	-	-	-	233,000.00		
17051001/10001768 Renovation of 50Nos public secondary schools in Enugu State, 5Nos schools in each Education Zone	-	-	-	-	-	817,222,000.00		
17051001/23010140/10001769 Procurement of Science equipment: Biology, chemistry and Physics for 40Nos Secondary Schools in the		409,450,000.00	409,500,000.00	50,000.00	0.16	31,000,000.00	34,100,000.00	35,000,000.00
17051001/23020107/10001775 Construction of smart senior secondary school	-	-	1,000,000.00	1,000,000.00	0.01	10,000,000,000.00	34,000,000,000.00	36,000,000,000.00
17051001/23020118/10001772 Installation of furnitures at parliament multipurpose hall/auditorium at PPSMB Headquarters		33,590,100.00	33,600,000.00	9,900.00	0.08	12,400,000.00	13,640,000.00	13,640,000.00
17051001/23030106/10001768 Renovation of 50Nos public secondary schools in Enugu State, 5Nos schools in each Education Zone		817,221,300.00	817,222,000.00	700.00	-	-		
17051001/23030106/10001773 Upgrading of 3 nos of State Public Secondary Schools, to smart High Secondary Schools (Structures) 1	-	-	1,000,000.00	1,000,000.00	0.01	10,700,000,000.00	2,000,000,000.00	
17051001/23030121/10000254 Re-roofing of office blocks with leaking roof		412,000.00	-	(412,000.00)	-	-		
17051001/23030121/10000710 Renovation of State Secretariat, Enugu		770,200.00	-	(770,200.00)	-	-	500,000,000.00	
17051001/23040102/10001764 Erosion control and landscaping at PPSMB Headquarters		230,000.00	233,000.00	3,000.00	-	-		
17054001/23010112/10001780 Purchase of furniture (office seats, tables, steel cabinets, bookshelves etc.) Concerned Staff room,	3,110,000.00	255,632,000.00	255,700,000.00	68,000.00	-	-		
17054001/23010113/10001785 Purchase of Computer Equipment	-	-	1,870,000.00	1,870,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17054001/23010113/10001794 Procurement of 100nos HP Laptop computer for transiting to digital age.		17,360,000.00	17,400,000.00	40,000.00	0.13	30,000,000.00	43,500,000.00	45,000,000.00
17054001/23010113/10001799 Purchase of 1 No projector and accessories (ACER)	-		635,000.00	635,000.00	100.00	635,000.00	900,000.00	900,000.00
17054001/23010114/10001795 Purchase of 3 no Hp 3in1 printers	-		1,000,000.00	1,000,000.00	70.72	1,414,000.00	2,050,000.00	
17054001/23010119/10001786 Procurement of 40 no solar panels and accessories (15KVA) for Hostels	-		1,000,000.00	1,000,000.00	7.33	13,640,000.00	19,778,000.00	19,778,000.00
17054001/23010119/10001787 Procurement of 60 nos solar Panels and accessories for STVSMB Headquarters	-		1,000,000.00	1,000,000.00	5.80	17,240,000.00	25,000,000.00	20,000,000.00
17054001/23010124/10001559 Construct and equip 34 nos new technical and vocational Education schools and 34 new high school	-		-	-	-	-		
17054001/23010124/10001777 Purchase of Science Equipment for all STV Schools/ Colleges	-	190,969,775.00	191,000,000.00	30,225.00	0.08	38,000,000.00	55,100,000.00	55,100,000.00
17054001/23010124/10001788 Procurement and Installation of Technical/Vocational Equipment and hand tools for all vocational col	-	943,367,305.50	943,400,000.00	32,694.50	0.09	38,000,000.00	55,100,000.00	55,100,000.00
17054001/23010132/00001118 Purchase of Office Safe for the Accounts department	-				-			
17054001/23020101/10001793 Construction of security post at SSS Boys Agbani and SSS Girls Agbani/Ugbwka	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00	72,000,000.00	72,000,000.00
17054001/23020118/ Akanu Ibiam International Airport concession					-			
17054001/23020118/10001779 Construction of 3no new Technical Colleges, 1no in each Senatorial Zone(Provision of 2no workshops,1		95,609,559.00	95,610,000.00	441.00	-	-		
17054001/23020118/10001784 Perimeter fencing of Hostel/Refectory and encroachment prone areas (T.C Umachi, S.S.B.S.S Agbani, S.		60,000,000.00	60,050,000.00	50,000.00	0.05	108,750,000.00	157,688,000.00	160,000,000.00
17054001/23020118/10001796 Construction of Workshops in TC Obinagu Uwani Akpugo, TC edem Ani, and TC Akpuoga Nike		365,504,975.59	365,550,000.00	45,024.41	0.03	145,000,000.00	210,000,000.00	210,000,000.00
17054001/23030106/ Renovation/Refurbishment of our pollution Testing laboratory					-			
17054001/23030106/10001781 Rehabilitation of dilapidated Buildings in STV Schools/ Colleges	7,452,000.00				-			
17054001/23030106/10001797 Renovation of Examination halls in 4 STV schools across the six educational zones.	-		1,000,000.00	1,000,000.00	1.67	59,953,000.00	86,931,000.00	86,931,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17054001/23030121/10001776 Rehabilitation of 7 No. dilapidated STV Schools/Colleges					-			
17056001/23010112/10001800 Purchase of Office equipment (5Nos Laptops, 2Nos Printers, 1Nos Photocopying Machine, 2No Refridgera		3,123,000.00	-	(3,123,000.00)	-	-	12,000,000.00	
17056001/23010113/10001800 Purchase of Office equipment (5Nos Laptops, 2Nos Printers, 1Nos Photocopying Machine, 2No Refridgera	-		3,200,000.00	3,200,000.00	32.00	10,000,000.00	12,000,000.00	12,000,000.00
17056001/23010113/30002060 Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Re					-			
17104001/23010112/10002165 PURCHASE OF OFFICE FURNITURE		2,831,550.00	2,835,000.00	3,450.00	-	-		
17104001/23010119/10001832 Purchase of 1 no power generating set	-		-	-	-	600,000.00		
17104001/23010125/10001829 Construction of Library shelves and purchase of office equipment for the college (8 nos laptop, 5 no	-		-	-	-	15,400,000.00		
17104001/23010140/10001828 Accreditation of 3 new courses introduced in the college which will involve the procurement of lab pr	-		-	-	-	40,185,000.00		
17104001/23020105/10001831 Construction of overhead tank and pumping machine	-		-	-	-	3,890,000.00		
17104001/23020107/10001830 Renovation and refurbishment of existing hostel and college complex	-		-	-	-	18,890,000.00		
17104001/23030128/10001826 Furnishing the office of the principal officers	-		-	-	-	25,000,000.00		
17104001/23050101/10001827 Payment of accreditation and purchase of equipment for accreditation and re0accreditation requiremen	-		-	-	-	49,706,000.00		
17104001/23050101/10002090 Installation of solar energy in the Ministry	-		-	-	-	25,000,000.00	30,000,000.00	30,000,000.00
17104002//10001826 Furnishing the office of the principal officers	-		1,000,000.00	1,000,000.00	-	-		
17104002//10001827 Payment of accreditation and purchase of equipment for accreditation and re0accreditation requiremen	-		1,000,000.00	1,000,000.00	-	-		
17104002//10001828 Accreditation of 3 new courses introduced in the college which will involve the procurement of lab pr	-		1,000,000.00	1,000,000.00	-	-		
17104002//10001830 Renovation and refurbishment of existing hostel and college complex	-		1,000,000.00	1,000,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17104002//10001831 Construction of overhead tank and pumping machine	-	-	1,000,000.00	1,000,000.00	-	-		
17104002/23010119/10001832 Purchase of 1 no power generating set	-	-	1,000,000.00	1,000,000.00	-	-		
17104002/23010125/10001829 Construction of Library shelves and purchase of office equipment for the college (8 nos laptop, 5 no	-	-	1,000,000.00	1,000,000.00	-	-		
18002001//10005234 RENOVATION OF THE HON. JUSTICE A.I. UMEZULIKE AUDITORIUM AT THE JUDICIARY HEADQUARTERS INDEPENDENCE	-	-	43,400,000.00	43,400,000.00	-	-		
18002001//10005243 Procurement of additional hardware for the digitization and automation of the high court of justice	-	-	21,620,500.00	21,620,500.00	-	-		
18002001/23010119/10001448 Purchase of 4No 27KVA sound proof Perkins Generators for Hon. Judges and Multi door Court Building	-	-	-	-	-	-	32,000,000.00	
18002001/23010136/10005243 Procurement of additional hardware for the digitization and automation of the high court of justice	-	21,620,500.00	-	(21,620,500.00)	-	-		
18002001/23020127/10001464 Rehabilitation/Repair of ICT infrastructure: Repair of ICT equipment at the Judiciary Research Centr	-	-	-	-	-	-	14,000,000.00	
18002001/23030121/10000724 Construction/Renovation of Public Buildings in Enugu State	-	-	-	-	-	-		
18002001/23030121/10005234 RENOVATION OF THE HON. JUSTICE A.I. UMEZULIKE AUDITORIUM AT THE JUDICIARY HEADQUARTERS INDEPENDENCE	-	43,368,240.00	-	(43,368,240.00)	-	-		
18011001/23010104/10001419 Purchase of 2 No Motorcycles for the despatch of mails	-	-	1,000,000.00	1,000,000.00	50.00	2,000,000.00		
18011001/23010112/10001417 Purchase of 5No Gubabi fire proof safe	-	-	1,000,000.00	1,000,000.00	21.10	4,740,000.00		
18011001/23010112/10001422 Purchase of office furniture for JSC offices (Executive tables, chairs, etc)	-	-	1,000,000.00	1,000,000.00	32.26	3,100,000.00	2,000,000.00	2,000,000.00
18011001/23010112/10001424 Furnishing of Judicial Service Commission Conference Hall (Air Conditioners, tables, Fans, TV, Stabi	-	-	1,000,000.00	1,000,000.00	3.25	30,750,000.00		
18011001/23010113/10001411 Purchase and Installation of V.SAT internet facilities for the JSC & Court Complex premises	-	-	1,000,000.00	1,000,000.00	37.04	2,700,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
18011001/23010113/10001412 Purchase of Computer Equipment: 8Nos Desktops, 2Nos Photocopiers, 6Nos Laptops, 3Nos 4500 lumen proj	-		1,000,000.00	1,000,000.00	7.41	13,500,000.00	13,000,000.00	12,000,000.00
18011001/23010119/10001420 Purchase of 1No 8.2KVA Electricity Generating Set for JSC, Enugu	-		960,000.00	960,000.00	100.00	960,000.00		
18011001/23010121/10001418 Furnishing of rented apartments for appointment of 12Nos Hon Judges of High Court (10 for High Court	-		1,000,000.00	1,000,000.00	0.68	147,000,000.00		
18011001/23010123/10001425 Purchase and installation of fire fighting equipment and extinguishers	-		1,000,000.00	1,000,000.00	58.82	1,700,000.00		
18011001/23020102/10001415 Design, construction and furnishing of 12Nos 5 bedroom duplexes for proposed yearly appointment of H	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	500,000,000.00	80,000,000.00
18011001/23020125/10001413 Construction of Generator House with Iron	-	-	500,000.00	500,000.00	100.00	500,000.00		
18011001/23030121/10001414 Renovation of the JSC Office building at High Court Enugu	-		1,000,000.00	1,000,000.00	2.07	48,220,000.00		
20001001/23010112/ PURCHASE OF TOUR BUSES					-			
20001001/23010112/00000312 Purchase of office furniture	-				-			
20001001/23010112/10000401 Purchase and Installation of 4No Air conditioners (Split unit)	-		8,000,000.00	8,000,000.00	100.00	8,000,000.00		
20001001/23010112/10000402 Procurement of office furniture and fittings of the newly renovated Ministry of finance confrenece ha					-			
20001001/23010113/ Purchase of office equipment for ICT department					-			
20001001/23010113/10000390 Purchase of 10Nos laptop Computer and 10 no steel cabinets	-		15,000,000.00	15,000,000.00	100.00	15,000,000.00		
20001001/23010115/10000403 Purchase of 4 no photocopying machines and 4 nos UPS and other office gadgets	-		10,000,000.00	10,000,000.00	100.00	10,000,000.00	20,000,000.00	30,000,000.00
20001001/23010142/10000393 Purchase of shares/right issues	-		200,000,000.00	200,000,000.00	100.00	200,000,000.00	20,000,000.00	20,000,000.00
20001001/23050101/10000404 Automating Integrated Financial Management at Local Government Levels in collaboration with the offi	-		100,000,000.00	100,000,000.00	100.00	100,000,000.00	100,000,000.00	150,000,000.00
20001001/23050102/10000391 Development of Asset management software	-		100,000,000.00	100,000,000.00	100.00	100,000,000.00	100,000,000.00	150,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
20001001/23050102/10000392 Purchase and Installation of Common Wealth Secretariat and Debt Management software	-		100,000,000.00	100,000,000.00	100.00	100,000,000.00	100,000,000.00	150,000,000.00
20001001/23050102/10000396 Review and upgrade of integrated financial management information system	-		50,000,000.00	50,000,000.00	100.00	50,000,000.00	50,000,000.00	100,000,000.00
20001001/23050102/10000397 Provision of internet facility in the Ministry to enhance speedy networking and productivity	-		5,000,000.00	5,000,000.00	100.00	5,000,000.00		
20007001//10000418 Purchase of 6 nos computers (HP CORE 15)	-		-	-	-	4,800,000.00		
20007001/23010105/10000415 Production of stamp Duty Steel iron Dices: The stamp duty iron dices of different denomination rangi					-			
20007001/23010112/10000413 Purchase of 10 Executive office arm chairs and tables, 2 no full upholstery set of italian leather fo	-		17,700,000.00	17,700,000.00	100.00	17,700,000.00		
20007001/23010113/10000418 Purchase of 6 nos computers (HP CORE 15)	-	4,775,000.00	4,800,000.00	25,000.00	-	-		
20007001/23010114/ Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Re					-			
20007001/23010115/ Purchase of Office equipment for Community Medicine Department (1 No. Printer 1 No. Laptop etc.)					-			
20007001/23010115/10000411 Purchase of office equipment 5 nos. (photocopying machine, binding machine, scanner, printing machin	3,200,000.00				-			
20007001/23010115/10000416 Repairs of stamp Duty Dicing Machine					-			
20007001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	-		-	-	-	-	10,525,391,773.00	
20007001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		38,875,367.44	-	(38,875,367.44)	-	-	20,000,000,000.00	
20007001/23030128/ Renovation of PPSMB ICT Centers across all seventeen (17) LGAs to be converted to Community ICT Cent					-			
20007001/23050101/10000409 2nd Batch of linking Additional MDAs Finance and Accounts department to the unified database server	-		200,000,000.00	200,000,000.00	100.00	200,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
20007001/23050102/0000332 Upgrading of SIFMIS software to CBN TSA/End to end EFT compliant version	-				-			
20007001/23050102/10000408 Development of E-Payment, Contractor Ledger Modules and Access Restriction to Strengthen Security of	-		200,000,000.00	200,000,000.00	100.00	200,000,000.00		
20008001/10000423 Purchase of 25No laptops for ESIRS officers for efficient service delivery	-		10,000,000.00	10,000,000.00	-	-		
20008001/10000430 Tax Payers Survey	-		100,000,000.00	100,000,000.00	-	-		
20008001/10000431 Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake	-		500,300,000.00	500,300,000.00	-	-		
20008001/10002130 Pur of 4 buses & 4 Hilux vans for the services of zonal Offs	-		30,100,000.00	30,100,000.00	-	-		
20008001/23010105/10002130 Pur of 4 buses & 4 Hilux vans for the services of zonal Offs	4,234,275.00	20,054,870.23	-	(20,054,870.23)	-	-		
20008001/23010112/10000425 Procurement of office furniture and fittings (200Nos Chairs, 200Nos tables, 120 no fans, 1 air condi		30,786,427.91	50,810,000.00	17,996,144.18	16.42	109,610,000.00		
20008001/23010112/10000431 Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake		405,245,978.81	-	(405,245,978.81)	-	-		
20008001/23010113/10000423 Purchase of 25No laptops for ESIRS officers for efficient service delivery	28,168,140.00	15,000,000.00	-	(15,000,000.00)	-	-		
20008001/23010113/10000424 Purchase of Office equipment10No Laptop Computers, 100 no samsung galaxy, 15 no canon printer, 10 no	6,447,097.00	343,272,386.17	325,650,000.00	(17,622,386.17)	(23.48)	75,050,000.00		
20008001/23010114/00000337 Procurement of office furniture and fittings (200 Chairs, 200 tables, 120 fans, electrical installat	-				-			
20008001/23010119/10000428 Installation of a high capacity solar energy system, alternative power supply for some of our outsta		168,535,136.17	170,550,000.00	(3,872,036.17)	(7.74)	50,000,000.00		
20008001/23020101/10000427 Construction of 1 story building, new revenue office with complete perimeter fencing of the premises		9,899,498,886.47	15,899,501,000.00	6,000,002,113.53	3,000.00	200,000,000.00		
20008001/23030121/10000429 Renovation of brick house as Annex office to ESIRS headquarters office and Edingbour tax office		220,815,094.22	250,660,000.00	19,844,905.78	19.84	100,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
20008001/23050101/00001202 New IGR System(Biometrics)	1,500,000.00				-			
20008001/23050107/10000430 Tax Payers Survey		69,921,203.77	-	(69,921,203.77)	-	-		
20012001//10000436 Renovation of the the Commission's Office and its equipment	-		20,045,000.00	20,045,000.00	-	-		
20012001//30000454 Purchase of License for thesoftware on Application point interface Infrastructure build & integratio	-		20,500,000.00	20,500,000.00	-	-		
20012001//30000456 Renovation of the Commissions Office and its equipment	-		5,153,000.00	5,153,000.00	-	-		
20012001/23010104/10000437 Purchase of 2 nos KC Soyany Motorcycles for distribution of Demand Notice	19,076,233.75				-			
20012001/23010112/10000434 Purchase of Office furnitures for offices in the headquarters (3 no TV, 4 nos Air conditioner, 10 no	-		10,500,000.00	10,500,000.00	100.00	10,500,000.00	2,000,000.00	2,000,000.00
20012001/23010112/10000436 Renovation of the the Commission's Office and its equipment	-	7,000,000.00	10,000,000.00	3,000,000.00	30.00	10,000,000.00	2,000,000.00	2,000,000.00
20012001/23010113/10000432 Purchase of office equipment (15 Nos desktop computer, 6 set of Lenova thinkbook, 4 set of hp desk j	80,923,776.25	-	11,000,000.00	11,000,000.00	100.00	11,000,000.00	1,500,000.00	1,500,000.00
20012001/23010115/00000340 Purchase and installation of Solar Energy and accessories	-				-			
20012001/23030121/ Renovation of brick house as Annex office to ESIRS headquarters office and Edingbour tax office	-		-	-	-	-		
20012001/23030121/10000436 Renovation of the the Commission's Office and its equipment		7,039,573.00	-	(7,039,573.00)	-	-	2,000,000.00	
20012001/23030121/30000456 Renovation of the Commissions Office and its equipment		1,152,466.81	-	(1,152,466.81)	-	-		
20012001/23050102/30000454 Purchase of License for thesoftware on Application point interface Infrastructure build & integratio		10,500,000.00	-	(10,500,000.00)	-	-		
21001001//10001836 Strengthening and funding Research	-		2,000,000.00	2,000,000.00	-	-		
21001001//10001840 Intervention fund for (Inspection, registration and Insurance of the newPharm upgrade Enugu State Dr	-		5,050,000.00	5,050,000.00	-	-		
21001001//10001866 Procurement of drugs, quality forensic examinations Test kits, for rape victims and management of Ge	-		3,299,400.00	3,299,400.00	-	-		
21001001//10001867 Completion of the construction of Cottage Hospital with Isolation Wing in Awgu General Hospital, Awg	-		18,000,000.00	18,000,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
21001001/10001871 Refurbish and Purchase of Office furniture (15 nos Air Conditioners) for 6 departments and units	-	-	5,400,000.00	5,400,000.00	-	-	-	-
21001001/10001885 Expansion of EOC to accommodate WASH Facilities for proper coordination of out break of disease at a	-	-	4,638,000.00	4,638,000.00	-	-	-	-
21001001/10001891 Procure Truenant Machine for TB testing in the State	-	-	40,700,000.00	40,700,000.00	-	-	-	-
21001001/10001898 Strengthen BHCPF implementation and coordination	-	-	100,000,000.00	100,000,000.00	-	-	-	-
21001001/23010105/00001183 Purchase of 4 brand new mini buses for revenue drive	-	-	-	-	-	-	-	-
21001001/23010105/10001881 ESMERD preparedness for strengthening emergencies in Enugu State (Procurement of Ambulances support	-	-	1,000,000.00	1,000,000.00	0.56	180,000,000.00	20,000,000.00	20,000,000.00
21001001/23010108/00001183 Purchase of 4 brand new mini buses for revenue drive	-	-	-	-	-	-	-	-
21001001/23010112/00001055 Refurbish and Purchase of Office furniture (Refridgerators, Air Conditioners) for the Director Publi	-	-	-	-	-	-	-	-
21001001/23010112/10001842 Establishment of the Nutrition Department (Office furniture and equipmenmt)	-	-	1,000,000.00	1,000,000.00	4.55	22,000,000.00	-	-
21001001/23010112/10001871 Refurbish and Purchase of Office furniture (15 nos Air Conditioners) for 6 departments and units	-	5,395,000.00	-	(5,395,000.00)	-	-	-	-
21001001/23010115/10001870 Purchase of office equipment (photocopying machine etc)	-	-	-	-	-	-	-	-
21001001/23010119/10001872 Provision of solar Powered alternative power supply at various HFs	-	-	-	-	-	-	-	-
21001001/23010119/10001916 Purchase and installation of 100kva solarinvertyer system in the new pharmaupgraded	-	-	1,000,000.00	1,000,000.00	1.11	90,000,000.00	-	-
21001001/23010122/00001147 Purchase of medical equipment for Internal Medicine Department	-	-	-	-	-	-	-	-
21001001/23010122/00001235 Purchase and distribution of medical equipment	39,059,282.80	-	-	-	-	-	-	-
21001001/23010122/10001856 Strenghten Health Management Information System (HMIS) at all levels and infrastructural support for	-	-	1,000,000.00	1,000,000.00	8.33	12,000,000.00	-	-
21001001/23010122/10001857 Procurement of rapid test kits (HIV, viral Hepatitis B and C, etc)	9,500,000.00	-	-	-	-	-	-	-
21001001/23010122/10001891 Procure Truenant Machine for TB testing in the State	-	40,678,160.54	-	(40,678,160.54)	-	-	-	-



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
21001001/23010122/10002133 Upgrading of Central Medical Stores(CMS) to pharnagrade ware	28,854,095.78				-			
21001001/23010139/10001850 Control of malaria including support for the mass distributionof procured 120,000 ITN and drugs, tes		1,125,000.00	1,150,000.00	25,000.00	0.17	15,000,000.00		
21001001/23020106/ CNP - Construction of 230 type 2 Primary Health Care facilities across the State		-	-	-	-	-		
21001001/23020106/00001133 Construction of 2 storey building for offices & clinics & renovation of the existing buildings at Ps	-				-			
21001001/23020106/10001837 Construction of Enugu International Hospital, Rangers Avenue, Enugu State		30,329,740.75	30,364,741.00	35,000.25	-	20,000,000,000.00	1,000,000,000.00	1,000,000,000.00
21001001/23020106/10001838 Establishment of traditional, complementary and alternative Medicines unit (TCAM)	-	-	1,000,000.00	1,000,000.00	7.41	13,500,000.00		
21001001/23020106/10001839 Establishment of Drug Management Division DMD SMOH (Procurement of office equipment , office furnitu		24,009,158.60	24,010,000.00	841.40	-	25,000,000.00	10,000,000.00	10,000,000.00
21001001/23020106/10001843 Establishment of Enugu Blood Service Commission (Construction of building, furnishingb= and equippin	-	-	1,000,000.00	1,000,000.00	0.20	500,000,000.00	15,000,000.00	15,000,000.00
21001001/23020106/10001845 Establishment of the joint Health sector regularatory Division of SMOH for regulating Private Health	-	-	1,000,000.00	1,000,000.00	4.00	25,000,000.00		
21001001/23020106/10001853 Take off fund for the state university of Medical and Applied Sciences (SUMASTH)Teaching Hospital Ig	1,999,600.00	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	250,000,000.00	
21001001/23020106/10001866 Procurement of drugs, quality forensic examinations Test kits, for rape victims and management of Ge	-	3,281,400.00	-	(3,281,400.00)	-	-		
21001001/23020106/10001867 Completion of the construction of Cottage Hospital with Isolation Wing in Awgu General Hospital, Awg		17,990,841.40	-	(17,990,841.40)	-	-		
21001001/23020106/10001884 Completion of the construction, Furnishing and external works/Landscaping at Amenity facility in Enu		42,000,000.00	-	(42,000,000.00)	-	-		
21001001/23020106/10001885 Expansion of EOC to accommodate WASH Facilities for proper coordination of out break of disease at a		4,617,500.00	-	(4,617,500.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
21001001/23020107/00001224 Equipping and furnishing of newly constructed Amenity Buildi	29,875,051.80				-			
21001001/23020125/10001841 Procurement and installtion of a step-down transformer at the new pharam upgraded Enugu StateDrug wa	-		1,000,000.00	1,000,000.00	8.33	12,000,000.00		
21001001/23020127/10001855 Establishment of an ICT unit in the SMOH in readiness for the ENSG E-Governance Policy	-		1,000,000.00	1,000,000.00	2.63	38,000,000.00		
21001001/23030105/10001854 Equipping of Cottage Hospital with Isolation Facility		4,658,803.50	4,700,000.00	41,196.50	0.08	50,000,000.00	50,000,000.00	50,000,000.00
21001001/23030105/10001906 Renovation of building and fencing (SMOH Annex housing Accounts Department	50,918,992.00	6,619,150.00	6,650,000.00	30,850.00	-	-	5,000,000.00	5,000,000.00
21001001/23030105/10001908 Renovation of buildings (State Ministry of Health) and construction of WASH facilities in all the bu	-		1,000,000.00	1,000,000.00	1.40	71,179,000.00	10,000,000.00	10,000,000.00
21001001/23030105/10001912 Completion and procurement of office furniture and ICT equipment for the new health sector command e		150,000,000.00	-	(150,000,000.00)	-	-	500,000,000.00	500,000,000.00
21001001/23030105/10002077 Renovation/Refurbishment of our pollution Testing laboratory	-		-	-	-	55,000,000.00	10,000,000.00	10,000,000.00
21001001/23030113/00001169 Renovation and re-roofing of the school auditorium.	-				-			
21001001/23030128/00001225 Renovation of Other Public Buildings	150,000.00				-			
21001001/23050101/00001223 Malaria Elimination Programme: procurement of LLINs Mapping	1,700,000.00				-			
21001001/23050101/10001836 Strengthening and funding Research		2,000,000.00	-	(2,000,000.00)	-	-		
21001001/23050101/10001851 Review of Enugu State Health Policy	-		1,000,000.00	1,000,000.00	16.87	5,928,000.00		
21001001/23050101/10001859 Epidemiology, Surveillance: Public health emergencies - preparedness, detection and response to disea	5,698,800.00				-			
21001001/23050101/10001895 Review, develop and print copies of relevant policy documents (Enugu State Health Law, HRH & PPP Pol	-		1,000,000.00	1,000,000.00	16.67	6,000,000.00		
21001001/23050102/00001124 Purchase of Public Address System	-				-			
21001001/23050102/10001847 Establishment of one health information system at the state level (data digitalization) Procurement	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
21001001/23050102/10001861 (Establishment of the State Health Workforce Registry/Human Resources for Health Information System	-		1,000,000.00	1,000,000.00	33.33	3,000,000.00		
21001001/23050103/ Development of Computer Software					-			
21001001/23050103/10001840 Intervention fund for (Inspection, registration and Insurance of the newPharm upgrade Enugu State Dr		5,005,550.00	-	(5,005,550.00)	-	-	12,000,000.00	
21001001/23050103/10001874 Joint Health Sector Inspection of Private Health Facilities for service standard and rev.					-			
21001001/23050108/10001844 Improve the public access to WHO recommended molecular Diagnostics	-		1,000,000.00	1,000,000.00	20.00	5,000,000.00		
21001001/23050108/10001846 Slow down the growth rate of NCD prevalence (Awareness, screening of breast cancer and setting up of	-		1,000,000.00	1,000,000.00	5.88	17,000,000.00		
21001001/23050108/10001848 support to improve public awareness and behaviou on prevention, detection and control of public heal		2,115,000.00	2,140,000.00	25,000.00	0.10	25,000,000.00		
21001001/23050108/10001849 Counterpart support to NTD for mass drugs administration to all school/ communities across endemic 1	-		1,000,000.00	1,000,000.00	7.69	13,000,000.00		
21001001/23050108/10001852 Fund for free MCH programme in the state through the provision of GCCC	-		1,000,000.00	1,000,000.00	1.25	80,000,000.00	80,000,000.00	80,000,000.00
21001001/23050108/10001863 Expand access to integrated prevention, case identification and control of Neglected Tropical diseases	-				-			
21001001/23050108/10001873 Upgrading and Strengthening of Enugu State Medical Emergency and Response Department (ESMERD) (Emerg	-				-			
21001001/23050108/10001883 Recapitalization of the Drug Revolving Scheme (DRF) and equipment of quality control lab, effective	-		1,000,000.00	1,000,000.00	0.29	350,000,000.00		
21001001/23050108/10001898 Strengthen BHCPF implementation and coordination		100,000,000.00	-	(100,000,000.00)	-	-		
21003001//10001927 Conduct African/Enugu State Vaccination Week	-		13,510,000.00	13,510,000.00	-	-		
21003001//10001935 Baby Friendly Initiative Programme	-		34,321,000.00	34,321,000.00	-	-		
21003001/23010106/10001976 Purchase of 2 no of covered vans for vaccine distribution to retain vaccine potency	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	160,000,000.00	180,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
21003001/23010112/00001229 Purch of Office Furnitured and Fittings	41,146,780.00				-			
21003001/23010112/10001981 Purchase of Office Safe for the Accounts department	-		1,000,000.00	1,000,000.00	0.90	111,000,000.00		
21003001/23010113/10001978 Procurement of 15 Laptops, 1 desktops and accessories, 5 UPSs, 10200 watts stabilizers, 2 photocopie		100,000.00	6,150,000.00	6,050,000.00	22.41	27,000,000.00	10,000,000.00	10,000,000.00
21003001/23010114/00001188 Purchase of 2No Printers (Laser jet 182 N HP) and 1 No Photocopying Machine (Sharp M 6021V)	-				-			
21003001/23010119/10001979 Provision of Solar Power/Electricity for the SPHCDA and the 3 revitalized PHC facilities in the 3 se	2,027,732,703.00	-	1,000,000.00	1,000,000.00	1.18	85,000,000.00	85,000,000.00	
21003001/23010122/10001923 Family Planning (FP) Programme (Procurement of LARC insertion Instrument)	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00		
21003001/23010122/10001924 Procurement of Family planning Commodities		7,106,482.41	7,136,482.00	29,999.59	0.30	10,000,000.00		
21003001/23010122/10001930 Minor Infrastructural maintenance of cold chain Units and surroundings		8,484,533.72	8,500,000.00	15,466.28	0.15	10,000,000.00		
21003001/23010122/10001935 Baby Friendly Initiative Programme		34,320,800.00	-	(34,320,800.00)	-	-		
21003001/23010122/10001966 Provision of Data tools for the community Health influencer and promoter services (CHIPS) agent for	-		1,000,000.00	1,000,000.00	25.00	4,000,000.00	4,000,000.00	4,000,000.00
21003001/23010122/10001971 Cold Chain System (Purchase of WHO prequalified 10 no Freezers for AFP specimen and other cold chain		13,227,000.00	13,250,000.00	23,000.00	0.04	60,000,000.00	60,000,000.00	60,000,000.00
21003001/23010122/10001977 Out Break Response to possible disease outbreak such as; yellow fever, cholera etc.	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00	30,000,000.00	30,000,000.00
21003001/23010139/ REPLACEMENT OF BAD WASTE BINS IN THE METROPOLIS					-			
21003001/23010139/10001921 Procurement of Vitamin A and Albendazole for celebration of					-			
21003001/23010139/10001954 Provision of drugs and consumables for PHCs					-			
21003001/23010140/10001975 Procurement of BeMonC Demonstratiobn Equipment	-		1,000,000.00	1,000,000.00	6.67	15,000,000.00	15,000,000.00	15,000,000.00
21003001/23020105/10001980 Construction/provision of water facilities (2 overhead plastic Tanks with metal stands)	99,811,080.06	-	1,000,000.00	1,000,000.00	20.00	5,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
21003001/23020106/10001934 Establishment of atleast three (3) Community Management of Acute Malnutrition (CMAM) at type 3 PHCs	-	-	1,000,000.00	1,000,000.00	-	-	-	-
21003001/23020106/10001947 Construction of Iron shelves for packing of vaccine,, devices and other dry stock commodities	-	-	1,000,000.00	1,000,000.00	-	-	-	-
21003001/23020106/10001952 Procurement of customized gadgets for data capturing and transmission to DHIS 2 platform by surveyed	-	-	1,000,000.00	1,000,000.00	5.00	20,000,000.00	-	-
21003001/23020106/10001964 Establishment of state and LGA Maternal perinatal death surveillance response (MPDSR) team	-	-	1,000,000.00	1,000,000.00	10.00	10,000,000.00	10,000,000.00	-
21003001/23020106/10001965 Procurement and distribution of health commodities to both existing and new CHIPS to improve efficie	-	-	1,000,000.00	1,000,000.00	-	-	-	-
21003001/23020106/10001967 Advocacy & Technical support for establishment of LEMCHIC in LGAs	-	-	1,000,000.00	1,000,000.00	25.00	4,000,000.00	4,000,000.00	4,000,000.00
21003001/23020106/10001968 Matching fund for UNICEF child vitamin foods	-	-	23,920,000.00	23,920,000.00	11.96	200,000,000.00	200,000,000.00	200,000,000.00
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State	-	68,188,391.10	18,751,012,339.00	18,682,823,947.90	186.83	10,000,000,000.00	-	-
21003001/23020106/10001970 Equipping of the 229 Type 2 Primary Health Care Facilities across the State	-	-	1,000,000.00	1,000,000.00	0.03	4,000,000,000.00	10,000,000,000.00	10,000,000,000.00
21003001/23020106/10002000 25% counterpart fund for the 1st and 2nd quarter from BHCPF release amount N339,390,666.00	-	-	-	-	-	10,000,000.00	10,000,000.00	10,000,000.00
21003001/23020118/10001939 Provision of 3No. incinerators in the 3 senatorial zones of the State	-	-	1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	-
21003001/23030105/10001928 Upgrading, renovation and equipping of existing PHCs to Type III PHC Facilities in Enugu State	252,537,341.20	3,384,074.00	4,385,000.00	1,000,926.00	0.19	540,000,000.00	540,000,000.00	540,000,000.00
21003001/23030128/10001929 Upgrading and renovation of 60 no existing type 2 PHCs in the 17 LGAs	1,765,000.00	128,646,109.35	128,676,109.00	29,999.65	-	2,000,000,000.00	4,200,000,000.00	-
21003001/23050101/10001933 Establishment of Nutrition corners and food demonstration corners in 1 in each health facilities per	-	-	1,000,000.00	1,000,000.00	8.33	12,000,000.00	12,000,000.00	12,000,000.00
21003001/23050101/10001936 Infant & Young Child Feeding (IYCF) Programme	-	-	1,000,000.00	1,000,000.00	8.33	12,000,000.00	-	-



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
21003001/23050101/10001937 FN-Integrated Management of Childhood Illnesses (IMCI) Programme - Orientation of Care-Givers & HWs	-		1,000,000.00	1,000,000.00	-	-		
21003001/23050101/10001959 State Counterpart Fund for 260 BHCPH Facility overhead (i.e. 25% of NPHCDA budget for strengthen	-		1,000,000.00	1,000,000.00	0.75	133,690,000.00	133,690,500.00	
21003001/23050101/10001973 Conduct PHC submit to ensure the uptake on infrastructural and community adaption program as a mean	-		1,000,000.00	1,000,000.00	3.33	30,000,000.00		
21003001/23050102/10001972 Establishment of E-Library and Procurement of ICT equipment at the SPHCDA new site	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00		
21003001/23050103/10001919 Strengthening Health Management Information System (HMIS) in all PHCs in the state	-		1,000,000.00	1,000,000.00	6.67	15,000,000.00	15,000,000.00	15,000,000.00
21003001/23050104/ COMMUNITY SENSITIZATION AND VERIFICATION OF FARMER GROUPS IN THE COMMUNITIES INCLUDING NEEDS ASSESSM					-			
21003001/23050104/10001931 Organization of 2 rounds of MNCHW in the state (May and Nov)	735,500.00	203,267,302.33	-	(203,267,302.33)	-	-		
21003001/23050104/10001932 Conduct 2023 World Breastfeeding Week and other national nutrition events at the state, LGA and wards	-		1,000,000.00	1,000,000.00	-	-		
21003001/23050104/10001938 LARC Programme (Organization of a 5-Day Programme on Long Acting Reversible Contraceptives (LARC) in	-		1,000,000.00	1,000,000.00	7.69	13,000,000.00		
21003001/23050104/10001942 Health Education Programme (BCC & IEC materials sub- programme, sub-Programme on World Health Days C	158,900.00				-			
21003001/23050104/10001944 Infant Immunization Programme (conduct immunization of infants and children in the State)	342,494,482.24				-			
21003001/23050104/10001968 Matching fund for UNICEF child vitamin foods		23,900,000.00	-	(23,900,000.00)	-	-	200,000,000.00	
21003001/23050108/00001228 Improve Reproductive Health Programme in 17 LGA	151,111,615.00				-			
21003001/23050108/10001920 National Immunizational Plus Days (NIPDs) Programme		89,992,350.55	90,000,000.00	7,649.45	0.04	20,000,000.00	20,000,000.00	



