Enugu State Government

2025 Citizens’ Accountability Report

Budget of Exponential Growth and Inclusive Prosperity

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About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government Enugu State to the citizens to ensure accountability in the use of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilisation of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2025 and reports on state budget revenue and expenditure for the 2025 fiscal year.

Explanation of Key Terms used in this Report:

- *Budget – unless otherwise stated, the budget refers to the Final Budget (i.e., the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).*
- *Actual – this is the actual amount of revenue collected or expenditure incurred over the course of the year.*
- *Variance – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – this refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). Performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget. Performance of 80% and above has been colour-coded green, 60-80% as amber and less than 60% as red.*

Executive Summary

The 2025 Budget of Enugu State, tagged Budget of Exponential Growth and Inclusive Prosperity, was presented on the 26th November, 2024 and signed into law on 24th December 2024 and budget implementation commenced on 1st January 2025.

The 2025 Budget, both as originally approved and as subsequently revised, maintained the same total size of ***₦971,084,000,000.00 (Nine Hundred and Seventy-One Billion, Eighty-Four Million Naira)****. However, during the fourth quarter of the fiscal year, funds were reallocated to accommodate new projects and programmes that emerged during implementation. These initiatives were not captured in the original budget due to their unforeseen and uncertain nature.*

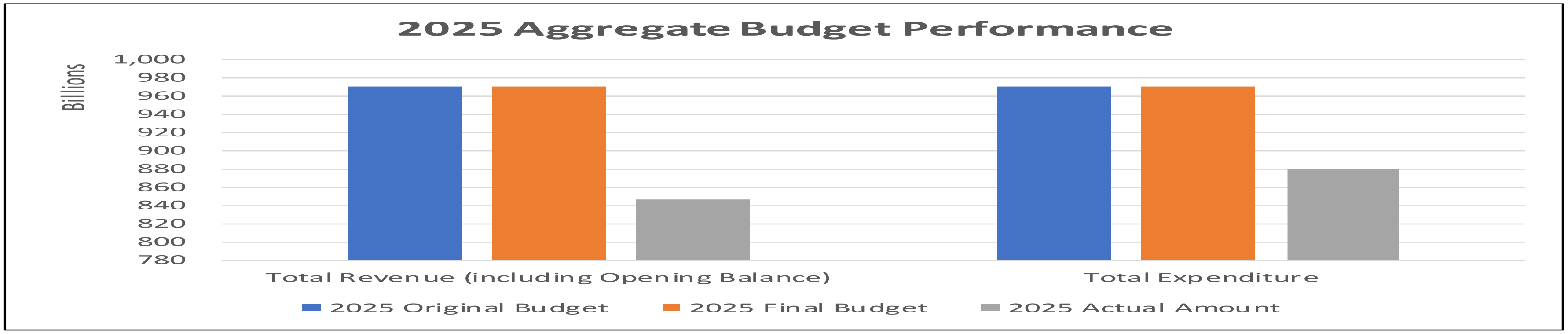
Total revenue performance in 2025 stood at ***₦846,266,833,209.00 (Eight Hundred and Forty-Six Billion, Two Hundred and Sixty-Six Million, Eight Hundred and Thirty-Three Thousand, Two Hundred and Nine Naira),*** *representing* ***87%*** *of the final budget. In comparison, total actual expenditure amounted to* ***₦880,569,018,547.00 (Eight Hundred and Eighty Billion, Five Hundred and Sixty-Nine Million, Eighteen Thousand, Five Hundred and Forty-Seven Naira),*** *reflecting a* ***91%*** *performance against the final budget.*

A breakdown of expenditure performance indicates that personnel costs achieved ***85%*** *performance, while other recurrent expenditure exceeded expectations at* ***106%****, and capital expenditure recorded an* ***89%*** *execution rate.*

The Government prioritised expenditure across key sectors, including Education, Trade, Investment & Industry, Works, Agriculture, Health, Transport, and Housing, alongside the completion of critical ongoing projects, in line with its development objectives.

Executive Summary Table

Item	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Performance (%)*
Revenue	971,084,000,000	971,084,000,000	846,266,833,209	87%
Expenditure	971,084,000,000	971,084,000,000	880,569,018,547	91%
Personnel	74,861,257,180	82,803,654,710	70,247,654,633	85%
Other Recurrent	58,278,742,820	109,870,345,296	116,444,428,006	106%
Capital	837,944,000,000	778,409,999,994	693,876,935,908	89%



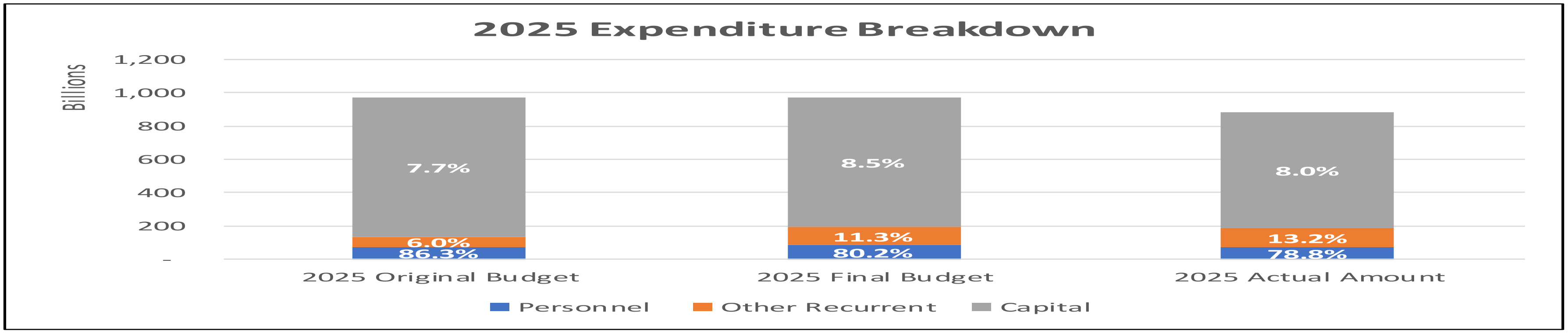


Figure 1 Summary of Revenue Performance

What are our sources for Financing the Budget?	What did we say we would collect in 2025?	How much did we actually collect in 2025?	How was our performance in 2025?	Did we collect more or less in 2025 compared to 2024?
Opening Balance	N11.056 Billion	N22.339 Billion	202%	↓ -35%
Federation Account	N150.232 Billion	N259.595 Billion	173%	↑ 2%
Internal Revenue	N509.947 Billion	N407.762 Billion	80%	↑ 126%
Aids and Grants	N8.302 Billion	N22.839 Billion	275%	↑ 212%
Loans	N201.345 Billion	N54.306 Billion	27%	↑ 643%
Other Sources	N90.202 Billion	N79.427 Billion	88%	↑ 1066%
Total Revenues	N971.084 Billion	N846.267 Billion	87%	↑ 72%

Figure 2 Summary of Expenditure Performance

What are we spending our Money on?	What did we say we would spend in 2025?	What did we actually spend in 2025?	How was our performance in 2025?	Did we spend more or less in 2025 compared to 2024?
Personnel	N82.804 Billion	N70.248 Billion	85%	↑ 30%
Overheads	N86.516 Billion	N85.6 Billion	99%	↑ 124%
Debt Service	N23.354 Billion	N30.845 Billion	132%	↑ 41%
Other Recurrent	N0 Billion	N0 Billion	#DIV/0!	#DIV/0!
Capital	N778.41 Billion	N693.877 Billion	89%	↑ 109%
Total Expenditure	N971.084 Billion	N880.569 Billion	91%	↑ 85%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector

Recurrent Expenditure by Sector

Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
Budget	N1.959 Billion	N1.032 Billion	N39.451 Billion	N3.264 Billion	N23.552 Billion	N76.486 Billion
Actual	N1.941 Billion	N1.024 Billion	N38.698 Billion	N3.253 Billion	N37.057 Billion	N73.379 Billion
Perf.	99%	99%	98%	100%	157%	96%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						Others
Budget	N14.295 Billion	N0.615 Billion	N4.6 Billion	N1.027 Billion	N2.135 Billion	N24.26 Billion
Actual	N14.235 Billion	N0.611 Billion	N4.548 Billion	N1.013 Billion	N2.083 Billion	N8.851 Billion
Perf.	100%	99%	99%	99%	98%	36%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector

Capital Expenditure by Sector

Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
Budget	N32.787 Billion	N165.131 Billion	N166.99 Billion	N3.151 Billion	N19.701 Billion	N39.42 Billion
Actual	N6.797 Billion	N147.55 Billion	N160.881 Billion	N3.126 Billion	N12.12 Billion	N61.614 Billion
Perf.	21%	89%	96%	99%	62%	156%

Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						Others
Budget	N22.002 Billion	N121.033 Billion	N0.91 Billion	N5.248 Billion	N0.094 Billion	N201.944 Billion
Actual	N21.93 Billion	N108.486 Billion	N0.834 Billion	N5.211 Billion	N0.071 Billion	N165.255 Billion
Perf.	100%	90%	92%	99%	75%	82%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector

Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
Budget	N34.746 Billion	N166.163 Billion	N206.44 Billion	N6.414 Billion	N43.253 Billion	N115.906 Billion
Actual	N8.738 Billion	N148.575 Billion	N199.579 Billion	N6.379 Billion	N49.177 Billion	N134.993 Billion
Perf.	25%	89%	97%	99%	114%	116%

Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						Others
Budget	N36.298 Billion	N121.648 Billion	N5.51 Billion	N6.275 Billion	N2.228 Billion	N226.204 Billion
Actual	N36.165 Billion	N109.097 Billion	N5.382 Billion	N6.224 Billion	N2.154 Billion	N174.106 Billion
Perf.	100%	90%	98%	99%	97%	77%

Section 1 Budget Outturn

The total funds that accrued to Enugu State for the 2025 financial year amounted to ₦846,266,833,209.00 (Eight Hundred and Forty-Six Billion, Two Hundred and Sixty-Six Million, Eight Hundred and Thirty-Three Thousand, Two Hundred and Nine Naira), compared to the final approved estimate of ₦971,084,000,000.00 (Nine Hundred and Seventy-One Billion, Eighty-Four Million Naira), representing a performance level of 87%.

Total revenue comprised statutory allocations from the Federation Account Allocation Committee (FAAC) and Internally Generated Revenue (IGR). FAAC receipts stood at ₦259,594,667,429.00 (Two Hundred and Fifty-Nine Billion, Five Hundred and Ninety-Four Million, Six Hundred and Sixty-Seven Thousand, Four Hundred and Twenty-Nine Naira), achieving 173% of its final budget estimate of ₦150,232,000,000.00 (One Hundred and Fifty Billion, Two Hundred and Thirty-Two Million Naira). Similarly, IGR amounted to ₦407,761,905,228.00 (Four Hundred and Seven Billion, Seven Hundred and Sixty-One Million, Nine Hundred and Five Thousand, Two Hundred and Twenty-Eight Naira), representing 80% performance against its final budget of ₦509,947,000,000.00 (Five Hundred and Nine Billion, Nine Hundred and Forty-Seven Million Naira).

Under capital receipts, Aids and Grants contributed ₦22,838,695,228.00 (Twenty-Two Billion, Eight Hundred and Thirty-Eight Million, Six Hundred and Ninety-Five Thousand, Two Hundred and Twenty-Eight Naira), reflecting a strong performance of 275% compared to the final budget of ₦8,302,000,000.00 (Eight Billion, Three Hundred and Two Million Naira). Loan receipts totalled ₦54,305,771,300.00 (Fifty-Four Billion, Three Hundred and Five Million, Seven Hundred and Seventy-One Thousand, Three Hundred Naira), representing 27% of the budgeted amount of ₦201,344,829,000.00 (Two Hundred and One Billion, Three Hundred and Forty-Four Million, Eight Hundred and Twenty-Nine Thousand Naira). In addition, Other Receipts generated ₦79,426,667,331.00 (Seventy-Nine Billion, Four Hundred and Twenty-Six Million, Six Hundred and Sixty-Seven Thousand, Three Hundred and Thirty-One Naira), achieving 88% of the final budget estimate of ₦90,202,000,000.00 (Ninety Billion, Two Hundred and Two Million Naira).

Furthermore, the actual opening balance for the 2025 financial year stood at ₦22,339,126,691.87 (Twenty-Two Billion, Three Hundred and Thirty-Nine Million, One Hundred and Twenty-Six Thousand, Six Hundred and Ninety-One Naira, Eighty-Seven Kobo).

A review of expenditure performance for the 2025 financial year indicates that total actual expenditure amounted to ₦880,569,018,547.16 (Eight Hundred and Eighty Billion, Five Hundred and Sixty-Nine Million, Eighteen Thousand, Five Hundred and Forty-Seven Naira, Sixteen Kobo), representing 91% of the final approved budget of ₦971,084,000,000.00 (Nine Hundred and Seventy-One Billion, Eighty-Four Million Naira).

The expenditure profile comprised both capital and recurrent components. Capital expenditure accounted for ₦693,876,935,908.00 (Six Hundred and Ninety-Three Billion, Eight Hundred and Seventy-Six Million, Nine Hundred and Thirty-Five Thousand, Nine Hundred and Eight Naira), reflecting a performance level of 89% against the budgeted provision of ₦778,409,999,994.00 (Seven Hundred and Seventy-Eight Billion, Four Hundred and Nine Million, Nine Hundred and Ninety-Nine Thousand, Nine Hundred and Ninety-Four Naira).

On the recurrent side, personnel costs totalled ₦70,247,654,633.56 (Seventy Billion, Two Hundred and Forty-Seven Million, Six Hundred and Fifty-Four Thousand, Six Hundred and Thirty-Three Naira, Fifty-Six Kobo), representing 85% performance compared to the final budget of ₦82,803,654,710.00 (Eighty-Two Billion, Eight Hundred and Three Million, Six Hundred and Fifty-Four Thousand, Seven Hundred and Ten Naira). Public debt charges amounted to ₦30,844,807,853.00 (Thirty Billion, Eight Hundred and Forty-Four Million, Eight Hundred and Seven Thousand, Eight Hundred and Fifty-Three Naira), exceeding the budgeted figure of ₦23,354,443,242.00 (Twenty-Three Billion, Three Hundred and Fifty-Four Million, Four Hundred and Forty-Three Thousand, Two Hundred and Forty-Two Naira) and translating to a performance of 132%.

Additionally, other recurrent expenditure stood at ₦85,599,620,153.00 (Eighty-Five Billion, Five Hundred and Ninety-Nine Million, Six Hundred and Twenty Thousand, One Hundred and Fifty-Three Naira), achieving 99% of the final budget estimate of ₦86,515,902,054.00 (Eighty-Six Billion, Five Hundred and Fifteen Million, Nine Hundred and Two Thousand, Fifty-Four Naira).

See the Table 1 below the details of the State's Budget outturn:

Table 1 Budget Outturn

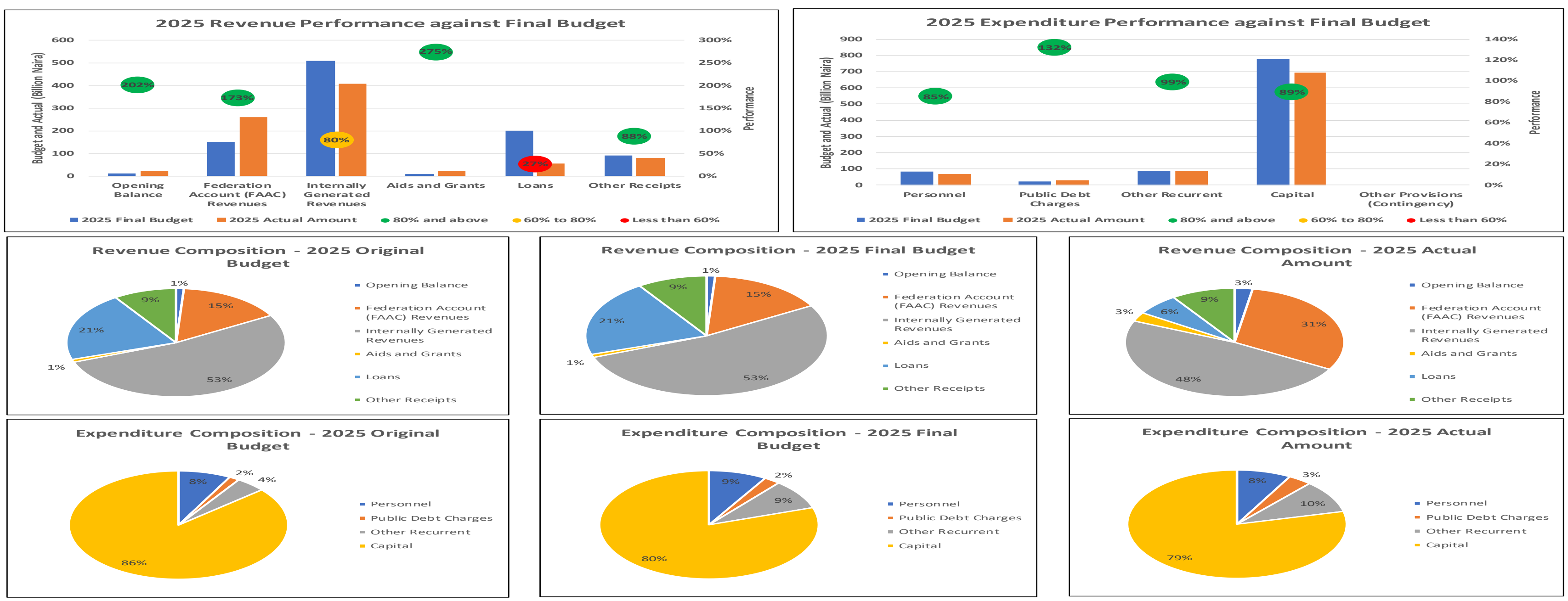
Overview of the Implementation of the Enugu State 2025 Exponential Growth and Inclusive Prosperity

Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Opening Balance	11,056,171,000.00	11,056,171,000.00	22,339,126,691.87	11,282,955,691.87	202%	34,449,639,607.54	-35%
Federation Account (FAAC) Revenues	150,232,000,000	150,232,000,000	259,594,667,429	109,362,667,429	173%	255,669,452,570	2%
Internally Generated Revenues	509,947,000,000	509,947,000,000	407,761,905,228	- 102,185,094,772	80%	180,500,141,598	126%
Aids and Grants	8,302,000,000	8,302,000,000	22,838,695,228	14,536,695,228	275%	7,312,973,826	212%
Loans	201,344,829,000	201,344,829,000	54,305,771,300	- 147,039,057,700	27%	7,305,912,537	643%
Other Receipts	90,202,000,000	90,202,000,000	79,426,667,331	- 10,775,332,669	88%	6,809,880,746	1066%
Total Revenue (including Opening Balance)	**971,084,000,000**	**971,084,000,000**	**846,266,833,209**	**- 124,817,166,791**	**87%**	**492,048,000,885**	**72%**

Expenditure	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Personnel	74,861,257,180	82,803,654,710	70,247,654,633	- 12,556,000,077	85%	54,145,767,828	30%
Public Debt Charges	14,800,000,000	23,354,443,242	30,844,807,853	7,490,364,611	132%	21,935,209,146	41%
Other Recurrent	43,478,742,820	86,515,902,054	85,599,620,153	- 916,281,901	99%	68,914,190,130	24%
Capital	837,944,000,000	778,409,999,994	693,876,935,908	- 84,533,064,086	89%	331,505,346,504	109%
Total Expenditure	**971,084,000,000**	**971,084,000,000**	**880,569,018,547**	**- 90,514,981,453**	**91%**	**476,500,513,608**	**85%**

* Variance and Performance measured against 2025 Final Budget

Figure 6 Budget Outturn Graphs



Section 2 Revenue Outturn

Table 2 below indicates the actual and budgeted Federation Account Revenue by item, highlighting what revenue Enugu State government received from FAAC, and how those receipts compare with the budgeted amount.

In 2025, Enugu State recorded strong performance in receipts from Statutory Allocation, Value Added Tax (VAT), and Other Federation Account inflows. The State received ₦77,995,604,290.00 (Seventy-Seven Billion, Nine Hundred and Ninety-Five Million, Six Hundred and Four Thousand, Two Hundred and Ninety Naira) from Statutory Allocation, representing 160% performance against the 2025 final budget estimate of ₦48,749,000,000.00 (Forty-Eight Billion, Seven Hundred and Forty-Nine Million Naira).