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
21003001/23050108/10001927 Conduct African/Enugu State Vaccination Week		13,503,801.33	-	(13,503,801.33)	-	-		
21003002//10001994 Purchase of Office Equipment; 1No heavy duty photocopier, 2No color Printer, 1No Projector.	-		317,000.00	317,000.00	-	-		
21003002//10001999 Purchase of Office Desk and Chairs for each of the 17 LGAs Enrolment Officers	-		1,020,000.00	1,020,000.00	-	-		
21003002//10002142 PURCHASE/SUPPLY OF AGRICULTURAL EQUIPMENTS/TOOLS	-		1,000,000.00	1,000,000.00	-	-		
21003002//10002143 PROVISION OF OFFICE BUILDING AND DOOR FACILITY	-		1,000,000.00	1,000,000.00	-	-		
21003002/23010112/10001999 Purchase of Office Desk and Chairs for each of the 17 LGAs Enrolment Officers		1,010,000.00	-	(1,010,000.00)	-	-		
21003002/23010113/10001986 Purchase of 10 nos laptop	-	3,310,000.00	3,320,000.00	10,000.00	0.31	3,200,000.00	3,360,000.00	3,360,000.00
21003002/23010113/10001989 Purchase of 100 nos tablets for enrollment	-		1,000,000.00	1,000,000.00	1.25	80,000,000.00		
21003002/23010114/10001993 Procurement of 1No fago card printers and accessories	-		1,000,000.00	1,000,000.00	23.81	4,200,000.00	4,410,000.00	4,410,000.00
21003002/23010115/10001994 Purchase of Office Equipment; 1No heavy duty photocopier, 2No color Printer, 1No Projector.		316,980.00	-	(316,980.00)	-	-		
21003002/23010119/10001987 Purchase of 15 nos 5000 WTS stabilizer	-		1,000,000.00	1,000,000.00	47.62	2,100,000.00		
21003002/23010119/10002003 Purchase of solar energy panel and accessories for alternative power supply in the office	-		1,000,000.00	1,000,000.00	3.33	30,000,000.00	26,250,000.00	25,000,000.00
21003002/23010127/10002142 PURCHASE/SUPPLY OF AGRICULTURAL EQUIPMENTS/TOOLS		102,000.00	-	(102,000.00)	-	-		
21003002/23010136/10001995 Construction and Installation of ESAUHC Advertorial Bill Boards at each of the 17LGA Headquarters	-		1,000,000.00	1,000,000.00	9.80	10,200,000.00		
21003002/23010142/10002000 25% counterpart fund for the 1st and 2nd quarter from BHCPF release amount N339,390,666.00	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	10,000,000.00	10,000,000.00
21003002/23010142/10002001 Equity fund - 1% of Actual State IGR (1% OF 2021 IGR)	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	200,000,000.00	200,000,000.00
21003002/23020101/10002143 PROVISION OF OFFICE BUILDING AND DOOR FACILITY		144,000.00	-	(144,000.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
21003002/23050101/10001985 Provisional accreditation and reaccreditation of secondary healthcare facilities in the state for re	-		1,000,000.00	1,000,000.00	20.00	5,000,000.00	5,250,000.00	600,000,000.00
21003002/23050102/10001990 Expansion of local server from 5TB to 10TB	-		1,000,000.00	1,000,000.00	28.57	3,500,000.00		
21003002/23050102/10001992 Procurement of 1Nos card writers and accessories	-		1,000,000.00	1,000,000.00	23.81	4,200,000.00	4,410,000.00	450,000,000.00
21003002/23050102/10002005 Purchase of flexible accounting soft ware package for account department	-		1,000,000.00	1,000,000.00	33.33	3,000,000.00	3,150,000.00	350,000,000.00
21027017//10002013 Construction of 2 storey building for offices and clinics	-		1,400,000.00	1,400,000.00	-	-		
21027017//10002020 Procurement of office equipment for the upgrade of the administrative department	-		43,269,985.00	43,269,985.00	-	-		
21027017//10002031 Purchase of medical equipment for Surgery Department (1 No. Major craniotomy set (Aseculap Germany),	-		34,738,000.00	34,738,000.00	-	-		
21027017//10002051 Procurement of office furnitures for Medical Social Services	-		3,596,750.00	3,596,750.00	-	-		
21027017//10002173 Electricity Supply Infrastructure	-		1,218,000.00	1,218,000.00	-	-		
21027017/23010105/ Procurement of fumigation equipment for Government House and Lodge					-			
21027017/23010105/10002018 Purchase of official Vehicles					-			
21027017/23010112/00000021 Purchase of medical equipment for Opthamology Department					-			
21027017/23010112/10002023 Procurement of office equipment/safe for Accounts Department	8,733,901.75				-			
21027017/23010112/10002050 Students Classroom furniture auditorium seat, Stud, classroom					-			
21027017/23010112/10002051 Procurement of office furnitures for Medical Social Services		6,208,000.00	-	(6,208,000.00)	-	-		
21027017/23010112/30002259 Purchase of office equipment for ICT department					-			
21027017/23010113/10002020 Procurement of office equipment for the upgrade of the administrative department		49,568,110.00	-	(49,568,110.00)	-	-		
21027017/23010113/10002024 Purchase of Office equipment for Community Medicine Department (1 No. Printer, 1 No. Laptop, etc)	6,500,000.00				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
21027017/23010114/ Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Re					-			
21027017/23010114/30002256 Purchase of Office equipment for Community Medicine Department (1 No. Printer 1 No. Laptop etc.)					-			
21027017/23010119/ Installation of a high capacity solar energy system, alternative power supply for some of our outsta		-	-	-	-	-		
21027017/23010121/ Purchase of kitchen utensils for Nutrition/Dietetics department					-			
21027017/23010122/10002026 Purchase of Hospital Equipment	33,438,847.13				-			
21027017/23010122/10002031 Purchase of medical equipment for Surgery Department (1 No. Major craniotomy set (Aseculap Germany),		35,318,287.50	-	(35,318,287.50)	-	-		
21027017/23010122/10002040 Purchase of medical equipment (3 No. Ultra sound machine)	-	1,346,500.00	-	(1,346,500.00)	-	-		
21027017/23010122/30002257 Purchase of medical equipment for Ophthalmology Department (1 No. Iridex Diode Laser (810) machine w					-			
21027017/23010122/30002258 Purchase of Hospital Equipment					-			
21027017/23010130/10002045 Purchase of the following Equipment for CSSD (Large drums, Cheattle Foreceps stand, Autoclave, air co	1,749,800.00				-			
21027017/23020101/10002013 Construction of 2 storey building for offices and clinics		1,320,500.00	-	(1,320,500.00)	-	-		
21027017/23020101/10002015 Upgrade of 2 No Building at ESUTTH. P Annex Colliery	-		1,000,000.00	1,000,000.00	0.14	700,000,000.00		
21027017/23020101/30002253 Construction of 2storey building for offices and clinics					-			
21027017/23020103/10002173 Electricity Supply Infrastructure		1,203,000.00	-	(1,203,000.00)	-	-		
21027017/23020104/10002014 Construction of two storey building at Iji-Nike		450,000,000.00	450,000,000.00	-	-	700,000,000.00		
21027017/23020106/10002011 Schools of Nursing & Midwifery Building	131,890,875.00				-			
21027017/23020106/10002017 Construction of 2 Noo. Twin six storey buildings for Pathology/Laboratory & Nursing lecture/Demostra		291,860,728.00	280,400,728.00	(11,460,000.00)	(0.57)	2,000,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
21027017/23020127/00001226 Purchase of office equipment for ICT department	3,218,191.00				-			
21027017/23030106/ Renovation/Refurbishment of our pollution Testing laboratory					-			
21027017/23050101/10002008 Procurement of accreditation requirements for Anaesthesia Department		271,115,593.58	271,165,594.00	50,000.42	0.03	200,000,000.00		
21102001//10002054 Clearing and landscapping of SHMB HQ	-		2,895,157.00	2,895,157.00	-	-		
21102001//10002056 Procurement of Infection Prevention and Contro (IPC) materials	-		10,705,583.00	10,705,583.00	-	-		
21102001//10002061 Purchase of medical equipment and furnishing of Cottage Hospital with Isolation wing in Oji River Ge	-		23,030,122.00	23,030,122.00	-	-		
21102001//10002062 Purchase of medical equipment and furnishing of Cottage Hospital with Isolation wing in Igboeze Nort	-		20,402,898.00	20,402,898.00	-	-		
21102001//10002063 Hospital/medical equipment and operationalisation of Infectious Disease Hospital Enugu	-		4,681,175.00	4,681,175.00	-	-		
21102001/23010112/10002068 Purchase of office furnitures for office of all heads of department (Air conditioner, ceiling fan, e	-		1,000,000.00	1,000,000.00	1.24	80,660,000.00		
21102001/23010113/10002070 Purchase of 11 laptops	-		1,000,000.00	1,000,000.00	9.29	10,760,000.00	10,000,000.00	10,000,000.00
21102001/23010122/10002056 Procurement of Infection Prevention and Contro (IPC) materials		10,685,582.75	-	(10,685,582.75)	-	-		
21102001/23010122/10002058 Purchase of Dental and other Hospital Equipment		69,888,882.37	69,898,882.00	9,999.63	-	331,300,000.00		
21102001/23010122/10002059 Purchase of Hospital Equipments for Secondary Healthcare Facilities: Pysiotherapy Equipments across		28,913,231.72	28,923,232.00	10,000.28	-	240,050,000.00		
21102001/23010122/10002060 Purchase of Hospital Equipment for General Surgery/other instruments across cottage and general hosp		38,617,045.98	38,627,046.00	10,000.02	-	3,515,868,000.00		
21102001/23010122/10002061 Purchase of medical equipment and furnishing of Cottage Hospital with Isolation wing in Oji River Ge		23,010,122.00	-	(23,010,122.00)	-	-		
21102001/23010122/10002062 Purchase of medical equipment and furnishing of Cottage Hospital with Isolation wing in Igboeze Nort		20,382,897.62	-	(20,382,897.62)	-	-		
21102001/23010122/10002063 Hospital/medical equipment and operationalisation of Infectious Disease Hospital Enugu		4,661,175.00	-	(4,661,175.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
21102001/23010136/10002066 Purchase of Office equipments for communication and publicity unit (Digital camera, digital recorder)	-		1,000,000.00	1,000,000.00	14.29	7,000,000.00		
21102001/23030105/10002054 Clearing and landscaping of SHMB HQ		2,875,156.92	-	(2,875,156.92)	-	-		
21102001/23030105/10002065 Upgrading /renovation of 10 cottage Hospitals and 12 General Hospitals.		3,400,000.00	3,425,000.00	25,000.00	-	1,500,000,000.00	1,000,000,000.00	1,000,000,000.00
22001001/10000461 Purchase of Office equipment: 10No big Printers, 5 no computer, 10 nos potocopying machine, for eigh	-		10,550,000.00	10,550,000.00	-	-		
22001001/10005181 Renovation of Hotel Presidential	-		36,148,954,850.00	36,148,954,850.00	-	-		
22001001/10005182 Construction of ICC Hotel	-		79,900,300,000.00	79,900,300,000.00	-	-		
22001001/10005183 Lion Biz Park Project	-		40,399,000.00	40,399,000.00	-	-		
22001001/23010104/00000354 Purchase of office furniture (2 nos standing fan, 1 no 32 plasma TV,8 nos fridge)	62,403,000.00			-	-			
22001001/23010112/10000453 Cluster for small scaleindustries e.g. Furniture	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	60,000,000.00	60,000,000.00
22001001/23010112/10000456 Purchase of office furniture (2 nos standing fan, 1 no 32. plasma TV,8 nos fridge)	-				-			
22001001/23010112/10000467 Equipping of ministry of trade, investment and industry data room(complete set of four desktop comp	-		4,000,000.00	4,000,000.00	100.00	4,000,000.00	3,000,000.00	3,000,000.00
22001001/23010113/ Purchase of office equipment for ICT department					-			
22001001/23010113/10000461 Purchase of Office equipment: 10No big Printers, 5 no computer, 10 nos potocopying machine, for eigh		6,500,000.00	-	(6,500,000.00)	-	-		
22001001/23010113/10000468 Provision of Camera and vedio machine for the ministry	-		5,000,000.00	5,000,000.00	100.00	5,000,000.00	1,500,000.00	1,500,000.00
22001001/23010114/00000346 Comprehensive State-wide Project on Business Census and Survey in both rural and urban	-				-			
22001001/23010114/10000461 Purchase of Office equipment: 10No big Printers, 5 no computer, 10 nos potocopying machine, for eigh	-		15,000,000.00	15,000,000.00	100.00	15,000,000.00		
22001001/23010119/10000444 Purchase of 3No 5KVA Generator Set	-		6,000,000.00	6,000,000.00	100.00	6,000,000.00	2,000,000.00	2,000,000.00
22001001/23010127/10000470 Establishment and equipping of produce labouratory		1,000,000,000.00	1,500,010,000.00	500,010,000.00	-	-	2,000,000.00	
22001001/23010127/10005184 Sunrise Flour Mill Project		26,501,544,555.95	30,001,981,000.00	3,500,436,444.05	-	-		
22001001/23010129/10000445 Construction of structures and equipping of Equipment Leasing Company		1,266,976,048.00	-	(1,266,976,048.00)	-	-	20,000,000.00	20,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
22001001/23010129/10000469 Procurement of coding tools and steels for produce	-	-	9,000,000.00	9,000,000.00	100.00	9,000,000.00	1,000,000.00	1,000,000.00
22001001/23010136/10000465 Purchase of public address system for enlightenment and sensitization of business premises levy	-	-	5,000,000.00	5,000,000.00	100.00	5,000,000.00	3,000,000.00	3,000,000.00
22001001/23010140/ SUPPLY OF DRUGS TO THE PHARMACY UNIT OF THE MEDICAL CENTRE	-	-	-	-	-	-	-	-
22001001/23010140/10000439 Procurement of testing equipment for CP/T	-	-	-	-	-	-	-	-
22001001/23010140/10000442 CP & T Laboratory equipment	-	-	50,000,000.00	50,000,000.00	100.00	50,000,000.00	-	-
22001001/23010140/10000470 Establishment and equipping of produce labouratory	-	-	14,000,000.00	14,000,000.00	100.00	14,000,000.00	2,000,000.00	2,000,000.00
22001001/23010141/10000466 CP & T on the spot testing kits for fuel, water and oil etc	-	-	15,000,000.00	15,000,000.00	100.00	15,000,000.00	5,000,000.00	5,000,000.00
22001001/23020101/10000445 Construction of structures and equipping of Equipment Leasing Company	-	1,055,652,150.00	4,322,633,198.00	3,266,981,048.00	1,633.49	200,000,000.00	20,000,000.00	20,000,000.00
22001001/23020101/10000446 Construction of structures for corion innovative paints Nigeria Limited	-	-	200,000,000.00	200,000,000.00	100.00	200,000,000.00	20,000,000.00	20,000,000.00
22001001/23020104/10000459 Construction of shops, renovation and remodeling of a dilapidated toilet and 3 gates at New Haven sh	-	-	40,000,000.00	40,000,000.00	100.00	40,000,000.00	15,000,000.00	15,000,000.00
22001001/23020104/10005182 Construction of ICC Hotel	-	71,900,277,696.89	-	#####	-	-	-	-
22001001/23020111/10000449 Provision of Ministry of trade, investment and industry library & museum	-	-	30,000,000.00	30,000,000.00	100.00	30,000,000.00	20,000,000.00	20,000,000.00
22001001/23020118/00001204 Building and furnishing of the Produce School of Technology	1,400,000.00	-	-	-	-	-	-	-
22001001/23020118/10005183 Lion Biz Park Project	-	38,395,443.50	-	(38,395,443.50)	-	-	-	-
22001001/23020118/10005184 Sunrise Flour Mill Project	-	436,000.00	-	(436,000.00)	-	-	-	-
22001001/23020129/10000448 Cluster for welder and artisans	-	-	100,000,000.00	100,000,000.00	100.00	100,000,000.00	10,000,000.00	10,000,000.00
22001001/23030103/10005181 Renovation of Hotel Presidential	-	34,148,854,850.00	-	#####	-	-	-	-
22001001/23030113/10000471 Rehabilitation & Asphaltting new heaven shopping complex environment	-	-	1,000,000.00	1,000,000.00	1.25	80,000,000.00	10,000,000.00	10,000,000.00
22001001/23050101/00001205 Provision and building of New Haven Shopping Complex Gate	103,105,400.00	-	-	-	-	-	-	-
22001001/23050101/00001206 Dev. cost for the estab. of mechanic Villages/ 3 industrial P	21,500,000.00	-	-	-	-	-	-	-
22001001/23050101/10000454 Take off grant for Enugu State Export Promotion	-	-	1,000,000.00	1,000,000.00	6.67	15,000,000.00	10,000,000.00	10,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
22001001/23050101/10002131 Reactiva. Commercializa. & Privatiz of Govt owned Industries	21,600,000,000.00				-			
22001001/23050102/10000443 Purchase of Internet wireless Routers	-		3,000,000.00	3,000,000.00	100.00	3,000,000.00		
22001001/23050102/10000460 Computerization/automation of market development and export promotion registration of business	-		10,000,000.00	10,000,000.00	100.00	10,000,000.00	2,000,000.00	2,000,000.00
22001002/23010108/10000477 Purchase of 15 Seater Toyota Hiace Bus	-				-			
22001002/23010112/10000474 Purchase of 10 Split Unit A/C 1.5H		142,642,500.00	150,700,000.00	8,057,500.00	-	-		
22001002/23010112/10000476 Purchase and installation of office furnitures (Office Chairs, Office tables, Split unit Acs, Water	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00		
22001002/23010113/ Construction and equipping of ESIR Training Centre (Projector screen with typod stand, trolley speake				-	-			
22001002/23010113/00000366 Purchase and installation of office equipment: (Laptops intel core i7, printers, software installati	-	2,119,000.00	-	(2,119,000.00)	-	-		
22001002/23010113/00000370 Purchase of 15 Seater Toyota Hiace Bus	39,396,642.00				-			
22001002/23010113/10000473 Purchase and installation of office equipment: (Laptops intel core i7, printers, software installati	95,000.00	-	3,124,000.00	3,124,000.00	22.31	14,000,000.00		
22001002/23010119/00000373 Project concept development and promotion	-				-			
22001002/23010119/10000479 Purchase of 30KVA Solar Alternative power system	-		1,000,000.00	1,000,000.00	2.86	35,000,000.00		
22001002/23010119/10000484 Purchase of 400KVA sound proof Mikano generator		4,310,338,208.00	5,440,300,000.00	1,129,961,792.00	-	-		
22001002/23020104/00000373 Project concept development and promotion	-				-			
22001002/23020104/10000481 Setting up/installation of a virtual Training Centre for Govt. Use and rental to businesses at comme		358,944,223.56	363,000,000.00	4,055,776.44	1.49	272,800,000.00		
22001002/23020124/10000483 Development of Enugu Spare Parts and Allied Trades Market at Ogwofia and Nsude in Ezeagu and Udi LGA	-		1,200,000,000.00	1,200,000,000.00	100.00	1,200,000,000.00		
22001002/23030121/10000472 Major renovation and re-roofing of Investment building complex (Re-roofing, windows, doors, finishin		100,800,000.00	125,805,000.00	25,005,000.00	33.16	75,400,000.00		
22001002/23050101/00000373 Project concept development and promotion	1,030,475,600.14				-			
22001002/23050102/10000480 Purchase and installation of software (Tradenet)	-		1,000,000.00	1,000,000.00	83.33	1,200,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
22001003//10002134 PURCHASE AND INSTALLATION OF LED SCREEN		-	80,000,000.00	80,000,000.00	-	-		
22001003//10002157 Purchase of kitchen utensils for Nutrition/Dietetics department		-	1,000,000.00	1,000,000.00	-	-		
22001003//10002159 Purchase and Installation of Solar power system		-	3,000,000.00	3,000,000.00	-	-		
22001003//10002176 Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks		-	190,000,000.00	190,000,000.00	-	-		
22001003//10002177 Labour Intensive Agricultural Infrastructure (e.g., rehabilitation of existing feeder roads, irrigat		-	215,500,000.00	215,500,000.00	-	-		
22001003//10002178 Agric and Bio-Environmental/Engineering Dept. Flowers,Harvesters,Water pumps(7hp),5 cubic meter galv		-	175,500,000.00	175,500,000.00	-	-		
22001003/23010112/10000111 Purchase of Office furniture		2,116,500.00	-	(2,116,500.00)	-	-		
22001003/23010112/10000605 Purchase of Furnitures and Fittings: 32 incges TV sets, GoTV & DSTV decoder, OX fans, 3-in-1 airpor		650,000.00	-	(650,000.00)	-	-		
22001003/23010112/10002134 PURCHASE AND INSTALLATION OF LED SCREEN		79,809,000.00	-	(79,809,000.00)	-	-		
22001003/23010119/10000185 Purchase of Modern studio lighting kit		384,500.00	-	(384,500.00)	-	-		
22001003/23010119/10002159 Purchase and Installation of Solar power system		#REF!	-	(2,178,500.00)	-	-		
22001003/23010120/10002157 Purchase of kitchen utensils for Nutrition/Dietetics department		348,400.00	-	(348,400.00)	-	-		
22001003/23010127/10002178 Agric and Bio-Environmental/Engineering Dept. Flowers,Harvesters,Water pumps(7hp),5 cubic meter galv		173,440,707.00	-	(173,440,707.00)	-	-		
22001003/23030112/10002177 Labour Intensive Agricultural Infrastructure (e.g., rehabilitation of existing feeder roads, irrigat		211,389,294.00	-	(211,389,294.00)	-	-		
22001003/23030127/10002176 Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks		186,895,480.00	-	(186,895,480.00)	-	-		
22018001//00001209 Installation of CCTV	1,819,000.00				-			
22018001//00001210 Purchase of Furniture	900,000.00				-			
22018001//00001211 SME Surv/interview, Data Collection and Pub 470 Biz	12,005,000.00				-			
22018001//10000486 SME Production Facilities: Shared Mechanised equipment for Agro, fashion and other Artisans		-	28,000,000.00	28,000,000.00	-	-		
22018001/23010112/00001212 Purchase office equipment (projector white board TV)	940,000.00				-			
22018001/23010114/00001207 Purchase of 2No Printers	988,500.00				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
22018001/23010127/10000486 SME Production Facilities: Shared Mechanised equipment for Agro, fashion and other Artisans	17,400,000.00	26,000,000.00	-	(26,000,000.00)	-	-		
22018001/23010129/10000492 Creation of SME Shared Facilities- Shoe & Leather Products Cluster	-		300,000,000.00	300,000,000.00	100.00	300,000,000.00		
22018001/23020104/10000502 Operationalization of the Enugu Fashion hub		1,910,400.00	9,917,400.00	8,007,000.00	4.00	200,000,000.00		
22018001/23030118/10000505 Creation of Innovation Hub at Nkanu East	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00		
22018001/23030121/10000491 Renovation of five floors at right wing of old CCB building into Business Process Outsourcing(BOP) h		31,100,000.00	200,000,000.00	168,900,000.00	84.45	200,000,000.00		
22018001/23030121/10000504 Renovation of old Enugu Printing Press to be converted into the Norskken Enugu concept Innovation Hu	-		1,000,000.00	1,000,000.00	0.14	700,000,000.00		
22018001/23030124/10000499 Rehabilitation and oprationalization of digital industrial park (NCC)	-	1,556,500.00	500,000,000.00	498,443,500.00	99.69	500,000,000.00		
22018001/23030124/10000500 Rehabilitation and oprationalization of digital bridge Institute (NCC)	-		607,000,000.00	607,000,000.00	60.70	1,000,000,000.00		
22018001/23030127/10000497 Renovation of PPSMB ICT Centers across all seventeen (17) LGAs to be converted to Community ICT Cent	550,000,000.00	-	125,000,000.00	125,000,000.00	100.00	125,000,000.00		
22018001/23050101/10000485 IT Enhancement Grant - ICT Upgrades for MSME (N-CARES)	31,755,000.00	4,500,000.00	9,500,000.00	5,000,000.00	-	-		
22018001/23050101/10000493 Operational Funds for GIZ Supported Enugu Jobs Center		21,090,000.00	100,000,000.00	78,910,000.00	78.91	100,000,000.00		
22018001/23050101/10000494 Establishment of Startup & SME Accelerator & Hackathon Programs	75,000,000.00	-	100,000,000.00	100,000,000.00	100.00	100,000,000.00		
22018001/23050101/10000495 Support for the Investment in Digital & Creative Enterprise (i-DICE) Program	990,000.00	-	200,000,000.00	200,000,000.00	100.00	200,000,000.00		
22018001/23050101/10000498 Creation of Enugu Startup Fund		-	300,000,000.00	300,000,000.00	100.00	300,000,000.00		
22018001/23050101/10000503 MSME Loan Programs		7,333,000.00	7,340,000.00	7,000.00	-	500,000,000.00		
22018001/23050102/10000501 Operationalization of the Dig one policy for WIOCC and Fibre Optic Investment in the state	-		100,000,000.00	100,000,000.00	100.00	100,000,000.00		
22018001/23050102/10002137 CONFIGURATION AND INTEGRATION OF 112 EMERGENCY TOLL FREE NUMBER TO THE ESCCC		45,000,000.00	45,000,000.00	-	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
22018001/23050108/10000487 Enhancement of the Enugu Jobs Platform and Implementation of Graduate Apprenticeship Job Readiness P	83,506,216.52				-			
22018001/23050108/10000488 Implementation of Remote Work and Business Process Outsourcing (BPO) Solutions.	18,755,000.00				-			
22018001/23050108/10000490 Establishment of Accredited Skills Development Programs in Vocational, Technological, and Business D	240,000.00	1,665,000.00	2,000,000.00	335,000.00	-	-		
22018001/23050108/10000496 Human Capital Development Programs- Digital Skills for Youth		24,100,000.00	200,150,000.00	176,050,000.00	88.03	200,000,000.00		
22018003/23010127/10000509 Purchase of Equipment and processing of Agro-Commodities (Value addition) for domestic and export ma	-		40,050,000.00	40,050,000.00	26.70	150,000,000.00	50,000,000.00	50,000,000.00
22018003/23010129/10000512 Purchase of Rice Destoner Machine	-	23,100,000.00	23,150,000.00	50,000.00	0.17	30,000,000.00	20,000,000.00	20,000,000.00
22018003/23020113/10002154 CONSTRUCTION OF FARM ESTATE ACROSS THE STATE		644,703,412.00	644,705,000.00	1,588.00	-	-		
22018003/23030121/00000384 Purchase of computers and accessories	-				-			
22018003/23050101/10000510 Grant for Aggregation of commodities and Trading	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	50,000,000.00	50,000,000.00
22018003/23050102/10000511 Development of software for import and export/technology platform(Claring of freights forwarding /dr	-		1,000,000.00	1,000,000.00	1.25	80,000,000.00	40,000,000.00	40,000,000.00
23001001/23010112/10000183 Purchase of Office furniture, 9 No curtains, TV, Chairs, sets of computer system, A/Cs, tables and R	-		5,000,000.00	5,000,000.00	-	-		
23001001/23010125/10000176 Recopy & Reprinting of blurred historic pictures & storage in shelves and electronically	-		6,120,000.00	6,120,000.00	100.00	6,120,000.00		
23001001/23010125/10000182 Takeoff Grant for ENUGU STATE Arch & Proc of Archives Mat for the ST	-		31,000,000.00	31,000,000.00	100.00	31,000,000.00		
23001001/23010136/ Purchase and repairs of aircraft					-			
23001001/23010136/10000173 Purchase of Communication and Recording Equipment					-			
23001001/23020118/10000172 Construction of Standard production/premiere studio of 20x16ft with three adjoining rooms and toilet	-		2,000,000.00	2,000,000.00	3.85	52,000,000.00		
23001001/23030121/10000177 Renovation and furnishing of Ministry of Information Hall	-		-	-	-	40,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
23003001/23010112/10000183 Purchase of Office furniture, 9 No curtains, TV, Chairs, sets of computer system, A/Cs, tables and R	-	-	-	-	-	45,000,000.00		
23003001/23010113/10000187 Purchase of 3Nos Digital HD Camera	-	-	5,000,000.00	5,000,000.00	33.33	15,000,000.00		
23003001/23010114/10000202 Purchase of two number printer for news room	-	-	1,000,000.00	1,000,000.00	100.00	1,000,000.00		
23003001/23010119/10000190 3No AVR, 2 UPS 45KVA (Automatic Voltage Regulator)	-	-	2,600,000.00	2,600,000.00	7.98	32,600,000.00		
23003001/23010119/10000198 Purchase of Solar Energy system installation	-	-	2,500,000.00	2,500,000.00	11.11	22,500,000.00		
23003001/23010119/10000205 Purchase of New generator of 350KVA capacity (soundproof) perkers	-	-	5,000,000.00	5,000,000.00	33.33	15,000,000.00		
23003001/23010136/10000197 Purchase of 2 Nos prompter Techno broadcast	-	31,454,597.65	35,464,597.00	4,009,999.35	-	-		
23003001/23010136/10000206 2 Elevated sycronized Broadcasting frone and Dji Avator FPV Drone	-	-	-	-	-	10,000,000.00		
23003001/23010136/10002140 PURCHASE/SUPPLY OF COMMUNICATION EQUIPMENT	-	27,265,770.00	30,275,770.00	3,010,000.00	-	-		
23003001/23020104/10000203 Building of ESBS Canteen	-	-	10,000,000.00	10,000,000.00	100.00	10,000,000.00		
23003001/23020104/10000207 4 room bungalow chalet for essential duty operations	-	-	-	-	-	30,000,000.00		
23003001/23020111/10000201 Digital Content Library	-	-	5,000,000.00	5,000,000.00	20.00	25,000,000.00		
23003001/23020123/10000204 Installation of public power supply	-	-	10,000,000.00	10,000,000.00	33.33	30,000,000.00		
23003001/23040106/10000200 Re-inforcement of ESBS fence, landscaping of the premises and installation of new gate and gate hous	-	-	5,000,000.00	5,000,000.00	5.88	85,000,000.00		
23013001/23010113/10000211 Purchase of computer to plate	-	-	-	-	-	10,000,000.00	15,000,000.00	15,000,000.00
23013001/23010113/10000213 Purchase of double unit machine MOZ P2 Colour unit	-	-	10,000,000.00	10,000,000.00	20.00	50,000,000.00	80,000,000.00	80,000,000.00
23013001/23010114/10000210 Purchase of printing and press equipment: polar cutting machine	-	-	2,500,000.00	2,500,000.00	23.81	10,500,000.00	20,500,000.00	20,500,000.00
23013001/23010119/10000214 Purchase and installation of perkings Sound proof Generator 50KVA,	-	-	5,000,000.00	5,000,000.00	33.33	15,000,000.00		
23013001/23010125/10000212 Purchaseb of large format	-	-	-	-	-	10,000,000.00	40,000,000.00	40,000,000.00
23055001/23010112/10000218 Purch of Furniture: 17Nos office executive chair, 6Nos pieces of plastic chairs, a set of cushion	-	-	2,970,000.00	2,970,000.00	100.00	2,970,000.00	2,000,000.00	2,000,000.00
23055001/23010113/10000217 Purchase of Computer equipment and accessories: 5Nos pavilion 24 core 15 desktop computers, 2Nos 3-i	-	-	2,400,000.00	2,400,000.00	100.00	2,400,000.00	3,870,000.00	3,870,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
23055001/23010113/10000219 Purchase of Electronics (1No 42 LED Samsung TV, 2Nos 32 LED Samsung TV, 3Nos Konica Digital Camera,	-		4,970,000.00	4,970,000.00	100.00	4,970,000.00	1,940,000.00	1,940,000.00
23055001/23010114/10000216 Purchase of Printing Machines; binding machine, stitching machine, steel roller laminating machine,	-		5,000,000.00	5,000,000.00	11.11	45,000,000.00		
23055001/23010125/10000220 Refurbishment of printing machines	-		2,000,000.00	2,000,000.00	100.00	2,000,000.00	3,000,000.00	3,000,000.00
25001001/23010113/10000221 Procurement and installation of Electronic clock-in machines in Enugu State	-		9,300,000.00	9,300,000.00	100.00	9,300,000.00		
25001001/23010113/10000223 Purchase of office equipment: 10Nos Laptop and 20Nos Desktop Computers and accessories for 30 MDAs		6,200,000.00	12,500,000.00	6,300,000.00	50.40	12,500,000.00		
25001001/23010113/10000224 Purchase of office equipment for public Service Biometric Enrolment Unit	-		1,000,000.00	1,000,000.00	100.00	1,000,000.00		
25005001//00000213 Purchase of office equipment	-		6,680,000.00	6,680,000.00	-	-		
25005001/23010112/00000213 Purchase of office equipment	-	6,500,000.00	-	(6,500,000.00)	-	-		
25005001/23010112/10000227 Purchase of 6No Standing Fans	-		1,200,000.00	1,200,000.00	100.00	1,200,000.00	1,400,000.00	
25005001/23010112/10000228 Purchase of 2no files/ document racks	-		2,000,000.00	2,000,000.00	100.00	2,000,000.00	1,000,000.00	
25005001/23010112/10000229 Purchase of 2 Steel cabinet	-		300,000.00	300,000.00	100.00	300,000.00		
25005001/23010113/00000213 Purchase of office equipment		180,000.00	-	(180,000.00)	-	-		
25005001/23010114/10000231 Purchase of office equipment (4 nos printers, 9 no UPS, 1no computer, 1 no photocopying)	-		5,200,000.00	5,200,000.00	100.00	5,200,000.00		
25005001/23010125/10000230 Computerization of pensions documents/Registry	-		2,000,000.00	2,000,000.00	100.00	2,000,000.00		
25005002/23010112/10000233 Purchase of office furniture (10 nos tables,20 nos padded seats) for staff	-		1,000,000.00	1,000,000.00	100.00	1,000,000.00		
25005002/23010114/10000232 Purchase of Office Equipment and accessories(4no printers, 9 no UPS, 1 no computer, 1 no photocopyi	-		2,000,000.00	2,000,000.00	100.00	2,000,000.00		
26001001//10001430 Purchase of 100KVA FG Wilson Generating Plant and construction of Plant House for ESJRT, CRMC, & AGP	-		28,000,000.00	28,000,000.00	-	-		
26001001//10001434 Furnishing and equipping of AGPT, CRMC, ESIRT Offices at the multi-door courthouse beside DAD buildi	-		2,510,000.00	2,510,000.00	-	-		
26001001//10001437 Furnishing and equipping of zonal DPP offices and other departmental offices	-		3,820,750.00	3,820,750.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
26001001/23010112/10001431 Purchase of 40No Desktop Computers, 10No Photocopy machines and 20No Printers and accessories		42,640,000.00	-	(42,640,000.00)	-	-	45,000,000.00	
26001001/23010112/10001433 Purchase of 10 nos security fireproof steel cabinets	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00	10,000,000.00	10,000,000.00
26001001/23010112/10001434 Furnishing and equipping of AGPT, CRMC, ESIRT Offices at the multi-door courthouse beside DAD buildi		2,500,000.00	-	(2,500,000.00)	-	-		
26001001/23010112/10001437 Furnishing and equipping of zonal DPP offices and other departmental offices		3,800,750.00	-	(3,800,750.00)	-	-		
26001001/23010112/10001449 Purchase of office furniture and fittings (84 leather seats, 92 padded Executive seats, 92 padded ex	-		-	-	-	-	20,500,000.00	
26001001/23010113/10001431 Purchase of 40No Desktop Computers, 10No Photocopy machines and 20No Printers and accessories	-		42,655,000.00	42,655,000.00	105.32	40,500,000.00	45,000,000.00	45,000,000.00
26001001/23010113/10001438 Purchase of office equipment for Enugu State Task Force on Human Trafficking (2 nos computers, 2 nos	-		1,000,000.00	1,000,000.00	35.59	2,810,000.00	3,000,000.00	3,000,000.00
26001001/23010119/10001430 Purchase of 100KVA FG Wilson Generating Plant and construction of Plant House for ESJRT, CRMC, & AGP		28,000,000.00	-	(28,000,000.00)	-	-		
26001001/23010125/10001429 Purchase and installation of E-Library and library equipment	-		11,100,000.00	11,100,000.00	74.00	15,000,000.00	16,000,000.00	16,000,000.00
26001001/23010136/10001428 Establishment of ICT infrastructure unit for automation of processs in the Ministry of Justice (Inte		252,921,611.14	526,364,380.00	273,442,768.86	65.07	420,225,000.00	500,225,054.00	
26001001/23020127/10001428 Establishment of ICT infrastructure unit for automation of processs in the Ministry of Justice (Inte		117,183,758.00	-	(117,183,758.00)	-	-	500,225,054.00	
26001001/23030110/00000820 Purchase and installation of E-Library and library equipment	-		-	-	-	-		
26001001/23030110/10001429 Purchase and installation of E-Library and library equipment		11,035,000.00	-	(11,035,000.00)	-	-	16,000,000.00	
26001001/23030121/10001436 Renovation of the Ministry of Justice building, landscaping of her surrounding.		47,340,750.00	47,370,000.00	29,250.00	0.07	40,000,000.00	45,000,000.00	45,000,000.00
26001001/23050101/10001435 Revision of Enugu State Laws.		100,457,598.77	100,507,599.00	50,000.23	0.02	250,000,000.00	360,000,000.00	360,000,000.00
26001001/23050102/10001428 Establishment of ICT infrastructure unit for automation of processs in the Ministry of Justice (Inte		156,245,010.80	-	(156,245,010.80)	-	-	500,225,054.00	
26007001/23010112/10001444 Purchase of 5No Fire proof steel cabinets	-		1,000,000.00	1,000,000.00	50.00	2,000,000.00	2,100,000.00	2,100,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
26007002/23010114/10001447 Procurement of Office Equipment 6No Printers, 1No Photocopiers, 6 no Fireproof Cabinet S/M (4Drawere	-		1,000,000.00	1,000,000.00	6.25	16,000,000.00	16,500,000.00	16,500,000.00
26051001//10001459 Purchase of 10No Hpprinters	-		1,000,000.00	1,000,000.00	-	-		
26051001//10002168 Provision of Electrification	-		1,850,000.00	1,850,000.00	-	-		
26051001/23010101/10001457 Purchase of 5No Motocycles/2No. Tricycles for Court bailiffs	-		1,000,000.00	1,000,000.00	28.57	3,500,000.00	4,000,000.00	4,000,000.00
26051001/23010102/10001470 Purchase of Gubabi safe for Enugu North, South and East Magistrate Court, probate registry and multi	-		850,000.00	850,000.00	100.00	850,000.00	900,000.00	900,000.00
26051001/23010105/10001475 Purchase of vehicles for Magistrates, directors and others	-		1,000,000.00	1,000,000.00	1.00	100,200,000.00	200,000,000.00	200,000,000.00
26051001/23010106/00000852 Purchase of 1No 17 Tonne Water Tanker for Judiciary	-				-			
26051001/23010107/10001460 Purchase of Van (1 no Toyota Hilux van for protocol officers)	-		1,000,000.00	1,000,000.00	4.00	25,000,000.00	25,500,000.00	25,500,000.00
26051001/23010107/10001461 Purchase of Trucks (1 no 17 tonne water tankers)		1,947,147.90	1,999,148.00	52,000.10	0.21	25,000,000.00	25,500,000.00	25,500,000.00
26051001/23010108/10001458 Purchase of 1No.18 Seaters Toyota for Judiciary	-		1,000,000.00	1,000,000.00	3.33	30,000,000.00	45,000,000.00	45,000,000.00
26051001/23010112/ PURCHASE OF TOUR BUSES					-			
26051001/23010112/10001449 Purchase of office furniture and fittings (84 leather seats, 92 padded Executive seats, 92 padded ex	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00	20,500,000.00	
26051001/23010112/10001472 Furnishing of magistrate court building, 1x8 court rooms blocks A and B at Enugu North, Enugu South	5,300,000.00				-			
26051001/23010113/10001450 Purchase & Installation office Equipment (15Nos Computer, 97 Nos Verbatim Reporting Machines and aut	4,320,000.00	-	1,000,000.00	1,000,000.00	25.97	3,850,000.00	4,000,000.00	
26051001/23010114/10001459 Purchase of 10No Hpprinters		140,400.00	-	(140,400.00)	-	-		
26051001/23010119/00000842 Purchase of office furniture and fittings (84 leather seats, 120 padded Executive seats and tables,	-				-			
26051001/23010119/10001448 Purchase of 4No 27KVA sound proof Perkins Generators for Hon. Judges and Multi door Court Building	-		1,000,000.00	1,000,000.00	3.33	30,000,000.00	32,000,000.00	32,000,000.00
26051001/23010125/10001468 Purchase of Library books and Equipment: LB-SBW steel book wheel, disassembly steel cabinets, readin	-		1,000,000.00	1,000,000.00	90.91	1,100,000.00	1,200,000.00	1,200,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
26051001/23010128/00000865 Purchase of vehicles for High Court Judges & Magistrates: 3Nos Prado Jeep for 3 Hon. Judges, 59 nos	-				-			
26051001/23010128/10001469 Purchase of security Equipment (CCTV, human scanning implements, Pen tear gas, etc)	-		1,000,000.00	1,000,000.00	83.33	1,200,000.00	1,300,000.00	1,300,000.00
26051001/23010136/10001452 Purchase of communication equipment for Judges (131No Mobile communication equipment)	-		550,000.00	550,000.00	100.00	550,000.00	600,000.00	600,000.00
26051001/23020101/10001453 Construction of office building: 3Nos high court buildings in Udi, Owo and Amagunze divisions, 6Nos	-		41,030,000.00	41,030,000.00	99.06	41,419,000.00	408,700,000.00	408,700,000.00
26051001/23020103/10002168 Provision of Electrification		1,841,700.00	-	(1,841,700.00)	-	-		
26051001/23020127/00000859 Rehabilitation/Repair of ICT infrastructure: Repair of ICT equipment at the Judiciary Research Centr	-			-	-			
26051001/23020127/10001463 Purchase of 1 No Projector for High Court of Justice, Enugu Auditorium	-		200,000.00	200,000.00	100.00	200,000.00	250,000.00	
26051001/23030101/ Maintenance of Centre Pivot Irrigation System (CPIS) at various Local Governments to enable dry seas					-			
26051001/23030101/10001454 Rehabilitation of Post House of 10 Hon. Judges to be appointed in 2024	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00	22,000,000.00	22,000,000.00
26051001/23030121/00000850 Purchase of 5No Motorcycles/2No. Tricycles for Court bailiffs	-				-			
26051001/23030121/10001456 Rehabilitation/Repair of Magistrate Court Buildings at Awgu, Udi, Amuri, Ezeagu and Ibagwa-Aka	1,180,000.00	-	1,000,000.00	1,000,000.00	10.00	10,000,000.00	12,000,000.00	12,000,000.00
26051001/23030121/10001471 General Landscaping, Furnishing and Equipping of 10 No. Magistrate courts with attached registry in A	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00	400,000,000.00	400,000,000.00
26051001/23030127/10001464 Rehabilitation/Repair of ICT infrastructure: Repair of ICT equipment at the Judiciary Research Centr		2,682,923.00	2,699,923.00	17,000.00	0.14	12,000,000.00	14,000,000.00	14,000,000.00
26051001/23050102/10001465 Acquisition of Computer Software application in law, account and administration	-		500,000.00	500,000.00	100.00	500,000.00	600,000.00	600,000.00
26052001/23010115/10001480 Purchase of office Equipments for Customary Court of Appeal, Enugu.	-		1,000,000.00	1,000,000.00	16.29	6,137,000.00		
26052001/23010125/10001476 Purchase of law library and periodicals	-		1,000,000.00	1,000,000.00	7.69	13,000,000.00		
26052001/23020101/10001481 Furnishing of 9Nos Customary Courts across the State	-		1,000,000.00	1,000,000.00	1.91	52,287,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
27001001/23010112/10000520 Purchase of office furniture: 4Nos office tables, 8Nos chairs, 1No shelve, 7Nos medium Ox Standing F	-	-	5,700,000.00	5,700,000.00	100.00	5,700,000.00	5,880,000.00	5,880,000.00
27001001/23010112/10000522 Procurement of the following equipment for the new training hall (4 1.5hp air conditioner, 1 no proj	-	-	16,290,000.00	16,290,000.00	100.00	16,290,000.00		
27001001/23010113/10000517 Purchase of office Equipment, 5Nos Desktop Computer and accessories, 5Nos printers and 1No lapto	-	-	4,600,000.00	4,600,000.00	100.00	4,600,000.00	5,300,000.00	5,300,000.00
27001001/23010115/00000389 Purchase of and installation of Solar panel and inverter plant	-	-			-			
27001001/23010115/10000515 Purchase of 2 nos Photocopying machine and Printer for Commissioner's office and perm sec	-	-	1,500,000.00	1,500,000.00	100.00	1,500,000.00		
27001001/23020104/10000519 Renovation of bungalows at former forestry commission premises	-	-	27,500,000.00	27,500,000.00	100.00	27,500,000.00		
28001001/23010102/10000539 Digitalization of State MDAs (Purchase of Facilities and equipment etc)	21,625,000.00	-	500,000,000.00	500,000,000.00	-	-	70,000,000.00	
28001001/23010129/10000525 Establishment of smokeless coal briquette production factories in the three senatorial zones in the	-	-	100,000,000.00	100,000,000.00	100.00	100,000,000.00	300,000,000.00	200,000,000.00
28001001/23010129/10000526 Purchase of materials for mass production of smokeless briquette stoves	-	-	100,000,000.00	100,000,000.00	100.00	100,000,000.00	100,000,000.00	100,000,000.00
28001001/23010129/10000527 Establishment of herbal medicine processing and packaging centre	-	-	100,000,000.00	100,000,000.00	100.00	100,000,000.00	70,000,000.00	70,000,000.00
28001001/23010129/10000528 Feasibility study on Bio-gas digester production in collaboration with Firo and ECN	-	-	30,000,000.00	30,000,000.00	100.00	30,000,000.00	20,000,000.00	20,000,000.00
28001001/23010140/10000537 Establishment of a model Science Laboratory	-	-	65,000,000.00	65,000,000.00	100.00	65,000,000.00	40,000,000.00	40,000,000.00
28001001/23020111/10000536 Establishment of Raw Materials Library and complete Upgrading of the Raw Materials Resource and Inve	-	-	35,000,000.00	35,000,000.00	100.00	35,000,000.00	20,000,000.00	20,000,000.00
28001001/23020129/10000530 Construction of facilitycentre for the Artisans and fabricators	-	-	100,000,000.00	100,000,000.00	100.00	100,000,000.00	70,000,000.00	70,000,000.00
28001001/23050102/ Counterpart Fund					-			
29001001//10000562 Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)	-	-	3,300,000,000.00	3,300,000,000.00	-	-		
29001001//10000565 Construction of 1 No Ultra modern regional Bus Park via PPP	-	-	30,000,000.00	30,000,000.00	-	-		
29001001//10005188 procurement of land	-	-	300,050,000.00	300,050,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
29001001/10005238 Const of road barricades and traffic enforcement iron clamps	-	-	8,500,000.00	8,500,000.00	-	-	-	-
29001001/23010101/00000001 Acquisition of land for building of houses	-	-	-	-	-	-	-	-
29001001/23010101/10000571 Provision of Traffic signages/road marking	-	-	-	-	-	1,000,000,000.00	2,000,000.00	2,000,000.00
29001001/23010101/10005188 procurement of land	-	200,000,211.25	-	(200,000,211.25)	-	-	-	-
29001001/23010104/10000555 Procurement of 10Nos Power bike with digital security system for ESTMA and IVO	-	14,372,000.00	4,647,781,175.00	4,633,409,175.00	10,530.48	44,000,000.00	20,000,000.00	20,000,000.00
29001001/23010104/10000570 Provision of 300 No E Bike	-	117,084,500.00	117,099,500.00	15,000.00	-	600,000,000.00	400,000,000.00	400,000,000.00
29001001/23010105/10000549 Procurement of 2000 taxis for youth empowerment scheme	4,920,647,041.71	2,300,000,000.00	5,300,000,000.00	3,000,000,000.00	150.00	2,000,000,000.00	3,000,000,000.00	3,000,000,000.00
29001001/23010107/ Purchase of 1 no Ford Cara Van	-	-	-	-	-	-	-	-
29001001/23010107/10000553 Procurement of 200 Tipper Trucks for Mining	-	16,309,582,826.76	20,309,602,827.00	4,000,020,000.24	80.00	5,000,000,000.00	-	-
29001001/23010107/10000562 Purchase of 10 Nos fairly used vehicles (4 Hilux & 6 Sienna)	-	2,300,000,000.00	-	(2,300,000,000.00)	-	-	-	-
29001001/23010108/10000550 Equity contribution for additional 100 buses for the intra-city mass transit concession	-	6,543,188,875.24	7,543,196,875.00	1,000,007,999.76	50.00	2,000,000,000.00	1,000,000,000.00	1,000,000,000.00
29001001/23010112/ PURCHASE OF TOUR BUSES	-	-	-	-	-	-	-	-
29001001/23010112/00000015 Purchase and Supply of Belgium Trucks and other Machines (1	-	-	-	-	-	-	-	-
29001001/23010112/00000417 Procurement of office furniture (10 Nos. Padded executive tables,10 No swivel chairs etc)	-	-	-	-	-	-	-	-
29001001/23010112/10000557 Procurement of office furniture (3 Nos. Padded executive tables,5 nos office executive table, 6 no w	-	-	4,000,000.00	4,000,000.00	100.00	4,000,000.00	3,000,000.00	3,000,000.00
29001001/23010113/10000543 Equipment of riders permit offices in Enugu West and Enugu North: 20Nos computer sets, 6Nos printers	-	82,568,000.00	246,278,000.00	163,710,000.00	112.36	145,700,000.00	3,000,000.00	3,000,000.00
29001001/23010113/10000544 Biometrics of ministry activities like data of all commercial vehicle operators, motorcycle operator	-	-	12,000,000.00	12,000,000.00	100.00	12,000,000.00	100,000,000.00	100,000,000.00
29001001/23010113/10000556 Procurement of office equipment: 6 No Digital Casio Calculator, 6Nos computer sets with printers and	-	40,790,000.00	50,000,000.00	9,210,000.00	92.10	10,000,000.00	2,000,000.00	2,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
29001001/23010119/10000560 Procurement of 20 Nos smart Traffic control stand with solar	-	-	3,000,000.00	3,000,000.00	100.00	3,000,000.00	3,000,000.00	3,000,000.00
29001001/23010128/10000546 Provision of IOT vehicle tracking system via PPP	-	259,000,000.00	6,335,320,887.00	6,076,320,887.00	607.63	1,000,000,000.00	200,000,000.00	200,000,000.00
29001001/23010128/10000558 Provision of Operational Kits (Clamps, Cameras, Keys, Traffic	-	-	5,000,000.00	5,000,000.00	100.00	5,000,000.00	3,000,000.00	3,000,000.00
29001001/23010128/10000561 Purchase and installation of 20 Nos modern digital body camera	-	-	2,000,000.00	2,000,000.00	100.00	2,000,000.00	2,000,000.00	2,000,000.00
29001001/23010128/10005238 Const of road barricades and traffic enforcement iron clamps	-	8,500,000.00	-	(8,500,000.00)	-	-	-	-
29001001/23010129/ Rollout of a system of actively monitored CCTV cameras across the State	-	-	-	-	-	-	-	-
29001001/23010136/10000554 Procurement of equipment for public enlightenment such as horn speakers, public address system (micr	-	-	7,000,000.00	7,000,000.00	100.00	7,000,000.00	4,000,000.00	4,000,000.00
29001001/23020101/10000551 Provision of MOT command and control centre	250,000,000.00	3,661,361,957.81	4,661,369,958.00	1,000,008,000.19	500.00	200,000,000.00	100,000,000.00	100,000,000.00
29001001/23020103/10000575 Construction of 10 No Electric Charging point	-	-	11,570,000.00	11,570,000.00	1.16	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
29001001/23020107/10000559 Establishment of model driving school	-	-	110,000,000.00	110,000,000.00	73.33	150,000,000.00	150,000,000.00	150,000,000.00
29001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	-	-	-	-	-	-	20,000,000,000.00	-
29001001/23020115/10000576 Equity contribution for phase 1 of 135.4km rail	-	-	1,000,000.00	1,000,000.00	0.05	2,000,000,000.00	3,000,000,000.00	3,000,000,000.00
29001001/23020117/10000578 Akanu Ibiam International Airport concession	20,600,000.00	82,568,000.00	2,130,000,000.00	2,047,432,000.00	96.12	2,130,000,000.00	-	-
29001001/23020117/10000579 Provision of 4 Air crafts for Enugu Air	-	119,518,189.00	19,000,000,000.00	18,880,481,811.00	99.37	19,000,000,000.00	26,000,000.00	26,000,000.00
29001001/23020123/00000423 Provision of traffic signages/road markings	-	224,942,000.00	-	(224,942,000.00)	-	-	-	-
29001001/23020123/10000548 Procurement of office equipment for traffic management officials (clamps, cameras, traffic cone reco	-	630,627,170.00	673,647,170.00	43,020,000.00	330.92	13,000,000.00	3,000,000.00	3,000,000.00
29001001/23020124/00000415 Development of park for buses, taxis and tricycles at Emene	-	-	-	-	-	-	-	-
29001001/23020124/10000552 Provision of Enugu Transport Master plan	-	200,000,000.00	900,000,000.00	700,000,000.00	77.78	900,000,000.00	1,000,000.00	1,000,000.00
29001001/23020124/10000563 Construction of Ultra modern Logistics hub	-	-	294,000,000.00	294,000,000.00	24.50	1,200,000,000.00	100,000,000.00	100,000,000.00
29001001/23020124/10000565 Construction of 1 No Ultra modern regional Bus Park via PPP	-	30,000,000.00	-	(30,000,000.00)	-	-	-	-