Similarly, receipts from Value Added Tax (VAT) amounted to ₦83,684,986,117.00 (Eighty-Three Billion, Six Hundred and Eighty-Four Million, Nine Hundred and Eighty-Six Thousand, One Hundred and Seventeen Naira), representing 112% performance against the final budget provision of ₦74,924,000,000.00 (Seventy-Four Billion, Nine Hundred and Twenty-Four Million Naira).

In addition, receipts from Other Federation Account sources stood at ₦97,914,077,022.00 (Ninety-Seven Billion, Nine Hundred and Fourteen Million, Seventy-Seven Thousand and Twenty-Two Naira), achieving 369% performance compared to the 2025 final budget estimate of ₦26,559,000,000.00 (Twenty-Six Billion, Five Hundred and Fifty-Nine Million Naira).

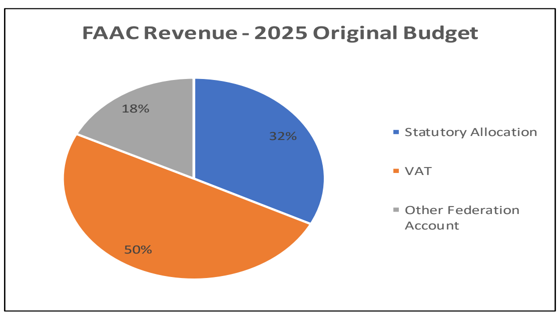
Overall, receipts from these Federation Account sources amounted to ₦259,594,667,429.00 (Two Hundred and Fifty-Nine Billion, Five Hundred and Ninety-Four Million, Six Hundred and Sixty-Seven Thousand, Four Hundred and Twenty-Nine Naira), representing 173% performance against the 2025 final budget estimate of ₦150,232,000,000.00 (One Hundred and Fifty Billion, Two Hundred and Thirty-Two Million Naira).

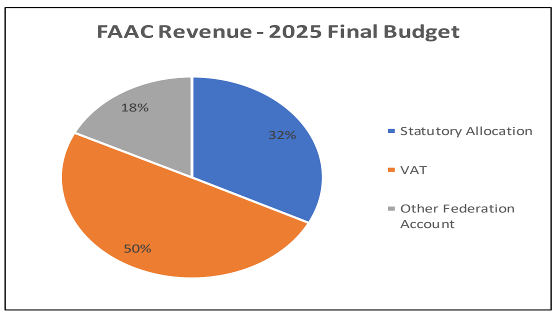
Table 2 Federation Account Revenue Outturn by Item

What Revenues did we receive from FAAC, and how does it compare to the Budget?

FAAC Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Statutory Allocation	48,749,000,000	48,749,000,000	77,995,604,290	29,246,604,290	160%	15,169,088,471	**414%**
VAT	74,924,000,000	74,924,000,000	83,684,986,117	8,760,986,117	112%	64,117,287,654	**31%**
Other Federation Account	26,559,000,000	26,559,000,000	97,914,077,022	71,355,077,022	369%	176,383,076,446	**-44%**
Total Federation Account Revenues	**150,232,000,000**	**150,232,000,000**	**259,594,667,429**	**109,362,667,429**	173%	**255,669,452,570**	**2%**

* Variance and Performance measured against 2025 Final Budget





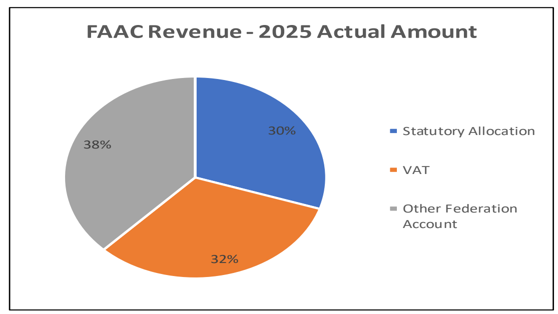


Table 3 and 4 below indicate the actual and budgeted Internally Generated Revenue (IGR) by Enugu State as well as the top 10 revenue generating Ministries, Departments and Agencies (MDAs).

Internally Generated Revenue (IGR) comprises both Tax Revenue and Non-Tax Revenue. The approved budget for Tax Revenue was ₦48,533,750,000.00 (Forty-Eight Billion, Five Hundred and Thirty-Three Million, Seven Hundred and Fifty Thousand Naira), while the budget provision for Non-Tax Revenue stood at ₦461,413,250,000.00 (Four Hundred and Sixty-One Billion, Four Hundred and Thirteen Million, Two Hundred and Fifty Thousand Naira), bringing the total final approved IGR budget to ₦509,947,000,000.00 (Five Hundred and Nine Billion, Nine Hundred and Forty-Seven Million Naira).

During the 2025 financial year, actual Tax Revenue collection amounted to ₦47,623,255,660.00 (Forty-Seven Billion, Six Hundred and Twenty-Three Million, Two Hundred and Fifty-Five Thousand, Six Hundred and Sixty Naira), representing 98% performance against the approved budget. Similarly, Non-Tax Revenue generated ₦360,138,649,568.00 (Three Hundred and Sixty Billion, One Hundred and Thirty-Eight Million, Six Hundred and Forty-Nine Thousand, Five Hundred and Sixty-Eight Naira), representing 78% performance against the budgeted estimate.

The aggregate Internally Generated Revenue (IGR) from both Tax and Non-Tax Revenue sources stood at ₦407,761,905,228.00 (Four Hundred and Seven Billion, Seven Hundred and Sixty-One Million, Nine Hundred and Five Thousand, Two Hundred and Twenty-Eight Naira), representing an overall performance of 80% when compared with the total approved IGR budget of ₦509,947,000,000.00 (Five Hundred and Nine Billion, Nine Hundred and Forty-Seven Million Naira).

An analysis of revenue performance by revenue-generating agencies shows that the Enugu State Housing Development Corporation recorded the highest revenue collection of ₦113,521,435,236.00 (One Hundred and Thirteen Billion, Five Hundred and Twenty-One Million, Four Hundred and Thirty-Five Thousand, Two Hundred and Thirty-Six Naira), representing 126% performance against its final budget estimate of ₦90,000,000,000.00 (Ninety Billion Naira).

This was followed by the Enugu State Internal Revenue Service, which generated ₦48,499,004,059.00 (Forty-Eight Billion, Four Hundred and Ninety-Nine Million, Four Thousand and Fifty-Nine Naira), representing 78% performance against its 2025 final budget of ₦62,000,000,000.00 (Sixty-Two Billion Naira). The Enugu State Ministry of Transport recorded revenue of ₦39,619,539,580.00 (Thirty-Nine Billion, Six Hundred and Nineteen Million, Five Hundred and Thirty-Nine Thousand, Five Hundred and Eighty Naira), representing 69% performance against its final budget estimate of ₦57,535,000,000.00 (Fifty-Seven Billion, Five Hundred and Thirty-Five Million Naira).

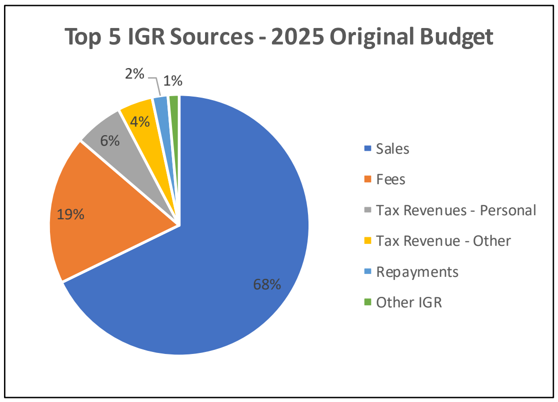
Among the top ten revenue-generating entities, the Enugu State Water Corporation recorded the lowest revenue performance, generating ₦302,131,780.00 (Three Hundred and Two Million, One Hundred and Thirty-One Thousand, Seven Hundred and Eighty Naira) against its final budget estimate of ₦38,774,500,000.00 (Thirty-Eight Billion, Seven Hundred and Seventy-Four Million, Five Hundred Thousand Naira), representing 1% performance.

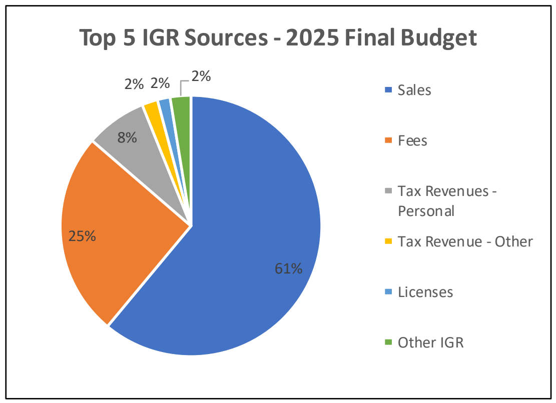
Table 3 Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?

IGR	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Tax Revenues	**52,935,250,000**	**48,533,750,000**	**47,623,255,660**	**- 910,494,340**	98%	**26,682,148,071**	**78%**
Tax Revenues - Personal	30,738,500,000	38,588,000,000	27,322,395,481	- 11,265,604,519	71%	18,129,108,843	51%
Tax Revenue - Other	22,196,750,000	9,945,750,000	20,300,860,178	10,355,110,178	204%	8,553,039,228	137%
Non-Tax Revenues	**457,011,750,000**	**461,413,250,000**	**360,138,649,568**	**- 101,274,600,432**	78%	**153,817,993,527**	**134%**
Licenses	1,179,900,000	8,013,300,000	9,117,119,352	1,103,819,352	114%	3,219,482,711	183%
Mining Rent	-	-	-	-		-	
Fees	94,285,870,000	129,083,520,000	61,098,220,569	- 67,985,299,431	47%	24,005,936,684	155%
Fines	127,324,000	227,424,000	16,685,517,849	16,458,093,849	7337%	226,065,233	7281%
Sales	345,699,571,000	311,228,621,000	197,566,667,810	- 113,661,953,190	63%	103,095,243,969	92%
Earnings	1,384,687,000	4,250,487,000	8,064,910,139	3,814,423,139	190%	398,050,418	1926%
Rent On Government Buildings	188,512,000	329,012,000	179,058,816	- 149,953,184	54%	147,696,977	21%
Rent on Land and Others	3,908,222,000	3,908,222,000	63,762,655,782	59,854,433,782	1632%	19,261,892,822	231%
Repayments	10,000,040,000	4,135,040,000	3,038,237,601	- 1,096,802,399	73%	1,805,153,086	68%
Investment Income	160,000,000	160,030,000	1,555,981	- 158,474,019	1%	-	
Interest Earned	2,146,000	2,116,000	2,776	- 2,113,224	0%	380,432	-99%
Reimbursement	-	-	12,836,325	12,836,325		-	
Miscellaneous Income	75,478,000	75,478,000	611,866,568	536,388,568	811%	1,658,091,196	-63%
Total IGR	**509,947,000,000**	**509,947,000,000**	**407,761,905,228**	**- 102,185,094,772**	**80%**	**180,500,141,598**	126%

* Variance and Performance measured against 2025 Final Budget





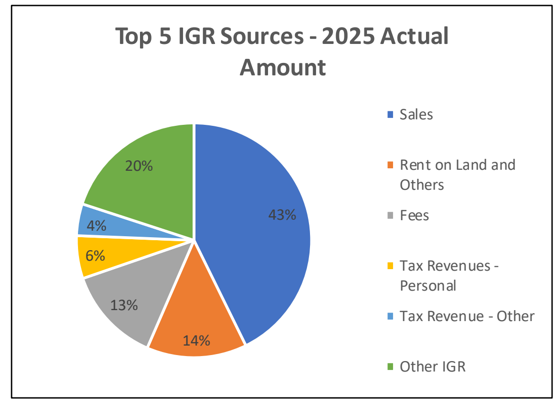
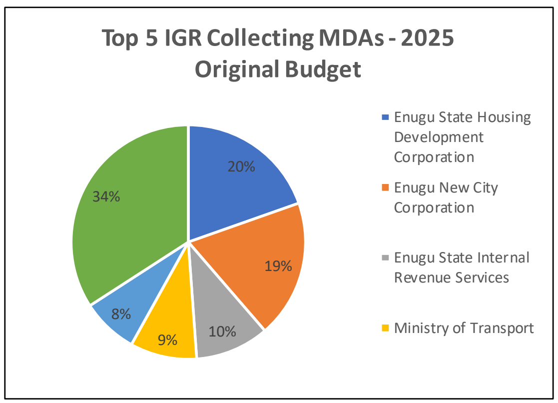


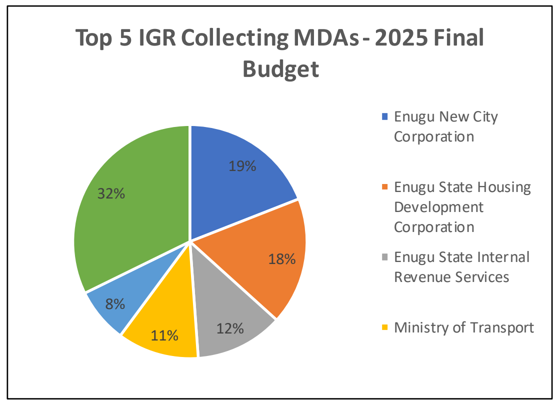
Table 4 Internally Generated Revenue Outturn by MDA

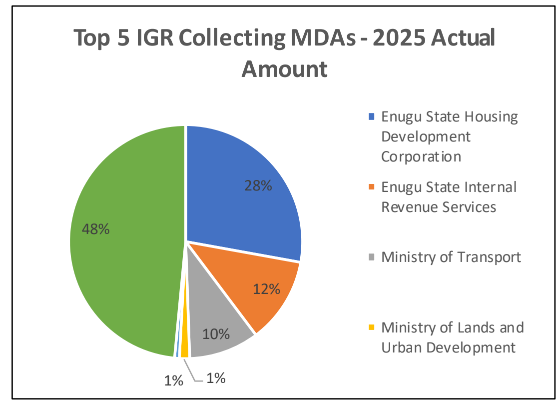
Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?

IGR Collecting MDAs (Top 10)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Enugu State Housing Development Corporation	100,000,000,000	90,000,000,000	113,521,435,236	23,521,435,236	126%	80,017,018,559	42%
Enugu State Internal Revenue Services	51,998,500,000	62,000,000,000	48,499,004,059	- 13,500,995,941	78%	31,240,352,923	55%
Enugu New City Corporation	97,141,700,000	97,141,700,000	-	- 97,141,700,000	0%	-	
Ministry of Lands and Urban Development	4,394,460,000	9,409,460,000	5,780,123,378	- 3,629,336,622	61%	19,320,681,493	-70%
Ministry of Transport	47,000,000,000	57,535,000,000	39,619,539,580	- 17,915,460,420	69%	716,590,644	5429%
Enugu State Gaming Commission	412,565,000	655,265,000	501,014,341	- 154,250,659	76%	508,794,350	-2%
Enugu State Water Corporation	39,774,500,000	38,774,500,000	302,131,780	- 38,472,368,220	1%	334,537,866	-10%
Enugu State Waste Management Authority (ESWAMA)	2,415,000,000	3,020,000,000	2,653,118,689	- 366,881,311	88%	1,711,969,346	55%
Institute of Management and Techonology (IMT)	2,152,184,000	2,418,284,000	1,661,448,655	- 756,835,346	69%	1,588,244,316	5%
ESUT Teaching Hospital ParkLane, Enugu	2,733,023,000	3,633,023,000	2,501,833,149	- 1,131,189,851	69%	1,719,992,896	45%
Other Revenue Collecting Agencies	161,925,068,000	145,359,768,000	192,722,256,362	47,362,488,362	133%	43,341,959,206	345%
Total Interally Generated Revenue	**509,947,000,000**	**509,947,000,000**	**407,761,905,228**	**- 102,185,094,772**	**80%**	**180,500,141,598**	**126%**

* Variance and Performance measured against 2025 Final Budget







Section 3 Expenditure Outturn

Table 5 below presents the expenditure outturn for the 2025 financial year, indicating a total final approved budget estimate of ₦971,084,000,000.00 (Nine Hundred and Seventy-One Billion, Eighty-Four Million Naira). The actual expenditure incurred during the year amounted to ₦880,569,018,547.00 (Eight Hundred and Eighty Billion, Five Hundred and Sixty-Nine Million, Eighteen Thousand, Five Hundred and Forty-Seven Naira), representing an overall budget performance of 91%.

A review of expenditure performance shows that capital expenditure accounted for ₦693,876,935,908.00 (Six Hundred and Ninety-Three Billion, Eight Hundred and Seventy-Six Million, Nine Hundred and Thirty-Five Thousand, Nine Hundred and Eight Naira), representing 89% performance against the approved capital expenditure provision of ₦778,409,999,994.00 (Seven Hundred and Seventy-Eight Billion, Four Hundred and Nine Million, Nine Hundred and Ninety-Nine Thousand, Nine Hundred and Ninety-Four Naira).

Under recurrent expenditure, personnel costs amounted to ₦70,247,654,633.00 (Seventy Billion, Two Hundred and Forty-Seven Million, Six Hundred and Fifty-Four Thousand, Six Hundred and Thirty-Three Naira), representing 85% performance against the budget estimate of ₦82,803,654,710.00 (Eighty-Two Billion, Eight Hundred and Three Million, Six Hundred and Fifty-Four Thousand, Seven Hundred and Ten Naira). Other recurrent expenditure recorded an actual outturn of ₦116,444,428,006.00 (One Hundred and Sixteen Billion, Four Hundred and Forty-Four Million, Four Hundred and Twenty-Eight Thousand and Six Naira), representing 106% performance against the approved budget estimate of ₦109,870,345,296.00 (One Hundred and Nine Billion, Eight Hundred and Seventy Million, Three Hundred and Forty-Five Thousand, Two Hundred and Ninety-Six Naira).

It is noteworthy that recurrent expenditure accounted for 21.20% of total actual expenditure, while capital expenditure accounted for the remaining 78.80%. This expenditure pattern reflects the commitment of the State Government towards prioritising infrastructure development and increasing the proportion of capital investment within the overall expenditure framework of Enugu State.

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**2024 Actual Amount**	**Growth in 2025**
Personnel	**74,861,257,180**	**82,803,654,710**	**70,247,654,633**	**12,556,000,077**	85%	**54,145,767,828**	**30%**
CRF Salaries	7,700,000,000	2,243,167,650	2,199,753,200	43,414,450	98%	2,756,051,339	-20%
All Other Salaries, Wages and Allowances	41,501,257,180	57,448,646,094	56,951,125,770	497,520,324	99%	42,869,442,289	33%
Social Contributions	-	-	-	-		-	
Social Benefits	25,660,000,000	23,111,840,966	11,096,775,664	12,015,065,302	48%	8,520,274,200	30%
Other Recurrent	**58,278,742,820**	**109,870,345,296**	**116,444,428,006**	**- 6,574,082,710**	106%	**90,849,399,276**	**28%**
Overheads	43,478,742,820	86,515,902,054	85,599,620,153	916,281,901	99%	68,914,190,130	24%
Public Debt Charges	14,800,000,000	23,354,443,242	30,844,807,853	- 7,490,364,611	132%	21,935,209,146	41%
Transfers of State IGR to LGCs	-	-	-	-		-	
Others (Staff Loans, Grants, Subsidies, Other Transfer	-	-	-	-		-	
Capital	**837,944,000,000**	**778,409,999,994**	**693,876,935,908**	**84,533,064,086**	89%	**331,505,346,504**	**109%**
Total Expenditure	**971,084,000,000**	**971,084,000,000**	**880,569,018,547**	**90,514,981,453**	91%	**476,500,513,608**	**85%**

* Variance and Performance measured against 2025 Final Budget

Figure 7 Expenditure Composition

Section 4 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, an audited financial statement, findings from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS
There were no audit findings identified or reported during the period under review.

B: CAPITAL EXPENDITURE PAYMENT VOUCHERS
There were no audit findings identified or reported during the period under review.

C: SUMMARY OF QUERIED PAYMENT VOUCHERS
There were no audit findings identified or reported during the period under review.

D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER
There were no audit findings identified or reported during the period under review.

E: BILLS PAYABLE
There were no audit findings identified or reported during the period under review.

F: INVESTMENTS
There were no audit findings identified or reported during the period under review.

G: AIDS AND GRANTS
There were no audit findings identified or reported during the period under review.

H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND
There were no audit findings identified or reported during the period under review.

I: PERFORMANCE GUARANTEES
There were no audit findings identified or reported during the period under review.

I: ADHERENCE TO PROCUREMENT PROCEDURES
There were no audit findings identified or reported during the period under review.