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
29001001/23020124/10000567 Construction of 1 no Transport Interchange via PPP 1 NO (TIP Phase 2 at 9th miles)	-		4,459,073,752.00	4,459,073,752.00	278.69	1,600,000,000.00	5,000,000,000.00	
29001001/23030113/10000571 Provision of Traffic signages/road marking		224,104,477.70	601,870,000.00	377,765,522.30	-	-	2,000,000.00	
29001001/23030116/10000577 Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP	974,650,000.00	175,377,300.00	2,175,387,300.00	1,824,632,700.00	1,824.63	100,000,000.00	1,000,000.00	
29001001/23030121/00001201 Rehabilitation of Toilet Facilities in Ministry of Transport	74,600,000.00				-			
29001001/23030128/10000573 Repair of collapsed portion of fence		656,322,400.00	657,149,922.00	827,522.00	16.55	5,000,000.00	2,000,000.00	
29001001/23050104/00000617 relocation of Art Council to the Art Centre, Old House of Assembly from CCB Building	-				-			
29053002/23010129/10000588 Purchase of 10 no Complete tool box	-		800,000.00	800,000.00	100.00	800,000.00	880,000.00	880,000.00
29053002/23010129/10000589 Purchase of 1 no Heavy duty floor trolley 6 ton jack	-		663,000.00	663,000.00	100.00	663,000.00	729,300.00	729,300.00
29053002/23010129/10000595 Purchase of 1 No engine/Gear box Hoist	-		300,000.00	300,000.00	100.00	300,000.00	330,000.00	330,000.00
29053002/23020101/10000590 Construction of Security House					-			
31001001/23010102/10000604 Procurement of 4 new blocks		420,425,224.00	420,435,224.00	10,000.00	-	12,000,000,000.00		
31001001/23010107/10000603 Purchase of 6 nos Trucks for mining		510,950,813.00	-	(510,950,813.00)	-	-		
31001001/23010112/10000605 Purchase of Furnitures and Fittings: 32 incges TV sets, GoTV & DSTV decoder, OX fans, 3-in-1 airpor	-		1,000,000.00	1,000,000.00	16.39	6,100,000.00		
31001001/23010113/10000597 Purchase of facilities/equipment for development of data base for oil and Gas in Enugu State Visitai	23,000,000.00	-	20,000,000.00	20,000,000.00	100.00	20,000,000.00		
31001001/23010113/10000598 Purchase of Media equipment (VIDO Machines Cameras)	-		3,000,000.00	3,000,000.00	100.00	3,000,000.00		
31001001/23010113/10000600 Purchase of desktop and laptop computers		3,000,000.00	3,200,000.00	200,000.00	6.25	3,200,000.00		
31001001/23010129/10000597 Purchase of facilities/equipment for development of data base for oil and Gas in Enugu State Visitai		13,000,000.00	-	(13,000,000.00)	-	-		
31001001/23010140/10000601 Purchase of Equipment for research and development /Fisibility studies on coal Mining in Enugu		23,000,000.00	23,000,000.00	-	-	-		
31001001/23020101/10000602 Renovation of Office Building	-		120,000,000.00	120,000,000.00	-	-		
31001001/23020107/10000602 Renovation of Office Building	-		511,000,000.00	511,000,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
31001001/23020124/10000596 Construction of Truck/Tipper Park		27,703,334.00	50,000,000.00	22,296,666.00	44.59	50,000,000.00		
31003001/10000607 CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3	-		22,915,000.00	22,915,000.00	-	-		
31003001/10000616 Completion of electrification of 5 rural communities in Enugu	-		4,717,000.00	4,717,000.00	-	-		
31003001/10000620 Extension of streetlight in Enugu metropolis	-		12,415,000.00	12,415,000.00	-	-		
31003001/10000623 Counterpart fund for Nigeria Solar for health Project (NISHP)	-		62,425,000.00	62,425,000.00	-	-		
31003001/10002145 Christmas light up of Enugu City	-		48,500,000.00	48,500,000.00	-	-		
31003001/10002146 Refurbishment of Faulty Generators	-		6,100,000.00	6,100,000.00	-	-		
31003001/23010107/10000613 Procurement of 2 No Truck self loader (Hiab and Platform) for street light and traffic light mainten		18,254,528.00	320,000,000.00	301,745,472.00	94.30	320,000,000.00		
31003001/23010113/10000624 Procurement of personal computer, laptops for office use		10,000,621.00	10,000,900.00	279.00	-	25,000,000.00		
31003001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m					-			
31003001/23010119/10000612 Procurement of 200 units rating distribution transformer for replacement of burnt/failed transformer		89,086,155.00	1,000,000,000.00	910,913,845.00	91.09	1,000,000,000.00	3,750,000,000.00	
31003001/23010119/10000618 Procurement and installation of 40KVA generator	92,802,466.00				-			
31003001/23010119/10000621 Procurement of Electrical equipments and tools		15,898,412.00	15,950,000.00	51,588.00	0.03	150,000,000.00	187,500,000.00	
31003001/23020103/ Construction of Other Public Building					-			
31003001/23020103/00000739 Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senat	(2,332.55)				-			
31003001/23020103/10000607 CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3		22,914,631.00	-	(22,914,631.00)	-	-	4,000,000,000.00	
31003001/23020103/10000608 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones		16,865,900.00	-	(16,865,900.00)	-	-		
31003001/23020103/10000611 State contingency intervention in Electrification Projects.		88,932,151.50	1,081,100,000.00	992,167,848.50	99.22	1,000,000,000.00	3,000,000,000.00	3,000,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
31003001/23020103/10000615 Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senat		11,663,750.00	-	(11,663,750.00)	-	-		
31003001/23020103/10000616 Completion of electrification of 5 rural communities in Enugu		4,707,138.00	-	(4,707,138.00)	-	-		
31003001/23020103/10000623 Counterpart fund for Nigeria Solar for health Project (NISHP)		62,423,680.64	-	(62,423,680.64)	-	-		
31003001/23020103/10002145 Christmas light up of Enugu City		48,478,000.00	-	(48,478,000.00)	-	-		
31003001/23020123/ Construction of Fence around Uwani Trainig Pitch					-			
31003001/23020123/00000751 Provision of automatic solar street lights at the major streets in the three senatorial zones of the	-		-		-			
31003001/23020123/10000614 Installation of rural streetlights in Nsukka to Obollo Afor	14,700,000.00				-			
31003001/23020123/10000617 Provision and replacement of automatic solar street lights at the major streets in the three senator	-	478,843,433.50	1,500,000,000.00	1,021,156,566.50	68.08	1,500,000,000.00	5,000,000,000.00	5,000,000,000.00
31003001/23020123/10000620 Extension of streetlight in Enugu metropolis		12,413,996.00	-	(12,413,996.00)	-	-		
31003001/23020125/10000607 CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3	6,400,000.00	18,484,440.00	1,050,000,000.00	1,013,031,120.00	96.48	1,050,000,000.00	4,000,000,000.00	4,000,000,000.00
31003001/23030102/00000739 Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senat	-				-			
31003001/23030102/00000746 Rehabilitation of water works line	1,000,000.00				-			
31003001/23030102/10000610 Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks in 3	16,000,000.00				-			
31003001/23030125/10002146 Refurbishment of Faulty Generators		6,086,472.00	-	(6,086,472.00)	-	-		
31004001/23010112/10000640 Purchase of office furnitures and fittings (15 desks,10 chairs, 10 file cabinets, 2 fire proof cabin	-		1,000,000.00	1,000,000.00	4.85	20,600,000.00	16,400,000.00	
31004001/23010112/10000641 Purchase of 6 Split unit air conditioner (1.5hp)	-		1,000,000.00	1,000,000.00	28.57	3,500,000.00	3,000,000.00	
31004001/23010113/10000627 ICT Networking, telephone/conferencing system, webportal	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00	25,000,000.00	
31004001/23010113/10000628 Purchase of 5 laptops		3,920,000.00	3,920,000.00	-	-	-		
31004001/23010113/10000632 Purchase of Projector and related accessories		56,500.00	200,000.00	143,500.00	14.35	1,000,000.00	600,000.00	400,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
31004001/23010119/10000634 Connection of Generator set to building	-		1,000,000.00	1,000,000.00	50.00	2,000,000.00	2,000,000.00	1,000,000.00
31004001/23010119/10000635 Purchase of 15 UPS equipment	-		1,000,000.00	1,000,000.00	44.44	2,250,000.00	1,000,000.00	1,000,000.00
31004001/23010119/10000636 Purchase of Solar Home System and security lights	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00	6,000,000.00	4,000,000.00
31004001/23010128/10000642 Purchase of Security and Safety equipments (CCTV cameras, Fire Extinguishers and First aid kits)		1,660,500.00	1,700,000.00	39,500.00	0.60	6,600,000.00	4,600,000.00	4,000,000.00
31004001/23030121/10000639 Renovation of office building annex, landscaping of the compound and construction new gate house and		2,752,500.00	2,760,000.00	7,500.00	0.01	74,000,000.00	375,000,000.00	
31004001/23050102/10000629 Purchase of 15 desktop	-		1,000,000.00	1,000,000.00	12.50	8,000,000.00	4,000,000.00	4,000,000.00
31004001/23050102/10000630 Microsoft 365 licenses for 17 persons.	-		1,000,000.00	1,000,000.00	100.00	1,000,000.00	2,000,000.00	2,000,000.00
31004001/23050102/10000631 ERP Software/Application	-		1,000,000.00	1,000,000.00	4.00	25,000,000.00	15,000,000.00	15,000,000.00
34001001/00000521 Emergency, Erosion control and protective works in Enugu State	-		180,009,000.00	180,009,000.00	-	-		
34001001/00000523 Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	-		2,666,338,655.00	2,666,338,655.00	-	-		
34001001/10000104 Construction of other projects	-		14,500,000,000.00	14,500,000,000.00	-	-		
34001001/10000105 Upgrading other Public Building	-		400,000,000.00	400,000,000.00	-	-		
34001001/10000659 Construction of Fence	-		41,300,000.00	41,300,000.00	-	-		
34001001/10000660 Repair and Renovation work at the office Enugu State	-		330,199,040.00	330,199,040.00	-	-		
34001001/10000664 Construction/Renovation of Public Buildings in Enugu State	-		1,587,456,263.00	1,587,456,263.00	-	-		
34001001/10000670 Construction and Completion of Governor's Lodge, Asokoro Abuja	-		230,119,690.00	230,119,690.00	-	-		
34001001/10000688 Rehabilitation of Presidential Hotel, Enugu	-		2,000,000,000.00	2,000,000,000.00	-	-		
34001001/10000698 General Landscaping works, Provision and Installation of External Electrical and Mechanical Infrastr	-		10,400,000.00	10,400,000.00	-	-		
34001001/10000724 Construction/Renovation of Public Buildings in Enugu State	-		19,690,000.00	19,690,000.00	-	-		
34001001/10000744 Rehabilitation of Enugu Urban Township Roads	-		2,793,141,455.00	2,793,141,455.00	-	-		
34001001/10000768 Erosion Control Works at Ebe Ano Tunnel, GRA, Enugu	-		723,050,000.00	723,050,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/10000797 Construction of the Proposed Building for the Police Specialized Services Automation Project for the	-		64,141,793.00	64,141,793.00	-	-		
34001001/10000915 Construction of Road Network in the New Enugu City ù (Dual Carriage, Culverts, Bridges, Underground	-		11,120,277,457.00	11,120,277,457.00	-	-		
34001001/10005237 DEVELOPMENT OF ENUGU TECH. HUB AT OLD ENUGU PRINTING PRESS G.R.A	-		335,399,712.00	335,399,712.00	-	-		
34001001/10005239 Construction of Fivestar Hotel at ICC	-		9,729,085,733.00	9,729,085,733.00	-	-		
34001001/10005248 Construction of Principal Quarters at Gov't Technical College	-		104,000,000.00	104,000,000.00	-	-		
34001001/23010112/ PURCHASE OF TOUR BUSES					-			
34001001/23010113/ Purchase of office equipment for ICT department				-	-			
34001001/23010119/ Purchase of office Equipment, 5 nos colored printers, 5 nos photocopying machines, 2 nos. Numbering m	-				-			
34001001/23010123/ Purchase of Hospital Equipment					-			
34001001/23010129/10000661 Purchase of Office Equipment		56,395,000.00	-	(56,395,000.00)	-	-	50,000,000.00	
34001001/23010129/10000718 Purchase and Installation of Concrete equipment; i. Machine iron cutters ii. Vibrator iii. Concrete	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23010129/10000719 Procurement of Earth moving machine such as 2Nos Excavator, 2Nos Bulldozer, 2Nos Grader, 1No Back Ac	-		1,000,000.00	1,000,000.00	0.03	3,500,000,000.00	5,000,000,000.00	5,000,000,000.00
34001001/23010133/10000661 Purchase of Office Equipment	-		56,400,000.00	56,400,000.00	56.40	100,000,000.00	50,000,000.00	50,000,000.00
34001001/23010136/10000918 Procurement of Cables Panels, Components and Accessories for the State Secretariat	-		1,000,000.00	1,000,000.00	4.00	25,000,000.00		
34001001/23010140/00000455 Establishment of Enugu State Materials Testing Laboratory (Quality control/Inspection and Engineerin	-				-			
34001001/23010140/10000682 Establishment of Enugu State Materials Testing Laboratory (Quality control/Inspection and Engineerin	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00	20,000,000.00	10,000,000.00
34001001/23010140/10000717 Purchase of Equipment for Enugu State Ministry of Works Material Testing Laboratory Quality Control		70,535,000.00	70,540,000.00	5,000.00	0.01	40,000,000.00	40,000,000.00	30,000,000.00
34001001/23020101/00000437 Construction of Fence	-				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020101/0000438 Construction/Renovation of Public Buildings in Enugu State		58,195,131.00	-	(58,195,131.00)	-	-		
34001001/23020101/10000657 Completion of the Construction of International Conference Center	20,318,161,793.39				-			
34001001/23020101/10000659 Construction of Fence					-			
34001001/23020101/10000670 Construction and Completion of Governor/Es Lodge, Asokoro Abuja		230,089,690.00	-	(230,089,690.00)	-	-		
34001001/23020101/10000692 Completion of Construction of Perimeter Fencing, Retaining Walls and Gate Houses at Diamond City Est					-			
34001001/23020101/10000797 Construction of the Proposed Building for the Police Specialized Services Automation Project for the	-	64,121,793.00	-	(64,121,793.00)	-	-		
34001001/23020101/10000916 Completion of the construction of new secretariat block C&D and total maintenance of block A&B	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00		
34001001/23020101/10000917 Construction of Due Process Coordinating Office Block at the Three (3) Coordinating centres in Enugu	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00		
34001001/23020101/10001160 Construction of a five-star hotel at International Conference Centre, Enugu	-		-	-	-	-	10,000,000,000.00	
34001001/23020104/10000688 Rehabilitation of Presidential Hotel, Enugu		250,000,000.00	-	(250,000,000.00)	-	-		
34001001/23020104/10000712 CNP - Remodeling and reconstruction of Hotel Presidential Enugu		1,500,000,000.00	-	(1,500,000,000.00)	-	-	2,000,000,000.00	
34001001/23020104/10000724 Construction/Renovation of Public Buildings in Enugu State		7,347,400.00	-	(7,347,400.00)	-	-		
34001001/23020104/10000725 Consultancy Services on Road and Public Building Construction in Enugu State	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020104/10001399 Infrastructural Development at Enugu New City	-		-	-	-	-		
34001001/23020104/10005239 Construction of Fivestar Hotel at ICC		9,729,035,732.50	-	(9,729,035,732.50)	-	-		
34001001/23020105/10000671 Construction of Twin water fall and Swim Pool, Governor's lodge	100,000.00				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23020107/ Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno		104,000,000.00	-	(104,000,000.00)	-	-		
34001001/23020107/10000673 Completion of construction of 1 no 10 classroom building for the faculty of Dentistry at SUMAS igbo-					-			
34001001/23020107/10000674 Completion of construction of 1 no 12 classroom building for the college of Medicine at SUMAS igbo-e					-			
34001001/23020107/10000676 Completion of Construction of 1 no 8 classroom building for faculty of social Science at SUMAS igbo-					-			
34001001/23020107/10000677 Completion of construction of 1 no 8 classroombuilding for faculty of Applied sciences and Humanitie	-			-	-			
34001001/23020114/00000523 Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	13,086,352,130.48	941,546,348.84	-	(941,546,348.84)	-	-		
34001001/23020114/10000664 Construction/Renovation of Public Buildings in Enugu State	-				-		3,000,000,000.00	
34001001/23020114/10000755 Strategic intervention and Urban renewal in Enugu State	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	-	21,964,101,348.47	44,500,000,000.00	22,535,898,651.53	40.97	55,000,000,000.00	20,000,000,000.00	20,000,000,000.00
34001001/23020114/10000760 CNP- Construction of Umuabi-Ehuhe Achi-Court Road in Udi Local Government	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000769 Emergency Erosion control and protective works in Enugu State	-		250,175,619.00	250,175,619.00	125.09	200,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000782 Construction of earthroad/spot improvement/connectivity to communities with reinforced concrete culv	-		500,050,000.00	500,050,000.00	333.37	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000785 Completion of the Rehabilitation/Construction of IMT Boulevard, Phase II, Enugu North LGA, Enugu.	-		1,000,000.00	1,000,000.00	33.33	3,000,000.00	3,000,000.00	3,000,000.00
34001001/23020114/10000869 Construction of Tunnel Vehicular under Pass Between Okpara Avenue and Oguinroad Via Station Road	70,000,000.00	-	1,000,000.00	1,000,000.00	0.77	130,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23020114/10000884 Completion of Construction of Hill- View Estate Internal Roads	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23020114/10000885 Construction of Uduma Street, New Haven	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23020114/10000913 Construction /reconstruction/rehabilitation of Airport Fly-Over Through Old Abakaliki Rd to Eke Obin		800,003,700.00	800,023,700.00	20,000.00	0.01	300,000,000.00	400,000,000.00	400,000,000.00
34001001/23020114/10000915 Construction of Road Network in the New Enugu City ù (Dual Carriage, Culverts, Bridges, Underground	-	10,529,792,788.68	-	#####	-	-	10,000,000,000.00	
34001001/23020114/10000976 Construction/Reconstruction/Rehabilitation of Nwamba street		88,182,871.00	-	(88,182,871.00)	-	-	150,000,000.00	150,000,000.00
34001001/23020114/10000977 Construction/Reconstruction/Rehabilitation of Umannangwu street		88,182,871.00	-	(88,182,871.00)	-	-	150,000,000.00	150,000,000.00
34001001/23020114/10000978 Construction/Reconstruction/Rehabilitation of Unubi street		88,182,871.00	-	(88,182,871.00)	-	-	100,000,000.00	100,000,000.00
34001001/23020114/10000983 Construction/Reconstruction/Rehabilitation of Ubaa-Reuben street		83,055,736.37	-	(83,055,736.37)	-	-	100,000,000.00	100,000,000.00
34001001/23020114/10001002 Construction/Reconstruction/Rehabilitation of Alo Aluminium Emenite Junction		81,186,646.13	-	(81,186,646.13)	-	-	200,000,000.00	200,000,000.00
34001001/23020114/10001003 Construction/Reconstruction/Rehabilitation of Nnamani street		81,186,646.13	-	(81,186,646.13)	-	-	200,000,000.00	200,000,000.00
34001001/23020114/10001004 Construction/Reconstruction/Rehabilitation of Obiagu street		81,186,646.13	-	(81,186,646.13)	-	-	200,000,000.00	200,000,000.00
34001001/23020114/10001005 Construction/Reconstruction/Rehabilitation of Sooil Plaza street		81,186,646.13	-	(81,186,646.13)	-	-	200,000,000.00	200,000,000.00
34001001/23020114/10001006 Construction/Reconstruction/Rehabilitation of Eziani street		81,186,646.13	-	(81,186,646.13)	-	-	100,000,000.00	100,000,000.00
34001001/23020114/10001007 Construction/Reconstruction/Rehabilitation of Isaac Okoro street		81,186,646.13	-	(81,186,646.13)	-	-	100,000,000.00	100,000,000.00
34001001/23020114/10001033 Construction/Reconstruction/Rehabilitation of SUCCESWAYS AVENUE		97,766,591.33	-	(97,766,591.33)	-	-	100,000,000.00	100,000,000.00
34001001/23020114/10001037 Construction/Reconstruction/Rehabilitation of OZALLA EZMIO STREET		55,610,542.49	-	(55,610,542.49)	-	-	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23020114/10001038 Construction/Reconstruction/Rehabilitation of AMUCHA STREET		55,610,542.49	-	(55,610,542.49)	-	-	100,000,000.00	100,000,000.00
34001001/23020114/10001039 Construction/Reconstruction/Rehabilitation of TAN AVENUE		55,610,542.49	-	(55,610,542.49)	-	-	100,000,000.00	100,000,000.00
34001001/23020114/10001040 Construction/Reconstruction/Rehabilitation of PENOKS ROAD		55,610,542.49	-	(55,610,542.49)	-	-	100,000,000.00	100,000,000.00
34001001/23020114/10001041 Construction/Reconstruction/Rehabilitation of IBE STREET		55,610,542.49	-	(55,610,542.49)	-	-	100,000,000.00	
34001001/23020114/10001074 Construction of Access road to 9th Mile Crash Programme	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001075 Construction of Akwuke Road From Police Station to Coal Mining Site	-	1,000,000,000.00	3,000,000,000.00	2,000,000,000.00	200.00	1,000,000,000.00	1,500,000,000.00	1,500,000,000.00
34001001/23020114/10001076 Construction of old UNTH Estate Road Phase 1/Phase 2	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001077 Construction of Umuedeani-Agu Enugu-John Agbo-Umunaji Ngene-Chief Okeke Agbo Road	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001079 Construction/Reconstruction/Rehabilitation of Oduma - Nomeh Road	-		1,000,000.00	1,000,000.00	0.17	600,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001080 Construction/Reconstruction/Rehabilitation of Mburumbu - Nkereh Road	-		1,000,000.00	1,000,000.00	0.14	700,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001088 Construction/Reconstruction/Rehabilitation of Obeleagu Umana (Nkwo Ezeagu) Omughu Umana Aguobu Umumb	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001099 Construction of 40km Amansiodo -Ihuonyia-Mbanito Plantation-Affa Road	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
34001001/23020114/10001107 Construction of Aguobu Owa - Afor ugwu - Ozom Aguobu Owa -Ezema Aguobuowa.road	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	2,500,000,000.00	2,000,000,000.00
34001001/23020114/10001108 Borehole instalation and reeeeticulation at community maeekets in 17 LGAs, enugu State.	-		1,000,000.00	1,000,000.00	1.25	80,000,000.00	120,000,000.00	100,000,000.00
34001001/23020114/30000759 CNP Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugustate					-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020118/ Akanu Ibiam International Airport concession					-			
34001001/23020118/00000484 Construction/Renovation of Public Buildings in Enugu State	-				-			
34001001/23020118/00000557 Completion of the Rehabilitation/Construction of IMT Boulevard, Phase II, Enugu North LGA, Enugu.	-				-			
34001001/23020118/00001214 Construction of Doctor's Quarters. Type 1 & 2 at Igbo Eno Ca	500,000.00				-			
34001001/23020118/00001215 Comp of Proposed Remodelling of Colliery Hospi Lot I Enu	1,477,506,724.91			-	-			
34001001/23020118/10000664 Construction/Renovation of Public Buildings in Enugu State	-	191,164,714.92	-	(191,164,714.92)	-	-	3,000,000,000.00	
34001001/23020118/10000669 Completion of the Construction of Facilities, landscaping, fencing, road, electricals, mechanicals,					-			
34001001/23020118/10000709 CNP - Completion of the construction of International Conference Centre, Enugu		552,763,054.80	-	(552,763,054.80)	-	-	5,000,000,000.00	
34001001/23020118/10000736 Completion of the Construction of Restaurant at Old Court Lodge					-			
34001001/23020118/10000737 Completion of the Construction of Lawn Tennis Court, Security Personnel Quarter and Remodelling of 2					-			
34001001/23020118/10000739 Rehabilitation/Reconstruction of New Market Round About- Agu Abor Interchange					-			
34001001/23020118/10000740 Proposed Construction/Remodelling (including external works and landscaping) of Ministry of Works an					-			
34001001/23020118/10000741 Furnishing and Equipping of 600 Seaters Banquet Hall, 24 No Appartment, 2 No Duplexes, Resturant at ol					-			
34001001/23020118/10000750 Proposed construction of Justice Nwazota - Ilogu Close with a Spurr to Works Road, GRA Enugu - 1.25k	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	50,000,000.00	50,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020119/10000686 Construction and Landscaping of International Conference Center (ICC), Enugu					-			
34001001/23020119/10000690 Completion of Old Government Lodge, Enugu and Construction of Annex, GRA, Enugu.					-			
34001001/23020123/10000667 Provision of Solar Power Street Lightings and Generating Sets in Enugu, Nsukka and Awgu Urban Centre	4,450,000.00	9,537,000.00	9,540,000.00	3,000.00	-	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020124/00000435 Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu-Onits	-				-			
34001001/23030101/00000445 Completion of construction of 1 no 10 classroom building for the faculty of health science at SUMAS	-				-			
34001001/23030101/10000683 Furnishing and landscaping of 10No Duplex Government Houses at Old Government Lodge, EnuguEN - For t					-			
34001001/23030101/10000685 External Works (Landscaping) at the 5 Newly Constructed Fire Services Stations at Ogurute, Orba, 9th					-			
34001001/23030101/10000716 Renovation of Old House of Assembly Building, Enugu North LGA	-		1,000,000.00	1,000,000.00	1.43	70,000,000.00	30,000,000.00	20,000,000.00
34001001/23030103/10000688 Rehabilitation of Presidential Hotel, Enugu		419,349,400.60	-	(419,349,400.60)	-	-		
34001001/23030104/00000595 Reconstruction of 2 Nos Solar - Powered RSI Inverter Borehole at ObolloAfor, Udenu LGA, Enugu.	9,565,296.76				-			
34001001/23030113/ Labour Intensive Agricultural Infrastructure (e.g., rehabilitation of existing feeder roads, irrigat					-			
34001001/23030113/00000509 Rehabilitation of Enugu Urban Township Roads	4,902,530,873.56				-			
34001001/23030113/00000523 Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	-				-			
34001001/23030113/00000581 Rehabilitation/Maintenance of 8.49km road at Abagana, Akunyili, Broadrick,Nibo, Silver Smith, Tailor	4,574,348,007.35				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23030113/00000587 Rehabilitation/Maintenance of 18.955km Roads at various locations at Trans Ekulu zone (Ekulu - Dahmi)	1,263,501,549.95				-			
34001001/23030113/00000588 Rehabilitation/Maintenance of 0.667km Rd at New Market/ Phone Layout	240,729,582.37				-			
34001001/23030113/00000590 Rehabilitation of 2.64m Rangers Avenue/ Virgin Forest/ Roban, Independence /out - Loma Linda Road	43,000,000.00				-			
34001001/23030113/10000647 Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu- Onits	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00		
34001001/23030113/10000744 Rehabilitation of Enugu Urban Township Roads	-	2,793,121,455.47	-	(2,793,121,455.47)	-	-		
34001001/23030113/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	-	275,157,614.91	-	(275,157,614.91)	-	-	20,000,000,000.00	
34001001/23030113/10000804 Rehabilitation/Overlay/Potholes of Lagos Street, Ogui	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000817 Rehabilitation/Maintenance of 8.49km road at Abagana, Akunyili, Broadrick,Nibo, Silver Smith, Tailor	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000818 Rehabilitation/Maintenance 1.7km road at Asata mine/Uno Okpete/Jamboline/Ajagu Roads	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000820 Rehabilitation/Maintenance of 0.370km road at College Road	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00		
34001001/23030113/10000823 Rehabilitation/Maintenance of 0.667km Rd at New Market/ Phone Layout	-		2,000,000.00	2,000,000.00	2.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000825 Rehabilitation of 2.64m Rangers Avenue/ Virgin Forest/ Roban, Independence /out - Loma Linda Road	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000875 Rehabilitation of Umuoji Street, Ugwume Crescent, Ihiala Street, Nwakanwa Street, Awgu Street, Ozubu	-		87,095,698.00	87,095,698.00	43.55	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10000906 Rehabilitation of Airport RAMP-Ogui Junction-Otigba-Bisalla-Okpara Square and Chime Avenue Abakaliki	-				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23030113/10000909 Construction /reconstruction/rehabilitation of Emeka Ebila Street ù Idaw-River Sec. School ù Akwaihe	-	-	1,000,000.00	1,000,000.00	0.33	300,000,000.00	250,000,000.00	250,000,000.00
34001001/23030113/10000912 Construction /reconstruction/rehabilitation of Edozie ù Kenyatta Street ù Timber Junction, College R	-	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000915 Construction of Road Network in the New Enugu City ù (Dual Carriage, Culverts, Bridges, Underground)	-	400,000,000.00	-	(400,000,000.00)	-	-	10,000,000,000.00	
34001001/23030113/10000919 Construction /reconstruction/rehabilitation of Mount Street	-	-	1,000,000.00	1,000,000.00	2.00	50,000,000.00		
34001001/23030113/10000920 Construction /reconstruction/rehabilitation of Umuchu Street	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000921 Construction /reconstruction/rehabilitation of Omachiani Street	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00		
34001001/23030113/10000922 Construction /reconstruction/rehabilitation of Umuezeohachi Street, Idaw River	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000923 Construction /reconstruction/rehabilitation of Meniru By Mount Street By Pass	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10000924 Construction /reconstruction/rehabilitation of Amechi Flyover	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10000925 Construction /reconstruction/rehabilitation of Trans Ekulu Flyover	-	-	1,000,000.00	1,000,000.00	0.71	140,000,000.00		
34001001/23030113/10000926 Construction /reconstruction/rehabilitation of Brodrick Street	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000927 Construction /reconstruction/rehabilitation of Gariki Flyover	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000928 Construction /reconstruction/rehabilitation of Independence Layout Flyover	-	-	1,000,000.00	1,000,000.00	0.25	400,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000929 Construction /reconstruction/rehabilitation of New Market/Odegba Rd ù Forest Hill Iva-Valley	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10000930 Construction /reconstruction/rehabilitation of Market Garden Road (Abakaliki Close)	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000931 Construction/Reconstruction/ Ugwueke road, Abakpa, Enugu, Enugu State	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23030113/10000932 Construction/Reconstruction/Rehabilitation of Ugbene II ù Eke layout, Abakpa, Enugu State	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000933 Construction/Reconstruction/Rehabilitation of Mater dei street ù Mgbowo street	-		111,218,838.00	111,218,838.00	74.15	150,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000934 Construction/Reconstruction/Rehabilitation of Ekulu garden ù Timber market	-		111,218,838.00	111,218,838.00	74.15	150,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000935 Construction/Reconstruction/Rehabilitation of Dan Ogugua street	-		111,218,838.00	111,218,838.00	111.22	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000936 Construction/Reconstruction/Rehabilitation of Mary Emmanuel street ù Phase 6 Extension	-		111,218,838.00	111,218,838.00	111.22	100,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000937 Construction/Reconstruction/Rehabilitation of Emma Achukwu street	-		111,218,838.00	111,218,838.00	111.22	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000938 Construction/Reconstruction/Rehabilitation of Engr. B C Nwatu street ù Willy Ugwuanyi close	-		111,218,838.00	111,218,838.00	111.22	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000939 Construction/Reconstruction/Rehabilitation of River close	-		111,219,838.00	111,219,838.00	148.29	75,000,000.00		
34001001/23030113/10000940 Construction/Reconstruction/Rehabilitation of Okolo Ozomma lane	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000941 Construction/Reconstruction/Rehabilitation of Unity street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000942 Construction/Reconstruction/Rehabilitation of Ibioma street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000943 Construction/Reconstruction/Rehabilitation of Mgbo street	-		737,664,627.00	737,664,627.00	737.66	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000944 Construction/Reconstruction/Rehabilitation of Amazing love crescent	-		1,000,000.00	1,000,000.00	0.40	250,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000945 Construction/Reconstruction/Rehabilitation of Allor - Agu Street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000946 Construction/Reconstruction/Rehabilitation of MEG Close	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00		
34001001/23030113/10000947 Construction/Reconstruction/Rehabilitation of Enugu Ezike street (F/H)	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	150,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23030113/10000948 Construction/Reconstruction/Rehabilitation of Njikoka street	-		1,000,000.00	1,000,000.00	1.11	90,000,000.00		
34001001/23030113/10000949 Construction/Reconstruction/Rehabilitation of 1ST,2ND,3RD&4TH AVENUE, Trans Ekulu, Enugu.	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000950 Construction/Reconstruction/Rehabilitation of West Road 1,8&9, Trans Ekulu, Enugu.	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000951 Construction/Reconstruction/Rehabilitation of Road 7,8,9,10,12&18, Trans Ekulu, Enugu.	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10000952 Construction/Reconstruction/Rehabilitation of Parkway street GRA, Enugu	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000953 Construction/Reconstruction/Rehabilitation of Udenweze street	-	83,699,344.71	190,142,775.00	106,443,430.29	106.44	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000954 Construction/Reconstruction/Rehabilitation of Eziagu street	-	83,699,344.69	190,142,775.00	106,443,430.31	106.44	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000955 Construction/Reconstruction/Rehabilitation of Nana street	-	83,699,344.71	190,140,000.00	106,440,655.29	106.44	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000956 Construction/Reconstruction/Rehabilitation of Nzimiro street	-	83,699,344.69	83,704,345.00	5,000.31	0.01	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000957 Construction/Reconstruction/Rehabilitation of Assembly street	-	83,699,344.71	83,704,345.00	5,000.29	0.01	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000958 Construction/Reconstruction/Rehabilitation of Nnaji street	-	83,699,344.69	83,704,345.00	5,000.31	0.01	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000959 Construction/Reconstruction/Rehabilitation of Nteje street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000960 Construction/Reconstruction/Rehabilitation of Amawbia street	-		1,000,000.00	1,000,000.00	0.83	120,000,000.00	120,000,000.00	120,000,000.00
34001001/23030113/10000962 Construction/Reconstruction/Rehabilitation of Umunnachi street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	120,000,000.00	120,000,000.00
34001001/23030113/10000963 Construction/Reconstruction/Rehabilitation of Edward Nnaji park street	-		1,000,000.00	1,000,000.00	1.25	80,000,000.00	120,000,000.00	120,000,000.00
34001001/23030113/10000964 Construction/Reconstruction/Rehabilitation of Nomeluy estate @ Nnaji park	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23030113/10000965 Construction/Reconstruction/Rehabilitation of Dr. Mathias Ilo Avenue	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000966 Construction/Reconstruction/Rehabilitation of Ogbono street	-		1,000,000.00	1,000,000.00	1.33	75,000,000.00	75,000,000.00	75,000,000.00
34001001/23030113/10000967 Construction/Reconstruction/Rehabilitation of Nnainwangwu street	-		87,110,698.00	87,110,698.00	174.22	50,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000968 Construction/Reconstruction/Rehabilitation of Ufuma street	-		87,100,000.00	87,100,000.00	87.10	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000969 Construction/Reconstruction/Rehabilitation of Ugwuaji street	-		87,095,698.00	87,095,698.00	124.42	70,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000970 Construction/Reconstruction/Rehabilitation of Nnaji Ogbodo street	-		87,100,000.00	87,100,000.00	58.07	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000971 Construction/Reconstruction/Rehabilitation of Ozobu street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000972 Construction/Reconstruction/Rehabilitation of Abba street	-		87,100,000.00	87,100,000.00	87.10	100,000,000.00	50,000,000.00	50,000,000.00
34001001/23030113/10000973 Construction/Reconstruction/Rehabilitation of Agu street	-		87,100,000.00	87,100,000.00	87.10	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000974 Construction/Reconstruction/Rehabilitation of Ugwuaji road	-		87,082,698.00	87,082,698.00	29.03	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10000975 Construction/Reconstruction/Rehabilitation of Enugu Agidi street	-		87,080,000.00	87,080,000.00	87.08	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10000976 Construction/Reconstruction/Rehabilitation of Nwamba street	-		88,190,871.00	88,190,871.00	88.19	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10000977 Construction/Reconstruction/Rehabilitation of Umunangwu street	-		88,184,000.00	88,184,000.00	88.18	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10000978 Construction/Reconstruction/Rehabilitation of Unubi street	-		88,190,871.00	88,190,871.00	58.79	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000979 Construction/Reconstruction/Rehabilitation of Umualli street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000980 Construction/Reconstruction/Rehabilitation of Akpa street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000981 Construction/Reconstruction/Rehabilitation of Okestina street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23030113/10000982 Construction/Reconstruction/Rehabilitation of Awuda crescent	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000983 Construction/Reconstruction/Rehabilitation of Ubaa-Reuben street	-		83,070,736.00	83,070,736.00	83.07	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000984 Construction/Reconstruction/Rehabilitation of Ubaa street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000985 Construction/Reconstruction/Rehabilitation of Ugbo street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000986 Construction/Reconstruction/Rehabilitation of Amagugwu road	-		91,302,012.00	91,302,012.00	30.43	300,000,000.00	200,000.00	200,000.00
34001001/23030113/10000987 Construction/Reconstruction/Rehabilitation of Obuoffia/akpulu street	-		91,302,012.00	91,302,012.00	45.65	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000988 Construction/Reconstruction/Rehabilitation of Umujam/Ede-Onovo street	-		91,300,000.00	91,300,000.00	91.30	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000989 Construction/Reconstruction/Rehabilitation of Amodu/Ajomadu street	-		91,300,000.00	91,300,000.00	91.30	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000990 Construction/Reconstruction/Rehabilitation of Brighter future road	-		91,300,000.00	91,300,000.00	91.30	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000991 Construction/Reconstruction/Rehabilitation of Ozongwu Street	-		91,311,012.00	91,311,012.00	30.44	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000992 Construction/Reconstruction/Rehabilitation of Sam Eze Avenue	-		91,311,012.00	91,311,012.00	30.44	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000993 Construction/Reconstruction/Rehabilitation of Iyke Aduaka Avenue	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000994 Construction/Reconstruction/Rehabilitation of Dr Ben Nwokoye	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000995 Construction/Reconstruction/Rehabilitation of Elder Anthony Nwobodo street	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000996 Construction/Reconstruction/Rehabilitation of Nwafor Agbor Street	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000997 Construction/Reconstruction/Rehabilitation of Ekwuluobia Street	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000998 Construction/Reconstruction/Rehabilitation of USCO Street	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23030113/10000999 Construction/Reconstruction/Rehabilitation of St Peter's Church Spur	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001000 Construction/Reconstruction/Rehabilitation of Udo Club Street	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001001 Construction/Reconstruction/Rehabilitation of Umuonu udeji Road	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10001002 Construction/Reconstruction/Rehabilitation of Alo Aluminium Emenite Junction	-		81,192,646.00	81,192,646.00	27.06	300,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001003 Construction/Reconstruction/Rehabilitation of Nnamani street	-		81,192,646.00	81,192,646.00	40.60	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001004 Construction/Reconstruction/Rehabilitation of Obiagu street	-		81,192,646.00	81,192,646.00	27.06	300,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001005 Construction/Reconstruction/Rehabilitation of Sooil Plaza street	-		81,192,646.00	81,192,646.00	40.60	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001006 Construction/Reconstruction/Rehabilitation of Eziani street	-		81,192,646.00	81,192,646.00	54.13	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001007 Construction/Reconstruction/Rehabilitation of Isaac Okoro street	-		81,192,646.00	81,192,646.00	40.60	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001008 Construction/Reconstruction/Rehabilitation of St. Patrick street	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001009 Construction/Reconstruction/Rehabilitation of Nsude street	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001010 Construction/Reconstruction/Rehabilitation of Godwin street	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001011 Construction/Reconstruction/Rehabilitation of Maku street	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001012 Construction/Reconstruction/Rehabilitation of Umunwa street	-		100,333,205.00	100,333,205.00	16.72	600,000,000.00	300,000,000.00	300,000,000.00
34001001/23030113/10001013 Construction/Reconstruction/Rehabilitation of Ifemelumma street	-		100,333,205.00	100,333,205.00	66.89	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001014 Construction/Reconstruction/Rehabilitation of Agbani street		1,181,406,282.96	1,281,735,488.00	100,329,205.04	66.89	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001015 Construction/Reconstruction/Rehabilitation of Nkanu street	-		100,325,205.00	100,325,205.00	66.88	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001016 Construction/Reconstruction/Rehabilitation of Nwabueze street	-		100,325,205.00	100,325,205.00	66.88	150,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23030113/10001017 Construction/Reconstruction/Rehabilitation of Uga street - Aninwede street	-		100,325,205.00	100,325,205.00	33.44	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001018 Construction/Reconstruction/Rehabilitation of St peters Church Road	-		100,325,205.00	100,325,205.00	50.16	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001019 Construction/Reconstruction/Rehabilitation of Ifeanyi Emeazu street	-		100,325,205.00	100,325,205.00	40.13	250,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001020 Construction/Reconstruction/Rehabilitation of Airport Mainland	-	32,976,000.00	133,302,205.00	100,326,205.00	83.61	120,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001021 Construction/Reconstruction/Rehabilitation of Ekulu Avenue	-		100,329,005.00	100,329,005.00	66.89	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001022 Construction/Reconstruction/Rehabilitation of Ude Maduka street	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001023 Construction/Reconstruction/Rehabilitation of Nnaji Street	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001024 Construction/Reconstruction/Rehabilitation of Okolo lane	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001025 Construction/Reconstruction/Rehabilitation of Okpe Avenue	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001026 Construction/Reconstruction/Rehabilitation of Onicha Agu Lane	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001027 Construction/Reconstruction/Rehabilitation of Fountain of Grace	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001028 Construction/Reconstruction/Rehabilitation of Obioma street	-		1,000,000.00	1,000,000.00	0.83	120,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001029 Construction/Reconstruction/Rehabilitation of Nwankwo street Emene	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001030 Construction/Reconstruction/Rehabilitation of IGWE EDWARD NNAJI AVENUE	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001031 Construction/Reconstruction/Rehabilitation of ETERNAL PAINT ROAD	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001032 Construction/Reconstruction/Rehabilitation of OWUNWA STREET	-		97,777,591.00	97,777,591.00	65.19	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001033 Construction/Reconstruction/Rehabilitation of SUCCESWAYS AVENUE	-		97,777,591.00	97,777,591.00	65.19	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001034 Construction/Reconstruction/Rehabilitation of ONYEWENA STREET	-		97,777,591.00	97,777,591.00	65.19	150,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23030113/10001035 Construction/Reconstruction/Rehabilitation of EDDIE JIDEFOR STREET	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001036 Construction/Reconstruction/Rehabilitation of ASADU STREET	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001037 Construction/Reconstruction/Rehabilitation of OZALLA EZMIO STREET	-		55,619,542.00	55,619,542.00	30.90	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001038 Construction/Reconstruction/Rehabilitation of AMUCHA STREET	-		55,619,542.00	55,619,542.00	37.08	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001039 Construction/Reconstruction/Rehabilitation of TAN AVENUE	-		55,619,542.00	55,619,542.00	46.35	120,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001040 Construction/Reconstruction/Rehabilitation of PENOKS ROAD	-		55,619,542.00	55,619,542.00	15.89	350,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001041 Construction/Reconstruction/Rehabilitation of IBE STREET	-		55,629,542.00	55,629,542.00	27.81	200,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001042 Construction/Reconstruction/Rehabilitation of HERBATEX ROAD	-		94,674,123.00	94,674,123.00	37.87	250,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001043 Construction/Reconstruction/Rehabilitation of ENEWALLY STREET	-		94,674,123.00	94,674,123.00	52.60	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001044 Construction/Reconstruction/Rehabilitation of JEZIE UBOCHI STREET	-		94,674,123.00	94,674,123.00	52.60	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001045 Construction/Reconstruction/Rehabilitation of CHRIST The KING STREET	-		1,000,000.00	1,000,000.00	0.56	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001046 Construction/Reconstruction/Rehabilitation of TARMAC SCHOOL ROAD	-		1,000,000.00	1,000,000.00	0.56	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001047 Construction/Reconstruction/Rehabilitation of AUGUSTINE CLOSE	-		1,000,000.00	1,000,000.00	0.56	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001048 Construction/Reconstruction/Rehabilitation of ABOR STREET	-		1,000,000.00	1,000,000.00	0.56	180,000,000.00	180,000,000.00	180,000,000.00
34001001/23030113/10001049 Construction/Reconstruction/Rehabilitation of ODUMEGWU OJUKWU STREET	-		1,000,000.00	1,000,000.00	0.56	180,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10001050 Construction/Reconstruction/Rehabilitation of Umuije street	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001051 Construction/Reconstruction/Rehabilitation of Akutu Crescent	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001052 Construction/Reconstruction/Rehabilitation of Abomimi crescent	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	150,000,000.00	150,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23030113/10001053 Construction/Reconstruction/Rehabilitation of Airforce Primary School road	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001054 Construction/Reconstruction/Rehabilitation of Vosan drive	-		1,000,000.00	1,000,000.00	0.29	350,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001055 Construction/Reconstruction/Rehabilitation of Ibusa street	-		1,000,000.00	1,000,000.00	0.29	350,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001056 Construction/Reconstruction/Rehabilitation of Paully Jaja close	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001057 Construction/Reconstruction/Rehabilitation of Chief okorowo avenue	-		1,000,000.00	1,000,000.00	0.40	250,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001058 Construction/Reconstruction/Rehabilitation of Sam eze Avenue & Sam eze Ugwuaji Link	-		1,000,000.00	1,000,000.00	0.40	250,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001059 Construction/Reconstruction/Rehabilitation of Ogbaru street	-		1,000,000.00	1,000,000.00	0.40	250,000,000.00	200,000,000.00	200,000,000.00
34001001/23030113/10001060 Construction/Reconstruction/Rehabilitation of Nwankwo street Independence Layout	-		1,000,000.00	1,000,000.00	0.40	250,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001061 Construction/Reconstruction/Rehabilitation of Artisan Market road	-		1,000,000.00	1,000,000.00	0.40	250,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001062 Construction/Reconstruction/Rehabilitation of Nzekwe street	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001063 Construction/Reconstruction/Rehabilitation of Secretariat quarters road	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001064 Construction/Reconstruction/Rehabilitation of Denton street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001065 Construction/Reconstruction/Rehabilitation of Moorehouse & Menkiti street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001066 Construction/Reconstruction/Rehabilitation of Onyiuke street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001067 Construction/Reconstruction/Rehabilitation of Udoji street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001068 Construction/Reconstruction/Rehabilitation of Neni street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001069 Construction/Reconstruction/Rehabilitation of Port Harcourt street	-		1,000,000.00	1,000,000.00	0.83	120,000,000.00	150,000,000.00	150,000,000.00
34001001/23030113/10001070 Construction/Reconstruction/Rehabilitation of Umunevo-100 foot road	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	150,000,000.00	150,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23030113/10001071 Construction/Reconstruction/Rehabilitation of Ologo Main road	-		1,000,000.00	1,000,000.00	0.17	600,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23030113/10001072 Construction/Reconstruction/Rehabilitation of Nibo street	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23030113/10001073 Construction/Reconstruction/Rehabilitation of AIRPORT FLYOVER - OKPARA SQUARE (DUAL CARRIAGEWAY)	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23030121/ Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP					-			
34001001/23030121/00000438 Construction/Renovation of Public Buildings in Enugu State		40,674,040.00	-	(40,674,040.00)	-	-		
34001001/23030121/00001213 Repair and Renovation of Public Buildings	43,800,000.00				-			
34001001/23030121/10000504 Renovation of old Enugu Printing Press to be converted into the Norskken Enugu concept Innovation Hu	-	-	-	-	-	-		
34001001/23030121/10000602 Renovation of Office Building	-	-	-	-	-	-		
34001001/23030121/10000657 Completion of the Construction of International Conference Center	-				-			
34001001/23030121/10000660 Repair and Renovation work at the office Enugu State		330,174,040.00	-	(330,174,040.00)	-	-		
34001001/23030121/10000664 Construction/Renovation of Public Buildings in Enugu State	20,958,088,933.02	486,261,547.90	4,131,900,000.00	3,645,638,452.10	36.46	10,000,000,000.00	3,000,000,000.00	
34001001/23030121/10000688 Rehabilitation of Presidential Hotel, Enugu		800,059,930.85	-	(800,059,930.85)	-	-		
34001001/23030121/10000724 Construction/Renovation of Public Buildings in Enugu State		12,291,750.00	-	(12,291,750.00)	-	-		
34001001/23030121/10000742 Renovation of Old House of Assembly Building, Enugu North LGA					-			
34001001/23030121/10000907 Establishment of Enugu State digital experience center and the remodelling of the interior of the Li	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	
34001001/23030121/10005237 DEVELOPMENT OF ENUGU TECH. HUB AT OLD ENUGU PRINTING PRESS G.R.A		335,376,711.91	-	(335,376,711.91)	-	-		
34001001/23030124/ Maintenance of Street lights in major cities in the 3 senatorial zones					-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23030128/10000712 CNP - Remodeling and reconstruction of Hotel Presidential Enugu		1,436,363,700.00	-	(1,436,363,700.00)	-	-	2,000,000,000.00	
34001001/23040102/ Procurement of machines for clearing grasses, Trimming overgrown palm and provision of ornamental pla					-			
34001001/23040102/10000768 Erosion Control Works at Ebe Ano Tunnel, GRA, Enugu		723,042,400.00	-	(723,042,400.00)	-	-		
34001001/23040106/ Sanitary Drains - Reestablishing all sanitary drains, Removal of all obstacles and blockages, Remova					-			
34001001/23050101/ Industrial cleaning					-			
34001001/23050101/00000539 Digitalization of the Contract Administration in Ministry of Works and Infrastructure, Enugu	-			-	-			
34001001/23050108/ Tax Payers Survey					-			
34001002/23020114/10001123 State Counterpart Contribution for RAMPState Counterpart fund Provision for Rural Access and Agricul	-	-	1,000,000.00	1,000,000.00	0.20	500,000,000.00		
35001001/23010105/00001230 Procurement of 1 No. Hilux and 1 No. Bus	10,400,000.00				-			
35001001/23010107/10002101 Purchase of 5 Nos brand new Mack Trucks		-	-	-	-	-		
35001001/23010107/10002153 Purchase of heavy duty Equipment - 1 no. Low bed, 1 no. Tow Trucks, 2 no. Tipper		1,405,000,000.00	-	(1,405,000,000.00)	-	-		
35001001/23010112/10002080 Equipment of our conference room with chairs, tables and fans		-	1,000,000.00	1,000,000.00	2.78	36,000,000.00	2,000,000.00	2,000,000.00
35001001/23010112/10002153 Purchase of heavy duty Equipment - 1 no. Low bed, 1 no. Tow Trucks, 2 no. Tipper		-	1,405,000,000.00	1,405,000,000.00	-	-		
35001001/23010113/10002086 Procurement of 4 no lap top 4 no desktop computers, 2 n0 photocopies, 4 no printers, tripod stand, c		-	1,000,000.00	1,000,000.00	5.00	20,000,000.00	3,000,000.00	3,000,000.00
35001001/23010129/10002076 Procurement of 50 no brush cutters		8,030,000.00	8,050,000.00	20,000.00	0.20	10,000,000.00	4,000,000.00	4,000,000.00
35001001/23010138/10002082 Construction of modern abattoir pit under (PPP) in the state in 6 no location. (main market, New mar	91,312,650.00	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	120,000,000.00	120,000,000.00
35001001/23020113/10002078 Fencing/Revitalization of plant multiplication Nursery Centre at Aria Road, GRA		-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	10,000,000.00	10,000,000.00
35001001/23020118/10002073 Construction of Engineered Land fill Sewage site at Owo (Waste to wealth initiative)		-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	130,000,000.00	130,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
35001001/23020125/10002090 Installation of solar energy in the Ministry	-	-	1,000,000.00	1,000,000.00	4.00	25,000,000.00	30,000,000.00	30,000,000.00
35001001/23030105/10002077 Renovation/Refurbishment of our pollution Testing laboratory	4,000,000.00	-	1,000,000.00	1,000,000.00	5.00	20,000,000.00	10,000,000.00	10,000,000.00
35001001/23030128/10002088 Construction/ Renovation of public toilet in Urban cities	-	-	1,000,000.00	1,000,000.00	3.33	30,000,000.00	10,000,000.00	10,000,000.00
35001001/23040102/10002087 Clearing of drainages, checkmating of blockage of natural flood water channels	-	7,593,000.00	7,600,000.00	7,000.00	0.03	25,000,000.00	3,000,000.00	3,000,000.00
35001001/23040106/10002079 Re-grassing of Road Verges/Medians in Enugu Metropolis: Ziks Avenue, Okpara Avenue, GRA, Ogui Road e	-	-	1,000,000.00	1,000,000.00	2.17	46,000,000.00	10,000,000.00	10,000,000.00
35001001/23040106/10002083 Urban beautification: planting of trees and flowers/main tenance	62,215,593.75	-	1,000,000.00	1,000,000.00	4.00	25,000,000.00	10,000,000.00	10,000,000.00
35001001/23050101/10002075 Reseach and Development/Fisibility Studies on Coal and other solid mineral deposit in Enugu	-	-	1,000,000.00	1,000,000.00	4.00	25,000,000.00	130,000,000.00	130,000,000.00
35001003//10002185 Construction of Other Projects	-	-	20,400,000.00	20,400,000.00	-	-	-	-
35001003//30002357 Purchas eand installation of faststarlink Internet	-	-	8,000,000.00	8,000,000.00	-	-	-	-
35001003/23010106/30002356 Purchase of 1 no Ford Cara Van	-	7,956,190.70	-	(7,956,190.70)	-	-	-	-
35001003/23040106/10002185 Construction of Other Projects	-	20,385,056.29	-	(20,385,056.29)	-	-	-	-
35002001/23010112/10002094 Purchase of Office furniture, tables, chairs	-	-	1,000,000.00	1,000,000.00	20.00	5,000,000.00	-	-
35002001/23010138/10002096 Purchase of 5 No Dolmer machines for cutting/cross of marked trees	-	-	1,000,000.00	1,000,000.00	76.92	1,300,000.00	-	-
35002001/23020113/10002091 Nursery establishment for production of 200,000 assorted seedlings including indigenous fruit tree s	-	-	1,000,000.00	1,000,000.00	5.00	20,000,000.00	30,000,000.00	30,000,000.00
35002001/23020113/10002097 Purchase of forestry field Equipment e.g 30 nos pass hammer, safeguard climbing kitchs, forest guard	-	-	1,000,000.00	1,000,000.00	66.67	1,500,000.00	2,000,000.00	2,000,000.00
35002001/23030121/10002095 Renovation of headquarter office block	-	-	1,000,000.00	1,000,000.00	11.11	9,000,000.00	11,000,000.00	11,000,000.00
35002001/23040101/10002092 Afforestation/Plantation establishment of 30 hectares in Government Forest Reserve	-	-	1,000,000.00	1,000,000.00	2.00	50,000,000.00	-	-
35002001/23040101/10002093 Enrichment planting of forest tree seedlings in existing Government forest reserves	-	-	1,000,000.00	1,000,000.00	3.33	30,000,000.00	40,000,000.00	40,000,000.00
35053001//10002100 Purchase of furniture and fittings and office rentage for Head office and 13 outstatis/zones	-	-	966,000.00	966,000.00	-	-	-	-
35053001//10002101 Purchase of 5 Nos brand new Mack Trucks	-	-	335,540,000.00	335,540,000.00	-	-	-	-



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
35053001//10002102 Purchase of 10 pieces of brand new man diesel compactors	-		524,010,000.00	524,010,000.00	-	-		
35053001//10002105 Purchase of 4 brand new mini buses for revenue drive	-		3,401,000.00	3,401,000.00	-	-		
35053001//10002106 Development and installation of ICT billing system and power generating machine for head office and	-		9,781,000.00	9,781,000.00	-	-		
35053001//10002113 Renovation of Land Fill Site	-		5,010,000.00	5,010,000.00	-	-		
35053001/23010104/ Establishment and equipping of a Technical Intelligence Unit					-			
35053001/23010104/10002116 Purchase of 15Nos Tricycle Trucks for waste disposal		49,700,000.00	49,750,000.00	50,000.00	0.17	30,000,000.00	10,000,000.00	10,000,000.00
35053001/23010107/10002101 Purchase of 5 Nos brand new Mack Trucks		335,536,110.00	-	(335,536,110.00)	-	-		
35053001/23010107/10002107 Purchase of 10 units of 20,000 liter Waste Bin.		600,000,000.00	-	(600,000,000.00)	-	-		
35053001/23010108/10002105 Purchase of 4 brand new mini buses for revenue drive		3,400,000.00	-	(3,400,000.00)	-	-		
35053001/23010112/ PURCHASE OF TOUR BUSES	-				-			
35053001/23010112/10002100 Purchase of furniture and fittings and office rentage for Head office and 13 outstatio/zones		965,001.50	-	(965,001.50)	-	-		
35053001/23010129/10002102 Purchase of 10 pieces of brand new man diesel compactors		524,000,000.00	-	(524,000,000.00)	-	-		
35053001/23010138/10002103 purchase of 200 units of 1100 liters waste bins.		11,500,000.00	11,530,000.00	30,000.00	0.04	80,000,000.00	100,000,000.00	100,000,000.00
35053001/23010138/10002107 Purchase of 10 units of 20,000 liter Waste Bin.		2,000,000.00	602,030,000.00	600,030,000.00	857.19	70,000,000.00		
35053001/23010138/10002108 Purchase of 20 units of 12,000m waste bin		114,000,000.00	115,010,000.00	1,010,000.00	1.01	100,000,000.00	50,000,000.00	50,000,000.00
35053001/23010138/10002109 Purchase of 60 units of 7,000m waste bin	-		1,000,000.00	1,000,000.00	0.71	140,000,000.00	100,000,000.00	100,000,000.00
35053001/23010138/10002111 purchase of 1,000 waste bags	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00		
35053001/23010138/10002112 Remodelling of 40 units of waste point.		16,568,716.25	16,600,000.00	31,283.75	0.03	100,000,000.00		
35053001/23010138/10002113 Renovation of Land Fill Site		5,000,000.00	-	(5,000,000.00)	-	-		
35053001/23020101/10002110 Construction of two mini hub		5,000,000.00	6,010,000.00	1,010,000.00	2.02	50,000,000.00		
35053001/23020101/10002114 Reconstruction of ESWAMA reception and Revenue unit,	-		1,000,000.00	1,000,000.00	6.25	16,000,000.00	10,000,000.00	10,000,000.00
35053001/23020125/10002106 Development and installation of ICT billing system and power generating machine for head office and		9,780,714.00	-	(9,780,714.00)	-	-		
36001001//10001125 Development of Event Centre at Hotel Presidential Enugu	-		41,373,700.00	41,373,700.00	-	-		
36001001//10001127 Media partnership, Purchase of public address system and other digital Equipment e.g Cameras, comput	-		6,501,000.00	6,501,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
36001001/10005176 RENOVATION OF PUBLIC BUILDINGS		-	32,980,350.00	32,980,350.00	-	-		
36001001/10005245 PURCHASE OF TOUR BUSES		-	135,500,000.00	135,500,000.00	-	-		
36001001/23010108/10000018 Purchase of Road Motor Vehicle		-	-	-	-	-		
36001001/23010108/10005245 PURCHASE OF TOUR BUSES		135,463,000.00	-	(135,463,000.00)	-	-		
36001001/23010113/10001127 Media partnership, Purchase of public address system and other digital Equipment e.g Cameras, comput		6,500,000.00	-	(6,500,000.00)	-	-	100,000,000.00	
36001001/23010130/10001124 Establishment and equipping of a State Orchestral Band for performances at Public and State function		28,310,400.00	28,315,000.00	4,600.00	0.01	60,000,000.00	100,000,000.00	100,000,000.00
36001001/23010130/10001131 Acquisition of land and establishment of Zoological and conservation theme park		-	1,000,000.00	1,000,000.00	0.67	150,000,000.00	200,000,000.00	200,000,000.00
36001001/23010136/10001127 Media partnership, Purchase of public address system and other digital Equipment e.g Cameras, comput	-	-	1,000,000.00	1,000,000.00	2.00	50,000,000.00	100,000,000.00	100,000,000.00
36001001/23020119/10001125 Development of Event Centre at Hotel Presidential Enugu		41,363,700.00	-	(41,363,700.00)	-	-		
36001001/23020119/10001136 Enugu State Culture and Tourism Fiesta		226,943,265.00	226,950,000.00	6,735.00	0.01	100,000,000.00	100,000,000.00	100,000,000.00
36001001/23030118/10001138 Designation and upgrading of Enugu State museum at old Legislative Assembly in Enugu		55,000.00	9,200,000.00	9,145,000.00	9.15	100,000,000.00	550,000,000.00	500,000,000.00
36001001/23030121/00000613 Completion of international Conference centre (ICC)	-				-			
36001001/23030121/00000614 Rehabilitation of Hotel Presidential, Enugu	-				-			
36001001/23030121/10005176 RENOVATION OF PUBLIC BUILDINGS		32,970,350.00	-	(32,970,350.00)	-	-		
36001001/23030124/00001217 Rehabilitation and Upgrading of Recreational (Ejindu) Park	7,500,000.00				-			
36001001/23040106/10001128 Refurbishment, beautification and maintenance of 29 round Abouts and establishment of more round abo		10,721,625.00	10,725,000.00	3,375.00	-	100,000,000.00	750,000,000.00	750,000,000.00
36040001/23010112/10001144 Purchase of furniture and fittings (Sofa, Air Conditoner, Television set and Fans)		9,585,000.00	9,600,000.00	15,000.00	1.88	800,000.00	5,000,000.00	5,000,000.00
36040001/23010119/10001143 Purchase of power generating set 3.5kva		-	500,000.00	500,000.00	100.00	500,000.00	300,000.00	300,000.00
36040001/23010130/10001145 Purchase of Easels and exhibition stands		-	1,000,000.00	1,000,000.00	20.00	5,000,000.00	500,000.00	500,000.00
36040001/23010136/10001142 Setting up and Audio-Visual Room, Editing Suite and Purchase of still/Video Camera		-	1,000,000.00	1,000,000.00	16.95	5,900,000.00	5,000,000.00	5,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
36040001/23030118/10001141 Relocation of office and Establishment of Arts Gallery	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00	5,000,000.00	5,000,000.00
36052001/23020101/10001160 Construction of a five-star hotel at International Conference Centre, Enugu	-		-	-	-	-	10,000,000,000.00	
36052001/23020103/10001164 Connection of Electricity to Enugu State Tourism Board Office		4,125,000.00	4,130,000.00	5,000.00	-	-		
36052001/23020104/10001160 Construction of a five-star hotel at International Conference Centre, Enugu	-		1,000,000.00	1,000,000.00	0.01	20,000,000,000.00	10,000,000,000.00	
36052001/23020119/10001159 Completion of Tourist/Film Park		939,976,676.68	941,131,677.00	1,155,000.32	0.08	1,500,000,000.00		
36052001/23020119/10001173 Construction of Water and amusement park at different locations across the State		560,000,000.00	4,560,012,000.00	4,000,012,000.00	100.00	4,000,000,000.00	1,000,000,000.00	
36052001/23030118/10001534 CNP - Establishment of children recreational park/centre in the State	-		-	-	-	-		
36052001/23030121/10001160 Construction of a five-star hotel at International Conference Centre, Enugu	-				-		10,000,000,000.00	
38001001/23010112/10001185 Pur.of 2No Gubabi Steel file cabinet for HODs, Admin an Accounts department for storage sensitive do	-		1,000,000.00	1,000,000.00	100.00	1,000,000.00		
38001001/23010112/10001190 Purchase of furniture & fitting; 3 No LG Refrigerators, 3for HOD Planning Department, Account Depart	-		1,000,000.00	1,000,000.00	40.00	2,500,000.00		
38001001/23010112/10001191 Purchase & installation of office Fittings (4 Nos 2 Hp Inverter Ac @600,000 each	-		1,000,000.00	1,000,000.00	33.33	3,000,000.00		
38001001/23010113/00000638 Purchase/Installation of 12 no laptops for the newly recruited planning officers and heads of depart	-				-			
38001001/23010113/10001177 Purchase/installation of 12 No Laptops for new Planning Officers and Heads of Departments @ N350,000	-		1,000,000.00	1,000,000.00	22.22	4,500,000.00		
38001001/23010114/10001186 Purchase of optoma full 3D Projector 4500 lumens HD HDMI 2 vga, usb port and voice recorder	-		900,000.00	900,000.00	100.00	900,000.00		
38001001/23010114/10001192 Purchase of 4 No HP LaserJet Pro M404n Printers with accessories @ N300,000 each	-		1,000,000.00	1,000,000.00	71.43	1,400,000.00		
38001001/23010115/10001193 Purchase of 2 No Sharp AR-6020v Photocopier with accessories @ N500,000	-		1,000,000.00	1,000,000.00	90.91	1,100,000.00		
38001001/23010118/10001178 Purchase of 1 No of Hp Scanner @ N225,000 with its accessories; INo of sprial binding Machine @N30,0	-		400,000.00	400,000.00	100.00	400,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
38001001/23010125/10001196 Review and Printing of 340 copies of MTSS	-		1,000,000.00	1,000,000.00	33.33	3,000,000.00		
38001001/23010136/10001189 Installation of wireless storage device & networking of ICT equipment in the commission	-		1,000,000.00	1,000,000.00	33.33	3,000,000.00		
38001001/23050101/ Industrial cleaning				-				
38001001/23050101/00001232 Development of State Standardized Template for Collation and	25,000,000.00			-				
38001001/23050101/10001180 State Counterpart Contribution for Donor and PPP		100,000,000.00	100,010,000.00	10,000.00	-	2,000,000,000.00		
38001001/23050101/10001182 CNP - State Counterpart Contribution to Sustain Partnership with LGAs	-		1,000,000.00	1,000,000.00	0.05	2,000,000,000.00		
38001001/23050101/10001187 Development of M & E Framework for the State/Donor Partners Programmes and integration of Result Bas	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00		
38001001/23050101/10001194 Review of State Medium Term Implementation Plan	-	-	1,000,000.00	1,000,000.00	20.00	5,000,000.00		
38001001/23050102/10001179 Introduction and Institutionalisation of Integrated software for Performance Improvement Plan (PIP)/	-		1,000,000.00	1,000,000.00	33.33	3,000,000.00		
38001001/23050102/10001195 Acquisition of software for integration of resullt based management reporting.	-		1,000,000.00	1,000,000.00	12.50	8,000,000.00		
38001001/23050103/10001188 Monitoring and Evaluation of the implementation of Social Protection Policy in the state	-		1,000,000.00	1,000,000.00	12.50	8,000,000.00		
38001002/23010112/10001204 Purchase of 1 No LG 43 UP9550 VHD Smart TV for dashboard and monitoring of field activities	-		440,000.00	440,000.00	106.02	415,000.00		
38001002/23010113/ Purchase of office equipment: Industrial Photocopying Machine, HP Desktop Computers, HP Laser Jet Pr	-		-	-	-	-		
38001002/23010133/10001198 Procurement of survey equipment (CAPI, Laptops), Buiding of server room, socio economic data collect		1,600,000.00	1,650,000.00	(1,550,000.00)	(1.03)	150,000,000.00	75,000,000.00	75,000,000.00
38001002/23050101/10001200 Purchase of 6 No Motorcycles for data collection at zonal office	-		1,000,000.00	1,000,000.00	16.67	6,000,000.00		
38001002/23050103/10001202 GRID3 Project - Updating of Enugu State datasets on GRID3 Portal through data collection, analysis a	-		1,000,000.00	1,000,000.00	6.67	15,000,000.00	8,000,000.00	8,000,000.00
38001002/23050103/10001203 Small Area Estimation (SAE) to produce Multidimensional Poverty Index and other Socio-Economic indic	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	70,000,000.00	50,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
40001001/23010112/10000236 Purchase of Office Furniture and Fittings: 10 Executive Table and Chairs, 5 nos Air conditioner.		3,500,000.00	3,540,000.00	40,000.00	0.89	4,500,000.00		
40001001/23010114/10000235 Purchase of office equipment: 2Nos printers and accessories, 1 no scanner, 1 no spiral binding machi	-		950,000.00	950,000.00	100.00	950,000.00		
40001001/23030103/10000238 Renovation of Generator House	-		1,000,000.00	1,000,000.00	33.33	3,000,000.00		
40001002/23010112/10000241 Purchase of office furniture for Head Office and three Zonal offices: 10 Nos. executive table with e		7,819,966.61	10,850,000.00	3,030,033.39	60.60	5,000,000.00	2,000,000.00	2,000,000.00
40001002/23010113/10000240 Purchase of 10Nos laptop computers for use at head and zonal offices	-		1,000,000.00	1,000,000.00	28.57	3,500,000.00	3,000,000.00	3,000,000.00
47001001//10000248 Purchase of office equipments 8Nos Desktops computers, 3Nos photocopiers, 8Nos Printers and 8Nos UPS	-		7,700,000.00	7,700,000.00	-	-		
47001001/23010104/10000247 Purchase of 1No Motor Bike (Carter) for dispatch of mails	-		1,180,000.00	1,180,000.00	100.00	1,180,000.00		
47001001/23010112/10000246 Purchase of office furniture: 10Nos steal cabinets, 10Nos Chairs, 5Nos Air Conditioners and 20Nos Ta	-		10,500,000.00	10,500,000.00	51.22	20,500,000.00		
47001001/23010112/10000248 Purchase of office equipments 8Nos Desktops computers, 3Nos photocopiers, 8Nos Printers and 8Nos UPS	-		11,650,000.00	11,650,000.00	100.00	11,650,000.00		
47001001/23010113/10000244 Installation of Internet facilities	-		2,430,000.00	2,430,000.00	100.00	2,430,000.00		
47001001/23010119/10000245 Installation of solar panels and inverters	-		4,220,000.00	4,220,000.00	45.77	9,220,000.00		
47001001/23020127/00000843 Purchase & Installation of computer equipment and accessories: 8Nos Computer, 85 Nos Verbatim Report	-		-	-	-	-		
47001001/23030121/10000249 Renovation of Planning/research and statistics blocks in Civil Service Commission Premises	-		8,000,000.00	8,000,000.00	34.78	23,000,000.00		
47001002/23010112/10000255 Replacement of 130 obsolete and dilapidating Office furniture (50 tables and 80 chairs) 20 steel cab		41,421,168.04	41,425,168.00	3,999.96	0.02	16,000,000.00		
47001002/23030121/10000254 Re-roofing of office blocks with leaking roof		19,194,535.00	19,198,535.00	4,000.00	0.07	6,000,000.00		
48001001/23010112/10000258 Furnishing of ENSIEC Offices in the 3 Senatorial Zones	-		2,800,000.00	2,800,000.00	35.90	7,800,000.00		
48001001/23010112/10000259 Purchase and Installation of two air conditioners for ENSIEC Conferece Hall	-		2,100,000.00	2,100,000.00	100.00	2,100,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
48001001/23010113/10000266 Purchase of Laptops (HP 1.5 intel core 13 15.6. 4GB RAM ITB HOD) 8 Nos	-		2,120,000.00	2,120,000.00	41.41	5,120,000.00		
48001001/23010119/10000256 Purchase of generator sets: 1No 10KVA for ENSIEC Headquarters and 4Nos 3.5KVA for Zonal Offices	-		-	-	-	10,000,000.00		
48001001/23020101/10000257 Building of ENSIEC Office in for Enugu East Senatorial Zone	-		7,200,000.00	7,200,000.00	37.50	19,200,000.00	3,666,810.00	3,666,810.00
48001001/23020101/10000260 Building of ENSIEC Office in for Enugu North Senatorial Zone	-		1,200,000.00	1,200,000.00	6.25	19,200,000.00	3,666,810.00	3,666,810.00
48001001/23020101/10000261 Building of ENSIEC Office in for Enugu West Senatorial Zone	-		1,200,000.00	1,200,000.00	6.25	19,200,000.00	3,666,810.00	3,666,810.00
48001001/23020101/10000265 Landscaping and asphaltting of ENSIEC office	-		1,600,000.00	1,600,000.00	3.85	41,600,000.00	5,500,000.00	600,000,000.00
51001001//10001211 Purchase of printer canan TR4640	-		345,000.00	345,000.00	-	-		
51001001/23010113/10001210 Purchase of 9 no Laptops pavillion X360 intel core i5		1,800,000.00	2,802,000.00	1,002,000.00	7.42	13,500,000.00		
51001001/23010114/10001207 Purchase of 4No Printers (Laser jet 182 N HP) and 1 No Photocopying Machine (Sharp M 6021V)		2,613,730.53	3,615,000.00	1,001,269.47	25.03	4,000,000.00		
51001001/23010114/10001211 Purchase of printer canan TR4640		340,168.15	-	(340,168.15)	-	-		
51001001/23010119/10001213 Purchase and Installation of Solar power system	-		1,000,000.00	1,000,000.00	6.67	15,000,000.00		
51001001/23010119/10001214 Purchase and installation of 6KVA Generator Set	-		1,000,000.00	1,000,000.00	20.00	5,000,000.00		
51001001/23010128/10001216 Procurement of 600 nos Staff of Office for Traditional Rulers	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00	50,000,000.00	50,000,000.00
51001001/23020101/10001221 Establishment of Liason Office in the 17 L.G.A	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00		
51001001/23050102/10001206 Creation of Local Government Website	-		1,000,000.00	1,000,000.00	20.00	5,000,000.00		
51001002//10002139 Infrastructure upgrade @ LGSPB	-		-	-	-	68,458,600.00		
51001002/23010112/10002118 Purchase of office furnitures/Air conditioners	-		1,000,000.00	1,000,000.00	33.33	3,000,000.00		
51001002/23010113/10002117 Purchase of Computers		747,730,000.00	747,760,000.00	30,000.00	0.60	5,000,000.00		
51001002/23030121/10002119 Renovation of Estate Building	-		1,000,000.00	1,000,000.00	6.67	15,000,000.00		
51001002/23030121/10002139 Infrastructure upgrade @ LGSPB		34,221,500.00	34,229,300.00	7,800.00	-	-		
51001002/23050101/ Industrial cleaning					-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
51001002/23050101/00000018 State Counterpart contribution for financing of State Micro	-				-			
51002002/23010112/ Purchase of Office furniture		(518,000.00)	-	518,000.00	-	-		
51002002/23010112/10000111 Purchase of Office furniture		518,000.00	-	(518,000.00)	-	-		
51002002/23010112/10002162 Purchase of Office Furniture and Fittings		518,000.00	520,000.00	2,000.00	-	-		
51002002/23020105/10001226 Construction of 127 Nos Community Development Plan (CDPs) in Education, health, Flooding, water and	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00		
51002002/23020105/10002160 CONSTRUCTION/REHABILITATION OF WATER BOREHOLES IN RURAL AREAS OF THE STATE		169,432,581.60	169,435,000.00	2,418.40	-	-		
51002002/23020118/30001462 Construction of smart public toilets at 377 communities	-				-			
51002002/23030128/10002150 Construction/ Renovation of public toilet in Urban cities		498,866,632.65	498,869,000.00	2,367.35	-	-		
51002002/23050101/00000733 State Counterpart contribution for financing of State Micro Projects	553,240,659.96				-			
51007001/00001220 Upgrading of Oji River Fire Station at Oji River	14,076,000.00				-			
51007001/23010105/00001221 Purchase of Ino Hilux Van	6,201,000.00				-			
51007001/23010106/10001248 Purchase of Ambulance	-		1,000,000.00	1,000,000.00	2.70	37,000,000.00		
51007001/23010107/10001246 Purchase of 2No water tanker	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	150,000,000.00	150,000,000.00
51007001/23010112/00000769 Purchase of office furniture, tables, chairs, tv sets, etc. and Furnishing of newly constructed fire	-				-			
51007001/23010112/10001239 Purchase of 100No 6 Spring iron bed (single cabin) for Ogui road, Nsukka, Orba, Ogrute, Oji-River, U	-		1,000,000.00	1,000,000.00	6.67	15,000,000.00	15,000,000.00	15,000,000.00
51007001/23010113/10001249 Purchase of 5 computer system (Hp Laptops) 3 printers and other accessories	-		1,000,000.00	1,000,000.00	33.33	3,000,000.00		
51007001/23010123/ Purchase of Hospital Equipment					-			
51007001/23010123/00000759 Fire Fighting Aids e.g. Personal Protecting Equipment (PPE,	-				-			
51007001/23010123/10001234 Fire Fighting Aids e.g. Personal Protecting Equipment (PPE,	10,974,500.00				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
51007001/23010123/10001240 Installation of Fire Extinguishers in the New Secretariat/Government Buildings/ markets/ Public Buil		30,700,000.00	30,720,000.00	20,000.00	0.17	12,000,000.00	12,000,000.00	12,000,000.00
51007001/23010136/10001245 Procurement and installation of HF/VHF/UHF Radio Communication Gadgets (walkie talkie) in Fire Stati	-		1,000,000.00	1,000,000.00	8.33	12,000,000.00	12,000,000.00	12,000,000.00
51007001/23020101/10001242 Alsphating of the premises of the newly Constructed Fire Service Headquarters	-		1,000,000.00	1,000,000.00	6.67	15,000,000.00	15,000,000.00	15,000,000.00
51007001/23020110/00000764 Installation of Fire Extinguishers in the New Secretariat/Government Buildings/ markets/ Public Buil	-		-	-	-	-		
51007001/23020110/10001234 Fire Fighting Aids e.g. Personal Protecting Equipment (PPE,		5,530,000.00	5,560,000.00	30,000.00	-	-		
51007001/23020110/10001241 Construction of Staff Quarters in fire stations 1 in each senatorial zones	-		1,000,000.00	1,000,000.00	0.71	140,000,000.00		
51007001/23020118/10001244 Construction of main store	-		1,000,000.00	1,000,000.00	5.56	18,000,000.00	18,000,000.00	18,000,000.00
51007001/23020125/10001243 Installation of solar security light at Ogui fire ststion	-		1,000,000.00	1,000,000.00	7.69	13,000,000.00	13,000,000.00	13,000,000.00
51007001/23030109/00000761 Renovationof fire station building at Nsukka and fencing of collapsed section	-				-			
51007001/23030109/00000763 Purchase of 100No 6 Spring iron bed (single cabin) for Ogui road, Nsukka, Orba, Ogrute, Oji-River, U	-				-			
51007001/23030109/10001236 Renovationof fire station building at Nsukka and fencing of collapsed section	-		-	-	-	8,000,000.00	8,000,000.00	8,000,000.00
51007001/23030109/10001238 Renovation of Other Fire Units (Timber shade and Ogbete)	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00	10,000,000.00	10,000,000.00
52001001/23010129/10001258 Procurement of Auger Digging machine	-		350,000.00	350,000.00	100.00	350,000.00		
52001001/23020105/10001255 Counterpart fund for partnership for Enugu Expanded water supply, sanitation and hygiene (PEWASH) pr		500,000,000.00	500,000,000.00	-	-	500,000,000.00	500,000,000.00	500,000,000.00
52001001/23020105/10001272 Take of grant for establishment of Enugu State Water Service Regulatory Commission. EN-WASRECOM	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
52001001/23020105/10001277 Procurement of Down the hole camera Borehole inspection camera	-		1,000,000.00	1,000,000.00	8.85	11,300,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
52001001/23020125/10001256 Counterpart Contribution for sustainable power and irrigation projects (SPIN)	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
52001001/23030104/10001269 Completion of the rehabilitation of 9th Mile Crash Programme	-				-			
52001001/23030128/ Renovation of PPSMB ICT Centers across all seventeen (17) LGAs to be converted to Community ICT Cent	-				-			
52001001/23050101/10001259 Hydrological investigation of water resources 9River/stream characteristics across the state to meas	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00	50,000,000.00	50,000,000.00
52001001/23050103/10001257 Comprehensive Evaluation of Dams across state for safety, stability and overall performance	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00	25,000,000.00	25,000,000.00
52001001/23050103/10001260 Field survey and identification of erosion/flood prone areas across the state	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00	15,000,000.00	15,000,000.00
52001001/23050103/10001261 Procurement of ABEM SAS 4000 terrameter for geophysical surveys	-		1,000,000.00	1,000,000.00	5.00	20,000,000.00		
52102001//00000673 Procurement of laptops and desktop computers and other ICT equipment	-		2,130,059.00	2,130,059.00	-	-		
52102001//10001296 Rehabilitation of the Enugu Urban Water network and reticulation of pipeline inclusive of extension	-		2,709,360.00	2,709,360.00	-	-		
52102001//10001300 Procurement of data monitoring and management system and software GIS equipment for data acquisition	-		6,059,170.00	6,059,170.00	-	-		
52102001//10001306 Maintenance of boreholes with respect of repair of replacement of disuse	-		3,504,054.00	3,504,054.00	-	-		
52102001//10001309 Rehabilitation of Oji and Ajalli water schemes and pipeline rehabilitation and extention in Enugu me	-		205,184,000.00	205,184,000.00	-	-		
52102001//10001310 Maintenance of boreholes, pipelines, mechanical and electrical systems	-		1,600,447,860.00	1,600,447,860.00	-	-		
52102001//10002161 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State	-		7,000,000.00	7,000,000.00	-	-		
52102001//10002163 PURCHASE OF OFFICE FURNITURES	-		766,000.00	766,000.00	-	-		
52102001//10002183 Repair of Transformer	-		236,518,973.00	236,518,973.00	-	-		
52102001//10002184 Purchase/Supply of Solar Equipment	-		1,190,000.00	1,190,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
52102001/10005239 Construction of Fivestar Hotel at ICC	-	-	44,859,563.00	44,859,563.00	-	-	-	-
52102001/23010112/10001285 The procurement of office equipment at the corporation	-	3,685,000.00	3,700,000.00	15,000.00	0.15	10,000,000.00	-	-
52102001/23010112/10002163 PURCHASE OF OFFICE FURNITURES	-	1,256,000.00	-	(1,256,000.00)	-	-	-	-
52102001/23010113/10001282 Procurement and installation of modern ICT equipment at the corporation	-	-	1,000,000.00	1,000,000.00	10.00	10,000,000.00	-	-
52102001/23010141/10001286 Purchase of water Treatment equipment for all the production outlets	-	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	-	-
52102001/23010141/10001318 The purchase of water treatments instrumentations and consummables	-	19,994,310.00	20,000,000.00	(1,083,310.00)	(1.08)	100,000,000.00	-	-
52102001/23020102/00000702 Construction of staff quarters	-	-	-	-	-	-	-	-
52102001/23020103/10001325 Procurement and installation of prepaid meter	-	-	1,000,000.00	1,000,000.00	3.33	30,000,000.00	-	-
52102001/23020105/10001314 The construction of new distribution lines from twin tank to new market reservoirs	3,529,464,016.52	-	1,000,000.00	1,000,000.00	0.01	9,000,000,000.00	-	-
52102001/23020105/10001317 The distribution of new pipeline extension to new estates and clusters in Enugu	-	495,211,585.90	787,000,000.00	291,788,414.10	3.24	9,000,000,000.00	-	-
52102001/23020105/10001321 Provision for the purchase of different sizes of Ductile iron pipes	-	-	1,000,000.00	1,000,000.00	0.20	500,000,000.00	-	-
52102001/23020105/10001322 Construction of water treatment plants	-	23,052,077.00	23,060,000.00	7,923.00	0.01	100,000,000.00	-	-
52102001/23020105/10001327 Provision of different sizes of multi layered pipes	-	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	-	-
52102001/23020105/10001329 Drilling of 6 additional boreholes at Nsukka urbanborehole drilling, pumps, risers electrical works	-	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	-	-
52102001/23020105/10001333 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State	-	3,495,054.13	-	(3,495,054.13)	-	-	-	-
52102001/23020105/10002161 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State	-	3,495,054.13	-	(3,495,054.13)	-	-	-	-
52102001/23030104/00001218 Rehabilitation of 9th Mile Ngwo Water scheme	17,205,520.38	-	-	-	-	-	-	-
52102001/23030104/10001296 Rehabilitation of the Enugu Urban Water network and reticulation of pipeline inclusive of extension	-	2,700,360.05	-	(2,700,360.05)	-	-	-	-



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
52102001/23030104/10001298 Rehabilitation of Booster Stations in Enugu Metropolis		851,500.00	-	(851,500.00)	-	-		
52102001/23030104/10001306 Maintenance of boreholes with respect of repair of replacement of disuse	118,412,915.09	3,495,054.00	-	(3,495,054.00)	-	-		
52102001/23030104/10001310 Maintenance of boreholes, pipelines, mechanical and electrical systems		1,610,480,372.20	-	(1,610,480,372.20)	-	-		
52102001/23030104/10001311 Rehabilitation of Iva Valley water scheme to increase its production potentials	252,671,877.00	-	1,000,000.00	1,000,000.00	0.25	400,000,000.00		
52102001/23030104/10001315 The purchase of plants and equipment tools for improvement of output		-	1,000,000.00	1,000,000.00	2.00	50,000,000.00		
52102001/23030121/ Provision of maintenance, repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP			-	-	-			
52102001/23030121/00000020 Urban Water Sector: State Counterpart funding				-	-			
52102001/23030121/10001279 Rehabilitation of headquarters office complex to improve better working condition	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00		
52102001/23030125/10002183 Repair of Transformer		236,513,973.02	-	(236,513,973.02)	-	-		
52102001/23030125/10002184 Purchase/Supply of Solar Equipment		1,180,000.00	-	(1,180,000.00)	-	-		
52102001/23050101/00000673 Procurement of laptops and desktop computers and other ICT equipment	-	1,055,059.23	-	(1,055,059.23)	-	-		
52102001/23050102/10001300 Procurement of data monitoring and management system and software GIS equipment for data acquisition		6,054,170.00	-	(6,054,170.00)	-	-		
52102001/31021300/00000673 Procurement of laptops and desktop computers and other ICT equipment		1,070,000.00	-	(1,070,000.00)	-	-		
52103001/10001333 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State	-		13,135,000.00	13,135,000.00	-	-		
52103001/23010112/10001331 Purchase of office equipment for the establishment of LGA Institutional Documentation of WASH facili	-		1,000,000.00	1,000,000.00	2.94	34,000,000.00		
52103001/23020105/00000712 Purchase of branded sanitary buckets and dumpsters for waste disposal in rural communities	-			-	-			
52103001/23020105/10001333 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State		5,000,000.00	-	(5,000,000.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
52103001/23020105/10001334 Counterpart fund for partnership for expanded water supply, sanitation and Hygiene (PE WASH) Program		67,650,000.00	-	(67,650,000.00)	-	-		
52103001/23020107/10001346 Construction of ventilated improved gender mainstream 10 toilet apartment with urinary in 6 urban sc	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	160,000,000.00	160,000,000.00
52103001/23030104/ Upgrading Other Public Building					-			
52103001/23030104/00000008 Rehab & upgrading of 50 Motorized B/holes in communities					-			
52103001/23030104/10001335 Rehabilitation and upgrading of 20 Motorized Boreholes across three senatorial zones	-		1,000,000.00	1,000,000.00	0.83	120,000,000.00		
53001001//10001358 Proposed construction of Ten Blocks of 12 2 bedroom apartment each for slum dwellers resettlement at	-	-	1,142,376,629.00	1,142,376,629.00	-	-		
53001001//10002164 Provision of Electrification at Existing Estates		-	28,500,000.00	28,500,000.00	-	-		
53001001//10002169 Acquisition of Land in Urban and Rural Areas		-	454,062,892.00	454,062,892.00	-	-		
53001001//10002171 Provision of Basic Infrastructural Facilities in Existing Estates		-	3,368,800.00	3,368,800.00	-	-		
53001001/23010101/10002169 Acquisition of Land in Urban and Rural Areas		454,047,892.00	-	(454,047,892.00)	-	-		
53001001/23020103/10002164 Provision of Electrification at Existing Estates		28,500,000.00	-	(28,500,000.00)	-	-		
53001001/23020104/00001219 Legacy Estate: Clearing Perimeter Survey & Percellation	254,730,080.00				-			
53001001/23020104/10001358 Proposed construction of Ten Blocks of 12 2 bedroom apartment each for slum dwellers resettlement at		63,235,508.50	-	(63,235,508.50)	-	-		
53001001/23020118/10002171 Provision of Basic Infrastructural Facilities in Existing Estates		3,367,800.00	-	(3,367,800.00)	-	-		
53001001/23030104/00000716 Completion of 50mm thick asphalted access and internal road including reinforced concrete line drain	365,365,535.94				-			
53010001/23010101/	-				-			
53010001/23010101/00000001 Acquisition of land for building of houses	5,174,917,460.02				-			
53010001/23010101/10001371 Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural A		-	46,178,415,214.00	46,178,415,214.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
53010001/23010101/30001590 Acquisition of land for building of houses					-			
53010001/23010105/ Procurement of fumigation equipment for Government House and Lodge					-			
53010001/23010105/00000013 Procurement of vehicles	165,442,500.00				-			
53010001/23010114/00000011 Procurement of basic tools equipment and building materials	-				-			
53010001/23010129/ Rollout of a system of actively monitored CCTV cameras across the State					-			
53010001/23010129/00000011 Procurement of basic tools equipment and building materials					-			
53010001/23010129/00000012 Procurement of set of different GPS receiver and its access				-	-			
53010001/23010136/ Purchase and repairs of aircraft	-				-			
53010001/23020104/10001371 Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural A		46,085,668,214.00	-	#####	-	-		
53010001/23020104/10001372 Development of Phase 1 of 7500-One bedroom, two bedroom and three bedroom- Housing Units of Tomorrow		16,086,206.13	305,831,034.00	289,744,827.87	-	-		
53010001/23020114/10001363 Construction of Estate roads at Republic Estate Phase III and Sunrise Estate, Emene		10,000,000.00	30,000,000.00	20,000,000.00	2.00	1,000,000,000.00	200,000,000.00	200,000,000.00
53010001/23020114/30001598 Construction of Estate roads at Republic Estate Phase III and Independence Layoutatunrise Estate Eme					-			
53010001/23020118/00000720 Provision of basic infrastructural facilities in Existing Estates i.e. Harmony, Trans-Ekulu, Sunrise	-				-			
53010001/23020118/10001366 Infrastructural development of coal city Eastern Extension Alliance Estate Independence Layout Phase	25,000,000,000.00	900,251,309.30	1,155,261,309.00	135,023,793.57	27.00	500,000,000.00	7,500,000,000.00	7,500,000,000.00
53010001/23020118/10001370 Infrastructural development of Sports Island, Centenary City, Enugu		12,075,617,358.05	12,075,627,358.00	9,999.95	-	1,000,000,000.00	40,000,000,000.00	40,000,000,000.00
53010001/23030113/10001364 Rehabilitation of Estate roads at Golf Estate, Ekulu East Estate, Coal City Garden Estate, Maryland	1,677,987,257.05	18,662,068.71	98,677,069.00	80,015,000.29	16.00	500,000,000.00	690,000,000.00	690,000,000.00
60001001/23010101/00000001 Acquisition of land for building of houses	-				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
60001001/23010101/10001376 Acquisition of New Layout and Housing Estates for Urban and Rural Areas (Heritage Site Miliken Hill)	17,700,000,000.00	-	1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
60001001/23010112/10001389 Purchase of furniture and fittings 15Nos office table, 20Nos armed chair, 20Nos steel file cabinet,7	-	-	1,000,000.00	1,000,000.00	3.31	30,200,000.00	10,000,000.00	10,000,000.00
60001001/23010113/10001382 Purchase of office equipment 7no Laptop computers, 17 Nos desktop computer, 7Nos printer, 7Nos photo	-	-	1,000,000.00	1,000,000.00	4.29	23,317,000.00	7,000,000.00	7,000,000.00
60001001/23010119/10001384 Procurement and Installation of Solar power	-	-	1,000,000.00	1,000,000.00	2.92	34,300,000.00		
60001001/23010128/10001383 Procurement and installation of close circuit television (CCTV)		38,325,400.20	38,342,800.00	17,399.80	0.32	5,500,000.00		
60001001/23010129/00000774 construction of multi-purpose office building with fire proof file cabinets for deeds and file regis	-				-			
60001001/23010136/10001385 Purchase of 1 no Cenix VR P2340 New Digital Recorder, 1 no EOS4000D Canon Camera	-	-	340,000.00	340,000.00	100.00	340,000.00		
60001001/23020127/ CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3					-			
60001001/23020129/ Maintenance of Centre Pivot Irrigation System (CPIS) at various Local Governments to enable dry seas					-			
60001001/23030103/00000005 Construction and installation of servers house in deed department					-			
60001001/23030103/00000007 Determination of Enugu State Local Geoid					-			
60001001/23030103/10001373 Clearing of Layouts in Nsukka					-			
60001001/23030121/10001388 Renovation of Office building (D Wing)	-	-	1,000,000.00	1,000,000.00	6.45	15,500,000.00		
60001001/23050101/ Industrial cleaning					-			
60001001/23050102/00000789 Purchase of Survey software and equipments	-	-			-			
60001001/23050102/10002127 Implementation of GIS based Land Administration System	446,071,124.00				-			
60002001/23010101/10001392 Perimeter survey/paracellation of Government Acquired land	-	-	1,000,000.00	1,000,000.00	0.98	102,000,000.00	122,400,000.00	122,400,000.00
60002001/23010112/10001396 Purchase of Office Furniture (8 nos Executive tables, 19 no armed wooden chairs, 20 nos armless wood		10,000,000.00	10,000,000.00	-	-	10,920,000.00	13,105,000.00	13,105,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
60002001/23010113/00000789 Purchase of Survey software and equipments	-				-			
60002001/23010113/10001393 Purchase of Office Computers Equipment (6 nos laptop, 1 no A3 printer, 2 nos A3 flatbed scanner, 10	-		1,000,000.00	1,000,000.00	5.81	17,220,000.00	20,665,000.00	20,665,000.00
60002001/23010133/ Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola					-			
60002001/23010133/10001394 Purchase of Survey software and Equipment		18,400,000.00	18,400,000.00	-	-	-		
60002001/23020101/00000787 Perimeter survey/paracellation of land	-				-			
60002001/23020101/10001391 Completion of Air Survey building		10,000,107.50	10,010,108.00	10,000.50	0.04	24,000,000.00	28,000,000.00	
60003001/23020104/10001399 Infrastructural Development at Enugu New City	-		30,050,000.00	30,050,000.00	0.20	15,000,000,000.00		
60004001/23010112/00000262 Purchase of office furniture	-	1,300,000.00	1,305,000.00	5,000.00	-	-		
60004001/23030101/10001398 Takeoff Grant for Enugu State Geographical Information System		27,999,463.20	-	(27,999,463.20)	-	-		
60004001/23050102/10001398 Takeoff Grant for Enugu State Geographical Information System		10,176,133,437.37	10,204,182,901.00	28,049,463.63	0.14	20,000,000,000.00		
63001001/23010112/ PURCHASE OF TOUR BUSES					-			
63001001/23010112/10002122 Purchase of Office Equipment: 3Nos refrigerators and 3 Nos Stabilizers					-			
63001001/23010113/ Purchase of office equipment for ICT department					-			
63001001/23010113/10002121 Purchase of Desktops Computers & Accessories					-			
64001001/23010104/10001406 Purchase of 1No Tricycles for dispatch	-		1,000,000.00	1,000,000.00	40.00	2,500,000.00		
64001001/23010112/ PURCHASE OF TOUR BUSES					-			
64001001/23010112/10001403 Purchase of office equipment (1No scanning machine, steel cabinet, 2 no wall fans, 3 nos refrigerato	-		1,000,000.00	1,000,000.00	20.00	5,000,000.00		
64001001/23010112/10001408 Purchase of office Furniture and Fittings for State CARES Coordinating unit (5 nos 2 hp office AC wi					-			
64001001/23010113/10001405 Purchase of 6 no Laptop		1,554,287.50	1,600,000.00	45,712.50	0.95	4,800,000.00		
64001001/23050108/10001404 FN - UNICEF Counterpart contribution /Capacity Building for Food and Nutrition programmes in the Sta		160,000,000.00	160,000,000.00	-	-	200,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
64001001/23050108/10001409 NG-CARES State Coordinating Unit activities		672,490,733.27	672,505,733.00	14,999.73	0.01	197,400,000.00		
65001001//10001040 Construction/Reconstruction/Rehabilitation of PENOKS ROAD	-		376,100,000.00	376,100,000.00	-	-		
65001001//10001061 Construction/Reconstruction/Rehabilitation of Artisan Market road	-		7,000,000.00	7,000,000.00	-	-		
65001001//10001486 Sanitary Drains - Reestablishing all sanitary drains, Removal of all obstacles and blockages, Remova	-		7,500,000.00	7,500,000.00	-	-		
65001001//10001495 Monitoring and evaluation of Enugu Capital Territory Development Authority (ECTDA) project activitie	-		65,140,000.00	65,140,000.00	-	-		
65001001//10001496 Relocation of all motor parks out of the city: (Design and consultancy)	-		26,700,000.00	26,700,000.00	-	-		
65001001//10001497 Beautification and remodelling of Monuments at All Saints Church (60m) - installation and beautifica	-		136,600,000.00	136,600,000.00	-	-		
65001001//10001499 Provision and installation of security circuit (72 CCTV cameras, 72 monitors and accessories with co	-		5,000,000.00	5,000,000.00	-	-		
65001001/23010121/10001494 Purchase of Environmental Beautification materials					-			
65001001/23010128/ Establishment of Farm Estates in 6 Agricultural Zones of the State for enhanced agricultural value c					-			
65001001/23010129/00000885 Relocation and construction of Police Officers Wives Aaociatio (POWA) shops	4,515,000.00				-			
65001001/23010129/10001489 Purchase of heavy duty Equipment - 1 no. Low bed, 1 no. Tow Trucks, 2 no. Tipper	-		1,000,000.00	1,000,000.00	0.66	150,550,000.00	150,000,000.00	
65001001/23010136/10001499 Provision and installation of security circuit (72 CCTV cameras, 72 monitors and accessories with co		5,000,000.00	-	(5,000,000.00)	-	-		
65001001/23020114/10002170 Construction/Reconstruction/Rehabilitation of Artisan Market road		7,000,000.00	-	(7,000,000.00)	-	-		
65001001/23020118/00000894 City road decongestion and intervention project at Part Avenue roundabout, savage crescent to IBB br	410,000.00				-			
65001001/23020118/10001488 Provision of 100 units of ultra-modern bus shelters: 600mmx1800mm with 24 meter lay-bye (enough to a	-		1,000,000.00	1,000,000.00	0.27	368,800,000.00	768,800,000.00	
65001001/23020118/10001492 Management and development of City Infrastructure (Development Control)		229,789,592.00	189,549,592.00	(40,240,000.00)	(40.24)	100,000,000.00	500,000,000.00	