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	**No. of Queries**	**Nature of Queries**	**Amount Queried**	**Total Cash Expenditure**	**Percentage (%)**
0	0	-	-	-	
0	0	-	-	-	
0	0	-	-	-	
0	0	-	-	-	
0	-	-	-	-	
0	-	-	-	-	
0	-	-	-	-	
0	-	-	-	-	
0	-	-	-	-	
0	-	-	-	-	
Others	-	-	-	-	
Total for All Audit Findings	**-**	**-**	**-**	**-**	

Section 5 Audited Financial Statements

This section outlines a breakdown of the state's audited public expenditure and revenue for the fiscal year in review. The expenditure budget figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are represented here for citizens' understanding.

Table 5 below presents the expenditure outturn for the 2025 financial year, indicating a total final approved budget estimate of ₦971,084,000,000.00 (Nine Hundred and Seventy-One Billion, Eighty-Four Million Naira). The actual expenditure incurred during the year amounted to ₦880,569,018,547.00 (Eight Hundred and Eighty Billion, Five Hundred and Sixty-Nine Million, Eighteen Thousand, Five Hundred and Forty-Seven Naira), representing an overall budget performance of 91%.

A review of expenditure performance shows that capital expenditure accounted for ₦693,876,935,908.00 (Six Hundred and Ninety-Three Billion, Eight Hundred and Seventy-Six Million, Nine Hundred and Thirty-Five Thousand, Nine Hundred and Eight Naira), representing 89% performance against the approved capital expenditure provision of ₦778,409,999,994.00 (Seven Hundred and Seventy-Eight Billion, Four Hundred and Nine Million, Nine Hundred and Ninety-Nine Thousand, Nine Hundred and Ninety-Four Naira).

Under recurrent expenditure, personnel costs amounted to ₦70,247,654,633.00 (Seventy Billion, Two Hundred and Forty-Seven Million, Six Hundred and Fifty-Four Thousand, Six Hundred and Thirty-Three Naira), representing 85% performance against the budget estimate of ₦82,803,654,710.00 (Eighty-Two Billion, Eight Hundred and Three Million, Six Hundred and Fifty-Four Thousand, Seven Hundred and Ten Naira). Other recurrent expenditure recorded an actual outturn of ₦116,444,428,006.00 (One Hundred and Sixteen Billion, Four Hundred and Forty-Four Million, Four Hundred and Twenty-Eight Thousand and Six Naira), representing 106% performance against the approved budget estimate of ₦109,870,345,296.00 (One Hundred and Nine Billion, Eight Hundred and Seventy Million, Three Hundred and Forty-Five Thousand, Two Hundred and Ninety-Six Naira).

It is noteworthy that recurrent expenditure accounted for 21.20% of total actual expenditure, while capital expenditure accounted for the remaining 78.80%. This expenditure pattern reflects the commitment of the State Government towards prioritising infrastructure development and increasing the proportion of capital investment within the overall expenditure framework of Enugu State.

The table below illustrates the breakdown of revenue and expenditure for the year 2025.

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2024 Actual Amount	2025 Original Budget	2025 Budget Amendments	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Revenues							
Opening Balance	34,449,639,608	11,056,171,000	-	11,056,171,000	22,339,126,692	11,282,955,692	202%
Statutory Allocation	15,169,088,471	48,749,000,000	-	48,749,000,000	77,995,604,290	29,246,604,290	160%
VAT	64,117,287,654	74,924,000,000	-	74,924,000,000	83,684,986,117	8,760,986,117	112%
Other FAAC Receipts	176,383,076,446	26,559,000,000	-	26,559,000,000	97,914,077,022	71,355,077,022	369%
Tax Revenue	26,682,148,071	52,935,250,000	-4,401,500,000	48,533,750,000	47,623,255,660	-910,494,340	98%
Non-Tax Revenue	153,817,993,527	457,011,750,000	4,401,500,000	461,413,250,000	360,138,649,568	-101,274,600,432	78%
Domestic Aids and Grants	2,925,189,530	6,202,000,000	-	6,202,000,000	22,838,695,228	16,636,695,228	368%
Foreign Aids and Grants	4,387,784,296	2,100,000,000	-	2,100,000,000	-	-2,100,000,000	0%
Domestic Loans	6,500,000,000	55,000,000,000	-	55,000,000,000	50,000,000,000	-5,000,000,000	91%
Foreign Loans	805,912,537	146,344,829,000	-0	146,344,829,000	4,305,771,300	-142,039,057,700	3%
Other Receipts	6,809,880,746	90,202,000,000	-	90,202,000,000	79,426,667,331	-10,775,332,669	88%
Total Revenue (including opening balance) (a)	**492,048,000,885**	**971,084,000,000**	**-**	**971,084,000,000**	**846,266,833,209**	**-124,817,166,791**	87%
Expenditures							
CRF Salaries	2,756,051,339	7,700,000,000	-5,456,832,350	2,243,167,650	2,199,753,200	43,414,450	98%
All Other Salaries, Wages and Allowances	42,869,442,289	41,501,257,180	15,947,388,914	57,448,646,094	56,951,125,770	497,520,324	99%
Social Contributions	-	-	-	-	-	-	
Overheads	68,914,190,130	43,478,742,820	43,037,159,234	86,515,902,054	85,599,620,153	916,281,901	99%
Public Debt Charges	21,935,209,146	14,800,000,000	8,554,443,242	23,354,443,242	30,844,807,853	-7,490,364,611	132%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	-	-	
Capital	331,505,346,504	837,944,000,000	-59,534,000,006	778,409,999,994	693,876,935,908	84,533,064,086	89%
Total Expenditure (including contingency) (b)	**476,500,513,608**	**971,084,000,000**	**-**	**971,084,000,000**	**880,569,018,547**	**90,514,981,453**	91%

* Variance and Performance measured against 2025 Final Budget

Table 8 Assets and Liabilities

Assets and Liabilities of the State

Item	As at 31st December 2025	As at 31st December 2024	Change in Assets / Liabilities
Assets	**36,264,221,737**	**31,991,422,645**	**4,272,799,092**
Plants, Properties and Investments	-	-	-
Unclassified Assets	-	-	-
Securities	-	-	-
Investment Property	10,021,756,103	9,652,295,953	369,460,150
Cash and Cash Equivalents	26,242,465,634	22,339,126,692	3,903,338,942
Receivables	-	-	-
Inventories (Stocks)	-	-	-
Liabilities	**300,954,725,458**	**256,414,138,581**	**44,540,586,877**
Debt (Long and Short Term)	198,193,434,162	166,232,269,776	31,961,164,386
Payables and Other Liabilities	102,761,291,295	90,181,868,805	12,579,422,490

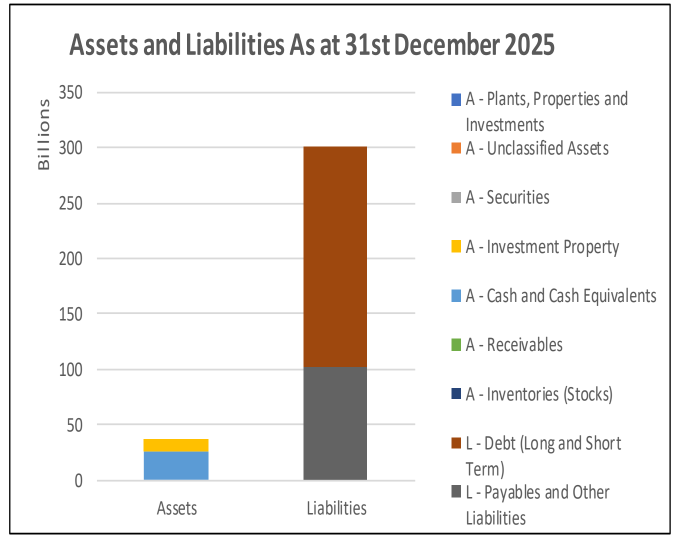
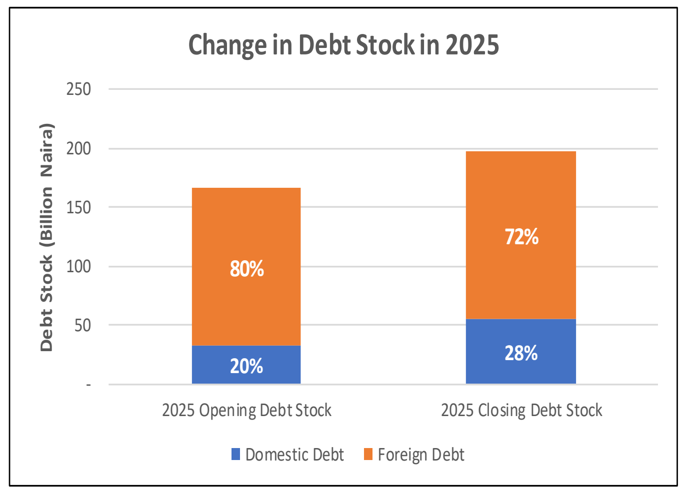


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?

Item	Domestic Debt	Foreign Debt	Total Debt
2025 Opening Debt Stock	32,578,359,604	133,653,910,172	**166,232,269,776**
2025 New Loans Taken	50,000,000,000	4,305,771,300	**54,305,771,300**
2025 Principal Repayment	24,260,527,445	6,584,280,407	**30,844,807,853**
Adjustments (Positive means increase)	- 3,475,808,302	11,976,009,241	**8,500,200,939**
2025 Closing Debt Stock	**54,842,023,857**	**143,351,410,306**	**198,193,434,162**
Net Increase in Debt Stock	22,263,664,252	9,697,500,134	**31,961,164,386**

Cost of Servicing Debt			
Interest Payments in 2025	-	-	-
Approximate Interest Rate	0.0%	0.0%	0.0%



Section 6 Top Sectoral Allocation

This section outlines the financial information on top Ministries, Department, Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure

Table 13 presents the recurrent expenditure performance of the existing main organisations in Enugu State. The total actual recurrent expenditure for the 2025 financial year amounted to ₦186,692,082,639.00 (One Hundred and Eighty-Six Billion, Six Hundred and Ninety-Two Million, Eighty-Two Thousand, Six Hundred and Thirty-Nine Naira), representing 97% performance against the 2025 final approved budget of ₦192,674,000,006.00 (One Hundred and Ninety-Two Billion, Six Hundred and Seventy-Four Million and Six Naira).