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
65001001/23020118/10001497 Beautification and remodelling of Monuments at All Saints Church (60m) - installation and beautifica		86,600,000.00	-	(86,600,000.00)	-	-		
65001001/23020124/10000104 Construction of other projects		-	-	-	-	-		
65001001/23020124/10001493 Fencing at New Artisan -6.7824 hectares, 998 x 12 metres perimeter fencing wall		602,160,300.00	602,205,300.00	(110,955,000.00)	(15.85)	700,000,000.00	385,000,000.00	
65001001/23020124/10001496 Relocation of all motor parks out of the city: (Design and consultancy)		26,700,000.00	-	(26,700,000.00)	-	-		
65001001/23030128/30001742 Removal of encroachment and fencing of 1,101.26 hectares of land at special Agro processing Zone 9SAP					-			
65001001/23040104/10001490 Relocation of slums - Clearing / Evacuation of slums identified within the Capital city - Phase 1&2		59,288,000.00	59,323,000.00	35,000.00	0.02	150,000,000.00	80,000,000.00	
65001001/23040105/10001487 Desilting of water ways within the capital city		-	1,000,000.00	1,000,000.00	1.33	75,000,000.00	75,000,000.00	
65001001/23040106/ Sanitary Drains - Reestablishing all sanitary drains, Removal of all obstacles and blockages, Remova					-			
65001001/23050102/10001498 Deployment of SMS based automated building plan approval status confirmation system within Data offi		-	1,000,000.00	1,000,000.00	10.00	10,000,000.00	5,000,000.00	
65001001/23050103/ Development of Computer Software					-			
65001001/23050103/10001495 Monitoring and evaluation of Enugu Capital Territory Development Authority (ECTDA) project activitie	407,993,649.50	65,138,000.00	-	(65,138,000.00)	-	-		
66001001/23010112/10000277 Purchase of 1 no standing fan for inter-ministrial and liaison department		-	500,000.00	500,000.00	100.00	500,000.00		
66001001/23010112/10000278 Purchase of 2 no Wi-Fi for the Ministry		-	200,000.00	200,000.00	100.00	200,000.00		
66001001/23010113/10000270 Purchase of office equipment (5Nos desktop computers with UPS, 4 nos Printer, 3 no scanner and 3No p		-	5,000,000.00	5,000,000.00	12.50	40,000,000.00	10,000,000.00	
66001001/23010113/10000276 Purchase of 4 no hp laptop, for 3 departmenmts in the office		-	2,000,000.00	2,000,000.00	25.00	8,000,000.00		
66001001/23010119/10000273 Purchase of Solar Panel at Cooperative College No. 10 Colliery Avenue GRA, Enugu		-	-	-	-	20,000,000.00		
66001001/23010132/10000269 Procurement of Security materials (Purchase of working tools such as whittles, touch lights, T-shirt		-	-	-	-	20,000,000.00	10,000,000.00	10,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
66001001/23050104/10000274 Marking if International Day for Poverty Eradication on the 17th of October, 2024	-	-	-	-	-	20,000,000.00	30,000,000.00	30,000,000.00
66001001/23050108/10000280 CNP - Empowerment of indigents and vulnerable people of Enugu State	-	-	5,000,000.00	5,000,000.00	3.33	150,000,000.00	100,000,000.00	100,000,000.00
67001001/23020118/10000288 Building of smart toilets in markets (Establish 25 no smart toilets at 1,000,000 each in existing ma	-	-	2,000,000.00	2,000,000.00	6.67	30,000,000.00	32,500,000.00	32,500,000.00
67001001/23020118/10000296 Provision of Directional Signage at the State Secretariat	-	-	5,000,000.00	5,000,000.00	100.00	5,000,000.00	7,000,000.00	7,000,000.00
67001001/23050101/10000284 Developme a registration and taxation framework for commercial borehole operators to be under govt t	-	-	-	-	-	20,000,000.00	21,000,000.00	21,000,000.00
67001001/23050101/10000287 Establish institutions to foster cooperation with state and federal govt in Enugu State	-	-	2,000,000.00	2,000,000.00	10.00	20,000,000.00	21,500,000.00	21,500,000.00
67001001/23050101/10000289 Removal of abandoned vehicles from roadways and streets	-	-	21,500,000.00	21,500,000.00	100.00	21,500,000.00	23,500,000.00	23,500,000.00
67001001/23050108/10000283 Establish Local Emergency Management Agencies (LEMA) AND Training programs to enhance community resp	-	-	2,500,000.00	2,500,000.00	11.11	22,500,000.00	23,000,000.00	23,000,000.00
67001001/23050108/10000290 Compliance and safety oversight (Increase awareness of safety measures among the public to ensure co	-	-	2,000,000.00	2,000,000.00	10.00	20,000,000.00	21,500,000.00	21,500,000.00
Total	251,132,226,427.90	38,599,900,337.81	50,805,970,932.00	#####	35.88	744,477,075,920.00	449,120,981,336.00	239,918,667,355.00
Enugu East Sen Zone - Enugu South								
11101001/23030121/00000096 Upgrading Other Public Building	713,250.00				-			
12003001/23010115/10000120 Purchase of 8 Nos Sharp-5623N Photocopier for Hon Speaker, Clerk of the house,HODs office	-	-	4,000,000.00	4,000,000.00	100.00	4,000,000.00		
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	1,484,291,453.09	2,933,015,246.66	-	(2,933,015,246.66)	-	-	10,525,391,773.00	
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		120,184,965.60	-	(120,184,965.60)	-	-		
21027017/23010122/10002040 Purchase of medical equipment (3 No. Ultra sound machine)		480,000,000.00	481,371,500.00	1,371,500.00	0.69	200,000,000.00		
21027017/23020106/10002046 Construction of 2 no buildings for Radiology department. A storey building and a bungalow.		470,000,000.00	470,030,000.00	30,000.00	0.02	185,000,000.00		
22001002/23020124/10000482 Costruction of Mechanic Village at Akwuke		410,000,000.00	1,200,000,000.00	790,000,000.00	65.83	1,200,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
31001001/23020101/10000602 Renovation of Office Building		120,000,000.00	-	(120,000,000.00)	-	-		
31003001/23010119/10001644 Purchase of Electricity Transformer (1No 500KVA and 1No 300KVA)	-		-	-	-	-		
31003001/23020103/00000739 Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senat	2,332.55				-			
34001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		710,008,165.30	-	(710,008,165.30)	-	-	20,000,000,000.00	
34001001/23020114/10000803 Construction of 2km Ologo road	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000833 Construction/Reconstruction of David Nnaji Avenue - Moses Ogbodo Street, Topland, Ndi Ogwu, Amechi U	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000875 Rehabilitation of Umuoji Street, Ugwume Crescent, Ihiala Street, Nwakanwa Street, Awgu Street, Ozubu	-	87,075,698.49	-	(87,075,698.49)	-	-	200,000,000.00	
34001001/23020114/10000967 Construction/Reconstruction/Rehabilitation of Nnajinwangwu street		87,075,698.49	-	(87,075,698.49)	-	-	100,000,000.00	
34001001/23020114/10000968 Construction/Reconstruction/Rehabilitation of Ufuma street		87,075,698.49	-	(87,075,698.49)	-	-	100,000,000.00	
34001001/23020114/10000969 Construction/Reconstruction/Rehabilitation of Ugwuaji street		87,075,698.49	-	(87,075,698.49)	-	-	100,000,000.00	
34001001/23020114/10000970 Construction/Reconstruction/Rehabilitation of Nnaji Ogbodo street		87,075,698.49	-	(87,075,698.49)	-	-	100,000,000.00	
34001001/23020114/10000972 Construction/Reconstruction/Rehabilitation of Abba street		87,075,698.49	-	(87,075,698.49)	-	-	50,000,000.00	
34001001/23020114/10000973 Construction/Reconstruction/Rehabilitation of Agu street		87,075,698.49	-	(87,075,698.49)	-	-	100,000,000.00	
34001001/23020114/10000974 Construction/Reconstruction/Rehabilitation of Ugwuaji road		87,075,698.49	-	(87,075,698.49)	-	-	300,000,000.00	
34001001/23020114/10000975 Construction/Reconstruction/Rehabilitation of Enugu Agidi street		87,075,698.49	-	(87,075,698.49)	-	-	150,000,000.00	
34001001/23020114/10000986 Construction/Reconstruction/Rehabilitation of Amagugwu road		91,291,011.63	-	(91,291,011.63)	-	-	200,000.00	
34001001/23020114/10000987 Construction/Reconstruction/Rehabilitation of Obuoffia/akpulu street		91,291,011.63	-	(91,291,011.63)	-	-	100,000,000.00	



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10000988 Construction/Reconstruction/Rehabilitation of Umujam/Ede-Onovo street		91,291,011.63	-	(91,291,011.63)	-	-	100,000,000.00	
34001001/23020114/10000989 Construction/Reconstruction/Rehabilitation of Amodu/Ajomadu street		91,291,011.63	-	(91,291,011.63)	-	-	100,000,000.00	
34001001/23020114/10000990 Construction/Reconstruction/Rehabilitation of Brighter future road		91,291,011.63	-	(91,291,011.63)	-	-	100,000,000.00	
34001001/23020114/10000991 Construction/Reconstruction/Rehabilitation of Ozongwu Street		91,291,011.64	-	(91,291,011.64)	-	-	100,000,000.00	
34001001/23020114/10000992 Construction/Reconstruction/Rehabilitation of Sam Eze Avenue		91,291,011.64	-	(91,291,011.64)	-	-	100,000,000.00	
34001001/23020114/10001034 Construction/Reconstruction/Rehabilitation of ONYEWENA STREET		97,766,591.33	-	(97,766,591.33)	-	-	100,000,000.00	
34001001/23020114/10001075 Construction of Akwuke Road From Police Station to Coal Mining Site		2,000,000,000.00	-	(2,000,000,000.00)	-	-	1,500,000,000.00	
34001001/23020114/10001082 Construction/Reconstruction/Rehabilitation of Obuoffia - Obeagu ũ Akagbeugwu Road		292,709,523.67	673,550,148.00	380,840,624.33	76.17	500,000,000.00	1,000,000,000.00	
34001001/23020114/30001081 Construction of Akwuke Road From Policeattation to Coal Miningsite					-			
34001001/23030113/10000813 Rehabilitation of 2.5km Agbani Road (Police College - Prisons Roundabout)	-		1,000,000.00	1,000,000.00	0.20	490,000,000.00	500,000,000.00	500,000,000.00
34001001/23030113/10000815 Rehabilitation of Owelli Street (Off Awkunanaw Street Timber shed junction Maryland Ugwuaji Road	-		1,000,000.00	1,000,000.00	0.18	550,000,000.00	500,000,000.00	500,000,000.00
34001001/23030113/10000816 Rehabilitation of Amokwe Street - CIC School Junction Enugu	-		1,000,000.00	1,000,000.00	0.63	160,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000819 Rehabilitation/Maintenance of 1.805km road at Edozie - Kenyatta Street - Timber Junction	-		-	-	-	400,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000821 Rehabilitation/Maintenance of 2.5km road at Ohafia - Awkuzu - Awkunanaw -Etudo Junction, Ahara Layou	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00		
34001001/23030113/10000828 Rehabilitation of 0.690km/9m Robinson Street Road Uwani	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23030113/10000910 Reconstruction/rehabilitation of Ugwuaji Flyover	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	4,000,000,000.00	4,000,000,000.00
35001001/23010138/ Purchase of public address					-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
35001001/23050101/10002072 Waste Management and Control in Enugu State, through Garbage in Wealth out program/Beat the Plastic					-			
36001001/23020119/10001135 CAVES-Ihenka cave, Coal mines Ribadu, Oti, Onyeama, Akwuke Isama cave	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	120,000,000.00	120,000,000.00
51007001/23030109/10001237 Renovation and fencing of Idaw river fire station	-		1,000,000.00	1,000,000.00	2.13	47,000,000.00	47,000,000.00	47,000,000.00
65001001/23040105/10001486 Sanitary Drains - Reestablishing all sanitary drains, Removal of all obstacles and blockages, Remova		7,500,000.00	-	(7,500,000.00)	-	-		
Total	1,485,006,724.91	32,852,731,475.18	35,006,356,645.00	#####	(109.48)	5,686,000,000.00	40,992,591,773.00	6,067,000,000.00
Enugu East Sen Zone - Isi Uzo								
11001001/23010104/10000045 Purchase of four (4) 2024 white BMW R 1300 GS Motorcycles		27,520,000.00	-	(27,520,000.00)	-	-		
11001001/23030127/10000610 Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks in 3	-	-	-	-	-	-		
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,		3,351,975,642.42	-	(3,351,975,642.42)	-	-	10,525,391,773.00	
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		516,570,273.50	-	(516,570,273.50)	-	-		
26007001/23010114/10001443 Purchase of office equipment (5Nos Printers, 3Nos Photocopiers and 20 nos desktops	6,700,000.00	-	1,000,000.00	1,000,000.00	71.43	1,400,000.00	1,500,000.00	1,500,000.00
31003001/23030102/00000753 Maintenance of Street lights in major cities in the 3 senatorial zones	-				-			
31003001/23030123/ Renovation Of Office Building					-			
31003001/23030123/00000753 Maintenance of Street lights in major cities in the 3 senatorial zones	-				-			
31003001/23030123/10000619 Upgrade and Maintenance of Street lights in Enugu State	288,313,375.20	-	1,000,000.00	1,000,000.00	25.00	4,000,000.00	5,000,000.00	5,000,000.00
34001001/23020114/10000766 Construction of Agumbujji-Ogbete, Eke-Amufu Road, Isi Uzo Local Government	15,696,604,086.35	1,629,558,726.35	1,629,563,726.00	4,999.65	-	1,500,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000887 Construction of Mission Obuofia - Atavu Omuoha - Umuatugbuoma Road		-	1,000,000.00	1,000,000.00	0.33	300,000,000.00	400,000,000.00	400,000,000.00
Total	15,991,617,461.55	28,106,566,577.77	33,312,026,470.00	#####	(215.63)	1,805,400,000.00	11,231,891,773.00	706,500,000.00
Enugu East Sen Zone - Nkanu East								



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
11001001/23020113/10001576 Procurement of Agriculture equipment to all public primary and Junior secondary schools		-	-	-	-	-	87,000,000.00	
11001001/23020125/10000021 Power Generating Plant		6,753,950.00	-	(6,753,950.00)	-	-		
11101001//10004286 construction work at owo market		-	431,330,000.00	431,330,000.00	-	-		
11101001/23020107/10000099 Construction of Other Public Building		500,000,000.00	-	(500,000,000.00)	-	-		
11101001/23020107/10000104 Construction of other projects		500,000,000.00	-	(500,000,000.00)	-	-		
11101001/23020107/10001559 Construct and equip 34 nos new technical and vocational Education schools and 34 new high school		-	-	-	-	-		
11101001/23020124/10000104 Construction of other projects		1,216,628,460.05	-	(1,216,628,460.05)	-	-		
11101001/23020124/10004286 construction work at owo market		433,870,900.00	-	(433,870,900.00)	-	-		
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,		5,428,874,377.62	-	(5,428,874,377.62)	-	-	10,525,391,773.00	
17021001/23010125/10001681 Library Books at Cost		123,250,250.00	-	(123,250,250.00)	-	-		
17021001/23020104/10001694 Construction of building for central stores/warehouse		-			-			
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		499,243,843.24	-	(499,243,843.24)	-	-		
22018003/23010127/10000509 Purchase of Equipment and processing of Agro-Commodities (Value addition) for domestic and export ma		-	-	-	-	-	50,000,000.00	
22018003/23020113/10000334 Construction of farm Estate across the state		-	-	-	-	-	500,000,000.00	
22018003/23020113/10000509 Purchase of Equipment and processing of Agro-Commodities (Value addition) for domestic and export ma		40,000,000.00	-	(40,000,000.00)	-	-	50,000,000.00	
26051001/23010123/10001451 Purchase of fire fighting equipment (125No 9kg Gas Co2 Fire Extinguishers)	18,270,430.00	-	550,000.00	550,000.00	100.00	550,000.00	600,000.00	
31003001//00000740 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones		-	47,350,000.00	47,350,000.00	-	-		
31003001//10000608 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones		-	172,150,000.00	172,150,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
31003001/23020103/10000608 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones	169,161,050.60	155,282,418.00	-	(155,282,418.00)	-	-		
31003001/23030102/00000740 Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones	-	47,338,500.00	-	(47,338,500.00)	-	-		
34001001/23010112/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	-	-	-	-	-	-	20,000,000,000.00	
34001001/23020114/00001216 Design and const. of Amikwe- Amadim Okpu Ohebe Road.	-				-			
34001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		749,504,377.00	-	(749,504,377.00)	-	-	20,000,000,000.00	
34001001/23020114/10000778 Construction of 2-Span Bridge Across Idodo River Nkanu East LGA, Enugu State.	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	500,000,000.00	600,000,000.00
34001001/23020114/10000806 Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road	1,958,917,744.71	774,852,684.00	774,872,684.00	20,000.00	-	10,000,000,000.00	8,000,000,000.00	8,000,000,000.00
34001001/23020114/10000807 Construction of Amechi Idodo/Amagunze Road	1,071,326,097.59	-	1,000,000.00	1,000,000.00	0.02	5,000,000,000.00	7,000,000,000.00	7,000,000,000.00
34001001/23020114/10000808 Construction of Nara/Mburu/Nomeh Road	-	-	1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000809 Construction Ugbawka/Ihuokpara Amagunze Road	-	-	1,000,000.00	1,000,000.00	0.07	1,500,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000811 Construction of Eziobodo Akpoga, Mbulu Idodo, Ajaogbo-Ogbuu Nnaji road 15km		2,275,185,020.87	-	(2,275,185,020.87)	-	-	500,000,000.00	
34001001/23020114/10000831 Construction of 2-Span Bridge Across Ogbafun River, Agu Idume, Amagunze, Nkanu East LGA, Enugu State	-	-	1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000871 Construction of Aguobu Umumba-Obinofia Ndiagu-Okposhi Uguvuba Enugu Onitsha Express Road. Ezeagu LG	-	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000898 Construction of Owo-Ugwuomu road	1,039,216,518.00	101,504,869.20	101,517,869.00	12,999.80	-	500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10000900 Construction of Akpawfu - Amagunze road		380,836,124.69	380,880,000.00	43,875.31	0.01	400,000,000.00	500,000,000.00	500,000,000.00
34001001/23020114/10000902 Construction of Akpuoga-Umuode-Oruku-Agu Ikpa Oruku - Amechi Idodo	-	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000903 Construction of Nkerefi-Nara-Ugbawka-Amagunze road	-	-	1,000,000.00	1,000,000.00	0.20	500,000,000.00	1,000,000,000.00	1,000,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10000915 Construction of Road Network in the New Enugu City ò (Dual Carriage, Culverts, Bridges, Underground		190,464,668.46	-	(190,464,668.46)	-	-	10,000,000,000.00	
34001001/23020124/10000659 Construction of Fence		41,270,389.48	-	(41,270,389.48)	-	-		
34001001/23030121/10000664 Construction/Renovation of Public Buildings in Enugu State		910,000,000.00	-	(910,000,000.00)	-	-	3,000,000,000.00	
52001001/23020105/10001275 CNP - Design and construction of semi-urban water schemes across the State:Idodo, Nvenne, Amodu etc		18,818,100.00	-	(18,818,100.00)	-	-	2,500,000,000.00	
52103001/10001344 Market-base sanitation in Nkanu East	-		48,355,000.00	48,355,000.00	-	-		
52103001/23010113/10001330 Purchase of office Equipment 1 nos Hp printers, 1 nos computer set with accessories, 1 no laptop	-		1,000,000.00	1,000,000.00	71.43	1,400,000.00		
52103001/23030104/10001336 Rehabilitation/conversion to solar powered boreholes in 10 communities	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00		
52103001/23030124/10001344 Market-base sanitation in Nkanu East		48,354,254.00	-	(48,354,254.00)	-	-		
52103001/23050103/10001341 CLTS supportive monitoring phase 1 & 2 in the intervening in Nkanu East L.G.A	-		1,000,000.00	1,000,000.00	1.56	64,000,000.00	32,000,000.00	32,000,000.00
52104001/23030104/10001351 Rehabilitation of non-functional hand pump boreholes in Nkanu East, Nkanu West,Enugu East LGAs	-		1,000,000.00	1,000,000.00	6.67	15,000,000.00	16,000,000.00	15,000,000.00
65001001/10002175 Perimeter fencing and clearing of acquired state model fish farm site at Mbulo owo Nkanu East	-		8,920,300.00	8,920,300.00	-	-		
65001001/23020113/10002175 Perimeter fencing and clearing of acquired state model fish farm site at Mbulo owo Nkanu East		8,908,300.00	-	(8,908,300.00)	-	-		
Total	4,256,891,840.90	43,736,262,970.35	46,378,370,883.00	#####	(62.88)	19,830,950,000.00	86,760,991,773.00	19,647,000,000.00
Enugu East Sen Zone - Nkanu West								
11101001/23030121/00000096 Upgrading Other Public Building	887,900.00				-			
12004001/23020101/10000168 Construction and equipping of 1 No Conference Room for Service Commission	-		1,000,000.00	1,000,000.00	12.50	8,000,000.00	20,000,000.00	20,000,000.00
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	173,376,023.82	5,770,749,976.77	-	(5,770,749,976.77)	-	-	10,525,391,773.00	
17018001/23010138/00001009 Water reticulation to all faculties and students hostels		20,455,612.51	20,500,000.00	44,387.49	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17019001/23020118/00001035 Perimeter fencing of Hostel/Refectory and encroachment prone areas		60,003,500.00	-	(60,003,500.00)	-	-		
17021001/10001677 Purchase of Office Equipment	-		1,770,000.00	1,770,000.00	-	-		
17021001/10001679 Purchase of Office Furniture (tables, chairs)	-		6,810,000.00	6,810,000.00	-	-		
17021001/10001680 Library Furniture and Fitting at Cost	-		16,326,110.00	16,326,110.00	-	-		
17021001/10001681 Library Books at Cost	-		123,262,250.00	123,262,250.00	-	-		
17021001/10001682 Establishment of Online Teaching and Learning Platform	-		1,500,000.00	1,500,000.00	-	-		
17021001/10001692 Electricity Supply Infrastructure	-		30,337,970.00	30,337,970.00	-	-		
17021001/10001697 Provision of 2 more boreholes and reserviour	-		19,827,861.00	19,827,861.00	-	-		
17021001/10005247 Purchase of public address	-		1,900,000.00	1,900,000.00	-	-		
17021001/23010101/10001674 Perimeter fencing Fencing of 15Km Sch. Premises	-	-	-	-	-	400,000,000.00	400,000,000.00	
17021001/23010105/10001690 Purchase of 9 nos KIA cerato 1.6 litr engine push boton for director					-			
17021001/23010107/ Purchase of 1 no Ford Cara Van					-			
17021001/23010112/ PURCHASE OF TOUR BUSES					-			
17021001/23010112/10001677 Purchase of Office Equipment	13,797,087.50				-			
17021001/23010112/10001679 Purchase of Office Furniture (tables, chairs)	10,283,100.00				-			
17021001/23010112/10001680 Library Furniture and Fitting at Cost	-	16,314,110.08	-	(16,314,110.08)	-	-		
17021001/23010113/ Purchase of office equipment for ICT department					-			
17021001/23010124/10001682 Establishment of Online Teaching and Learning Platform		1,500,000.00	-	(1,500,000.00)	-	-		
17021001/23010136/10005247 Purchase of public address		190,000.00	-	(190,000.00)	-	-		
17021001/23010138/10001696 Water reticulation to all faculties and students hostels		80,409,755.39	80,421,755.00	11,999.61	0.03	44,254,000.00	46,467,617.47	
17021001/23010140/10001678 Purchase of Lab. & workshop Equipment for FANS and Environmental Science Faculties	1,021,000.00				-			
17021001/23020102/10001673 Construction of Educational Building	-				-			
17021001/23020102/10001674 Perimeter fencing Fencing of 15Km Sch. Premises	1,000,000.00	26,282,824.17	74,523,324.00	48,240,499.83	-	-	400,000,000.00	



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
17021001/23020103/10001692 Electricity Supply Infrastructure	-	22,460,970.00	-	(22,460,970.00)	-	-		
17021001/23020105/10001697 Provision of 2 more boreholes and reservoir		19,815,860.60	-	(19,815,860.60)	-	-		
17021001/23020107/ Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno					-			
17021001/23020114/10001675 Const.of 3Km Access Road to New Hostel Areas & Pharmacy Building	38,528,789.14				-			
17021001/23020118/10001673 Construction of Educational Building					-			
17021001/23020118/10001693 Construction of building for Works department/works yard	137,369,666.60				-			
17021001/23020124/ Procurement of office equipment for traffic management officials (clamps, cameras, traffic cone reco			-		-			
17021001/23020124/10001695 Provision of parking lots and landscaping	-				-			
17021001/23050101/10001681 Library Books at Cost	-				-			
17033001/23010124/10001755 Establishment of Online Teaching and Learning Programme built on windows server 2019 DL 360 Gen 10 i	-		1,000,000.00	1,000,000.00	3.82	26,200,000.00	40,000,000.00	30,000,000.00
17033001/23010125/10001744 Purchase of Accreditation Equipment and Materials Campus 3	-		700,050,000.00	700,050,000.00	1,886.93	37,100,000.00	41,000,000.00	41,000,000.00
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		543,073,597.39	-	(543,073,597.39)	-	-		
34001001/23020114/00000523 Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		1,374,767,306.64	-	(1,374,767,306.64)	-	-		
34001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	-		-	-	-		20,000,000,000.00	
34001001/23020114/10000840 Construction/Reconstruction/Rehabilitation of Akpasha -Umuunugbuomu - Amagu - Atakwa Total Filling S	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000844 Construction/Reconstruction/Rehabilitation of Nkwubor Nike - Ugwuomu Nike Junction Link Road, Enugu		183,878,372.14	-	(183,878,372.14)	-	-	400,000,000.00	
34001001/23020114/10000881 Construction 5km of Akpasha - Akagbe Ugwu link road.	-		1,000,000.00	1,000,000.00	0.25	400,000,000.00	400,000,000.00	200,000,000.00
34001001/23020114/10000896 Construction of Mission Obuoffia - Obodo Igwesi - Court Akpakgbe Road	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	150,000,000.00	150,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10000899 Construction of Amodu-Akpugo-Akpawfu road	3,117,620,887.13	673,545,648.37	673,558,648.00	12,999.63	-	400,000,000.00	500,000,000.00	200,000,000.00
34001001/23020114/10000901 Construction of Agbani Law school link road through Amodu Nkanu West	-	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	250,000,000.00	200,000,000.00
34001001/23020114/10001081 Construction/Reconstruction/Rehabilitation of Amagu-Atakwu-Akagbeugwuakpasha Road	-	380,836,124.69	-	(380,836,124.69)	-	-	1,000,000,000.00	-
34001001/23020114/10001082 Construction/Reconstruction/Rehabilitation of Obuoffia - Obeagu ù Akagbeugwu Road	-	380,836,124.69	-	(380,836,124.69)	-	-	1,000,000,000.00	-
34001001/23020118/ Akanu Ibiam International Airport concession	-	-	-	-	-	-	-	-
34001001/23020118/10000738 Completion of the Construction of 600 Seaters Banquet Hall at Old Government Lodge	-	-	-	-	-	-	-	-
52001001/23020105/10001271 FN - Establishment of Water Sanitation and Hygiene WASH.COM, Volunteer hygiene promoter in all prima	-	-	1,000,000.00	1,000,000.00	4.00	25,000,000.00	30,000,000.00	30,000,000.00
52001001/23020105/10001276 Construction and Equipping of hydrometrological stations at three 3 senatorial zones of Enugu State	-	-	1,000,000.00	1,000,000.00	1.11	90,000,000.00	30,000,000.00	30,000,000.00
Total	3,493,884,530.37	36,256,853,242.02	40,786,156,090.00	#####	(383.95)	2,030,554,000.00	35,532,859,390.47	20,816,000,000.00
Grand Total	322,818,502,047.78	222,079,712,603.02	256,266,144,540.00	#####	27.43	5,412,722,491.25	764,826,707,818.47	409,932,559,128.00
Enugu North Sen. Zone - Igbo Etti								
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	-	7,691,287,387.19	-	(7,691,287,387.19)	-	-	10,525,391,773.00	-
17018001/23010127/10002141 PRODUCTION/PURCHASE OF LAYER FEED	-	2,918,960.00	3,000,000.00	81,040.00	-	-	-	-
17021003/10002158 PURCHASE OF PRINTER MACHINE AND ACCESSORIES	-	-	480,000.00	480,000.00	-	-	-	-
17021003/10002182 SUPPLY OF DRUGS TO THE PHARMACY UNIT OF THE MEDICAL CENTRE	-	-	19,400,000.00	19,400,000.00	-	-	-	-
17021003/23010114/10002158 PURCHASE OF PRINTER MACHINE AND ACCESSORIES	-	469,768.60	-	(469,768.60)	-	-	-	-
17021003/23010139/10002182 SUPPLY OF DRUGS TO THE PHARMACY UNIT OF THE MEDICAL CENTRE	-	19,353,937.10	-	(19,353,937.10)	-	-	-	-
17021003/23030106/10001722 Construction of 2 No. Hostel 120 bedspaces each (all in-suite)	-	800,000,000.00	-	(800,000,000.00)	-	-	-	-



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
17021003/23030106/10001728 Construction of university library reception, General reading hall, group study, audio-visual rooms,		942,095,980.00	-	(942,095,980.00)	-	-		
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		802,947,484.36	-	(802,947,484.36)	-	-		
34001001/23020114/10000829 Construction/Rehabilitation of Nkpologwu/Aku Road in Igbo Etitu LGA, Enugu State - Phase 1	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000862 Construction of Eke Achara Ama Uwani to Umuoka, Markudi Express Road. Igbo Etitu LGA	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000867 Construction of Ubegu, Agu Ukehe Linking Maduka University Ugwogo Nike Road Igbo Etitu LGA.	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000953 Construction/Reconstruction/Rehabilitation of Udenweze street	-	106,431,429.97	-	(106,431,429.97)	-	-	100,000,000.00	
34001001/23020114/10000955 Construction/Reconstruction/Rehabilitation of Nana street	-	106,431,429.97	-	(106,431,429.97)	-	-	100,000,000.00	
34001001/23020114/10001012 Construction/Reconstruction/Rehabilitation of Umuwa street		100,320,205.39	-	(100,320,205.39)	-	-	300,000,000.00	
34001001/23020114/10001013 Construction/Reconstruction/Rehabilitation of Ifemelumma street		100,320,205.39	-	(100,320,205.39)	-	-	100,000,000.00	
34001001/23020114/10001014 Construction/Reconstruction/Rehabilitation of Agbani street		100,320,205.39	-	(100,320,205.39)	-	-	100,000,000.00	
34001001/23020114/10001015 Construction/Reconstruction/Rehabilitation of Nkanu street		100,320,205.39	-	(100,320,205.39)	-	-	100,000,000.00	
34001001/23020114/10001016 Construction/Reconstruction/Rehabilitation of Nwabueze street		100,320,205.39	-	(100,320,205.39)	-	-	100,000,000.00	
34001001/23020114/10001017 Construction/Reconstruction/Rehabilitation of Uga street - Aninwede street		100,320,205.39	-	(100,320,205.39)	-	-	100,000,000.00	
34001001/23020114/10001018 Construction/Reconstruction/Rehabilitation of St peters Church Road		100,320,205.39	-	(100,320,205.39)	-	-	100,000,000.00	
34001001/23020114/10001019 Construction/Reconstruction/Rehabilitation of Ifeanyi Emeazu street		100,320,205.39	-	(100,320,205.39)	-	-	100,000,000.00	
34001001/23020114/10001020 Construction/Reconstruction/Rehabilitation of Airport Mainland		100,320,205.38	-	(100,320,205.38)	-	-	100,000,000.00	