The expenditure performance of the various sectors generally ranged between 82% and 100%, except for Other Main Organisations, which recorded a lower performance of 40%. Overall, the 2025 recurrent budget was substantially implemented in line with the approved provisions, as the proportionate shares of sectoral budget allocations were largely consistent with their respective shares of actual expenditure.

Among the sectors, the Education Sector recorded the highest actual recurrent expenditure of ₦38,697,844,745.00 (Thirty-Eight Billion, Six Hundred and Ninety-Seven Million, Eight Hundred and Forty-Four Thousand, Seven Hundred and Forty-Five Naira), representing 98% performance against the 2025 final budget provision of ₦39,450,667,483.00 (Thirty-Nine Billion, Four Hundred and Fifty Million, Six Hundred and Sixty-Seven Thousand, Four Hundred and Eighty-Three Naira).

Capital Expenditure

Table 14 presents the capital expenditure performance of the top twenty (20) main organisations. The analysis indicates that most sectors recorded substantial implementation of their capital budgets, although actual expenditure in some cases remained below the approved budget provisions.

The Education Sector recorded the highest actual capital expenditure of ₦160,881,372,744.00 (One Hundred and Sixty Billion, Eight Hundred and Eighty-One Million, Three Hundred and Seventy-Two Thousand, Seven Hundred and Forty-Four Naira), representing 96% performance against the 2025 final capital budget of ₦166,989,722,992.00 (One Hundred and Sixty-Six Billion, Nine Hundred and Eighty-Nine Million, Seven Hundred and Twenty-Two Thousand, Nine Hundred and Ninety-Two Naira).

This was followed by the Trade, Investment and Industry Sector, which recorded actual capital expenditure of ₦147,550,269,479.00 (One Hundred and Forty-Seven Billion, Five Hundred and Fifty Million, Two Hundred and Sixty-Nine Thousand, Four Hundred and Seventy-Nine Naira), representing 89% performance against its final capital budget of ₦165,130,741,400.00 (One Hundred and Sixty-Five Billion, One Hundred and Thirty Million, Seven Hundred and Forty-One Thousand, Four Hundred Naira).

The Works Sector recorded actual capital expenditure of ₦108,486,300,210.00 (One Hundred and Eight Billion, Four Hundred and Eighty-Six Million, Three Hundred Thousand, Two Hundred and Ten Naira), representing 90% performance against its 2025 final capital budget of ₦121,033,000,000.00 (One Hundred and Twenty-One Billion, Thirty-Three Million Naira).

Total Expenditure

Table 15 highlights the total expenditure performance of the highest-spending sectors in the 2025 financial year. The Education Sector recorded the highest total actual expenditure of ₦199,579,217,489.00 (One Hundred and Ninety-Nine Billion, Five Hundred and Seventy-Nine Million, Two Hundred and Seventeen Thousand, Four Hundred and Eighty-Nine Naira), representing 97% performance.

This was followed by the Trade, Investment and Industry Sector, which recorded total actual expenditure of ₦148,574,685,825.00 (One Hundred and Forty-Eight Billion, Five Hundred and Seventy-Four Million, Six Hundred and Eighty-Five Thousand, Eight Hundred and Twenty-Five Naira), representing 89% performance.

The Works Sector recorded total actual expenditure of ₦109,097,003,968.00 (One Hundred and Nine Billion, Ninety-Seven Million, Three Thousand, Nine Hundred and Sixty-Eight Naira), representing 90% performance.

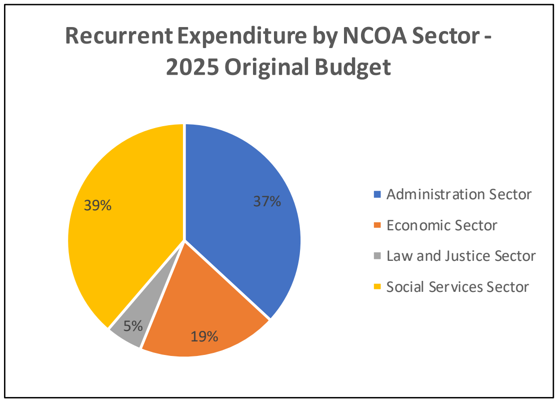
Among the top spending sectors, the Enugu New City Corporation recorded the lowest actual expenditure of ₦30,000,000.00 (Thirty Million Naira), representing 100% performance against its approved budget provision.

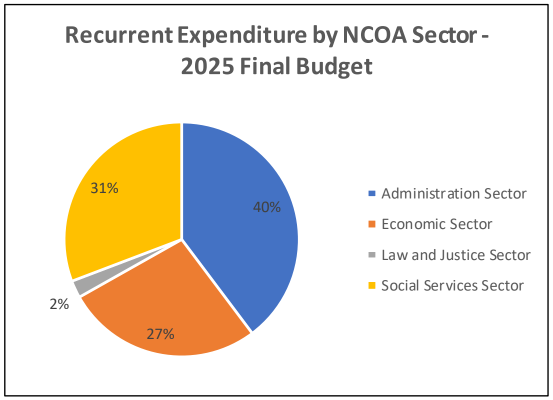
Table 10 Recurrent Expenditure by Mains Sectors of Government

Recurrent Expenditure by NCOA Sector

Expenditure by Sector (NCOA Administrative Segment)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	49,002,642,094	76,485,724,548	73,378,539,839	3,107,184,709	96%	40%	39%
Economic Sector	25,573,398,296	52,099,885,461	50,158,775,729	1,941,109,732	96%	27%	27%
Law and Justice Sector	6,833,836,128	4,599,608,282	4,548,211,149	51,397,133	99%	2%	2%
Social Services Sector	51,449,030,282	59,238,209,663	58,360,180,698	878,028,965	99%	31%	31%
Total Expenditure	**133,140,000,000**	**192,674,000,006**	**186,692,082,639**	**5,981,917,367**	**97%**		

*** Variance and Performance measured against 2025 Final Budget**





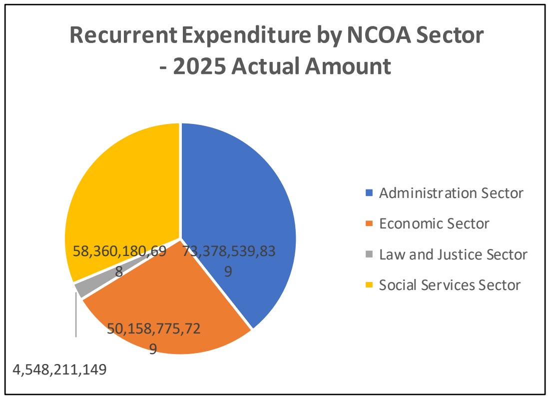
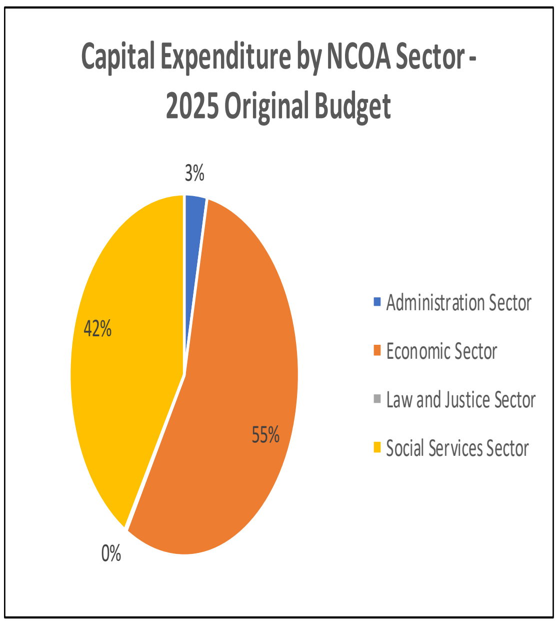
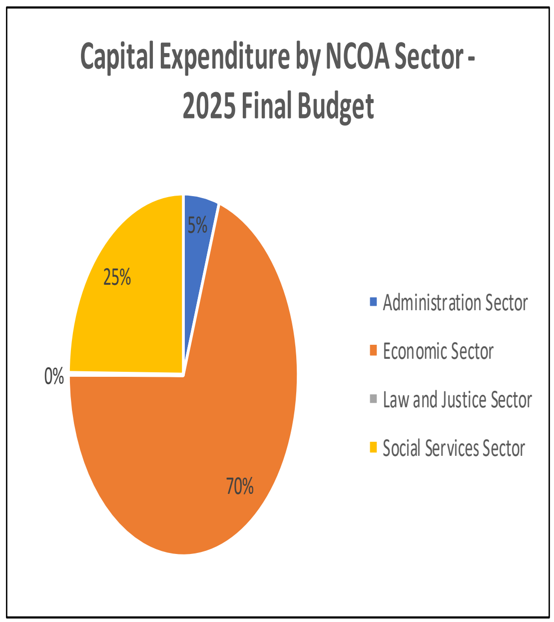


Table 11 Capital Expenditure by Mains Sectors of Government

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Administration Sector	26,873,613,000	39,420,414,977	61,614,250,023	- 22,193,835,046	156%	5%	9%
Economic Sector	462,068,808,000	543,463,295,190	443,046,519,609	100,416,775,581	82%	70%	64%
Law and Justice Sector	1,660,448,000	910,037,300	833,725,390	76,311,910	92%	0%	0%
Social Services Sector	345,786,781,000	193,020,214,335	186,790,648,695	6,229,565,640	97%	25%	27%
Total Expenditure	**837,944,000,000**	**778,409,999,994**	**693,876,935,908**	**84,533,064,086**	89%		