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10001021 Construction/Reconstruction/Rehabilitation of Ekulu Avenue		100,320,205.38	-	(100,320,205.38)	-	-	100,000,000.00	
34001001/23020114/10001042 Construction/Reconstruction/Rehabilitation of HERBATEX ROAD		94,668,122.55	-	(94,668,122.55)	-	-	100,000,000.00	
34001001/23020114/10001043 Construction/Reconstruction/Rehabilitation of ENEWALLY STREET		94,668,122.55	-	(94,668,122.55)	-	-	100,000,000.00	
34001001/23020114/10001044 Construction/Reconstruction/Rehabilitation of JEZIE UBOCHI STREET		94,668,122.55	-	(94,668,122.55)	-	-	100,000,000.00	
34001001/23020114/10001112 Construction of Akpakwume - Nze - Aku Road	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
34001001/23030113/10000878 Construction of Nkpologwu Uzo Uwani LGA to Aku Igb0 Eiti LGA		80,580,421.26	-	(80,580,421.26)	-	-	200,000,000.00	
52001001/23020105/10001264 Procurement of 1No water level indicator	-	-	1,000,000.00	1,000,000.00	47.62	2,100,000.00		
Total		52,557,426,570.50	57,742,161,550.00	#####	(842.44)	1,402,100,000.00	14,925,391,773.00	2,500,000,000.00
Enugu North Sen. Zone - Igbo Eze North								
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,		6,462,344,055.57	-	(6,462,344,055.57)	-	-	10,525,391,773.00	
17021003/10005231 Completion of the construction and equipping of SUMAS Teaching Hospital	-		108,036,765.00	108,036,765.00	-	-		
17021003/10005232 Industrial cleaning	-		3,600,000.00	3,600,000.00	-	-		
17021003/23020106/10005231 Completion of the construction and equipping of SUMAS Teaching Hospital		46,214,040.00	-	(46,214,040.00)	-	-		
17021003/23040106/10005232 Industrial cleaning		3,534,500.00	-	(3,534,500.00)	-	-		
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		792,922,807.08	-	(792,922,807.08)	-	-		
34001001/23020114/ Perimeter fencing and clearing of acquired state model fish farm site at Mbulo owo Nkanu East					-			
34001001/23020114/10000767 Construction of 8.8km Ogurute Umuogbouno - Ofodo - Owerre Eze - Isiugwu - Umuopu Aguegu Road and 0.3	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,500,000,000.00	1,000,000,000.00
34001001/23020114/10000779 Completion of the Construction of Ugbaik - Obollo Afor link Road with Smart Solar Street Lights at		67,339,783.16	67,369,783.00	29,999.84	0.15	20,000,000.00		
34001001/23020114/10000793 Completion of Construction of Eke Amala-Otukpo Old Road (1km), Enugu	-		1,000,000.00	1,000,000.00	2.04	49,000,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10000943 Construction/Reconstruction/Rehabilitation of Mgbo street		737,649,626.50	-	(737,649,626.50)	-	-	100,000,000.00	100,000,000.00
34001001/23020114/10001117 Construction of Imufu Junction by MCC Road-Orukpa-Aguibeje (Terminates at Aguikeje market) = 8KM	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	2,500,000,000.00	2,000,000,000.00
Total		49,873,918,826.87	55,742,161,550.00	#####	(383.18)	2,069,000,000.00	14,625,391,773.00	3,100,000,000.00
Enugu North Sen. Zone - Igbo Eze South								
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,		8,512,025,239.59	10,813,509,406.50	2,301,484,167	0.21	-	10,525,391,773.00	
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		608,132,934.61	1,000,000,000.00	391,867,065	0.39	-		
34001001/23020114/10000777 Completion of the Reconstruction of 3km Ibagwa Junction - Ibagwa LGA Roundabout LGA, IgboEze South L	-	4,560,079,087.11	7,240,000,000.00	2,679,920,913	0.37	300,000,000.00		
34001001/23020114/10000786 Completion of the Construction of Eke Likke-Iheaka Junction- Amagu Uwani-Ekoi Iheaka-Ihunaowerri-Ihe		4,560,079,087.11	7,240,000,000.00	2,679,920,913	0.37	100,000,000.00		
34001001/23020114/10000836 CNP- Construction of 15.396Km Ibagwa Aka Itchi - Unadu - Alor Uno Road, Igbo Eze South LGA		9,120,158,174.22	12,263,509,406.50	3,143,351,232	0.26	1,000,000,000.00	2,000,000,000.00	100,000,000.00
34001001/23020114/10001084 Construction/Reconstruction/Rehabilitation of Iheaka-Ibagwa Road Igboeze South		4,560,079,087.11	7,240,000,000.00	2,679,920,913	0.37	1,000,000,000.00	1,000,000,000.00	500,000,000.00
34001001/23020114/10001118 Construction of Amufie by Olido Junction-Amufie-Olido-Amube-Ihunowere (Terminates at Ihunowere, Igbo		4,560,079,087.11	7,240,000,000.00	1,000,000	0.00	1,000,000,000.00	2,500,000,000.00	2,500,000,000.00
34001001/23030113/10000747 Construction of 3km road - Iheaka-Ihekpuoka in Igbo Eze South LGA (East)		4,560,079,087.11	7,240,000,000.00	2,679,920,913	0.37			
52001001/23020105/10001265 Completion of construction of borehole at Isiyi, Nkpunano					-			
Total		43,255,757,201.97	53,277,018,813.00	16,557,386,116.14	31.08%	3,400,000,000.00	16,025,391,773.00	3,100,000,000.00
Enugu North Sen. Zone - Nsukka								
11001001/23010138/10000019 Procurement of grass mowing machines		520,000.00	-	(520,000.00)	-	-		
11001001/23020106/10000006 Procurement of medical equipment: (Laboratory Equipment, 2 nos Defibrillators (AEDs), bedside monito		100,000,000.00	-	(100,000,000.00)	-	-		
15102005/23010113/10000368 Purchase of office equipment (3 NO Tablets with pouch and 3 no external hard drive)	-		990,000.00	990,000.00	100.00	990,000.00		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,		6,637,847,497.15	-	(6,637,847,497.15)	-	-	10,525,391,773.00	
17008001/23030110/10001624 Rehabilitation of Zonal Library at Nsukka	-		1,000,000.00	1,000,000.00	20.00	5,000,000.00		
17104001/23010124/10001814 Renovation and equipping of two storey building for offices and classrooms	-		1,000,000.00	1,000,000.00	2.78	36,000,000.00	15,000,000.00	15,000,000.00
17104001/23010124/10001823 Procurement of classroom seats for new and existing programmes		18,850,000.00	-	(18,850,000.00)	-	-	18,000,000.00	
17104001/23050101/10001815 Procurement of Educational equipment for accreditation and re-accreditation of new and Existing Prog	-		1,000,000.00	1,000,000.00	-	-		
20007001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	-		-	-	-	-	10,525,391,773.00	
20007001/23050102/10000414 Upgrading of SIFMIS software to CBN TSA/End to end EFT compliant version	-		150,000,000.00	150,000,000.00	100.00	150,000,000.00		
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		797,799,142.65	-	(797,799,142.65)	-	-		
34001001/23020101/10000693 Completion of the Construction of Facilities, landscaping, fencing, road, electricals, mechanicals,					-			
34001001/23020101/10000735 Completion of the Construction of High Court Building at Nsukka Judicial					-			
34001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		7,000,000.00	-	(7,000,000.00)	-	-	20,000,000,000.00	
34001001/23020114/10000761 Completion of Erosion Control/Protective and Reclamation Measures at Golf Estate Annex, Ngwuagu A	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00		
34001001/23020114/10000774 Completion of Erosion Control/Protective Works at Onuiyi - Amobi street - MCC Junction Road, Nsukka,	-		1,000,000.00	1,000,000.00	66.67	1,500,000.00		
34001001/23020114/10000866 Construction of Ugwunkwo, Otobo-Ogidi, Aho-okwenye-Eha - Alumona Road Nsukka	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000879 Construction of Okporo - Agu Umuntu - Hill-Top Road. Nsukka	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000880 Construction of Old Anglican road Nsukka.	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10000889 CNP - Completion of Construction of Ozi Edem - Akpa Edem ù Akpa Ngbada with spur to Akpa Mgbago paris	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	400,000,000.00	200,000,000.00
34001001/23020114/10000891 Construction of Eketeoke - Ogburugbu Road with spur to Maduka Road	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000933 Construction/Reconstruction/Rehabilitation of Mater dei street ù Mgbowo street		111,209,838.26	-	(111,209,838.26)	-	-	300,000,000.00	
34001001/23020114/10000934 Construction/Reconstruction/Rehabilitation of Ekulu garden ù Timber market		111,209,838.26	-	(111,209,838.26)	-	-	300,000,000.00	
34001001/23020114/10000935 Construction/Reconstruction/Rehabilitation of Dan Ogugua street		111,209,838.26	-	(111,209,838.26)	-	-	100,000,000.00	
34001001/23020114/10000936 Construction/Reconstruction/Rehabilitation of Mary Emmanuel street ù Phase 6 Extension	-	111,209,838.26	-	(111,209,838.26)	-	-	300,000,000.00	
34001001/23020114/10000937 Construction/Reconstruction/Rehabilitation of Emma Achukwu street		111,209,838.26	-	(111,209,838.26)	-	-	100,000,000.00	
34001001/23020114/10000938 Construction/Reconstruction/Rehabilitation of Engr. B C Nwatu street ù Willy Ugwuanyi close		111,209,838.26	-	(111,209,838.26)	-	-	100,000,000.00	
34001001/23020114/10000939 Construction/Reconstruction/Rehabilitation of River close		111,209,838.26	-	(111,209,838.26)	-	-		
34001001/23020114/10001085 Construction/Reconstruction/Rehabilitation of Nsukka-Ibagwa-Ogurute-Ette Road	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001104 CNP- Completion of the the construction of outstanding 3km Aku-Nsukka Road	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10001114 Construction of Umulumgbe - Edem - New 9th Mile/Opi Nsukka Expressway	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
34001001/23020115/10000874 Construction of Neke - Umualor Railway line - Ehamufu road.	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	300,000,000.00	300,000,000.00
34001001/23020117/10000697 Completion of completion of Astrotourf and Tratan tracks, flood lighting and associated works at Nsu	384,483,596.59				-			
34001001/23020118/ Akanu Ibiam International Airport concession					-			
34001001/23030113/10000861 Rehabilitation of University Market Road Nsukka	-		1,000,000.00	1,000,000.00	0.42	240,000,000.00	100,000,000.00	100,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23030121/10001121 Completion of the Construction of Nsukka Stadium, Nsukka LGA	-				-			
36001001/23020119/10001134 Lakes- Opi lake, Iheneke lake, Nike Lake, Ani Ozalla lake, Nwachi Iyi- Umuaguinyi, Ahuruma-Adu, Nge	-		1,000,000.00	1,000,000.00	0.77	130,000,000.00	120,000,000.00	120,000,000.00
51007001/23020105/10001235 Construction of 20,000litre capacity overhead tank and installation of pumping machine at Ogui Rd an	-		1,000,000.00	1,000,000.00	-	-	9,000,000.00	
52102001/10001294 Procurement and installation of bulk, zonal boundary and household meters (Comprehensive metering of	-		1,140,000.00	1,140,000.00	-	-		
52102001/23030104/10001288 Rehabilitation of existing pipeline networks in Nsukka Urban	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00		
52102001/23030104/10001312 The rehabilitation of existing 6 boreholes at Nsukka to provide water supply services to the urban r	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00		
52102001/23030121/10001280 The renovation of office building at Nsukka zonal office	-		1,000,000.00	1,000,000.00	2.86	35,000,000.00		
53010001/23020118/10001368 Infrastructural development of Gateway Estate, Owo Nkanu East LGA		784,821,932.50	793,607,358.00	8,785,425.50	0.88	1,000,000,000.00	5,000,000,000.00	5,000,000,000.00
53010001/23020118/10001369 Infrastructural development of University Estate, Odoru, Nsukka LGA	-		10,000,000.00	10,000,000.00	1.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
60001001/23020104/10001375 Opening-up of layouts (Golf Annex phase II, Federation Layout I, EMGOZ Estate layout Mbulu Owo Nkanu		5,000,000,000.00	5,000,000,000.00	-	-	200,000,000.00	250,000,000.00	250,000,000.00
60001001/23050101/10001390 Development of subject plan maps for Enugu and Nsukka Urban	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00	30,000,000.00	30,000,000.00
Total	384,483,596.59	53,899,180,442.32	55,742,161,550.00	#####	(122.56)	6,648,490,000.00	53,392,783,546.00	10,915,000,000.00
Enugu North Sen. Zone - Udenu								
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,		2,923,110,701.37	-	(2,923,110,701.37)	-	-	10,525,391,773.00	
17003001/23020114/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	-				-		10,525,391,773.00	
17021003/10001702 E-Library set up facilities and equipment procurement of books, subscription for journals, library d	-		82,596,623.00	82,596,623.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
17021003//10001703 Furnishing of classrooms	-	-	49,532,676.00	49,532,676.00	-	-		
17021003//10001704 Procurement of Office Equipment (Laptops, desk tops etc) for University principal Officers	-	-	79,750,000.00	79,750,000.00	-	-		
17021003//10001707 Procurement of Hospital Management Software and hardware accessories	-	-	13,263,500.00	13,263,500.00	-	-		
17021003//10001708 Procurement of integrated soft and hardware requirements	-	-	2,289,333.00	2,289,333.00	-	-		
17021003//10001710 Procurement of ICT Infrastructure, internet radios, etc for Internet data centre for campus internet	-	-	28,401,983.00	28,401,983.00	-	-		
17021003//10001712 Procurement of Solar Power System to include arrangement of photovoltaic modules, battery banks, inv	-	-	57,030,680.00	57,030,680.00	-	-		
17021003//10001713 Construction of 7 km Perimeter fence and gate house at State University of Medical and Applied Scien	-	-	165,849,168.00	165,849,168.00	-	-		
17021003//10001714 Furniture and fittings for Hostels block A & B	-	-	23,918,028.00	23,918,028.00	-	-		
17021003//10001716 Proposed Construction, furnishing and equipping of medical library complex	-	-	11,810,804.00	11,810,804.00	-	-		
17021003//10001720 Construction of 2 No central workshops	-	-	6,147,259.00	6,147,259.00	-	-		
17021003//10001722 Construction of 2 No. Hostel 120 bedspaces each (all in-suite)	-	-	805,000,000.00	805,000,000.00	-	-		
17021003//10001726 Administration Building 5006 sqm (3 floors) Reception,offices,Senate Chamber,Seminar Rooms,restrooms	-	-	24,230,336.00	24,230,336.00	-	-		
17021003//10001729 2 nos. Office Building 1815 sqm (3 floors) Reception, 41 single offices,conference hall, seminar roo	-	-	20,900,000.00	20,900,000.00	-	-		
17021003//10001730 Completion of the Construction and Repayment of tax element of 9 Nos Boreholes and 9 Nos Steel Tanks	-	-	185,300,000.00	185,300,000.00	-	-		
17021003//10001731 Construction of Central stores building with offices for passages and 4 nos restroom	-	-	1,110,000.00	1,110,000.00	-	-		
17021003//10001732 Procurement of 4 No. Vehicles and Insurance Policy for Principal Officers	-	-	50,000,000.00	50,000,000.00	-	-		
17021003//10001733 Purchase of 2 No. Toyota Hilux for vice chancellor and works service	-	-	12,000,000.00	12,000,000.00	-	-		
17021003//10002132 PROCUREMENT OF 6 NO. VEHICLES AND INSURANCE POLICY FOR DEAN170	-	-	155,000,000.00	155,000,000.00	-	-		
17021003//10005174 Computer Accessories (projector and public address system) in the department of Radiography	-	-	25,635,319.00	25,635,319.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17021003/23010105/10001732 Procurement of 4 No. Vehicles and Insurance Policy for Principal Officers		100,000,000.00	-	(100,000,000.00)	-	-		
17021003/23010105/10002132 PROCUREMENT OF 6 NO. VEHICLES AND INSURANCE POLICY FOR DEAN170	22,050,000.00	155,000,000.00	-	(155,000,000.00)	-	-		
17021003/23010107/ Purchase of 1 no Ford Cara Van					-			
17021003/23010107/10001733 Purchase of 2 No. Toyota Hilux for vice chancellor and works service	7,199,000.00	12,000,000.00	-	(12,000,000.00)	-	-		
17021003/23010112/10001703 Furnishing of classrooms	3,736,750.00	52,317,675.69	-	(52,317,675.69)	-	-		
17021003/23010112/10001714 Furniture and fittings for Hostels block A & B	4,446,625.00	31,700,916.01	-	(31,700,916.01)	-	-		
17021003/23010112/10001719 Procurement of Office Furniture (Tables, Chairs,air conditioners,file cabinets, Gubabi safe etc) for	13,554,575.00	162,852,174.87	-	(162,852,174.87)	-	-		
17021003/23010113/10001704 Procurement of Office Equipment (Laptops, desk tops etc) for University principal Officers	1,000,000.00	77,572,820.95	-	(77,572,820.95)	-	-		
17021003/23010113/10005174 Computer Accessories (projector and public address system) in the department of Radiography		25,620,318.80	-	(25,620,318.80)	-	-		
17021003/23010119/10001711 Procurement of three (6) units of Sound Proof England Perkins GMG generators (350kva (1unit),100 kv	4,000,000.00				-			
17021003/23010119/10001712 Procurement of Solar Power System to include arrangement of photovoltaic modules, battery banks, inv	5,688,994.00	76,436,876.14	-	(76,436,876.14)	-	-		
17021003/23010124/10001698 Architecture & Quantity Survey Laboratory and Teaching Equipment		1,196,980.00	600,000.00	(596,980.00)	(4.26)	14,000,000.00	56,250,000.00	56,250,000.00
17021003/23010124/10001699 Pharmacy Laboratory and Teaching Equipment	245,000.00	131,636,950.60	105,905,386.00	(25,731,564.60)	(571.81)	4,500,000.00	88,994,000.00	88,994,000.00
17021003/23010124/10001700 Medical & Basic Science Laboratory and Teaching Equipment	30,150,400.00	590,292,679.86	160,866,795.00	(429,425,884.86)	(1,717.70)	25,000,000.00	33,000,000.00	33,000,000.00
17021003/23010124/10001701 Engineering Laboratory and Teaching Equipment	1,260,000.00	190,403,326.55	190,418,327.00	15,000.45	0.14	11,000,000.00	24,000,000.00	24,000,000.00
17021003/23010125/10001702 E-Library set up facilities and equipment procurement of books, subscription for journals, library d		205,828,316.19	-	(205,828,316.19)	-	-		
17021003/23010128/ Establishment of Farm Estates in 6 Agricultural Zones of the State for enhanced agricultural value c					-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
17021003/23010128/10001717 CCTV SECURITY EQUIPMENT with IP Cameras					-			
17021003/23010133/ Purchase and installation of Security Gadgets: CCTV installations, Motorola GP399 Radio and Motorola					-			
17021003/23010140/10001705 Provision of Laboratory and scientific Equipment for Faculties of (Science and Basic Health)	1,217,000.00	315,529,211.70	304,271,182.00	(11,258,029.70)	(32.17)	35,000,000.00	120,000,000.00	120,000,000.00
17021003/23010140/30001961 Pharmacy Laboratory and Teaching Equipment					-			
17021003/23020101/10001723 Security Administration Building 120 sqm (With Seminar room,offices.changing,Control room and restro					-			
17021003/23020101/10001726 Administration Building 5006 sqm (3 floors) Reception,offices,Senate Chamber,Seminar Rooms,restrooms		24,417,336.36	-	(24,417,336.36)	-	-		
17021003/23020101/10001729 2 nos. Office Building 1815 sqm (3 floors) Reception, 41 single offices,conference hall, seminar roo	400,000.00	20,813,414.44	-	(20,813,414.44)	-	-		
17021003/23020102/10001709 Development of University Website and portal	12,509,562.03				-			
17021003/23020105/10001730 Completion of the Construction and Repayment of tax element of 9 Nos Boreholes and 9 Nos Steel Tanks		184,594,793.00	-	(184,594,793.00)	-	-		
17021003/23020106/10000702 Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno		61,772,725.00	-	(61,772,725.00)	-	-		
17021003/23020110/ CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,					-			
17021003/23020110/10001721 construction of fire service station					-			
17021003/23020111/10001716 Proposed Construction, furnishing and equipping of medical library complex	569,966,275.00	11,795,804.14	-	(11,795,804.14)	-	-		
17021003/23020114/ Perimeter fencing and clearing of acquired state model fish farm site at Mbulo owo Nkanu East					-			
17021003/23020118/10001713 Construction of 7 km Perimeter fence and gate house at State University of Medical and Applied Scien	301,951,203.75	168,834,167.84	-	(168,834,167.84)	-	-		
17021003/23020118/10001715 Proposed Construction , Furnishing and equipping of modern Mortuary	40,046,832.91				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
17021003/23020118/10001720 Construction of 2 No central workshops	270,000.00	6,132,256.80	-	(6,132,256.80)	-	-		
17021003/23020118/10001722 Construction of 2 No. Hostel 120 bedspaces each (all in-suite)		5,329,800.00	-	(5,329,800.00)	-	-		
17021003/23020118/10001724 Main University Gate House 98 sqm					-			
17021003/23020118/10001725 Four (4) No. University Service Gate 23 sqm Security Room/Post and Restroom					-			
17021003/23020118/10001727 Construction of works services workshop 350sqm reception, 6 nos single offices, general offices, wor		199,477,434.76	199,500,000.00	22,565.24	-	-		
17021003/23020118/10001728 Construction of university library reception, General reading hall, group study, audio-visual rooms,		237,960,962.32	1,180,106,942.00	942,145,979.68	201.31	468,000,000.00		
17021003/23020118/10001731 Construction of Central stores building with offices for passages and 4 nos restroom	15,207,899.50	1,107,200.00	-	(1,107,200.00)	-	-		
17021003/23020127/ CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3					-			
17021003/23020127/10001707 Procurement of Hospital Management Software and hardware accessories		6,616,750.00	-	(6,616,750.00)	-	-		
17021003/23050102/10001702 E-Library set up facilities and equipment procurement of books, subscription for journals, library d		500,000.00	-	(500,000.00)	-	-		
17021003/23050102/10001708 Procurement of integrated soft and hardware requirements		3,236,010.50	-	(3,236,010.50)	-	-		
17021003/23050102/10001710 Procurement of ICT Infrastructure, internet radios, etc for Internet data centre for campus internet	20,000.00	31,016,198.82	-	(31,016,198.82)	-	-		
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		338,942,255.67	-	(338,942,255.67)	-	-		
34001001/23020106/10000702 Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno					-			
34001001/23020114/00000488 Completion of the Construction of UmuokereiguguAguMgbugbo - Ugbene - Umuudu Road Phase 1, Udenu LGA					-			
34001001/23020114/00001216 Design and const. of Amikwe- Amadim Okpu Ohebe Road.	1,576,747,590.00				-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10000792 Completion of Construction of Amadi-Agbogwu-Amajioke Road (1KM) Udenu LGA, Enugu State	-		1,000,000.00	1,000,000.00	2.27	44,000,000.00		
34001001/23020114/10000860 Construction of Umundu Ohulo Obollo Afor Road Udenu Local Government Area	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10001116 Construction of Afor Market Junction - Central School - Health Centre - Aduogba Awgunta Road 2km	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	2,500,000,000.00	2,500,000,000.00
34001001/23020114/10001119 Construction of Obukpa Layout-Amugwu/ Uwani road, through Igwe Raphael Eze Palace(Igwe of Obige Auto	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020118/ Akanu Ibiam International Airport concession				-	-			
34001001/23020118/00000473 Completion of the construction and equipping of SUMAS Teaching Hospital Igbo-Eno					-			
34001001/23030113/00000488 Completion of the Construction of UmuokereiguguAguMgbugbo - Ugbene - Umuudu Road Phase 1, Udenu LGA					-			
52102001//10001299 Drilling of complete borehole with submersible pumps and storage facilities at Orba specialist hospi	-		1,605,734,867.00	1,605,734,867.00	-	-		
52102001/23020105/10001299 Drilling of complete borehole with submersible pumps and storage facilities at Orba specialist hospi		1,599,217,520.34	-	(1,599,217,520.34)	-	-	25,123,027,546.00	4,072,244,000.00
Total	2,611,667,707.19	26,284,306,937.57	35,843,229,700.00	#####	(70.68)	2,401,500,000.00		
Enugu North Sen. Zone - Uzo Uwani								
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,		6,796,468,501.03	-	(6,796,468,501.03)	-	-	10,525,391,773.00	
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		314,808,562.26	-	(314,808,562.26)	-	-		
23001001/23010102/10000178 Purchase of 1 no direct image business hub c 415 and accessories for information bulletin publicatio	-		2,450,000.00	2,450,000.00	100.00	2,450,000.00		
31003001//10000609 Boosting/ Energization of Electricity	-		123,685,000.00	123,685,000.00	-	-		
31003001/23020103/10000609 Boosting/ Energization of Electricity	58,577,762.40				-			
31003001/23030102/ Takeoff Grant for Enugu State Geographical Information System					-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10000762 Construction of 2-Span Bridge Across Ogurugu River Uzo - Uwani LGA, Enugu State.	-	-	1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000763 Construction of 2-Span Bridge Across Adada River Uzo - Uwani LGA, Enugu State.	-	-	1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000764 Construction of 2-Span Bridge Across River Obina Uzo - Uwani LGA, Enugu State.	-	-	1,000,000.00	1,000,000.00	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000878 Construction of Nkpologwu Uzo Uwani LGA to Aku Igb0 Eriti LGA	-	-	80,600,421.00	80,600,421.00	40.30	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000914 Completion of the construction of Ama Brewery Junction-Eke-Akama Oghe-Iwollo-Umulokpa-Uzo Uwani with	-	2,091,679,694.60	2,091,699,695.00	20,000.40	-	2,000,000,000.00	4,000,000,000.00	1,000,000,000.00
34001001/23020114/10001095 Construction of Ibite Olo - Amagu Umulokpa Road	-	-	1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
Total	58,577,762.40	39,230,495,586.51	45,427,701,883.00	#####	(168.20)	4,102,450,000.00	16,625,391,773.00	3,100,000,000.00
Grand Total	3,054,729,066.18	265,101,085,565.74	303,774,435,046.00	#####	(213.90)	7,501,300,000.00		
Enugu West Sen. Zone - Awgu								
11001001/23010102/00000010 Governor's Special Project & intervention including AUDA-NEPAD	-	62,000,000.00	-	(62,000,000.00)	-	-	-	-
11001001/23020101/10000036 Upgrading and equipping of Enugu State Security outfit (Training and retraining of security Personnn	-	-	1,000,000,000.00	-	-	-	20,000,000.00	-
11001001/23020102/10000022 Construction/Reconstruction/Renovation of offices/Lounges in Government house	-	62,000,000.00	-	(62,000,000.00)	-	-	-	-
11101001/23020101/10000099 Construction of Other Public Building	-	81,814,108.20	-	(81,814,108.20)	-	-	-	-
13001001/23020112/00000902 Proposed Construction of Oji River Township Stadium, Oji River LGA, Enugu State.	11,000,000.00	-	-	-	-	-	-	-
13001001/23030111/10001506 Renovation of NYSC Infrastructure Camp Awgu	-	2,300,000.00	-	(2,300,000.00)	-	-	150,000,000.00	-
13053001/23030118/10001528 Revamping of Awgu Games Village	-	-	1,000,000.00	1,000,000.00	0.03	3,000,000,000.00	-	-
15102001/23010127/10000351 Setting up of palm nursery stations across the six (6) Agricultural zones in the state	-	-	1,000,000.00	1,000,000.00	76.92	1,300,000.00	-	-
17001001/23020102/10001569 Setup Ministry of Education digital hub	-	31,000,000.00	-	(31,000,000.00)	-	-	-	-
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	-	3,285,612,529.71	7,235,942,348.00	(3,285,612,529.71)	-	-	10,525,391,773.00	-



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17008001/23030110/10001625 Rehabilitation Awgu Zonal Library	-	-	1,000,000.00	1,000,000.00	20.00	5,000,000.00		
17104001/23020102/10001834 First phase construction of 2 storey building of 2 bedroom self containe flats for staff at Awgu Cam	-	-	-	-	-	300,000,000.00		
17104001/23020104/10001835 Equipping the new Hostel/class rooms under construction	-	-	500,000,000.00	-	-	55,000,000.00		
17104001/23020111/10001833 First phase construction of 3 storey building for standard library, Auditorium and class rooms at Aw	-	-	3,000,000,000.00	-	-	500,000,000.00		
17104002//10001833 First phase construction of 3 storey building for standard library, Auditorium and class rooms at Aw	-	-	1,000,000.00	1,000,000.00	-	-		
17104002//10001834 First phase construction of 2 storey building of 2 bedroom self containe flats for staff at Awgu Cam	-	-	1,000,000.00	1,000,000.00	-	-		
17104002//10001835 Equipping the new Hostel/class rooms under construction	-	-	1,000,000.00	1,000,000.00	-	-		
17104002//10002147 PURCHASE/PROVSION OF PRINTERS AND ACCESSORIES	-	-	620,000.00	620,000.00	-	-		
17104002//10002148 PURCHASE/PROVISION OF PHOTOCOPIER AND ACCESSORIES	-	-	2,820,000.00	2,820,000.00	-	-		
17104002//10002149 PURCHASE/PROVISION OF STEEL CUPBOARD, BURGLARY PROOF AND ACCESSORIES FOR LAPTOPS AT ICT CENTRE	-	-	1,230,600.00	1,230,600.00	-	-		
17104002/23010114/10002147 PURCHASE/PROVSION OF PRINTERS AND ACCESSORIES	-	600,000.00	-	(600,000.00)	-	-		
17104002/23010115/10002148 PURCHASE/PROVISION OF PHOTOCOPIER AND ACCESSORIES	-	2,810,000.00	-	(2,810,000.00)	-	-		
17104002/23030121/30002089 Furnishing the office of the principal officers	-	-	-	-	-	-		
17104002/23030127/10002149 PURCHASE/PROVISION OF STEEL CUPBOARD, BURGLARY PROOF AND ACCESSORIES FOR LAPTOPS AT ICT CENTRE	-	1,225,600.00	-	(1,225,600.00)	-	-		
20012001/23010119/10000433 Purchase of 1 no Lister for alternative Power	-	-	5,000,000.00	5,000,000.00	100.00	5,000,000.00	3,000,000.00	



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
21001001/10001884 Completion of the construction, Furnishing and external works/Landscaping at Amenity facility in Enu	-		42,000,000.00	42,000,000.00	-	-		
21001001/23020106/10001868 Completion of the construction, landscaping, fencing of Cottage Hospital with Isolation Wing at Oji	8,448,400.00		3,000,000,000.00		-			
21001001/23050101/10001911 Increase access and uptake of Tuberculosis care finding, treatement and leprosy program	-		1,000,000.00	1,000,000.00	8.33	12,000,000.00	15,000,000.00	
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		342,592,666.28	7,214,000,000.00	(342,592,666.28)	-	-		
34001001/23010129/10000720 Earthroad/Spot improvement/connectivity to Communities		500,000,000.00	5,120,000,000.00	(500,000,000.00)	-	-		
34001001/23020106/10000649 Construction of Nurses Quarters and Perimetre Fencing at Igwebuikie Heaslth Centre, Obeagu, Awgu	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00		
34001001/23020114/10000832 Construction of 1-Span Bridge Across Olinama Stream at Obuofia/Olikwu Communities in Awgu LGA, Enugu	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000859 Construction of Awgu Ugwueme to Isuochi Border. Awgu LGA	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000870 Construction of Obeagu Ngene-Ugbo road.	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000883 Construction of Obodombombgbo - Aniocha Umuojo - Oshogwugwu - Umuoda - Oshize Road Aguobu Unumba 8km	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000904 Construction of Obinagu-Isu-Awa Road	-		1,000,000.00	1,000,000.00	0.25	400,000,000.00	400,000,000.00	400,000,000.00
34001001/23020114/10001087 Construction/Reconstruction/Rehabilitation of Ituku Roads - (I) Umuonyibanvuna Road (II) Ugwunagbo -	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001115 Construction 14km Amoli Junction - Amoli Community - Enyimba Community - Ebeukwu Bridge - Amankponat	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	2,500,000,000.00	1,000,000,000.00
36001001/23020119/10001137 WATER FRONTS- Inyaba beach - Akwuke, Iyioku - Alum, Ohii warm water and quick sand swamp-Ehuhe, Omoo	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00	100,000,000.00	100,000,000.00
36001001/23030118/10001133 Repositioning water falls - Awhum wter falls, Iyinzu waterfals and caves Ezimo, NwoNwo waterfall - A	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	1,000,000,000.00	1,000,000,000.00
52103001/23020105/10001333 Construction and Rehabilitation of Water Boreholes in the Rural Areas of the State		8,130,000.00	12,520,000,000.00	(8,130,000.00)	-	7,328,300,000.00	16,513,391,773.00	4,300,000,000.00
Total	19,448,400.00	30,119,197,385.50	39,658,612,948.00	#####	(58.83)			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
Enugu West Sen. Zone - Aninri								
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	-	2,598,912,977.69	5,764,270,000.00	(2,598,912,977.69)	-	-	10,525,391,773.00	
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		10,578,388,067.32	15,342,640,000.00	#####	-	-		
21027017/23020106/10002016 Fencing of Nenwe hospital Annex	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00		
34001001/23020114/10000890 Construction of Emudo Nenwe Sign Board Junction Nome Road with spur to Umulevo	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	400,000,000.00	400,000,000.00
53010001/23010101/00000001 Acquisition of land for building of houses	500,000.00	8,230,000,000.00	9,375,412,911.00		-			
Total	500,000.00	26,955,183,873.48	30,484,322,911.00	#####	(2,195.88)	600,000,000.00	10,925,391,773.00	400,000,000.00
Enugu West Sen. Zone - Ezeagu								
11101001/23020102/00000094 Construction of Other Public Building	1,800,000.00			-	-			
13001001/23030115/00000906 Drainage waterways rechanneling project	6,375.00				-			
15001001/23020113/00000266 Clearing and Development of 100,000 (One Hundred Thousand hectares of land for Agricultural zone		36,174,981.00	-	(36,174,981.00)	-	-		
15001001/23020113/10000659 Construction of Fence	-		-	-	-	-		
15102001/23010113/10000342 Purchase of 6Nos Geographical Positioning System(GPS) for field enumerators to capture data on crop	-		360,000.00	360,000.00	100.00	360,000.00	550,000.00	
15102005/23010127/10000353 Procurement and distribution of Agricultural Inputs (Fertilizers; Herbicides; Insecticides, Seeds (R	-		1,000,000.00	1,000,000.00	0.73	136,500,000.00		
15102005/23050101/10000362 Conduct Environmental & Social Impact Assessment of Sub-Projects in line with the IVA Protocol requi	-		1,000,000.00	1,000,000.00	25.00	4,000,000.00		
17003001/23010119/00000984 Purchase of Electricity Transformer (1No 500KVA and 1No 300KVA)	10,353,205.00				-			
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,		8,568,894,582.84	-	(8,568,894,582.84)	-	-	10,525,391,773.00	
17018001/23010105/00001006 Purchase of 6 nos. Toyota Camry (Spider) brand for six (6) Principal officers and 1No Toyota Hilux 2	-				-			
17018001/23010105/10001651 Purchase of Vehicles (6 nos Toyota camry, 2 nos staff buses, 2 nos operational/Project vehicles, 2 n	-		1,000,000.00	1,000,000.00	1.67	60,000,000.00	60,000,000.00	200,000,000.00
17018001/23010108/ Fire Fighting Aids e.g. Personal Protecting Equipment (PPE,					-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
17018001/23010118/10001654 Provision, renovation and furnishing of general Offices and conviniences	-		381,500.00	381,500.00	-	-		
17018001/23010124/00000999 Construction of box culvert at Agric Education department		1,479,000.00	1,500,000.00	21,000.00	-	-		
17018001/23010125/10001650 Provision of library equipement & books, 250Nos computers for upgrading of e-leraning & E-Library.	-		1,000,000.00	1,000,000.00	4.55	22,000,000.00		
17018001/23010126/10001655 Purchase of sports and recreational development equipment in Iwollo	-		1,000,000.00	1,000,000.00	12.50	8,000,000.00	8,000,000.00	8,000,000.00
17018001/23010127/10001652 Purchase of Agric Input and Horticultural crops for Iwollo		3,300,627.00	3,350,000.00	49,373.00	0.11	45,000,000.00	45,000,000.00	45,000,000.00
17018001/23020107/10001639 Construction of Buildings (600 capacity Iwollo Hostel, 1000 capacity auditorium, clearing, stumping		62,500,000.00	62,560,000.00	60,000.00	0.03	180,000,000.00	200,000,000.00	200,000,000.00
17018001/23020118/10001654 Provision, renovation and furnishing of general Offices and conviniences	-	371,500.00	-	(371,500.00)	-	-		
17018001/23030104/10001642 Rehabilitation of bore hole and Reticulation of water in d Iwollo campus.	-		1,000,000.00	1,000,000.00	40.00	2,500,000.00	7,500,000.00	7,500,000.00
17018001/23030128/10001641 Rehabilitation and equiping of Enterpreneurship Develeoepment center (skill Acquisition, Fashion Desi	-		1,000,000.00	1,000,000.00	10.00	10,000,000.00	10,000,000.00	10,000,000.00
17018001/23050102/10001649 Purchase and Installation of Accounting Software (SAGE 500)	-		1,000,000.00	1,000,000.00	33.33	3,000,000.00		
17019001/10001671 Landscapping and external work at the surroundings of 4 nos. of College building	-		131,000,000.00	131,000,000.00	-	-		
17019001/23010124/10001662 Construction of box culvert at Agric Education department	-		1,000,000.00	1,000,000.00	11.11	9,000,000.00		
20001001/23010112/10000402 Procurement of office furniure and fittings of the newly renovated Ministry of finance confrenece ha		3,550,000.00	50,000,000.00	46,450,000.00	92.90	50,000,000.00		
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		451,537,373.12	-	(451,537,373.12)	-	-		
22001002/23020124/10000483 Development of Enugu Spare Parts and Allied Trades Market at Ogwofia and Nsude in Ezeagu and Udi LGA		1,000,000,000.00	-	(1,000,000,000.00)	-	-		
31003001/23020103/10000622 CNP- Electrification of Aguobu Obeleagu Umana	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00		
34001001/23010122/10000656 Construction of Health Centre at Umuaaji Mgbagbuowa, Ezeagu	-		1,000,000.00	1,000,000.00	1.25	80,000,000.00	20,000,000.00	20,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	-	-	-	-	-	-	20,000,000,000.00	
34001001/23020114/10000839 Construction/Reconstruction/Rehabilitation of Ugwuoba - Obinofia Ndiagu - Aguobu Umumba Ndiagu - Ebe	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,500,000,000.00	1,500,000,000.00
34001001/23020114/10000841 Construction/Reconstruction/Rehabilitation of Enugu/Osha Express Imama Ezema Owa - Amutu Ezema - Abo	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000842 Construction/Reconstruction/Rehabilitation of 20km Nkwo Ezeagu - Umughu Umumba Road	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
34001001/23020114/10000855 Construction of Orie Owa Market Umuaji Ishiugwu Umuna road. Ezeagu LGA.	-		1,000,000.00	1,000,000.00	0.33	300,000,000.00	250,000,000.00	200,000,000.00
34001001/23020114/10000863 Construction of Owa, Obeleagu Umana, Okpudo Road. Ezeagu LGA	-	-	1,000,000.00	1,000,000.00	0.50	200,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10000868 Construction of Aguobu Owa-Umuaji Mgbagbu Owa - Agba Umana -Ebenebe Anambra Border	-		1,000,000.00	1,000,000.00	0.50	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000895 Construction of Okpudo Obellagu - umana - Onitsha Amokwe - Nkwo - Agu Road	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000954 Construction/Reconstruction/Rehabilitation of Eziaagu street		106,431,429.97	-	(106,431,429.97)	-	-	100,000,000.00	
34001001/23020114/10001078 Construction of Aguobu-Umumba-Agba-Umana-Ebenebe Road with spur to Okpueze Umumba		292,709,523.68	292,717,524.00	8,000.32	-	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001086 Construction/Reconstruction/Rehabilitation of Orie Engine (Aguobu Umumba Ebenebe Road - Anambra Stat	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	500,000,000.00
34001001/23020114/10001089 Construction of Afor-Oghe-Neke-Oyofo-Aguobu Owa Road -3KM	-		1,000,000.00	1,000,000.00	0.14	700,000,000.00	1,000,000,000.00	500,000,000.00
34001001/23020114/10001090 Construction of Ndu road: SEDES- Neke-Aguobu Owa Road-3KM	-		1,000,000.00	1,000,000.00	0.14	700,000,000.00	1,000,000,000.00	1,500,000,000.00
34001001/23020114/10001091 Construction of Orie Owa Imezi-Enugwuagu Umudioha to Nsude Road -4KM	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001094 Construction of Abonuzu Owa Imezi-Upata Ezema Owa-Aguobu Owa road - 8KM	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001096 Construction of Ezema Olo- Ogulogu - Amansea Road	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10001098 Construction of law School Link - Ndiagu - Amodu Road	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00	1,000,000,000.00	500,000,000.00
34001001/23020114/10001100 Construction of Onitsha Express road-Isiugwu Umana-Orie Ezumezu Umana Ndiagu	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	500,000,000.00
34001001/23020114/10001105 Construction of 5Km Amandiolo -Awha Ndiagu - Mgbagbu Owa Road	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10001106 Construction of 6Km Afor Oghe- Amankwo Ndiagu Road	-		1,000,000.00	1,000,000.00	0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
52102001/23020103/10001323 Procurement and replacement of Transformers at Oji Augmentation schemes	-		1,000,000.00	1,000,000.00	1.00	100,000,000.00		
52102001/23030104/10001320 Control of erosion menace on the 600mm Ductile iron transmission main pipe from Oji Main to twin Ta	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00		
52102001/23030104/10001324 Landscaping works at Oji Augmentation scheme	-		1,000,000.00	1,000,000.00	2.00	50,000,000.00		
52104001/23030104/10001350 Rehabilitation of non-functional motorised boreholes in Ezeagu, Oji River, Uzo-Uwani, Nsukka, Igbo-E	-		1,000,000.00	1,000,000.00	3.33	30,000,000.00	32,000,000.00	32,000,000.00
Total	12,159,580.00	49,203,041,890.96	56,742,161,450.00	#####	(72.44)	13,740,360,000.00	45,658,441,773.00	13,622,500,000.00
Enugu West Sen. Zone - Oji River								
11001001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,					-		10,525,391,773.00	
11101001/23020106/10000098 Provision for intervention in Schools and Public Institution. (School of health Technology and colle		585,144,215.50	-	(585,144,215.50)	-	-	200,000,000.00	
11101001/23020118/10000106 Construction of perimeter fence at school of Health Oji-River Enugu		293,608,213.80	-	(293,608,213.80)	-	-	100,000,000.00	
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,		8,345,580,879.73	-	(8,345,580,879.73)	-	-	10,525,391,773.00	
17010002/23020101/10002186 Construction of Other Projects		90,793,999.48	91,000,000.00	206,000.52	0.23	91,000,000.00		
17102002/10001808 Construction of a standard Library for the College, which is one of the major Accreditation and Re-	-		6,200,000.00	6,200,000.00	-	-		
17102002/10001810 Support to reg. students for (i) West Africa Health Exam Board (WAHEB) (II) Community Health practit	-		4,500,000.00	4,500,000.00	-	-		
17102002/23010112/10001803 Renovation and equipping of new Administrative blocks		1,836,000.00	-	(1,836,000.00)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
17102002/23010112/10001807 Procurement of modern classroom chairs and desks for the classrooms		558,800.00	600,000.00	41,200.00	0.41	10,000,000.00	10,000,000.00	10,000,000.00
17102002/23010113/10001806 Procurement of desk top tables and chairs, desktop computers and its accessories for computer based		5,008,500.00	5,050,000.00	41,500.00	0.28	15,000,000.00	10,000,000.00	10,000,000.00
17102002/23020107/10001805 Construction of two building to house 4 big classrooms each with capacity of 100 students per class.		30,945,000.00	31,000,000.00	55,000.00	0.14	40,000,000.00	15,000,000.00	15,000,000.00
17102002/23020111/10001803 Renovation and equipping of new Administrative blocks	-		1,850,000.00	1,850,000.00	-	-		
17102002/23020111/10001808 Construction of a standard Library for the College, which is one of the major Accreditation and Re-		6,157,550.00	-	(6,157,550.00)	-	-		
17102002/23050108/10001810 Support to reg. students for (i) West Africa Health Exam Board (WAHEB) (II) Community Health practit	-	4,247,700.00	-	(4,247,700.00)	-	-		
17102002/23050108/10001811 Accreditation of National board for technical education (NBTE) requirements for accreditation of com	-		1,000,000.00	1,000,000.00	2.86	35,000,000.00	15,000,000.00	15,000,000.00
17104001/23010112/10001823 Procurement of classroom seats for new and existing programmes	-		18,900,000.00	18,900,000.00	94.50	20,000,000.00	18,000,000.00	18,000,000.00
17104001/23020101/10001819 Construction of two storey building for administrative and staff offices	-		1,000,000.00	1,000,000.00	0.11	870,000,000.00	250,000,000.00	250,000,000.00
17104001/23020104/10001820 Construction of two storey building for female hostel	-		1,000,000.00	1,000,000.00	0.20	500,000,000.00	200,000,000.00	200,000,000.00
17104001/23020107/10001821 Construction of a two storey building for classrooms	-		1,000,000.00	1,000,000.00	0.16	620,000,000.00	100,000,000.00	100,000,000.00
17104001/23030106/10001825 Upgrading of campuses of Awgu and Oji RiverNursing school with new facilities.	-		-	-	-	1,000,000,000.00		
17104002//10001825 Upgrading of campuses of Awgu and Oji RiverNursing school with new facilities.	-		1,000,000.00	1,000,000.00	-	-		
21001001/23030106/ Renovation/Refurbishment of our pollution Testing laboratory					-			
21001001/23030106/10001914 Equipping of school of health technology Oji-River					-			
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		822,089,151.32	-	(822,089,151.32)	-	-		
31003001//10002144 oji water production facility & required investment	-		30,450,000.00	30,450,000.00	-	-		
31003001/23020103/10000609 Boosting/ Energization of Electricity		96,911,809.50	-	(96,911,809.50)	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
31003001/23020105/10002144 oji water production facility & required investment		30,447,997.50	-	(30,447,997.50)	-	-		
36001001/23020119/10001130 Eco-Tourism Nature viewing, wildlife, forest, recreation and culture at Apugoeze, Oji River	-		1,000,000.00	1,000,000.00	0.67	150,000,000.00	200,000,000.00	
52102001/10001287 Rehabilitation of the semi-urban water scheme at Oji River town, Agbani and 9th mile	-		10,752,000.00	10,752,000.00	-	-		
52102001/23030104/10001287 Rehabilitation of the semi-urban water scheme at Oji River town, Agbani and 9th mile		10,750,000.00	-	(10,750,000.00)	-	-		
52102001/23030104/10001309 Rehabilitation of Oji and Ajalli water schemes and pipeline rehabilitation and extention in Enugu me		205,175,000.00	-	(205,175,000.00)	-	-		
Total		51,886,549,634.59	55,742,161,550.00	3,855,611,915.41	0.07	3,351,000,000.00	22,168,783,546.00	618,000,000.00
Enugu West Sen. Zone - Udi								
11001001/23040102/10000029 State Government fund for intervention programmes	-	250,000,000.00	250,000,000.00	-	0.00	-	3,000,000,000.00	
12004001/23010112/10000167 Procurement of 5 Nos Steel Cabinets	-					500,000.00		
15102005/23050108/10000361 Build the capacity of 4 persons per group and 5 groups per community for 200 Farmer Community Associ		1,000,000,000.00	1,302,014,302.00	302,014,302.00	33.33	3,000,000.00		
15102006/23010104/10002156 Purchase of 2 No Motorcycles for the despatch of mails		9,768,832.50	15,770,000.00	6,001,167.50	0.00	-		
15102006/23010112/10002155 Purchase of office furnitures/Air conditioners		239,700.00	240,000,000.00	239,760,300.00	0.00	-		
15102006/23010122/10002155 Purchase of office furnitures/Air conditioners	-			-	-	-		
15102006/23010127/10000377 International Fund for Agricultural Development (IFAD) Value Chain Development Programme (VCDP-AF)		2,052,035,589.20	2,100,000,000.00	47,964,410.80	-	-		
17003001/23020107/10001598 CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,		10,054,941,429.07	10,100,000,000.00	45,058,570.93	-	-	10,525,391,773.00	
21003001/23020106/10001969 CNP - Construction of 230 type 2 Primary Health Care facilities across the State		726,672,467.28	730,000,000.00	3,327,532.72	-	-		
34001001/23020114/ Perimeter fencing and clearing of acquired state model fish farm site at Mbulo owo Nkanu East					-			
34001001/23020114/10000731 Completion of the Construction of Okpeme-Udi Town to Ogwugwu Abia Town Udi LGA link Road		3,000,000,000.00	4,000,000,000.00	1,000,000,000.00	-			



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

Enugu East Sen Zone - Enugu East	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
34001001/23020114/10000757 CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State		1,026,017,794.60	1,050,000,000.00	23,982,205.40	-	-	20,000,000,000.00	
34001001/23020114/10000769 Emergency Erosion control and protective works in Enugu State		500,000,000.00	600,000,000.00	100,000,000.00	-	-	300,000,000.00	
34001001/23020114/10000775 Completion of Construction of Access and Internal Road Network, Golf Estate Annex, Ngwuagu Amaezike,		1,026,017,794.60	1,030,000,000.00	3,982,205.40	0.02	200,000,000.00		
34001001/23020114/10000814 CNP- Construction of Agbani-Nkwo Agbani to Obinagu Uwani Akpugo road		1,026,017,794.60	1,030,000,000.00	3,982,205.40	0.33	300,000,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10000834 Construction of Okojo link road: Uzomike- Nsude- Umuasie Ngwo Amabo - Ngwo-Ukana- Amachala-Etiti Ngwo		2,052,035,589.20	2,100,000,000.00	47,964,410.80	0.04	50,000,000.00		
34001001/23020114/10000835 Construction of St Petre Amabu road Okpatu-Uzomike- IVA Ukwuna-Isiekpulu Okwojo Ngwo Road	-	-			2.00	50,000,000.00		
34001001/23020114/10000847 Construction/Reconstruction/Rehabilitation of Amaowe/ Onyoho/Ezima Nike to Awhum in Udi LGA, Enugu		3,052,035,589.20	3,060,000,000.00	7,964,410.80	0.05	200,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10000858 Construction of Nkwo Eziagu to Afor Nachi Road Udi LGA	-	-				300,000,000.00	250,000,000.00	250,000,000.00
34001001/23020114/10000864 Construction of Amankwo Amufia Eke Umuozoewo, Obodo Amankwo Eke to Afia Eke Road, Udi LGA		1,026,017,794.60	1,030,000,000.00	3,982,205.40	0.02	200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000865 Construction of Umulumgbe Ogbeke Nike Link road passing through Lett/Akpani farm land Udi LGA		2,000,000,000.00	3,000,000,000.00	1,000,000,000.00	0.05	400,000,000.00	400,000,000.00	400,000,000.00
34001001/23020114/10000877 Construction of Eke -Aku - Akpakume Nze - Uzueme Adada road.	-	-				200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000894 Construction of Obioma Market - Evuazu - Ekeagu Obellagu - Umana Road						100,000,000.00	100,000,000.00	100,000,000.00
34001001/23020114/10000897 Construction of Abor-Ebe-Eke Road	-	-				200,000,000.00	200,000,000.00	200,000,000.00
34001001/23020114/10000914 Completion of the construction of Ama Brewery Junction-Eke-Akama Oghe-Iwollo-Umulokpa-Uzo Uwani with	2,000,000,000.00	3,078,053,383.80	3,100,000,000.00	21,946,616.20	0.06		4,000,000,000.00	4,000,000,000.00
34001001/23020114/10001081 Construction/Reconstruction/Rehabilitation of Amagu-Atakwu-Akagbeugwuakpasha Road		292,709,523.67	673,550,148.00	380,840,624.33	76.17	500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001092 CNP- Construction of Amurie Road		3,000,000,000.00	3,000,000,000.00	-	0.33	300,000,000.00	300,000,000.00	300,000,000.00



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
34001001/23020114/10001093 CNP- Construction of Agbudu Udi Road			1,000,000.00	1,000,000.00	0.60	167,767,000.00	300,000,000.00	300,000,000.00
34001001/23020114/10001097 Rehabilitation/completon of Nkwo Agana/Amadim Road	-		1,000,000.00		0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001101 Construction of 5Km Mgbagbu - Ezema- Umudim - Umuaji road-Mgbagbu owa road, with Nnam Ogbokwe bridge		1,026,017,794.60	1,040,000,000.00	13,982,205.40	0.10	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001102 Construction of 2Km Orie Engine - Umana Ndiagu Road		800,000,000.00	800,000,000.00	-	0.20	500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001103 Construction of 2Km Eke Obodo Ula Agba Umana - Umuaji Mgbagbu Owa Road		1,026,017,794.60	1,030,000,000.00	3,982,205.40	0.20	500,000,000.00	1,000,000,000.00	1,000,000,000.00
34001001/23020114/10001109 CNP- Construction of Awhum (Dev. Centre) - Egede - Eke/Afia Road		500,000,000.00	600,000,000.00	100,000,000.00	0.10	1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
34001001/23020114/10001110 Construction of Ukana Mission - Ebe Express	-	-				1,000,000,000.00	2,500,000,000.00	2,500,000,000.00
34001001/23020114/10001111 Construction of Amofia Agu Afia - Oghu Road.		-				1,000,000,000.00	2,500,000,000.00	2,500,000,000.00
34001001/23020114/10001113 Construction of Amagu Ibite -Umuele - Amachalla - Amoka - Amukwu Ring Road - New 9th Mile /Opi Nsukk		2,983,237,474.64	3,000,000,000.00	16,762,525.36		1,000,000,000.00	2,000,000,000.00	2,000,000,000.00
34001001/23020114/10002128 Comp/Con of 3.75km Amankwo - Ameke Ngwo - Ama brewery rd	3,600,007,489.74				-			
34001001/23020118/ Akanu Ibiam International Airport concession					-			
34001001/23020118/10000743 Completion of Construction of New University Gate, Nru Junction 9th Mile Markrudi Express Way, Enugu		1,026,017,794.60	1,040,000,000.00	13,982,205.40	1.00	100,000,000.00	100,000,000.00	
34001001/23030113/10000751 Construction of Amokwe Road Udi Station-Ibuzo Amokwe-Amokwe Station Phase IV					-			
36052001/23020119/10001173 Construction of Water and amusement park at different locations across the State		5,026,017,794.60	5,030,000,000.00	3,982,205.40	-	-	1,000,000,000.00	
52001001/23020105/00000016 Rehabilitation of 9th mile crash water scheme(drilling of bore		2,000,000,000.00	3,000,000,000.00	1,000,000,000.00	-			
52001001/23020105/10001275 CNP - Design and construction of semi-urban water schemes across the State:Idodo, Nvenne, Amodu etc	-		18,827,100.00		1.88	1,000,000,000.00	2,500,000,000.00	2,500,000,000.00
52001001/23030104/ Upgrading Other Public Building					-			
52102001/23020105/ Construction of twostorey building at Iji Nike		350,000,000.00	360,000,000.00	10,000,000.00	-	-		



Schedule Of Detailed Capital Expenditure By Geo Location For The Year Ended 2025...Cont...d

	ACTUAL	ACTUAL	REVISED 2025	Variance	Variance %	ORIGINAL BUDGET	BUDGET	BUDGET 2027
Enugu East Sen Zone - Enugu East								
52102001/23020105/10001317 The distribution of new pipeline extension to new estates and clusters in Enugu		250,000,000.00	260,000,000.00	10,000,000.00	-	-		
52102001/23020105/10001328 Drilling of Sixteen (16) new boreholes in Ninth mile phase 2	-	-			0.25	400,000,000.00		
52102001/23030104/00001218 Rehabilitation of 9th Mile Ngwo Water scheme		1,026,017,794.60	1,030,000,000.00	3,982,205.40	-	-		
52102001/23030104/10001317 The distribution of new pipeline extension to new estates and clusters in Enugu		115,000,000.00	120,000,000.00	5,000,000.00	-	-		
Total	5,600,007,489.74	48,532,164,955.05	55,742,161,550.00	4,421,444,720.04	0.08	11,671,267,000.00	57,925,391,773.00	23,000,000,000.00
Grand Total	5,632,115,389.74	206,696,137,739.58	238,369,420,409.00	31,673,282,669.42				



PART THREE

BUDGET AND ACTUAL



RECURRENT EXPENDITURE DASHBOARD BY ORGANIZATION BY ECONOMIC CLASSIFICATION

2024

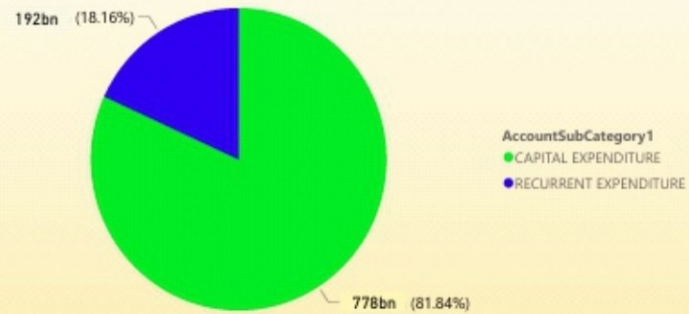
2025

Recurrent and Capital Expenditure Budget and Actual

Budget

971bn

_Budget



Actual

879bn

_Actual





RECURRENT EXPENDITURE DASHBOARD BY ORGANIZATION BY ECONOMIC CLASSIFICATION

2024

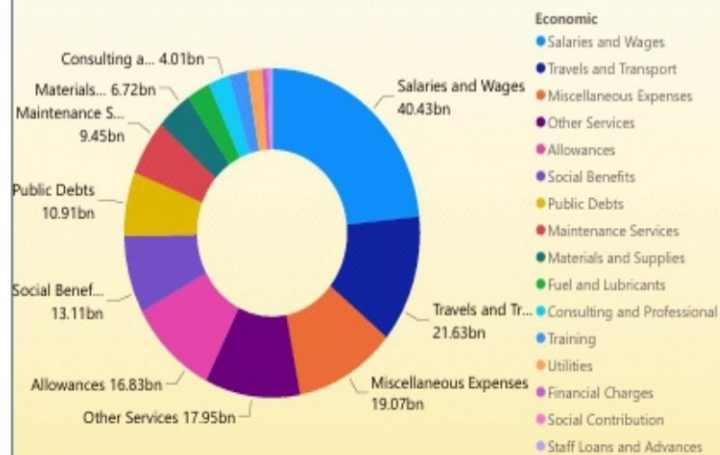
2025

Recurrent Expenditure By Economic Classification

Budget

192bn

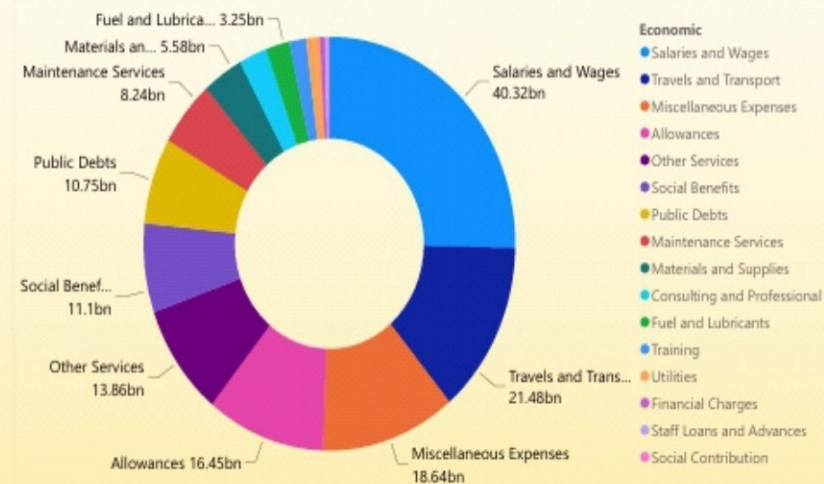
Budget



Actual

186bn

Actual





CAPITAL EXPENDITURE BY PROGRAM

2024

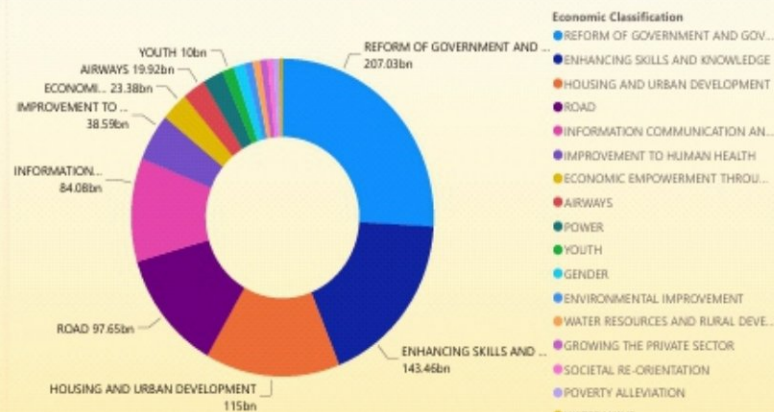
2025

Capital Expenditure By Program

Budget

778bn

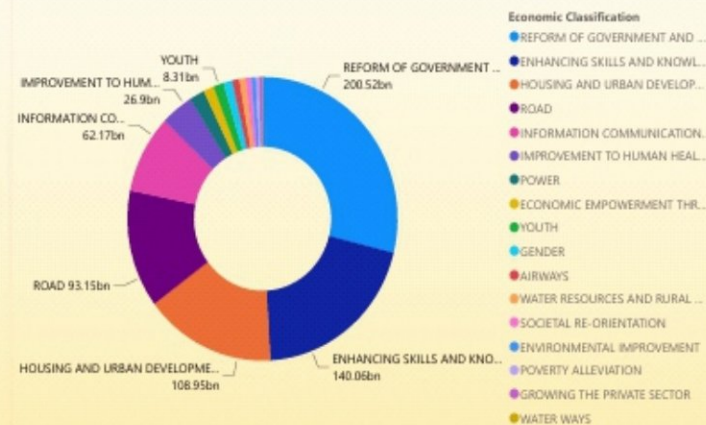
Budget

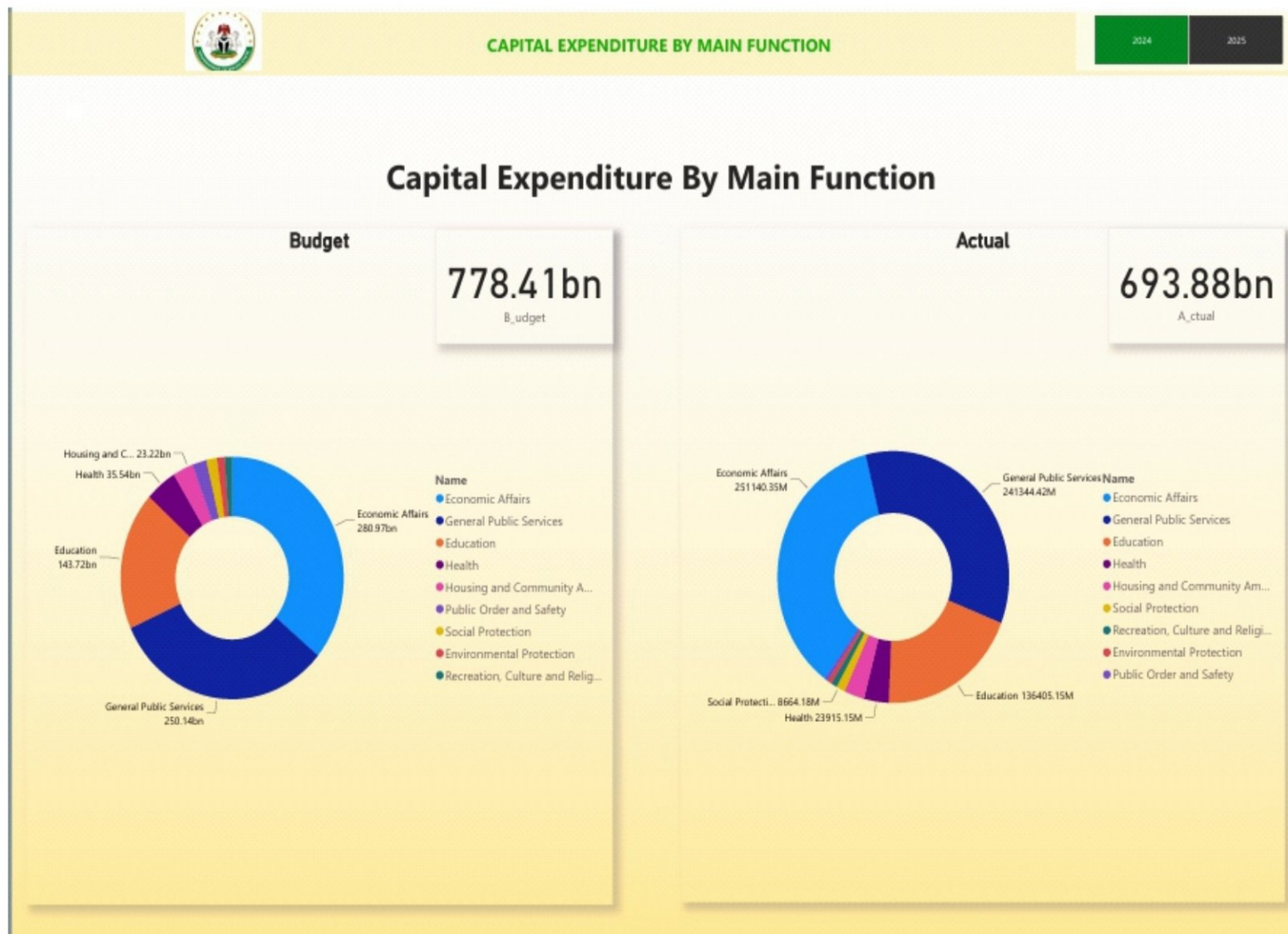


Actual

693bn

Actual_Hold







CAPITAL EXPENDITURE BY GEO LOCATION

2024

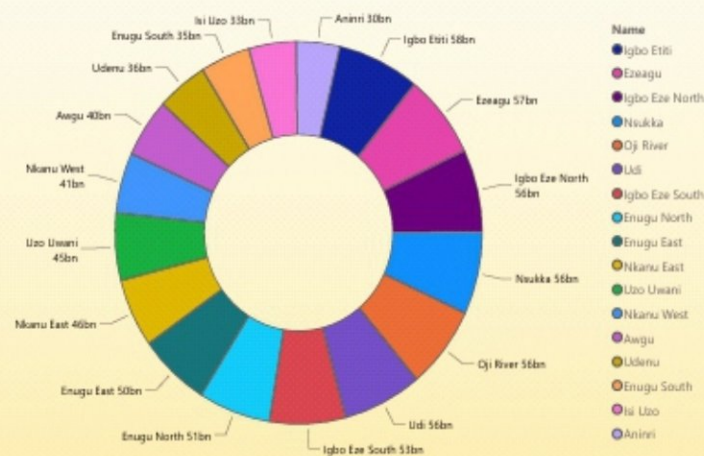
2025

Capital Expenditure By Geo Location

Budget

778bn

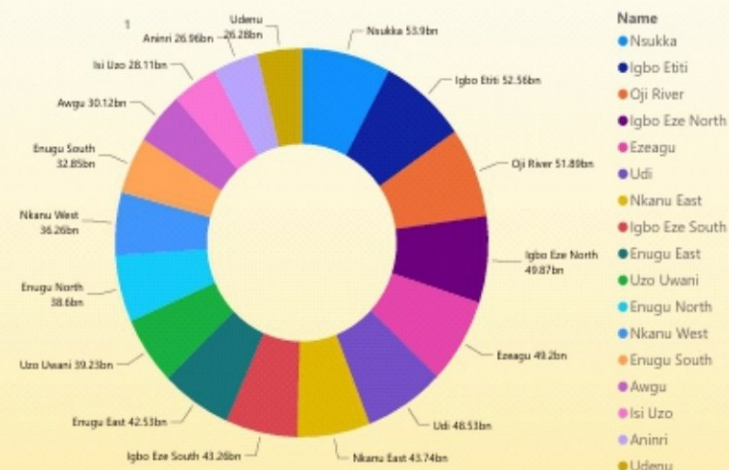
_Budget



Actual

693bn

Actual





USES OF COFOG AND ANALYSIS OF GOVERNMENT EXPENDITURE

Overview of COFOG

The Classification of the Functions of Government (COFOG) provides a standardized framework for analyzing government expenditure by function over time. Unlike conventional financial statements, which are structured along administrative lines, COFOG enables consistent tracking of spending trends irrespective of changes in government structure or institutional responsibilities.

Comparability and Policy Analysis

COFOG supports both national and international comparability of public expenditure. By eliminating distortions arising from structural differences across governments, it allows for meaningful analysis of spending patterns in key sectors such as water resources, agriculture, health, and infrastructure.

Analytical Applications

The framework also facilitates outcome-based analysis by providing aggregated expenditure data across functional areas. For instance, trends in social protection spending can indicate shifts in government welfare priorities, while environmental expenditure can be used to assess sustainability efforts.

Classification of Services

COFOG distinguishes between individual and collective services. Individual services, such as health and education, directly benefit households, while collective services, such as policy formulation, regulation, and administration, serve the broader public without direct consumption rivalry.

Treatment of Expenditure

Expenditures related to policy development, regulation, and oversight in sectors like health and education are classified as collective services. Each transaction within the State's financial system is assigned a COFOG code in line with national reporting standards, ensuring consistency in budget preparation and reporting.

Functional Coverage

Certain functional codes, particularly those relating to general administration, regulation, research, and oversight, are classified as collective services. Other components of sectors such as health, education, recreation, and social protection are categorized as individual services based on their direct benefit to households.



ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAMME CLASSIFICATION

Code	Name	Actual 2025	Budget 2025	Actual % 2025
0001	ECONOMIC EMPOWERMENT THROUGH AGRICULTURE	8,837,835,649	13,383,481,481.00	1%
0002	SOCIETAL RE-ORIENTATION	4,798,872,357	5,022,000,000.00	1%
0003	POVERTY ALLEVIATION	3,031,100,009	4,971,000,000.00	0%
0004	IMPROVEMENT TO HUMAN HEALTH	26,897,484,002	38,591,224,144.00	4%
0005	ENHANCING SKILLS AND KNOWLEDGE	140,058,395,000	143,461,209,586.00	20%
0006	HOUSING AND URBAN DEVELOPMENT	108,948,213,018	115,002,814,386.00	15%
0007	GENDER	7,508,579,511	9,560,000,000.00	1%
0008	YOUTH	8,305,438,088	10,000,000,000.00	1%
0009	ENVIRONMENTAL IMPROVEMENT	3,531,739,410	6,968,970,000.00	1%
0010	WATER RESOURCES AND RURAL DEVELOPMENT	5,309,821,810	6,354,449,027.00	1%
0011	INFORMATION COMMUNICATION AND TECHNOLOGY	62,174,728,570	84,077,796,388.00	9%
0012	GROWING THE PRIVATE SECTOR	2,218,599,408	6,328,706,450.00	0%
0013	REFORM OF GOVERNMENT AND GOVERNANCE	200,524,863,000	207,030,106,776.00	29%
0014	POWER	12,552,475,719	17,632,583,522.00	2%
0015	RAILWAYS			
0016	WATER WAYS	237,693,973	2,459,089,730.00	0%
0017	ROAD	93,150,294,477	97,647,188,604.00	13%
0018	AIRWAYS	5,790,801,908	9,919,379,900.00	1%
Total		693,876,935,908	778,409,999,994.00	100%



ANALYSIS OF CAPITAL EXPENDITURE BY MAIN FUNCTION CLASSIFICATION

Name	Actual 2025	Budget 2025	Actual% 2025	Budget% 2025
Economic Affairs	251,140,349,303.13	280,965,391,922.09	36%	35%
Education	136,405,152,895.52	143,723,195,787.13	19%	19%
Environmental Protection	4,371,480,588.79	8,904,574,658.13	1%	4%
General Public Services	241,344,423,615.12	250,143,797,401.13	34%	34%
Health	23,915,149,145.36	35,538,848,251.13	3%	5%
Housing and Community Amenities	19,724,560,946.25	23,219,664,658.13	3%	4%
Public Order and Safety	2,616,832,808.20	15,925,976,664.13	1%	1%
Recreation, Culture and Religion	5,694,806,929.28	7,985,676,452.13	2%	1%
Social Protection	8,664,179,676.69	12,002,874,200.00		
Total	693,876,935,908.34	778,409,999,994.00	100%	100.00%



ANALYSIS OF CAPITAL EXPENDITURE BY GEO LOCATION CLASSIFICATION

ANALYSIS OF CAPITAL EXPENDITURE BY GEO LOCATION CLASSIFICATION				
Name	Actual 2025	Budget 2025	Actual% 2025	Budget% 2025
Aninri	26,955,183,873	30,484,322,911	3.72%	4%
Awgu	30,119,197,385	34,658,612,948	4.09%	4%
Enugu East	42,527,398,000	44,977,263,520	6.14%	6%
Enugu North	38,599,900,338	50,805,970,932	5.55%	6%
Enugu South	32,852,731,475	35,006,356,645	4.70%	5%
Ezeagu	49,203,041,891	51,742,161,450	7.43%	7%
Igbo Etiti	52,557,426,571	57,742,161,550	7.43%	8%
Igbo Eze North	49,873,918,827	55,742,161,550	7.43%	7%
Igbo Eze South	43,255,757,202	53,277,018,813	5.95%	6%
Isi Uzo	28,106,566,578	33,312,026,470	4.09%	4%
Nkanu East	43,736,262,970	46,378,370,883	6.32%	6%
Nkanu West	36,256,853,242	40,786,156,090	5.20%	5%
Nsukka	53,899,180,442	55,742,161,550	7.43%	8%
Oji River	51,886,549,635	55,742,161,550	7.43%	7%
Udenu	26,284,306,938	35,843,229,700	3.72%	4%
Udi	48,532,164,955	50,742,161,550	7.43%	7%
Uzo Uwani	39,230,495,587	45,427,701,883	5.95%	6%
Total	693,876,935,908	778,409,999,994.00	100%	100.00%



ANALYSIS OF CAPITAL EXPENDITURE BY GEO LOCATION AND ECONOMIC CLASSIFICATION

	23010100		23020100		23030100		23040100		23050100		Total	
	Purchase of Fixed Assets		Construction and Provision of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Preservation of the Environment		Acquisition of Non Tangible Assets			
Name	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025
Aninri	6,434,827,981.50	6,540,000,000.00	8,534,500.00	3,418,422,911.20	7,589,990,000.00	7,590,000,000.00	6,574,932,294.98	6,580,000,000.00	6,346,899,097.00	6,355,900,000.00	26,955,183,873.48	30,484,322,911.20
Awgu	1,265,928,792.31	3,000,000,000.00	8,327,099,603.19	10,000,000,000.00	8,525,600,000.00	10,000,000,000.00	5,500,568,990.00	8,000,000,000.00	6,500,000,000.00	8,658,612,948.20	30,119,197,385.50	34,658,612,948.20
Enugu East	11,168,663,267.00	12,551,550,000.00	28,124,562,708.37	30,631,252,469.00	2,226,691,720.00	3,059,949,700.00	180,000,000.00	2,734,511,350.80	827,480,304.52	1,000,000,000.00	42,527,397,999.89	44,977,263,519.80
Enugu North	14,287,167,982.78	19,990,589,325.00	12,255,010,980.03	14,002,502,357.00	6,396,435,056.16	8,091,837,780.00	1,853,266,945.33	3,469,191,186.60	3,808,019,373.51	5,251,850,283.00	38,599,900,337.81	50,805,970,931.60
Enugu South	4,800,000,000.00	4,853,715,000.00	15,576,402,860.40	16,346,580,148.00	6,000,000,000.00	7,000,000,000.00	6,476,328,614.78	6,806,061,496.80			32,852,731,475.18	35,006,356,644.80
Ezeagu	12,329,627,000.00	12,500,000,000.00	20,518,619,390.61	23,242,161,450.10	7,500,000,000.00	9,000,000,000.00	8,854,795,500.35	12,000,000,000.00			49,203,041,890.96	51,742,161,450.10
Igbo Etiti	24,742,665,000.00	25,000,000,000.00	18,994,304,153.02	20,942,161,550.10	4,822,676,401.26	5,800,000,000.00	3,997,781,016.22	6,000,000,000.00			52,557,426,570.50	57,742,161,550.10
Igbo Eze North	21,863,914,014.56	23,000,000,000.00	20,006,470,312.31	22,738,161,550.10	8,000,000,000.00	10,000,000,000.00	3,534,500.00	4,000,000.00			49,873,918,826.87	55,742,161,550.10
Igbo Eze South	25,255,757,201.97	28,277,018,812.60	12,000,000,000.00	15,000,000,000.00	6,000,000,000.00	10,000,000,000.00					43,255,757,201.97	53,277,018,812.60
Isi Uzo	10,520,000,000.00	12,000,000,000.00	17,398,104,642.27	20,630,563,726.00	188,461,935.50	681,462,744.20					28,106,566,577.77	33,312,026,470.20
Nkanu East	18,025,632,587.74	18,500,000,000.00	20,210,630,382.61	21,877,370,882.50	5,500,000,000.00	6,000,000,000.00				1,000,000.00	43,736,262,970.35	46,378,370,882.50
Nkanu West	18,858,647,700.98	20,000,000,000.00	16,376,246,805.46	18,786,156,089.70	1,021,958,735.58	2,000,000,000.00					36,256,853,242.02	40,786,156,089.70
Nsukka	29,370,000,000.00	30,000,000,000.00	23,105,937,440.12	23,816,607,358.00	1,423,243,002.20	1,773,554,192.10	-	-	-	152,000,000.00	53,899,180,442.32	55,742,161,550.10
Oji River	27,403,300,000.00	29,550,000,000.00	20,301,678,816.83	21,260,000,000.00	3,215,925,000.00	3,927,161,550.10	961,398,117.76	1,000,000,000.00	4,247,700.00	5,000,000.00	51,886,549,634.59	55,742,161,550.10
Udenu	12,000,000,000.00	17,139,622,758.20	14,253,645,621.22	18,383,606,942.00					30,661,316.35	320,000,000.00	26,284,306,937.57	35,843,229,700.20
Udi	24,000,000,000.00	25,588,389,070.10	18,610,741,552.58	20,153,772,480.00	3,115,000,000.00	5,000,000,000.00	1,306,423,402.47	2,000,000,000.00	1,500,000,000.00	3,000,000,000.00	48,532,164,955.05	50,742,161,550.10
Uzo Uwani	15,027,538,828.62	16,664,700,722.60	16,202,956,757.89	18,763,001,160.00	8,000,000,000.00	10,000,000,000.00					39,230,495,586.51	45,427,701,882.60
Total	277,353,670,357.46	305,155,585,688.50	282,270,946,526.91	319,992,321,073.70	79,525,981,850.70	99,923,965,966.40	35,709,029,381.89	48,593,764,034.20	19,017,307,791.38	24,744,363,231.20	693,876,935,908.34	778,409,999,994.00



ANALYSIS OF CAPITAL EXPENDITURE BY GEO LOCATION AND ECONOMIC CLASSIFICATION

Economic Class Code	Sub Function	Acquisition of Non Tangible Assets Actual 2025	Budget 2025	Construction and Provision of Fixed Assets Actual 2025	Budget 2025	Preservation of the Environment Actual 2025	Budget 2025	Purchase of Fixed Assets Actual 2025	Budget 2025	Rehabilitation and Repairs of Fixed Assets Actual 2025	Budget 2025	Actual 2025	Total Budget 2025
70111	Executive and Legislative Organs	523,495,540.21	1,008,580,000.00	722,043,315.61	750,075,530.00			5,339,845,640.72	5,328,685,167.00	382,284,777.67	400,795,000.00	6,967,669,274.21	7,488,135,697.00
70112	Financial and Fiscal Affairs	69,921,203.77	500,000,000.00	9,899,498,886.47	10,899,501,000.00			413,570,978.81	550,300,000.00		14,130,000.00	10,382,991,069.05	11,963,931,000.00
70113	External	11,995,241,489.41	12,364,711,274.00	92,572,091,600.82	93,626,014,383.00	66,788,000.00	67,548,000.00	44,343,499,445.05	60,626,866,864.00	23,023,803,836.19	42,362,479,750.00	172,001,424,371.47	189,047,620,271.00
70121	Econ Aid to Dev Countries&Countries in Transita								3,700,000.00			-	3,700,000.00
70131	General Personnel Services				5,560,000.00			23,454,870.23	789,780,000.00	23,888,000.00	32,900,000.00	47,342,870.23	828,240,000.00
70132	Overall Planning and Statistical Services	190,000.00	1,000,000.00									190,000.00	1,000,000.00
70133	Other General Services	9,074,192,059.23	9,455,051,000.00	12,009,684,408.31	12,624,843,828.00	453,534,500.00	500,600,000.00	7,234,153,314.50	15,535,917,438.00	1,537,230,728.65	1,667,974,409.00	30,308,795,010.69	39,784,386,675.00
70150	Research & Development Gen Public Services	34,892,000.00	136,922,000.00						22,130,000.00			34,892,000.00	159,052,000.00
70310	Police Services			81,814,108.20	100,000,000.00			2,391,411,000.00	3,000,000,000.00	46,743,700.00	50,000,000.00	2,519,968,888.20	3,158,000,000.00
70320	Fire Protection Services			5,530,000.00	100,000,000.00							5,530,000.00	100,000,000.00
70330	Law Courts							42,640,000.00	50,000,000.00	54,575,000.00	55,000,000.00	97,215,000.00	105,000,000.00
70350	Research and Development Public Order and Safety											-	-
70411	General Economic and Commercial Affairs	156,845,908.64	543,850,000.00	73,624,530,863.95	74,310,699,000.00			28,010,904,655.95	30,720,405,000.00	34,667,284,028.72	30,130,310,562.00	136,459,565,487.26	135,705,264,562.00
70412	General Labour Affairs		3,000,000.00									-	3,000,000.00
70421	Agriculture	1,397,737,310.00	1,502,757,310.00	4,836,332,993.00	5,655,627,300.00	2,000,000.00		958,159,104.50	13,990,623,420.00	271,264,294.00	419,500,000.00	7,463,493,701.50	21,570,508,630.00
70422	Forestry		608,054,009.00		2,000,000.00								610,054,009.00
70431	Coal and Other Solid Minerals							3,000,000.00	5,000,000.00			3,000,000.00	5,000,000.00
70433	Nuclear Fuel									3,441,762.24	4,000,000.00	3,441,762.24	4,000,000.00
70435	Electricity	14,391,000.00	15,000,000.00	510,301,395.50	1,686,372,000.00			6,922,804,363.00	8,983,800,000.00	56,177,472.00	59,860,000.00	7,503,674,230.50	10,745,032,000.00
70436	Non Electric Energy											-	-
70441	Mining of Mineral Res. Other than Mineral Fuels											36,000,000.00	40,000,000.00
70443	Construction			91,034,797,925.96	91,518,822,717.00	703,042,400.00	723,050,000.00	2,508,040,000.00	2,600,000,000.00	6,952,991,876.05	7,888,275,304.00	101,198,977,282.01	102,738,148,051.00
70451	Road Transport			11,578,476,879.14	12,376,106,224.00			11,375,175,597.85	16,443,381,387.00	3,555,631,064.06	4,335,548,677.00	26,509,283,541.05	33,155,826,288.00
70453	Railway Transport				1,000,000.00							-	1,000,000.00
70454	Air Transport			588,725,621.45	500,000,000.00			415,742,292.00	500,375,292.00	1,000,000,000.00	1,200,000,000.00	2,004,467,913.45	2,200,375,292.00
70455	Pipeline and Other Transport			5,748,000.00	7,000,000.00							5,748,000.00	7,000,000.00
70460	Communication				400,000.00			2,977,270,597.65	3,433,714,597.00	186,895,480.00	190,000,000.00	3,164,166,077.65	3,624,114,597.00
70472	Hotels and Restaurants			9,762,006,082.50	9,773,945,296.00					2,010,773,031.45	2,100,000,000.00	11,772,779,113.95	11,873,945,296.00
70473	Tourism				30,000,000.00			135,463,000.00	135,500,000.00	-		135,463,000.00	165,500,000.00
70474	Multipurpose Development Projects	1,665,000.00	102,010,000.00		1,685,856,636.00			10,000,000.00	11,000,000.00	53,250,000.00	53,265,000.00	64,915,000.00	1,852,131,636.00
70482	R & D Agriculture Forestry Fishing and Hunting											-	-
70485	R & D Transport							14,372,000.00	4,649,781,175.00			14,372,000.00	4,649,781,175.00
70510	Waste Management							1,301,459,718.30	1,387,570,000.00			1,301,459,718.30	1,387,570,000.00
70520	Waste Water Management			9,780,714.00	9,781,000.00			24,968,716.25	361,551,000.00	115,000,000.00	120,000,000.00	149,749,430.25	491,332,000.00
70540	Protection of Biodiversity and Landscape				1,000,000.00							-	1,000,000.00
70550	R & D Environmental Protection					7,593,000.00	7,600,000.00		4,687,374,327.00			7,593,000.00	4,694,974,327.00
70560	Environmental Protection			75,000,000.00	80,000,000.00	1,042,728,489.04	1,141,100,000.00	1,420,986,190.70	1,415,050,000.00			2,538,714,679.74	2,636,150,000.00
70610	Housing Development			4,191,996,833.36	5,786,870,429.00			510,442,892.00	600,062,892.00	526,935,587.90	1,483,099,040.00	5,229,375,313.26	7,870,032,361.00
70620	Community Development	65,138,000.00	65,140,000.00	1,000,000,000.00	1,000,000,000.00	20,385,056.29	20,400,000.00			2,300,000.00	3,000,000.00	1,087,823,056.29	1,088,540,000.00
70630	Water Supply			1,395,148,681.51	1,774,350,000.00			761,000.00	766,000.00	2,065,620,986.82	2,421,302,700.00	3,461,530,668.33	4,196,418,700.00
70640	Street Lighting			547,729,577.50	600,000,000.00							547,729,577.50	600,000,000.00
70650	R & D Housing and Community Amenities											-	-
70711	Pharmaceutical Products							19,353,937.10	19,400,000.00			19,353,937.10	19,400,000.00
70712	Other Medical Products								1,000,000.00			-	1,000,000.00
70721	General Medical Services	271,115,593.58	271,165,594.00	495,889,741.40	499,967,400.00			523,703,777.50	601,106,250.00			1,290,709,112.48	1,372,239,244.00
70722	Specialized Medical Services							40,678,160.54	95,500,000.00	3,400,000.00	3,425,000.00	44,078,160.54	96,925,000.00
70731	General Hospital Services			1,165,023,550.00	1,244,010,000.00			227,628,497.44	228,833,340.00	2,875,156.92	2,895,157.00	1,395,527,204.36	1,475,738,497.00
70732	Specialized Hospital Services			101,203,000.00	121,800,000.00			506,755,000.00	10,775,000.00			607,958,000.00	132,575,000.00
70740	Public Health Services	440,878,804.21	450,010,000.00	19,383,496,235.95	20,940,169,104.00			66,049,313.72	790,113,583.00	160,003,224.00	180,350,000.00	20,050,427,577.88	22,360,642,687.00
70750	R & D Health											-	-
70810	Recreational and Sporting Services			4,989,635,186.86	5,004,000,000.00			5,200,000.00	1,000,000.00	224,540,742.42	250,000,000.00	5,219,375,929.28	5,255,000,000.00
70820	Cultural Services							117,668,000.00	120,000,000.00			117,668,000.00	120,000,000.00
70840	Religious and Other Community Services			124,000,000.00	224,000,000.00					10,000,000.00	10,000,000.00	134,000,000.00	234,000,000.00
70911	Pre-Primary Education			393,385,307.19	40,000,000.00					45,066,666.67	45,100,000.00	438,451,973.86	85,100,000.00
70912	Primary Education	54,642,584.46	55,000,000.00	102,510,005,235.72	103,040,000,000.00			10,936,758,705.00	11,694,105,000.00		1,000,000.00	113,501,406,525.18	114,790,105,000.00
70921	Lower Secondary Education			968,858,065.39	100,600,000.00			802,500.00	2,830,000.00			969,666,565.39	103,430,000.00
70922	Upper Secondary Education	3,500,000,000.00	3,613,662,585.00	3,306,261,399.63	4,524,210,000.00	230,000.00	233,000.00	1,820,506,530.50	1,821,090,000.00	877,224,800.00	880,222,000.00	9,504,222,730.13	10,839,417,585.00
70941	First Stage of Tertiary Education	212,110,580.00	250,000,000.00	1,271,345,097.55	3,539,721,029.00			281,301,657.37	1,150,431,755.00	3,167,241,687.96	3,429,207,265.00	4,931,999,022.88	8,369,360,049.00
70942	Second Stage of Tertiary Education	30,661,316.35	30,691,316.00	918,433,713.83	2,627,148,009.00			1,415,774,169.06	1,599,880,381.00		30,337,970.00	2,364,869,199.24	4,288,057,676.00
70950	Education Not Defined by Level							95,105,000.00	96,200,000.00		1,000,000.00	95,105,000.00	97,200,000.00
70960	Subsidiary Services to Education			100,000,000.00	105,000,000.00			3,123,000.00	4,000,000,000.00			103,123,000.00	4,105,000,000.00
70970	R & D Education				60,000,000.00			45,620,318.80	50,635,319.00	9,143,750.00	9,200,000.00	54,764,068.80	119,835,319.00
71030	Survivors			5,000,053.75	6,000,000.00							5,000,053.75	6,000,000.00
Total		27,843,118,389.86	30,976,605,088.00	450,183,774,474.55	466,982,450,885.00	2,294,301,445.33	2,462,531,000.00	128,869,819,363.34	198,154,235,187.00	81,035,587,653.72	99,834,177,834.00	693,876,935,908.00	778,409,999,994.00



ANALYSIS OF CAPITAL EXPENDITURE BY PROGRAM AND ECONOMIC CLASSIFICATION

Description	Acquisition of Non Tangible Assets		Construction and Provision of Fixed Assets		Preservation of the Environment		Purchase of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Total	
	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025
AIRWAYS			671,293,621.45	7,543,617,308.00			3,661,765,967.00	200,375,292.00	1,457,742,320.00	2,175,387,300.00	5,790,801,908.45	9,919,379,900.00
ECONOMIC EMPOWERMENT THROUGH	1,397,737,310.00	1,576,798,181.00	5,173,642,940.73	5,985,627,300.00		1,000,000.00	1,945,191,104.50	4,875,676,000.00	321,264,294.00	944,380,000.00	8,837,835,649.23	13,383,481,481.00
ENHANCING SKILLS AND KNOWLEDGE	4,062,775,538.04	3,910,760,179.00	99,470,173,307.71	99,868,161,668.00	25,000,000.00	23,300,000.00	16,228,827,552.01	8,816,556,074.00	23,296,388,611.67	30,842,431,665.00	140,058,395,000.00	143,461,209,586.00
ENVIRONMENTAL IMPROVEMENT			20,310,714.00	37,351,000.00	1,133,436,045.33	4,485,933,000.00	1,879,126,018.45	1,944,317,000.00	498,866,632.65	500,869,000.00	3,531,739,410.43	6,968,970,000.00
GENDER	750,007,643.00	9,394,000,000.00	10,000,000.00	20,000,000.00				60,000,000.00	8,579,500.00	86,000,000.00	7,508,579,510.82	9,560,000,000.00
GROWING THE PRIVATE SECTOR	39,098,000.00	1,019,990,000.00	1,840,721,637.56	2,864,291,100.00			203,452,900.00	849,640,000.00	135,326,850.00	1,594,785,350.00	2,218,599,407.56	6,328,706,450.00
HOUSING AND URBAN DEVELOPMENT	65,138,000.00	66,140,000.00	103,951,087,668.42	66,689,319,211.00	250,000,000.00	500,000,000.00	583,625,948.72	46,635,478,106.00	448,026,819.00	1,111,877,069.00	108,948,213,617.68	115,002,814,386.00
IMPROVEMENT TO HUMAN HEALTH	446,189,354.21	5,237,200,000.00	24,772,761,104.70	28,405,921,973.00			1,378,950,249.44	1,795,370,903.00	299,583,293.77	3,152,731,266.00	26,897,484,002.12	38,591,224,144.00
INFORMATION COMMUNICATION AND	776,559,590.15	780,471,316.00	18,021,286,575.67	28,079,187,057.00		5,000,000.00	42,287,299,176.47	54,363,757,493.00	1,092,583,227.40	849,380,522.00	62,174,728,569.69	84,077,796,388.00
OIL AND GAS INFRASTRUCTURE												
POVERTY ALLEVIATION		2,106,010,000.00										
POWER	14,391,000.00		2,778,036,113.22	5,675,781,942.00			9,704,928,633.39	11,949,701,580.00	551,199,720.00	7,100,000.00	12,552,475,718.61	17,632,583,522.00
REFORM OF GOVERNMENT AND	21,035,175,427.46	22,934,122,233.00	106,068,043,453.86	106,631,418,278.00	7,593,000.00	9,600,000.00	48,352,063,649.38	50,944,577,235.00	41,524,902,758.73	41,710,389,030.00	200,524,863,000.00	207,030,106,776.00
ROAD			82,275,300,497.70	73,401,965,892.00	903,042,400.00	723,050,000.00	350,247,750.00	1,000,000.00	9,621,703,829.12	23,521,172,712.00	93,150,294,476.82	97,647,188,604.00
SOCIETAL RE-ORIENTATION			4,797,664,890.00	4,990,962,000.00		10,725,000.00		4,960,000.00	1,207,466.81	15,353,000.00	4,798,872,356.81	5,022,000,000.00
WATER RESOURCES AND RURAL	6,054,170.00	110,591,700.00	3,108,462,333.85	3,258,777,298.00			188,987,677.90	602,537,755.00	2,006,317,627.85	2,382,542,274.00	5,309,821,809.60	6,354,449,027.00
WATERWAYS									237,693,973.02	2,459,089,730.00	237,693,973.02	2,459,089,730.00
YOUTH	153,000,000.00	1,200,000,000.00	100,000,000.00	1,500,000,000.00	1,456,000,000.00	2,000,000,000.00		1,020,000,000.00		4,280,000,000.00	8,305,438,088.00	10,000,000,000.00
Total	28,746,126,032.86	48,336,083,609.00	453,058,784,878.87	440,891,297,249.00	3,775,071,445.33	7,758,608,000.00	126,764,466,627.26	186,072,147,440.00	81,532,486,924.02	116,490,778,918.00	693,876,935,908.34	778,409,999,994.00



ANALYSIS OF CAPITAL EXPENDITURE BY MAIN ORGANIZATION AND ECONOMIC CLASSIFICATION

MDA's	2018/19 Salaries and Wages		2019/20 Salaries and Wages		2020/21 Salaries and Wages		2021/22 Salaries and Wages		2022/23 Salaries and Wages		2023/24 Salaries and Wages		2024/25 Salaries and Wages		2025/26 Salaries and Wages	
	Actual	Budget 2018/19	Actual	Budget 2019/20	Actual	Budget 2020/21	Actual	Budget 2021/22	Actual	Budget 2022/23	Actual	Budget 2023/24	Actual	Budget 2024/25	Actual	Budget 2025/26
Administrative/General/Public Trustees																
Agency for Mass Literacy			5,932,000.00	5,930,000.00					601,670.54	603,000.00	60,000.00	170,000.00	362,500.00	623,000.00		
Boundary Adjustment Commission									32,000.00	110,000.00			620,000.00	900,000.00		
Christian Pilgrims' Board										13,500,000.00				500,000.00		
Citizens' Rights and Mediation Centre									673,200.00	700,000.00	85,500.00	350,000.00	725,450.00	1,000,000.00		
Civil Service Commission (CSC)	56,638,850.00		56,657,400.00	33,313,977.43	33,488,200.00		7,812,200.00	7,551,000.00	5,000.00	11,000.00	12,019,700.00	12,830,500.00	12,830,500.00			
Coal City Transport Services	435,429.86		461,280.00	693,987.85	1,070,000.00		253,636.00	253,000.00	1,658,000.00	1,700,000.00	786,000.00	805,000.00	1,051,000.00	1,200,000.00		
College of Nursing Science and Health Tech. Studies	46,409,585.25		46,493,289.00	2,289,700.00	2,810,782.00		9,319,100.00	9,330,000.00	2,597,294.25	3,590,703.00	4,677,000.00	15,456,000.00				
Community and Social Development Agency	27,614,927.39		27,600,000.00	20,146,342.08	20,230,000.00	690,000.00	690,000.00		3,872,200.00	3,900,000.00	1,873,000.00	1,950,000.00	635,000.00	680,000.00		
Council for Privatization and Commercialization										1,300,000.00		300,000.00		650,000.00		
Customs Court of Appeal	1,079,771,787.96		1,079,856,000.00	391,288,428.47	391,562,430.00		7,092,000.00	7,800,000.00	7,923,000.00	8,400,000.00	46,202,800.00	47,200,000.00				
Department of Due Process and Budget Monitoring										500,000.00				1,300,000.00		
Economic Affairs and Pastoral										100,000.00		200,000.00		400,000.00		
Economic Affairs Unit										200,000.00		100,000.00		400,000.00		
Enugu Capital Territory Development Authority	68,966,597.68		68,973,400.00	22,458,868.33	22,848,652.00				71,482,500.00	74,700,000.00	1,108,000.00	1,300,000.00	9,217,300.00	9,550,000.00		
Enugu Marketing Company									573,000.00	600,000.00		714,500.00	1,305,000.00	87,200,000.00		
Enugu New City Corporation																
Enugu State Action Committee on Aids (ENSAACA)									506,000.00	510,000.00	210,000.00	270,000.00	207,000.00	610,000.00		
Enugu State Agency for Universal Health Coverage	1,228,800.00		1,250,000.00	185,700.00	200,000.00				2,865,885.00	2,885,000.00	133,200.00	550,000.00	14,993,650.00	15,045,000.00		
Enugu State Agricultural Development Programme (ENADEP)									9,466,218.85	9,525,000.00			107,000.00	120,000.00		
Enugu State Broadcasting Service - Radio/TV EBS/ST	47,129,942.41		47,187,140.00	2,969,465.78	3,076,280.00	2,000.00		3,000.00	1,723,450.00	1,800,000.00	5,166,825.00	5,381,000.00	5,440,071.00	5,815,000.00		
Enugu State College of Education (Technical)	28,098,231.63		28,145,940.00	9,666,389.12	10,343,000.00	1,306,046.00	1,320,000.00	2,632,008.65	2,700,000.00	10,607,000.00	10,700,000.00	10,607,000.00	21,331,934.27	21,561,000.00		
Enugu State College of Health Technology																
Oil Trunk	22,752,316.80		22,773,000.00	2,098,000.00	3,465,782.00				717,000.00	1,950,000.00		200,000.00	160,000.00	2,000,000.00		
Enugu State College of Nursing & Polytechnic (Awka)	3,370,000.00		3,450,000.00	-	-				6,771,700.00	6,850,000.00	5,170,120.00	5,474,000.00	16,201,220.94	16,100,000.00		
Enugu State Council for Arts and Culture			643,720.00	1,596,809.66	1,670,000.00		13,357,513.29	13,700,000.00	2,550,000.00	2,600,000.00	190,000.00	300,000.00	5,851,000.00	5,920,000.00		
Enugu State Economic Development Department										200,000.00		100,000.00		600,000.00		
Enugu State Electrification Agency	42,864,248.83		42,941,300.00		396,106.00				11,000,600.00	11,133,000.00	122,871,256.22	123,400,000.00	200,000.00			
Enugu State Emergency Management Agency									3,894,000.00	4,000,000.00	10,000.00	1,010,000.00	24,882,000.00	26,300,000.00		
Enugu State Gaming and Lotteries Commission	23,966,346.64		24,006,800.00	14,568,038.39	14,511,598.00				592,800.00	593,000.00		1,985,000.00	2,960,000.00			
Enugu State Geographical Information System (ENGIS)	3,055,000.00		2,065,000.00	5,697,975.00	5,699,000.00				4,631,000.00	4,631,000.00	7,303,700.00	33,376,300.00	33,376,300.00			
Enugu State High Court									48,858,873.00	50,000,000.00	8,669,520.00	9,822,000.00	71,125,922.00	71,100,000.00		
Enugu State Hotel (Presidential)																
Enugu State House of Assembly (The Legislature)	175,111,651.89		360,000,000.00	190,617,094.73	238,300,000.00				16,311,000.00	16,310,000.00	8,165,100.00	8,600,000.00	23,155,430.00	46,300,000.00		
Enugu State Housing Development Corporation	224,368,140.90		224,370,000.00	257,402.41	275,000.00		2,935,694.13	2,945,000.00	42,826,501.00	42,855,000.00	201,278,179.04	201,339,600.00	105,384,053.67	105,431,000.00		
Enugu State Independent Electoral Commission	119,319,204.22		119,319,234.00	75,934,844.52	76,335,535.00				17,511,748.16	17,517,000.00	1,455,500.00	1,860,000.00	3,040,360.71	3,750,000.00		
Enugu State Internal Revenue Service	633,544,413.04		633,587,591.00	364,406,404.79	365,229,172.00				73,756,429.47	73,950,000.00	34,488,099.43	34,950,000.00	65,021,601.77	65,156,000.00		
Enugu State Investment Development Authority	300,000.00		314,000.00	1,367,500.00	1,431,000.00				817,176.78	910,000.00	606,000.00	690,000.00	4,709,000.00	4,810,000.00		
Enugu State Justice Reform Team										200,000.00		330,000.00		5,730,000.00		
Enugu State Liaison Office, Lagos	33,954,412.38		33,997,312.00	20,757,956.76	22,922,342.00				4,002,500.00	4,800,000.00	3,066,600.00	4,369,000.00	487,600.00	532,000.00		
Enugu State Liaison Office, Abuja	22,796,160.10		22,800,000.00	14,722,222.46	14,922,202.00					1,000,000.00	7,233,802.39	8,300,000.00		600,000.00		
Enugu State Library Board	1,037,001.00		1,050,000.00	1,034,602.00	1,045,000.00	37,500.00		6,837,563.61	6,840,000.00	400,000.00	2,059,892.48	2,160,000.00	962,630.68	980,000.00		
Enugu State Polytechnic (Awka)	356,384,384.51		358,279,700.00	18,232,107.00	18,559,220.00	480,673.68			5,598,252.00	5,911,000.00	480,000.00	507,000.00	21,231,121.81	21,248,000.00		
Enugu State Primary Healthcare Development Agency	19,340,000.00		20,349,000.00		7,941,066.00				3,914,600.00	3,970,000.00	915,000.00	1,650,000.00	2,139,520.00	13,770,000.00		
Enugu State Printing and Publishing Company (Daily)	1,710,775.00		1,713,275.00		178,760.00				483,225.00	484,235.00	1,702,000.00	1,820,000.00	324,600.00	660,000.00	36,227,687.39	36,536,000.00
Enugu State Rural Access and Agricultural Marketing Project (R.A.A.M.P)																
Enugu State Rural Water Supply and Sanitation Agency			671,160.00	8,196,400.00	8,254,000.00				20,405,400.00	20,450,000.00	7,056,580.00	7,112,000.00	24,008,870.67	24,186,000.00		
Enugu State Scholarship and Education Loans Board									3,679,700.00	3,701,000.00	7,964,650.00	8,020,000.00	1,362,000.00	1,400,000.00		
Enugu State Science Technical and Vocational Sch.	1,331,528,048.07		1,351,653,948.00	905,001,888.03	905,829,722.00				22,314,800.00	22,130,000.00	66,331,770.00	66,644,000.00	53,196,260.00	53,558,000.00		
Enugu State Social Investment Agency													390,000.00		100,000.00	
Enugu State Structure for Storage and Advertisement	13,790,000.00		13,826,600.00	145,000.00	150,400.00				2,949,053.73	2,998,000.00	2,747,000.00	2,997,000.00	48,319,433.73	48,435,000.00		
Enugu State Tech. RUP	5,446,000.00		5,506,000.00	2,305,000.00	2,305,000.00				418,000.00		50,000.00		1,088,000.00	1,088,000.00		
Enugu State Transport Company (ENSTRACO)			1,539,750.00		966,368.00					800,000.00		200,000.00		200,000.00		
Enugu State Universal Basic Education Board	103,691,181.31		102,718,440.00	17,718,665.01	17,738,000.00		3,000,000.00		43,623,313.89	43,650,000.00	8,565,415.30	8,601,000.00	21,300,125.01	33,700,000.00		
Enugu State University of Science and Technology	6,094,950,146.16		6,094,951,880.00	58,705,656.39	59,160,600.00				234,428,610.67	234,824,500.00	131,789,803.14	131,870,000.00	390,435,161.50	351,260,000.00		
Enugu State Waste Management Authority (ESWAMA)	121,067,030.81		125,651,520.00	13,130,053.75	13,170,000.00		780,000.00	780,000.00	22,725,670.00	22,775,000.00	31,493,344.75	32,015,000.00	41,013,041.59	42,131,000.00		
Enugu State Water Corporation	148,328,573.78		145,062,840.00	14,470,000.00	15,367,000.00	199,481.66	200,000.00		1,400,000.00	1,400,000.00	8,750,000.00	8,750,000.00	31,442,081.00	32,737,000.00		
Establishment, Pension and Training									151,500.00	155,000.00			1,542,870.85	1,550,000.00		
ESUT College of Medicine (Teaching Hospital)	3,896,000.00		3,896,000.00	11,757,850.00	11,757,850.00				2,427,859.10	2,430,000.00	29,874,354.00	21,602,000.00	19,231,855.00	19,718,200.00		
ESUT Teaching Hospital (Awka) Enugu	6,992,037,770.83		6,992,103,140.00	2,297,279,296.75	2,297,410,282.00		3,364,662.00	3,305,000.00	4,115,775.00	4,300,000.00	164,782,586.54	165,192,000.00	327,873,473.16	328,157,500.00		
Examinations Development Centre	27,351,375.31		27,375,000.00	16,154,863.85	16,383,782.00				127,739,871.00	128,000,000.00	2,608,810.00	2,625,000.00	607,913,445.00	604,100,000.00		
FADAMA	91,677,679.84		91,682,000.00						3,813,600.00	3,816,000.00	2,550,700.00	2,555,000.00	1,722,520.00	1,741,000.00		
Family Support Programme Center										200,000.00		100,000.00		100,000.00		
Fire Service Department									672,400.00	700,000.00		100,000.00	1,300,500.00	1,652,000.00		
Forest Guard Department	60,000.00		100,000.00						3,993,000.00	4,050,000.00	381,200.00	410,000.00	86,035,136.00	86,700,000.00		
Forestry Commission	23,277,061.73		23,300,000.00	14,020,654.02	14,130,370.00											