*** Variance and Performance measured against 2025 Final Budget**





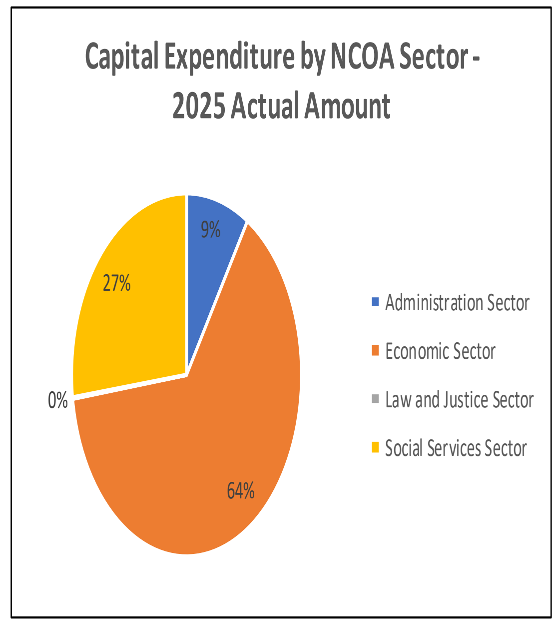
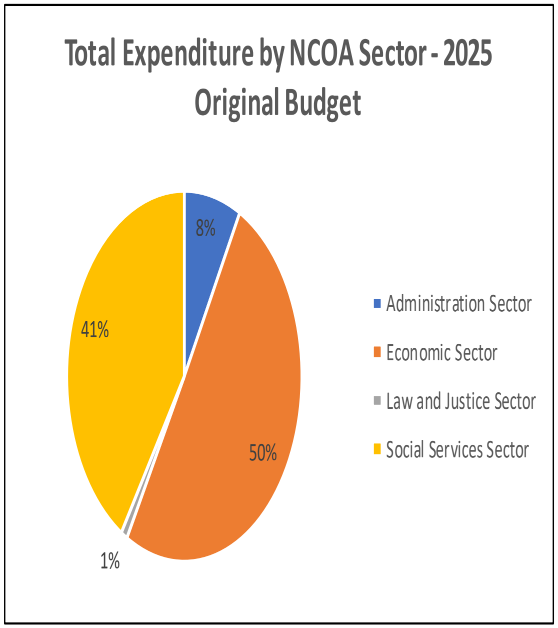
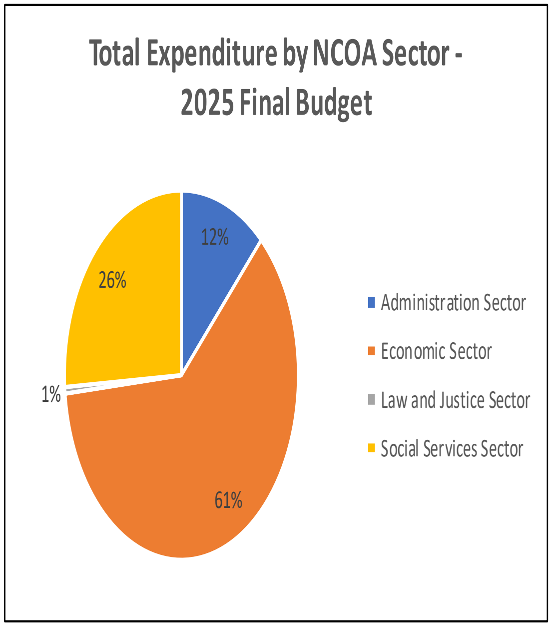


Table 12 Total Expenditure by Mains Sectors of Government

Total Expenditure by NCOA Sector							
Infrastructure	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	75,876,255,094	115,906,139,525	134,992,789,861	- 19,086,650,336	116%	12%	15%
Economic Sector	487,642,206,296	595,563,180,651	493,205,295,338	102,357,885,313	83%	61%	56%
Law and Justice Sector	8,494,284,128	5,509,645,582	5,381,936,539	127,709,043	98%	1%	1%
Social Services Sector	397,235,811,282	252,258,423,998	245,150,829,393	7,107,594,605	97%	26%	28%
Total Expenditure	**971,084,000,000**	**971,084,000,000**	**880,569,018,547**	**90,514,981,453**	**91%**		

*** Variance and Performance measured against 2025 Final Budget**





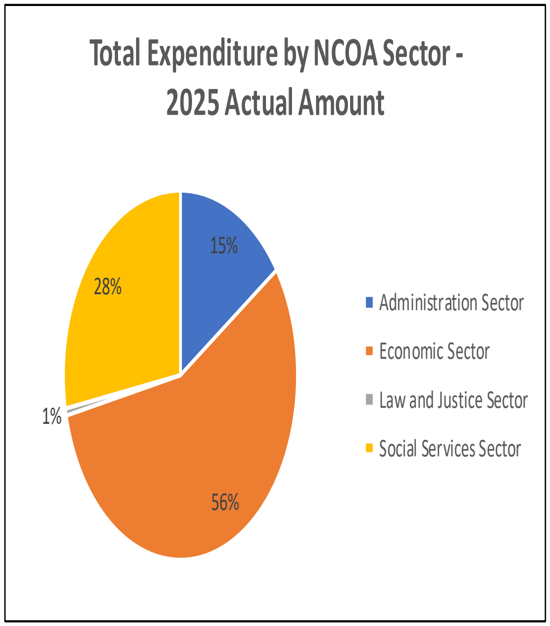


Table 13 Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Education	35,880,974,660	39,450,667,483	38,697,844,745	752,822,738	98%	20.48%	20.73%
Ministry of Works and Infrastructure	1,533,268,654	614,816,654	610,703,758	4,112,896	99%	0.32%	0.33%
Ministry of Agriculture and Agro-Industrialization	836,080,400	1,958,761,400	1,940,933,316	17,828,084	99%	1.02%	1.04%
Ministry of Health	11,842,260,804	14,295,370,244	14,234,889,538	60,480,706	100%	7.42%	7.62%
Office of the Executive Governor	26,878,638,200	38,728,426,200	38,641,703,371	86,722,829	100%	20.10%	20.70%
Ministry of Transport	1,167,089,396	1,792,577,396	1,754,907,444	37,669,952	98%	0.93%	0.94%
Ministry of Culture and Tourism	246,470,380	331,531,300	319,344,722	12,186,578	96%	0.17%	0.17%
Ministry of Water Resources	1,372,538,340	1,027,016,275	1,012,837,488	14,178,787	99%	0.53%	0.54%
Enugu State Geographical Information System (ENGIS)	-	163,140,515	163,139,487	1,028	100%	0.08%	0.09%
Ministry of Energy and Mineral Resources	901,939,370	371,643,370	322,595,845	49,047,525	87%	0.19%	0.17%
Ministry of Finance and Economic Development	17,545,345,210	22,492,345,210	36,005,319,725	- 13,512,974,515	160%	11.67%	19.29%
Ministry of Youth and Sports	1,496,207,920	1,831,005,631	1,817,946,839	13,058,792	99%	0.95%	0.97%
Enugu New City Corporation	-	-	-	-	#DIV/0!	0.00%	0.00%
Office of the Head of Service	14,593,356,582	14,593,356,582	12,234,020,454	2,359,336,128	84%	7.57%	6.55%
Ministry of Trade, Investment and Industry	733,535,068	1,032,288,068	1,024,416,346	7,871,722	99%	0.54%	0.55%
Ministry of Housing	83,170,826	4,295,873,716	4,293,233,571	2,640,145	100%	2.23%	2.30%
State Economic Planning Commission	134,107,306	192,700,306	191,535,083	1,165,223	99%	0.10%	0.10%
Enugu State House of Assembly	2,595,800,000	2,367,320,000	1,931,387,795	435,932,205	82%	1.23%	1.03%
Office of the Secretary to State Government	2,316,403,416	18,171,334,216	18,058,412,803	112,921,413	99%	9.43%	9.67%
Ministry of Environment and Climate Change	1,705,885,914	3,263,532,321	3,252,704,302	10,828,020	100%	1.69%	1.74%
Other Main Orgs	11,276,927,554	25,700,293,119	10,184,206,008	15,516,087,111	40%	13.34%	5.46%
Total Expenditure	**133,140,000,000**	**192,674,000,006**	**186,692,082,639**	**5,981,917,367**	**97%**		

Table 14 Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Education	284,728,085,000	166,989,722,992	160,881,372,744	6,108,350,248	96%	21.45%	23.19%
Ministry of Works and Infrastructure	213,120,267,000	121,033,000,000	108,486,300,210	12,546,699,790	90%	15.55%	15.63%
Ministry of Agriculture and Agro-Industrialization	81,500,761,000	32,787,010,462	6,797,198,319	25,989,812,144	21%	4.21%	0.98%
Ministry of Health	45,830,896,000	22,002,139,723	21,930,346,842	71,792,881	100%	2.83%	3.16%
Office of the Executive Governor	23,418,753,000	25,101,619,377	49,278,473,915	- 24,176,854,538	196%	3.22%	7.10%
Ministry of Transport	40,132,463,000	84,098,035,658	52,775,188,487	31,322,847,171	63%	10.80%	7.61%
Ministry of Culture and Tourism	26,712,200,000	6,017,918,727	5,996,164,017	21,754,710	100%	0.77%	0.86%
Ministry of Water Resources	23,268,150,000	5,247,713,006	5,211,144,837	36,568,169	99%	0.67%	0.75%
Enugu State Geographical Information System (ENGIS)	20,000,000,000	10,205,487,901	10,205,432,901	55,000	100%	1.31%	1.47%
Ministry of Energy and Mineral Resources	17,181,300,000	6,661,393,124	2,450,073,280	4,211,319,844	37%	0.86%	0.35%
Ministry of Finance and Economic Development	1,890,990,000	18,744,399,000	11,184,496,849	7,559,902,151	60%	2.41%	1.61%
Ministry of Youth and Sports	13,603,000,000	70,074,320	61,983,320	8,091,000	88%	0.01%	0.01%
Enugu New City Corporation	15,000,000,000	30,050,000	30,000,000	50,000	100%	0.00%	0.00%
Office of the Head of Service	36,500,000	43,180,000	12,880,000	30,300,000	30%	0.01%	0.00%
Ministry of Trade, Investment and Industry	9,154,400,000	165,130,741,400	147,550,269,479	17,580,471,921	89%	21.21%	21.26%
Ministry of Housing	5,877,000,000	85,632,889,090	85,629,690,090	3,199,000	100%	11.00%	12.34%
State Economic Planning Commission	4,054,800,000	115,310,000	100,000,000	15,310,000	87%	0.01%	0.01%
Enugu State House of Assembly	831,250,000	469,175,530	87,020,831	382,154,699	19%	0.06%	0.01%
Office of the Secretary to State Government	1,099,750,000	13,081,576,000	11,813,269,239	1,268,306,761	90%	1.68%	1.70%
Ministry of Environment and Climate Change	1,335,800,000	3,150,688,000	3,126,414,789	24,273,211	99%	0.40%	0.45%
Other Main Orgs	9,167,635,000	11,797,875,684	10,269,215,760	1,528,659,924	87%	1.52%	1.48%
Total Expenditure	**837,944,000,000**	**778,409,999,994**	**693,876,935,908**	**84,533,064,086**	**89%**		