Government Printing and Stationery Department (Go)	20,640,795.79	20,641,754.00	13,569,327.53	13,616,526.00				403,000.00	450,000.00	342,000.00	150,000.00	916,012.90	1,019,100.00
READ/State Child Development Programme Office	47,857,054.00	47,900,000.00	1,623,000.00	1,645,000.00				22,279,732.00	22,300,000.00	14,247,390.90	14,275,000.00	44,628,831.20	44,645,000.00
Institute of Management and Technology (IMT)	849,689,018.25	849,703,340.00	12,882,013.00	13,372,530.00	12,740,971.11			41,616,418.90	42,200,000.00	161,851,051.49	163,110,000.00	204,143,878.66	205,940,000.00
International Conference Centre			3,426,667.00	3,443,000.00				248,000.00	257,000.00	2,044,625.00	2,050,000.00	3,623,087.50	3,625,000.00
Industrial Service Centre	13,518,075.00	13,522,540.00	12,692,236.94	12,851,762.00				100,000.00	100,000.00	180,000.00	180,000.00	1,492,757.11	1,494,760.00
Lepo Ash Cement	100,000.00	100,000.00	86,000.00	86,000.00				100,000.00	100,000.00	180,000.00	180,000.00	335,000.00	335,000.00
Livestock, Productivity and Resilience Support Team								26,130,000.00	26,850,000.00	8,852,440.00	6,871,400.00	18,148,850.00	18,150,000.00
Local Government Pension Board	5,411,500.00	5,430,000.00	35,550,000.00	35,553,000.00				1,800,000.00	1,827,000.00	300,000.00	300,000.00	29,963,000.00	29,924,000.00
Local Government Service Commission	16,438,355.74	16,458,000.00	10,318,408.95	10,775,764.00				500,000.00					200,000.00
Ministry of Housing	89,961,434.42	89,925,000.00	38,913,739.11	39,197,626.00				87,208,750.00	87,315,000.00	-	500,000.00	60,840,151.00	61,549,500.00
Ministry of Labour and Productivity	23,264,313.55	23,298,450.00	12,260,671.65	12,721,188.00				4,944,500.00	5,001,000.00	1,267,000.00	1,265,000.00	1,523,400.00	1,530,000.00
Ministry of Agriculture and Agro-Industrialisation	334,064,540.79	334,550,000.00	161,988,041.96	160,409,838.00				23,791,214.48	26,500,000.00	175,000.00	500,000.00	9,560,300.00	9,700,000.00
Ministry of Budget and Planning	29,437,080.37	29,437,124.00	17,257,112.03	17,538,384.00				34,116,200.00	34,276,000.00	2,378,000.00	2,378,000.00	44,651,000.00	44,710,000.00
Ministry of Churches Ministries	23,197,750.92	23,200,000.00	13,066,143.44	13,270,000.00				12,253,429.00	12,253,429.00			9,282,500.00	9,330,000.00
Ministry of Culture, Gender Affairs and Social Dev	65,086,360.79	65,092,280.00	41,143,439.89	41,518,704.00				2,878,000.00	2,930,000.00	300,000.00	300,000.00	151,147,500.00	166,827,000.00
Ministry of Culture and Tourism Affairs	80,793,582.26	83,830,000.00	66,813,647.67	67,123,274.00				27,836,252.00	27,836,252.00	25,000.00	100,000.00	19,499,200.00	22,980,000.00
Ministry of Education	165,613,891.46	165,627,744.00	103,534,899.63	103,520,032.00				91,103,230.00	91,250,000.00	342,000.00	450,000.00	34,426,595.00	34,910,000.00
Ministry of Energy and Mineral Resources		2,145,300.00	61,664.00					55,000.00	21,000.00	58,500.00	500,000.00	22,881,000.00	23,400,000.00
Ministry of Environment and Climate Change	261,822,421.43	262,696,320.00	62,967,437.09	63,323,249.00	521,600.00	336,000.00		73,950,000.00	73,250,000.00	22,080,600.00	22,120,000.00	57,071,000.00	57,100,000.00
Ministry of Finance and Economic Development	253,349,713.00	253,590,860.00	153,789,234.05	153,097,460.00				44,681,918.75	44,900,000.00	450,000.00	450,000.00	7,140,900.00	7,660,000.00
Ministry of Health	948,779,445.02	948,833,040.00	297,357,330.32	298,013,060.00				5,415,100.00	6,480,000.00	7,500.00	300,000.00	8,867,969.71	9,430,000.00
Ministry of Human Development and Poverty Eradication													



ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANIZATION AND GEO LOCATION CLASSIFICATION

Name		Anambra		Awger		Bauchi East		Bauchi North		Bauchi South		Bauchi		Borno East		Borno North		Borno South		Borno		Kano East	
Code	Name	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025
70111	Executive and Legislative Organs					252,785,300.00	300,000,000.00	1,393,235,760.41	1,706,835,697.00	4,000,000.00	4,000,000.00									12,217,384,709.21	12,910,026,470.20		
70112	Financial and Fiscal Affairs					14,130,000.00		2,379,441,069.05	2,499,801,000.00			3,550,000.00	50,000,000.00										
70113	External	2,264,756,402.83	5,014,999,999.80	8,130,000.00	9,000,000.00	9,570,876,790.83	15,069,524,227.20	2,502,000,027.71	2,570,772,830.00	2,417,500,000.00	3,081,550,148.00	1,000,000,000.00	2,147,175,240.00	4,500,000.00	5,000,000.00	500,000,000.00	900,000,000.00		3,000,000.00		2,000,000.00	864,477,327.48	
70121	Econ Aid to Dev Countries&Countries in Transition																						
70131	General Personnel Services							47,342,870.23	827,690,000.00														
70132	Overall Planning and Statistical Services																						
70133	Other General Services	5,000,000.00	50,000,000.00			16,821,660.00	390,512,660.00	3,729,273,181.62	4,665,374,015.00					2,918,960.00	3,000,000.00	3,534,500.00	3,600,000.00		28,993,443,281.20	30,055,761,550.30			
70150	Research & Development Gen Public Services																						
70160	Police Services							34,892,000.00	159,052,000.00							8,000,000,000.00	9,000,000,000.00						
70120	Fire Protection Services							684,731,288.43	1,000,000,000.00														
70130	Law Courts							97,215,000.00	100,000,000.00										4,000,000,000.00	6,500,000,000.00			
70150	Research and Development Public Order and Safety																						
70150	General Economic and Commercial Affairs							100,000,000.00	4,549,565,657.26	5,941,266,562.00													910,000,000.00
70411	General Labour Affairs																						
70421	Agriculture				1,000,000.00			2,329,191,198.00	2,595,504,310.00				36,174,981.00	55,360,000.00			4,000,000,000.00	4,500,000,000.00					48,909,330.00
70423	Forestry																						
70431	Coal and Other Solid Minerals				900,000,000.00	926,942,348.20																	
70433	Nuclear Fuel	81,814,108.20	85,000,000.00	1,000,000.00	1,500,000.00	2,438,153,700.00	3,000,000,000.00																6,032,626,674.88
70435	Electricity					5,000,000.00	2,510,377,000.00	2,500,000,000.00	1,783,922,362.50	1,800,197,000.00									4,500,000,000.00	5,000,000,000.00			209,376,868.00
70436	Non Electric Energy																						
70440	Mining of Mineral Res. Other than Mineral Fuels																						
70441	Construction	38,075,367.44	40,000,000.00	500,000,000.00	550,000,000.00	15,997,658,190.57	16,059,210,241.00	1,308,748,247.79	1,544,046,753.00	2,155,869,333.33	4,002,000,000.00	106,431,429.97	120,000,000.00	25,935,845,911.98	33,555,761,530.10	1,737,449,626.50	2,000,000,000.00			1,629,558,726.35	2,800,000,000.00	5,345,444,420.27	
70451	Road Transport	6,077,120,408.90	6,100,000,000.00			-		1,489,272,883.51	1,560,152,779.00	931,746,005.10	100,000,000.00	292,709,523.68	300,000,000.00	8,543,872,931.51	9,000,000,000.00	67,339,783.16	68,349,783.00	2,000,000,000.00	3,000,000,000.00	2,000,000,000.00	3,000,000,000.00	7,032,626,674.88	
70453	Railway Transport																						
70454	Air Transport	23,280,000.00	24,000,000.00			1,044,768,818.95	2,003,752,920.00	59,759,094.50	60,000,000.00														
70455	Pipeline and Other Transport							5,745,000.00	10,000,000.00														
70460	Communication					2,500,000,000.00	2,500,000,000.00	664,16,007.85	1,127,184,397.00			7,500,000,000.00	8,900,000,000.00										
70472	Hotels and Restaurants					45,000,000.00	45,000,000.00	2,419,010,053.38	2,473,945,296.00														
70473	Tourism							135,463,000.00	165,000,000.00				500,000,000.00	1,000,000,000.00									
70474	Forestry							64,915,000.00	155,275,000.00														4,000,000,000.00
70474	Multipurpose Development Projects R & D Agriculture Forestry Fishing and Hunting																						
70482	Transport							43,747,929.28	4,649,781,175.00	5,000,000,000.00	6,000,000,000.00												
70485	R & D Transport																						
70510	Waste Management							1,301,459,718.30	1,387,970,000.00			2,800,000,000.00	3,000,000,000.00										
70520	Water Management							34,749,430.25	371,332,000.00							4,000,000,000.00	5,000,000,000.00			4,000,000,000.00	4,500,000,000.00		
70540	Protection of Biodiversity and Landscape																						
70550	R & D Environmental Protection							30,973,000.00	49,600,000.00														
70560	Environmental Protection																						
70610	Housing Development			62,000,000.00	3,200,000,000.00	3,451,629,033.36	4,065,600,676.00	1,538,714,679.74	1,617,160,000.00			9,500,000,000.00	9,800,000,000.00										
70620	Community Development		2,300,000.00		25,000,000.00			50,000,000.00	55,540,000.00														
70630	Water Supply							50,000,000.00	60,414,037.00														
70640	Street Lighting					69,188,140.00	75,000,000.00																1,881,810,000.00
70650	R & D Housing and Community Amenities																						
70711	Pharmaceutical Products							6,017,111.43	12,000,000.00					19,353,937.10	28,400,000.00								
70712	Other Medical Products																						
70721	General Medical Services							340,709,122.48	350,837,744.00	19,290,415,322.31	17,928,806,456.80												
70722	Specialized Medical Services							44,078,140.54	45,325,000.00														
70731	General Hospital Services	542,258,361.24	653,322,911.20					1,355,527,204.36	1,375,738,497.00					3,814,134,210.26	4,000,000,000.00								
70732	Specialized Hospital Services							507,558,000.00	11,993,000.00														
70740	Public Health Services	14,576,388,067.32	15,000,000,000.00	342,592,666.28	350,000,000.00	421,886,447.67	500,000,000.00	29,036,033.03	30,740,922.00	120,184,965.60	150,000,000.00	451,537,373.12	500,000,000.00	802,947,484.36	1,000,000,000.00	9,230,021,764.73	10,270,191,767.10	2,023,176,352.64	5,250,000,000.10	516,570,273.50	1,000,000,000.00	4,992,438,430.24	
70750	R & D Health																						
70810	Recreational and Sporting Services							2,500,000,000.00	2,634,615,042.60			3,502,152,161.04	6,000,000,000.00										
70820	Cultural Services							117,668,800.00	120,000,000.00														
70840	Religious and Other Community Services			124,000,000.00	1,250,000,000.00			10,000,000.00	10,000,000.00														
70911	Pre-Primary Education							45,066,666.67	45,100,000.00	23,185,307.19	30,000,000.00	8,390,940,712.35	8,765,334,710.10							120,000,000.00	300,000,000.00	7,953,804,971.74	
70912	Primary Education	3,327,783,797.07	3,500,000,000.00	27,922,539,118.72	33,083,499,999.80	3,340,142,568.62	3,354,532,785.80	1,185,009,222.81	1,299,105,000.00	2,703,961,710.86	3,500,000,000.00	8,268,894,582.84	9,000,000,000.00	7,571,287,387.19	8,000,000,000.00	16,033,373,152.61	18,000,000,000.00	5,439,135,5					



ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANIZATION AND GEO LOCATION CLASSIFICATION

Code	Name	Government Share of Federation Accounts		12810000		12820000		12840000		12850000		12860000		12870000		12880000		12890000		12900000		12100000		12110000		12120000	
		Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025
1E+07	Office of the Executive Governor	-	-	-	-	-	-	336,001.00	3,550,000.00	-	-	-	-	-	-	406,621.95	500,000.00	-	-	-	-	-	-	-	-	-	-
1E+07	Office of the Deputy Governor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1E+07	Office of the Secretary to the State Government	-	-	-	-	-	-	7,552,167,240.00	4,200,000.00	-	-	-	-	1,600.00	-	64,422,634.30	63,767,000.00	-	-	-	-	-	-	-	-	-	-
1E+07	Enugu State Liaison Office, Lagos	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1E+07	Project Development and Implementation Department	-	-	-	-	-	-	-	-	-	-	-	-	559,789,400.00	-	-	-	-	-	-	-	-	-	-	-	-	-
1E+07	Enugu State House of Assembly (The Legislature)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1E+07	Ministry of Youth and Sports	-	-	-	-	-	-	3,865,000.00	702,000.00	-	-	-	-	-	-	17,550,000.00	13,800,000.00	-	-	-	-	-	-	-	-	-	-
1E+07	Cooperation	-	-	-	-	-	-	-	-	-	-	21,313,020.00	320,000,000.00	30,100,000.00	825,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-
1E+07	National Youth Service Corp (NYSC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1E+07	Ministry of Children, Gender Affairs and Social Development	-	-	-	-	-	-	2,483,800.00	10,590,000.00	-	-	-	-	2,811,600.00	4,725,000.00	1,012,000.00	-	-	-	-	-	-	-	-	-	-	-
2E+07	Ministry of Agriculture and Agro-Industrialisation	-	-	-	-	4,007,152,000.00	3,000,000.00	8,639,000.00	66,000,000.00	-	-	17,385,244.00	115,000,000.00	180,000.00	1,000,000.00	-	-	1,828,000.00	1,750,000,000.00	-	-	-	-	-	-	-	-
2E+07	Enugu State Agricultural Development Programme (ENADAP)	-	-	-	-	-	-	1,567,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	ENAD/Value Chain Development Programme	-	-	8,190,176.72	-	-	-	1,777,776.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Office	-	-	-	-	-	-	941,835.48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Ministry of Education	-	-	-	-	-	-	240,700,360.00	101,650,000.00	35,195,000.00	12,000,000.00	-	-	-	-	3,248,140.00	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State Universal Basic Education Board	-	-	-	-	-	-	3,203,697.00	8,400,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State Library Board	-	-	-	-	-	-	33,000.00	1,225,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Examinations Development Centre	-	-	-	-	9,175,750.00	-	993,178,662.50	1,000,000,000.00	-	-	57,461,400.00	-	-	-	33,148,087.50	-	-	-	-	-	-	-	-	-	-	-
2E+07	Agency for Mass Literacy (Special Education Centre, Oji-River)	-	-	-	-	-	-	1,205,260.35	600,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State Polytechnic	-	-	139,200.00	-	-	-	31,268,277.75	96,235,000.00	63,072.50	-	3,094,885.51	9,320,000.00	7,493,217.50	500,000.00	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State College of Education (Teachers)	-	-	-	-	-	-	272,752,122.94	130,235,000.00	-	300,000.00	21,261,962.78	2,020,000.00	13,632,148.94	900,000.00	200,322.50	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State University of Science and Technology (ESUT)	-	-	-	-	19,815,860.60	-	5,070,404,712.77	4,616,803,000.00	378,925.50	1,510,000.00	40,698,310.23	4,715,000.00	225,770,681.85	200,400,000.00	5,332,000.00	-	-	-	-	-	-	-	-	-	-	-
2E+07	ESUT College of Medicine (Teaching Hospital)	-	-	-	-	-	-	74,901,672.00	50,800,000.00	-	-	-	-	-	-	1,666,438.13	500,000.00	-	-	-	-	-	-	-	-	-	-
2E+07	State Unit of Medical and Applied Sciences, Igbo-E	-	-	12,013,966.82	-	-	-	954,472,666.82	19,275,000.00	-	2,750,000.00	108,000.00	25,375,000.00	109,338,988.33	7,500,000.00	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Institute of Management and Technology (IMT)	-	-	-	-	560,000.00	-	1,415,082,000.00	2,033,643,000.00	16,946,500.00	-	50,802,311.77	70,879,000.00	25,967,432.65	26,311,000.00	17,633,000.00	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State College of Health Technology, Oji River	-	-	-	-	-	-	1,319,089,000.00	-	-	-	-	-	-	-	32,389,190.00	3,000,000.00	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State Science Technical and Vocational Sub	-	-	-	-	-	-	23,545,045.40	18,000,000.00	-	-	-	-	-	-	3,165,000.00	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State College of Health Technology, Oji River	-	-	-	-	-	-	58,753,009.00	112,704,000.00	-	-	37,344,700.00	10,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	College of Nursing Science and Health Tech, Nsukka	-	-	-	-	-	-	77,261,040.00	54,971,000.00	-	-	6,465,450.00	5,000,000.00	-	-	1,500,000.00	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State College of Nursing Science (Post-Nursing Award)	-	-	-	-	-	-	210,426,290.67	143,530,000.00	-	-	21,337,196.58	12,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Judicial Service Commission	-	-	-	-	-	-	78,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Ministry of Finance and Economic Development	-	-	-	-	101,009.68	-	293,803.18	10,000,000.00	-	-	41,420,200.00	120,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Office of the State Accountant - General	159,594,667,429.32	150,232,000,000.00	-	-	-	-	-	-	-	-	19,912,105.65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State Internal Revenue Service	-	-	46,977,026,896.79	40,517,000,000.00	901,238,323.40	960,000,000.00	532,213,005.73	1,310,000,000.00	-	-	116,663,697.71	220,000,000.00	207,173,163.59	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State Gaming and Lotto Commission	-	-	106,413,308.24	221,800,000.00	387,755,001.25	183,700,000.00	-	1,310,000.00	-	-	4,800,110.00	6,200,000.00	2,040,000.00	53,000.00	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Ministry of Health	-	-	69,500.00	-	1,723,332.30	4,000,000.00	45,361,007.00	75,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State Primary Healthcare Development Agency	-	-	-	-	-	-	53,823,576.57	42,000,000.00	-	-	-	18,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	ESUT Teaching Hospital	-	-	-	-	-	-	2,240,614,053.84	2,595,360,999.50	-	-	-	-	101,771,085.00	63,841,000.00	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	State Hospitals Management Board	-	-	20,433,897.62	-	-	-	192,437,053.06	117,400,000.00	-	-	-	-	19,889,811.69	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Ministry of Trade, Investment and Industry	-	-	-	-	-	-	1,336,770,855.43	421,360,000.00	-	-	84,499,375,854.00	-	-	-	1,992,750.27	18,000,000.00	60,093,623,134.45	-	-	-	-	-	-	-	-	-
2E+07	Enugu State Investment Development Authority	-	-	-	-	-	-	5,095,124,487.00	11,170,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	International Conference Centre	-	-	-	-	-	-	-	-	-	-	-	-	470,168,994.00	92,809,487.00	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Small and Medium Scale Enterprises Promoters	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu Marketing Company	-	-	-	-	-	-	-	-	-	-	2.00	-	766,718.14	54,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Ministry of Information and Communication	-	-	-	-	-	-	-	-	-	-	111,000.00	-	-	-	1,055,000.00	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State Broadcasting Service - Radio/TV EBS/ET	-	-	-	-	-	-	4,506,688.00	-	-	-	7,145,892.50	-	57,564,872.00	-	50,000,000.00	-	-	-	-	-	-	-	-	-	-	-
2E+07	Government Printing and Stationery Department, Oso	-	-	-	-	-	-	-	-	-	-	10,000,000.00	315,000.00	25,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
2E+07	Enugu State Printing and Publishing Company (Daily Office of the Head of State)	-	-	124,011.00	-	-	-	6,000.00	5,000.00	-	-	1,400,519.97	8,000,000.00	496,575.30	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-
3E+07	Civil Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000.00	-	-	-	-	-	-	-	-	-	-	-
3E+07	Ministry of Justice	-	-	-	-	-	-	31,867,305.00	11,340,000.00	-	-	-	67,609,402.23	1,600,000.00	9,880,138.95	7,000,000.00	-	-	-	-	-	-	-	-	-	-	-

[illegible]



ANALYSIS OF CAPITAL RECEIPT BY SUB ORGNIZATION AND ECONOMIC CLASSIFICATION

Code	Name	Aids and Grants		Domestic Loans/Borrowing Receipts		International Loans/Borrowing Receipts		Other Capital Receipts		Transfer From Consolidated		Total	
		Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025
14001005	Nigeria for Women Programme	4,600,055,500.00										4,600,055,500.00	-
15102006	IFAD/Value Chain Development Programme Office		2,100,000,000.00			0						0	2,100,000,000.00
15102009	Livestock Productivity and Resilience Support Pro	77,931,900,129.73	6,000,000,000.00									77,931,900,129.73	6,000,000,000.00
17018001	Enugu State Polytechnic Iwollo				0							0	-
17021001	Enugu State University of Science and Technology (	698,067,058.82										698,067,058.82	-
17021003	State Uni. of Medical and Applied Sciences, Igbo-E	526,499,000.00										526,499,000.00	-
17033001	Institute of Management and Technology (IMT)	1,627,445,067.97										1,627,445,067.97	-
17051001	Post-Primary Schools Management Board (PPSMB)	19,113,820.04										19,113,820.04	-
17102002	Enugu State College of Health Technology, Oji Rive							2,200,000.00				2,200,000.00	-
20007001	Office of the State Accountant- General	60,368,679,918.11		50,000,000,000.00		4,305,771,300.00	50,000,000,000.00	102,249,562,159.52	80,000,000,000.00	538,039,000,000.00	559,039,000,000.00	754,963,013,377.63	689,039,000,000.00
51002002	Community and Social Development Agency	50,447,539,282.72										50,447,539,282.72	-
52102001	Enugu State Water Corporation	20,720,514,000.00		-								20,720,514,000.00	-
52103001	Enugu State Rural Water Supply and Sanitation Agenc							13,600,400.00				13,600,400.00	-
60001001	Ministry of Lands and Urban Development											-	-
60003001	Enugu New City Corporation							-				-	-
65001001	Enugu Capital Territory Development Authority							-				-	-
15001001	Agricultural Transformation Agenda Support Program-1 Grant		500,000,000.00									-	500,000,000.00
17003001	Enugu State Universal Basic Education Board		3,500,000,000.00									-	3,500,000,000.00
21001001	Ministry of Health		2,000,000,000.00									-	2,000,000,000.00
52001001	Ministry of Water Resources		500,000,000.00				1,000,000,000.00					-	1,500,000,000.00
38001001	State Economic Planning Commission		300,000,000.00						404,000,000.00			-	704,000,000.00
64001001	Ministry of Budget and Planning		300,000,000.00				5,000,000,000.00					-	5,300,000,000.00
15102001	Enugu State Agricultural Development Programme (ENADEP)						50,900,000,000.00					-	50,900,000,000.00
22001002	Enugu State Investment Development Authority Total						10,000,000,000.00					-	10,000,000,000.00
34001002	Rural Access Mobility Project (RAMP)						30,603,000,000.00					-	30,603,000,000.00
52102001	Enugu State Water Corporation						36,000,000,000.00					-	36,000,000,000.00
Total		216,939,813,777	15,200,000,000	50,000,000,000	0	4,305,771,300	147,503,000,000	102,265,362,560	80,404,000,000	538,039,000,000	559,039,000,000	911,549,947,637	802,146,000,000



ANALYSIS OF CAPITAL EXPENDITURE BY SUB ORGANIZATION AND ECONOMIC CLASSIFICATION

Code	Name	Acquisition of Non Tangible Assets		Construction and Provision of Fixed Assets		Preservation of the Environment		Purchase of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Total	
		Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025
22001001	Ministry of Trade, Investment and Industry		14,000,000.00	75,589,443,721.93	84,633,332,198.00			29,830,672,753.95	31,636,541,000.00	34,148,854,850.00	36,149,954,850.00	139,568,971,325.88	142,433,828,048.00
17003001	Enugu State Universal Basic Education Board	3,554,642,584.46	3,557,672,585.00	109,312,200,150.44	110,966,925,151.00			3,009,700,000.00	2,010,000,000.00	20,600,000,000.00	29,967,100,000.00	136,476,542,734.90	136,501,697,736.00
34001001	Ministry of Works and Infrastructure			90,433,458,041.44	91,555,917,141.00	903,042,400.00	723,050,000.00	7,633,940,000.00	7,633,940,000.00	9,522,869,768.37	27,909,201,164.00	108,486,300,209.81	113,822,108,305.00
29001001	Ministry of Transport			8,888,837,802.65	10,270,660,880.00			41,546,542,442.31	48,391,204,556.00	2,339,808,242.30	3,434,407,222.00	52,775,188,487.26	84,096,272,658.00
53010001	Enugu State Housing Development Corporation			81,002,334,548.99	82,837,402,335.00	-		13,400,000.00	46,178,415,214.00	98,662,068.71	99,677,069.00	81,114,396,617.70	81,115,494,618.00
15001001	Ministry of Agriculture and Agro-Industrialization	1,397,737,310.00	1,571,148,181.00	4,272,967,611.00	5,327,000,000.00			700,000,000.00	24,588,450,000.00	59,875,000.00	728,880,000.00	6,430,579,921.00	32,215,478,181.00
11101001	Project Development and Implementation Department	156,845,908.64	156,850,000.00	32,175,231,408.54	33,797,301,210.00	1,042,728,489.04	793,110,000.00	314,858,600.00	319,210,000.00	411,958,396.00	457,410,000.00	34,101,622,802.22	28,523,881,210.00
21003001	Enugu State Primary Healthcare Development Agency	330,663,454.21	300,810,000.00	18,750,912,339.20	18,783,932,339.00			63,238,816.13	76,357,482.00	132,030,183.35	133,061,109.00	19,276,844,792.89	19,105,860,930.00
20008001	Enugu State Internal Revenue Service	69,921,203.77	100,000,000.00	9,899,498,886.47	10,899,501,000.00			960,244,624.87	1,087,410,000.00	220,815,094.22	250,660,000.00	11,150,479,809.33	17,337,571,000.00
11001001	Office of the Executive Governor	506,641,529.41	1,037,580,000.00	903,572,925.00	100,402,000.00	250,000,000.00		9,288,106,367.97	9,853,066,167.00	4,204,243,290.67	4,862,350,000.00	15,152,564,113.05	16,975,398,167.00
11013001	Office of the Secretary to the State Government	8,985,001,000.00	8,985,051,000.00	-	-			2,828,058,239.24	4,073,525,000.00		20,000,000.00	11,813,059,239.24	13,080,576,000.00
17001001	Ministry of Education			71,416,500.00	141,580,000.00			13,005,615,000.00	12,914,620,000.00		1,000,000.00	13,077,031,500.00	13,057,200,000.00
60004001	Enugu State Geographical Information System (ENGIS)	10,115,123,437.37	10,204,182,901.00	-	-			12,310,000.00		77,999,463.20		10,205,432,900.57	10,204,182,901.00
22001002	Enugu State Investment Development Authority		1,000,000.00	1,768,944,223.56	2,763,000,000.00			4,585,049,737.00	5,596,124,000.00	100,800,000.00	125,805,000.00	6,454,793,960.56	8,485,929,000.00
36052001	Tourism Board			5,055,170,186.86	5,506,273,677.00					449,081,489.82		5,504,251,676.68	5,506,273,677.00
31003001	Enugu State Electrification Agency			1,144,529,220.64	2,109,357,000.00			133,239,716.00	1,345,950,900.00	53,424,972.00	7,100,000.00	1,331,193,908.64	5,462,407,900.00
60001001	Ministry of Lands and Urban Development		1,000,000.00	5,000,000,000.00	5,000,000,000.00			38,325,400.20	42,682,800.00		1,000,000.00	5,038,325,400.20	5,044,682,800.00
52102001	Enugu State Water Corporation	8,179,229.23	6,059,170.00	2,353,733,697.25	2,431,934,867.00			24,440,310.00	26,466,000.00	2,175,253,246.87	2,068,306,247.00	4,561,606,483.35	4,532,766,284.00
53001001	Ministry of Housing			4,061,245,579.86	4,062,331,580.00			454,047,892.00	455,062,892.00			4,515,293,471.86	4,517,394,472.00
17021003	State Uni. of Medical and Applied Sciences, Igbo-E	70,582,966.35	66,713,316.00	971,506,684.66	1,721,254,774.00	3,534,500.00	3,600,000.00	1,453,351,902.47	1,317,405,016.00	1,742,095,980.00		4,241,072,033.48	4,108,973,106.00
17021004			334,054,009.00				180,009,000.00	578,713,420.00			89,760,000.00	3,944,690,065.00	
22018001	Small and Medium Scale Enterprises Promotion	84,098,000.00	99,639,900.00	21,500,400.00	9,917,400.00			26,000,000.00	328,000,000.00	32,656,500.00	1,434,000,000.00	164,254,900.00	2,835,907,400.00
17033001	Institute of Management and Technology (IMT)	711,985,220.00	750,990,000.00	200,567,372.40	199,930,000.00			405,106,655.38	1,115,209,264.00	1,434,254,607.96	1,437,376,665.00	2,751,913,855.74	2,764,505,929.00
21027017	ESUT Teaching Hospital Park Lane, Enugu	271,115,593.58	271,165,594.00	1,202,884,228.00	1,205,048,728.00			562,910,262.50	562,976,235.00			2,036,910,084.08	2,039,190,557.00
17054001	Enugu State Science Technical and Vocational Sch.			521,114,534.59	522,210,000.00			1,409,197,080.50	1,414,225,000.00		1,000,000.00	1,930,311,615.09	1,937,435,000.00
35053001	Enugu State Waste Management Authority (ESWAMA)			14,780,714.00	16,791,000.00			1,662,669,827.75	1,665,847,000.00			1,677,450,541.75	1,682,638,000.00
35001001	Ministry of Environment and Climate Change				3,000,000.00	7,593,000.00	9,600,000.00	1,413,030,000.00	1,417,050,000.00		2,000,000.00	1,420,623,000.00	1,432,650,000.00
17051001	Post-Primary Schools Management Board (PPSMB)			33,590,100.00	34,600,000.00	230,000.00	233,000.00	409,450,000.00	409,500,000.00	817,221,300.00	818,222,000.00	1,260,491,400.00	1,262,555,000.00
31001001	Ministry of Energy and Mineral Resources			148,503,334.00	681,000,000.00			970,376,037.00	470,635,224.00			1,118,879,371.00	1,151,635,224.00
65001001	Enugu Capital Territory Development Authority	65,138,000.00	66,140,000.00	805,858,192.00	964,975,192.00	66,788,000.00	67,823,000.00	5,000,000.00	6,000,000.00	649,008,000.00		1,591,792,192.00	1,104,938,192.00
28001001	Ministry of Innovation, Science and Technology				135,000,000.00				895,000,000.00				1,030,000,000.00
64001001	Ministry of Budget and Planning	832,490,733.27	832,505,733.00	-	-			1,554,287.50	3,600,000.00			834,045,020.77	836,105,733.00
51001002	Local Government Pension Board							747,730,000.00	748,760,000.00	34,221,500.00	35,229,300.00	781,951,500.00	783,989,300.00
26001001	Ministry of Justice	256,702,609.57	300,507,599.00	117,183,758.00				329,862,361.14	616,450,130.00	58,375,750.00	47,370,000.00	762,124,478.71	764,327,729.00
22018003	Enugu Marketing Company		2,000,000.00	684,703,412.00	644,705,000.00			23,100,000.00	63,200,000.00			707,803,412.00	709,905,000.00
20007001	Office of the State Accountant-General							4,775,000.00	22,500,000.00		14,130,000.00	4,775,000.00	686,630,000.00
51002002	Community and Social Development Agency			169,432,581.60	170,435,000.00			518,000.00	520,000.00	498,866,632.65	498,869,000.00	668,817,214.25	669,824,000.00
22001003	International Conference Centre							256,161,107.00	259,500,000.00	398,284,774.00	405,500,000.00	654,445,881.00	665,000,000.00



ENUGU STATE GOVERNMENT

Analysis Of Capital Expenditure By Sub Organization And Economic Classification...Cont...d

Code	Name	Acquisition of Non Tangible Assets		Construction and Provision of Fixed Assets		Preservation of the Environment		Purchase of Fixed Assets		Rehabilitation and Repairs of Fixed Assets		Total	
		Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025	Actual 2025	Budget 2025
20001001	Ministry of Finance and Economic Development							3,550,000.00	283,000,000.00			3,550,000.00	638,000,000.00
52001001	Ministry of Water Resources			500,000,000.00	524,827,100.00				350,000.00	18,818,100.00		518,818,100.00	529,177,100.00
36001001	Ministry of Culture and Tourism			279,028,590.00	272,323,700.00	10,725,000.00		170,273,400.00	172,316,000.00	33,025,350.00	43,180,350.00	482,327,340.00	498,545,050.00
12003001	Enugu State House of Assembly (The Legislature)			21,468,320.81	122,275,530.00			1,430,000.00	266,900,000.00	64,122,510.00	70,000,000.00	87,020,830.81	469,175,530.00
17021001	Enugu State University of Science and Technology ()	-		180,659,927.27	69,967,621.00			287,666,685.47	361,813,439.00	1,695,000.00	30,337,970.00	470,021,612.74	462,119,030.00
21001001	Ministry of Health	109,120,550.00	119,190,000.00	122,228,640.75	128,312,141.00			16,647,746.27	170,720,000.00	161,277,953.50	12,350,000.00	409,274,890.52	430,572,141.00
11001002	Office of the Deputy Governor							34,250,000.00	62,500,000.00	250,000,000.00	270,000,000.00	284,250,000.00	332,500,000.00
15102005	FADAMA	300,000,000.00	306,135,000.00		1,000,000.00				4,990,000.00			300,000,000.00	312,125,000.00
17019001	Enugu State College of Education (Technical)	125,360.00	46,000,000.00	179,546,818.68	194,786,757.00			1,587,602.78	6,710,000.00	82,406,895.10		263,666,676.56	247,496,757.00
21102001	State Hospitals Management Board							196,158,937.44	199,268,938.00	6,275,156.92	6,320,157.00	202,434,094.36	205,589,095.00
17021002	ESUT College of Medicine (Teaching Hospital)			95,105,000.00	95,110,000.00					45,066,666.67	45,100,000.00	140,171,666.67	140,210,000.00
52103001	Enugu State Rural Water Supply and Sanitation Agency	-	1,000,000.00	13,130,000.00	81,835,000.00			67,650,000.00	2,000,000.00	49,940,254.00	51,945,000.00	130,720,254.00	136,780,000.00
38001001	State Economic Planning Commission			100,000,000.00					9,300,000.00			100,000,000.00	115,310,000.00
23003001	Enugu State Broadcasting Service - Radio/TV ESBS/T				25,000,000.00	5,000,000.00		58,720,367.65	81,840,367.00			58,720,367.65	111,840,367.00
17010002	Special Education Centre, Oji-River			90,793,999.48	91,000,000.00							90,793,999.48	91,000,000.00
15102006	IFAD/Value Chain Development Programme Office							60,218,397.50	86,020,000.00			60,218,397.50	86,020,000.00
20012001	Enugu State Gaming and Lotto Commission	10,500,000.00	20,500,000.00					7,000,000.00	46,505,000.00	8,192,039.81	15,193,000.00	25,692,039.81	82,198,000.00
17018001	Enugu State Polytechnic Iwollo		1,000,000.00	62,871,500.00	63,941,500.00			28,154,199.51	11,350,000.00	-	2,000,000.00	91,025,699.51	78,291,500.00
18002001	The State Judiciary			-				21,620,500.00	21,620,500.00	43,368,240.00	43,400,000.00	64,988,740.00	65,020,500.00
26051001	Enugu State High Court		500,000.00	1,841,700.00	43,080,000.00			2,087,547.90	13,949,148.00	2,682,923.00	5,699,923.00	6,612,170.90	63,229,071.00
13002001	Rangers Management Corporation			22,083,320.00	23,099,320.00			35,300,000.00	37,325,000.00	-	1,000,000.00	57,383,320.00	61,424,320.00
47001002	Local Government Service Commission							41,421,168.04	41,425,168.00	19,194,535.00	19,198,535.00	60,615,703.04	60,623,703.00
27001001	Ministry of Labour and Employment				27,500,000.00				28,090,000.00				55,590,000.00
17102002	Enugu State College of Health Technology, Oji Rive	4,437,700.00	5,500,000.00	37,102,550.00	37,200,000.00			7,403,300.00	7,500,000.00			48,943,550.00	50,200,000.00
51007001	Fire Service Department			5,530,000.00	10,560,000.00			30,700,000.00	35,720,000.00		2,000,000.00	36,230,000.00	48,280,000.00
23001001	Ministry of Information and Communication				2,000,000.00				44,570,000.00				46,570,000.00
47001001	Civil Service Commission (CSC)			-				7,700,000.00	37,680,000.00		8,000,000.00	7,700,000.00	45,680,000.00
60002001	Office of the Surveyor General			10,000,107.50	10,010,108.00			28,400,000.00	30,400,000.00			38,400,107.50	40,410,108.00
67001001	Ministry of Special Duties		28,000,000.00		7,000,000.00								35,000,000.00
60003001	Enugu New City Corporation			30,000,000.00	30,050,000.00							30,000,000.00	30,050,000.00
35001003	Enugu State Structure for Signage and Advertisemen			-	8,000,000.00	20,385,056.29	20,400,000.00	7,956,190.70		-		28,341,246.99	28,400,000.00
17104001	College of Nursing Science and Health Tech, Nsukka		1,000,000.00		3,000,000.00			21,681,550.00	22,735,000.00			21,681,550.00	26,735,000.00
14001001	Ministry of Children, Gender Affairs and Social De		1,000,000.00		1,000,000.00				12,000,000.00	8,579,500.00	9,600,000.00	8,579,500.00	23,600,000.00
25001001	Office of the Head of State Civil Service							6,200,000.00	22,800,000.00			6,200,000.00	22,800,000.00
11033001	Enugu State Action Committee on Aids (ENSACA)		1,000,000.00					13,509,000.00	18,575,000.00			13,509,000.00	19,575,000.00
48001001	Enugu State Independent Electoral Commission				11,200,000.00				7,020,000.00				18,220,000.00
21003002	Enugu State Agency for Universal Health Coverage		4,000,000.00	144,000.00	1,000,000.00			4,738,980.00	12,657,000.00			4,882,980.00	17,657,000.00
31004001	State Electricity Regulatory Commission		3,000,000.00	-				5,637,000.00	11,820,000.00	2,752,500.00	2,760,000.00	8,389,500.00	17,580,000.00
23013001	Government Printing and Stationery Department. (Go								17,500,000.00				17,500,000.00
23055001	Enugu State Printing and Publishing Company (Daily								17,340,000.00				17,340,000.00



Analysis Of Capital Expenditure By Sub Organization And Economic Classification...Cont...d

17104002	Enugu State College of Nursing Sc (Parklane/Awgu)		1,000,000.00		5,000,000.00			3,410,000.00	6,440,000.00	1,225,600.00	3,230,600.00	4,635,600.00	15,670,600.00
36040001	Enugu State Council for Arts and Culture							9,585,000.00	12,100,000.00		1,000,000.00	9,585,000.00	13,100,000.00
17009001	Examinations Development Centre							802,500.00	3,830,000.00	9,143,750.00	9,200,000.00	9,946,250.00	13,030,000.00
66001001	Ministry of Human Development and Poverty Eradicat		5,000,000.00						7,700,000.00				12,700,000.00
40001002	Office of the Auditor General for Local Government							7,819,966.61	11,850,000.00			7,819,966.61	11,850,000.00
51001001	Ministry of Local Government, Rural Development an		1,000,000.00		1,000,000.00			4,753,898.68	9,762,000.00			4,753,898.68	11,760,000.00
18011001	Judicial Service Commission				1,500,000.00				8,960,000.00		1,000,000.00		11,460,000.00
25005001	Establishment, Pension and Training							6,680,000.00	10,700,000.00			6,680,000.00	10,700,000.00
15102001	Enugu State Agricultural Development Programme (EN		650,000.00					6,400,000.00	9,296,000.00			6,400,000.00	9,946,000.00
11008001	Enugu State Emergency Management Agency							2,612,000.00	9,852,000.00			2,612,000.00	9,852,000.00
12004001	Enugu State House of Assembly Service Commission				2,000,000.00				7,550,000.00				9,550,000.00
11184001	Volunteer Service Agency		4,000,000.00					6,100,000.00	4,000,000.00			6,100,000.00	8,000,000.00
13001001	Ministry of Youth and Sports				1,000,000.00			-	1,000,000.00	4,600,000.00	5,650,000.00	4,600,000.00	7,650,000.00
35002001	Forestry Commission				2,000,000.00	2,000,000.00			2,000,000.00		1,000,000.00		7,000,000.00
40001001	Office of the State Auditor General							3,500,000.00	4,490,000.00		1,000,000.00	3,500,000.00	5,490,000.00
38001002	State Bureau of Statistics		3,000,000.00					1,600,000.00	2,090,000.00			1,600,000.00	5,090,000.00
11010001	Department of Due Process and Budget Monitoring	2,066,000.00							5,000,000.00			2,066,000.00	5,000,000.00
17008001	Enugu State Library Board				1,000,000.00					-	4,000,000.00	-	5,000,000.00
17010001	Agency for Mass Literacy								3,000,000.00		1,000,000.00		4,000,000.00
11052001	SERVICOM Department								3,850,000.00				3,850,000.00
17056001	Enugu State Scholarship and Education Loans Board							3,123,000.00	3,200,000.00			3,123,000.00	3,200,000.00
25005002	Public Service Department								3,000,000.00				3,000,000.00
26052001	Customary Court of Appeal				1,000,000.00				2,000,000.00				3,000,000.00
15102009	Livestock Productivity and Resilience Support Pro		2,000,000.00										2,000,000.00
26007001	Citizens' Rights and Mediation Centre								2,000,000.00				2,000,000.00
52104001	Small Town Water and Sanitation Agency										2,000,000.00		2,000,000.00
29053002	Coal City Transport Services								1,763,000.00				1,763,000.00
11021002	Enugu State Liaison Office, Abuja									210,000.00	1,000,000.00	210,000.00	1,000,000.00
13053001	Games Village Awgu										1,000,000.00		1,000,000.00
26007002	Administrator-General/Public Trustees								1,000,000.00				1,000,000.00
34001002	Rural Access Mobility Project (RAMP)				1,000,000.00								1,000,000.00
Total		27,843,118,389.86	29,213,544,988.00	453,676,322,048.03	479,396,297,249.00	2,294,301,445.33	1,815,550,000.00	125,339,621,359.46	210,466,860,860.00	81,073,238,084.12	111,668,535,161.00	693,876,935,908.34	778,409,999,994.00