Table 15 Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Education	320,609,059,660	206,440,390,475	199,579,217,489	6,861,172,986	97%	21.26%	22.66%
Ministry of Works and Infrastructure	214,653,535,654	121,647,816,654	109,097,003,968	12,550,812,686	90%	12.53%	12.39%
Ministry of Agriculture and Agro-Industrialization	82,336,841,400	34,745,771,862	8,738,131,634	26,007,640,228	25%	3.58%	0.99%
Ministry of Health	57,673,156,804	36,297,509,967	36,165,236,380	132,273,587	100%	3.74%	4.11%
Office of the Executive Governor	50,297,391,200	63,830,045,577	87,920,177,286	- 24,090,131,709	138%	6.57%	9.98%
Ministry of Transport	41,299,552,396	85,890,613,054	54,530,095,931	31,360,517,123	63%	8.84%	6.19%
Ministry of Culture and Tourism	26,958,670,380	6,349,450,027	6,315,508,739	33,941,288	99%	0.65%	0.72%
Ministry of Water Resources	24,640,688,340	6,274,729,281	6,223,982,326	50,746,955	99%	0.65%	0.71%
Enugu State Geographical Information System (ENGIS)	20,000,000,000	10,368,628,416	10,368,572,388	56,028	100%	1.07%	1.18%
Ministry of Energy and Mineral Resources	18,083,239,370	7,033,036,494	2,772,669,125	4,260,367,369	39%	0.72%	0.31%
Ministry of Finance and Economic Development	19,436,335,210	41,236,744,210	47,189,816,574	- 5,953,072,364	114%	4.25%	5.36%
Ministry of Youth and Sports	15,099,207,920	1,901,079,951	1,879,930,159	21,149,792	99%	0.20%	0.21%
Enugu New City Corporation	15,000,000,000	30,050,000	30,000,000	50,000	100%	0.00%	0.00%
Office of the Head of Service	14,629,856,582	14,636,536,582	12,246,900,454	2,389,636,128	84%	1.51%	1.39%
Ministry of Trade, Investment and Industry	9,887,935,068	166,163,029,468	148,574,685,825	17,588,343,643	89%	17.11%	16.87%
Ministry of Housing	5,960,170,826	89,928,762,806	89,922,923,660	5,839,146	100%	9.26%	10.21%
State Economic Planning Commission	4,188,907,306	308,010,306	291,535,083	16,475,223	95%	0.03%	0.03%
Enugu State House of Assembly	3,427,050,000	2,836,495,530	2,018,408,626	818,086,904	71%	0.29%	0.23%
Office of the Secretary to State Government	3,416,153,416	31,252,910,216	29,871,682,042	1,381,228,174	96%	3.22%	3.39%
Ministry of Environment and Climate Change	3,041,685,914	6,414,220,321	6,379,119,090	35,101,231	99%	0.66%	0.72%
Other Main Orgs	20,444,562,554	37,498,168,803	20,453,421,767	17,044,747,035	55%	3.86%	2.32%
Total Expenditure	**971,084,000,000**	**971,084,000,000**	**880,569,018,547**	**90,514,981,453**	**91%**		

Section 7 Top Value Capital Projects

This section outlines information on the largest 20 capital projects in the budget, and the actual expenditure from the implementation of the fiscal year budget.

The table presents some of the high-value projects implemented during the 2025 fiscal year at various stages of completion. Out of the twenty (20) projects assessed, seven (7) projects were completed, representing 35%, while thirteen (13) projects, representing 65%, are still ongoing.

Among the completed projects are the Construction of the International Conference Centre (ICC) Hotel, the Renovation of Hotel Presidential, and the Sunrise Flour Mill Project, among others.

Key ongoing projects include the Construction of 200 Integrated Model Smart Schools comprising three (3) classroom blocks for nursery and primary education, Acquisition and Infrastructural Development of New Layouts and Housing Estates in Urban and Rural Areas, Construction, Reconstruction, and Rehabilitation of Urban and Rural Roads across Enugu State, and the Equipping of Smart Schools across the 260 political wards in the State, among others.

The total expenditure incurred on these high-value projects amounted to ₦693,876,935,908.00 (Six Hundred and Ninety-Three Billion, Eight Hundred and Seventy-Six Million, Nine Hundred and Thirty-Five Thousand, Nine Hundred and Eight Naira), representing 89% performance against the 2025 final capital budget provision of ₦778,409,999,994.00 (Seven Hundred and Seventy-Eight Billion, Four Hundred and Nine Million, Nine Hundred and Ninety-Nine Thousand, Nine Hundred and Ninety-Four Naira).

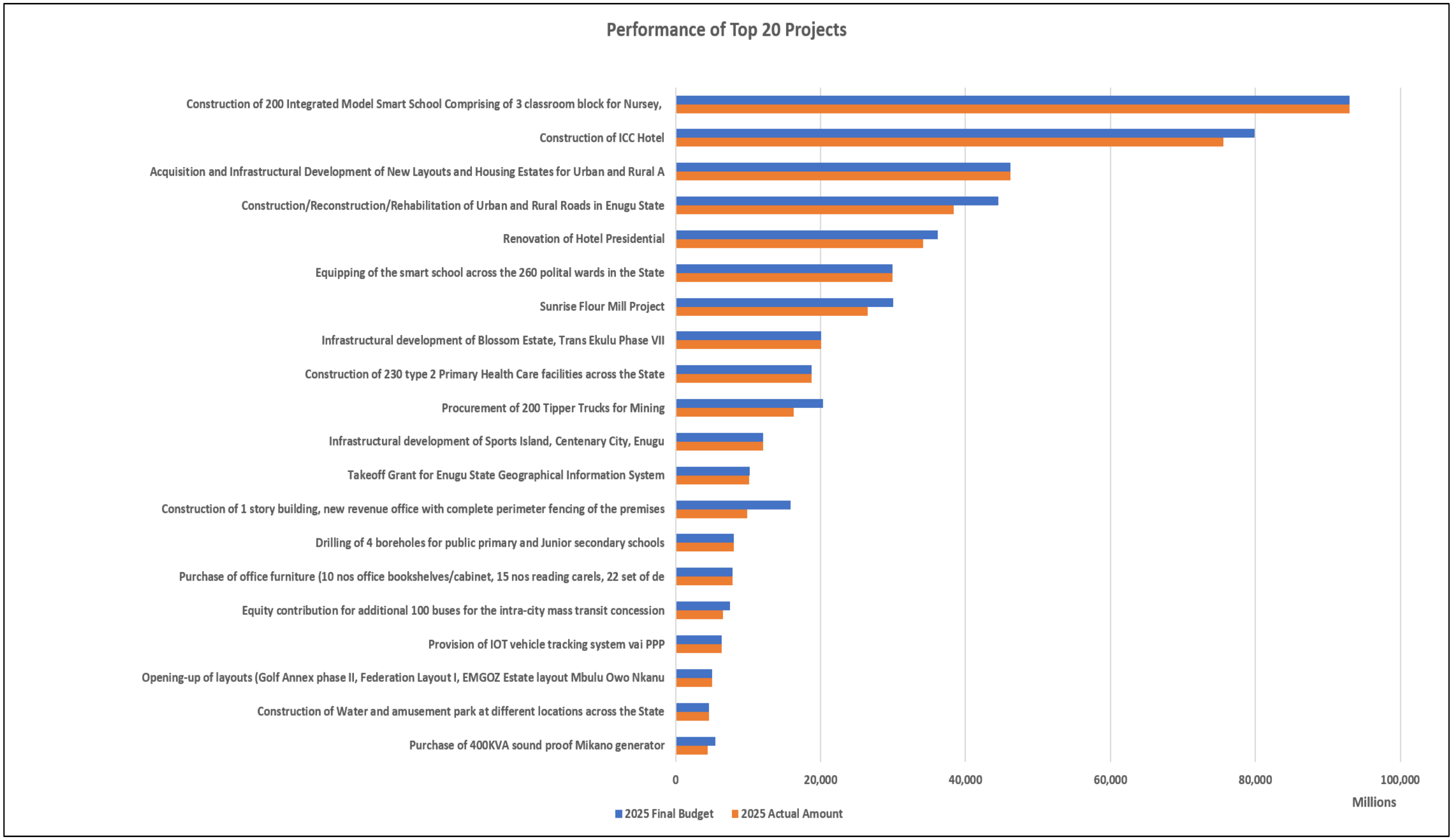
Overall, the implementation status of these projects demonstrates the State Government's continued commitment to infrastructure development, economic growth, and the delivery of critical public services through strategic capital investments.

Table 16 Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Location (LG)**	**Status**
Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	100,253,917,000	92,961,905,151	92,961,900,150	5,001	100%	STATE WIDE	Ongoing
Construction of ICC Hotel	-	79,900,300,000	75,550,612,278	4,349,687,722	95%	ENUGU NORTH	Complete
Acquisition and Infrastructural Development of New Layouts and Housing Estates for Urban and Rural A	-	46,178,415,214	46,178,398,214	17,000	100%	STATE WIDE	Ongoing
Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	55,000,000,000	44,500,000,000	38,402,556,761	6,097,443,239	86%	STATE WIDE	Ongoing
Renovation of Hotel Presidential	-	36,148,954,850	34,148,854,850	2,000,100,000	94%	ENUGU NORTH	Complete
Equipping of the smart school across the 260 polital wards in the State	146,489,000,000	29,960,100,000	29,960,000,000	100,000	100%	STATE WIDE	Ongoing
Sunrise Flour Mill Project	-	30,001,981,000	26,501,980,556	3,500,000,444	88%	ENUGU EAST	Complete
Infrastructural development of Blossom Estate, Trans Ekulu Phase VII	500,000,000	20,092,562,616	20,092,552,616	10,000	100%	ENUGU EAST	Ongoing
Construction of 230 type 2 Primary Health Care facilities across the State	10,000,000,000	18,751,012,339	18,750,912,339	100,000	100%	STATE WIDE	Ongoing
Procurement of 200 Tipper Trucks for Mining	5,000,000,000	20,309,602,827	16,309,582,827	4,000,020,000	80%	STATE WIDE	Ongoing
Infrastructural development of Sports Island, Centenary City, Enugu	1,000,000,000	12,075,627,358	12,075,617,358	10,000	100%	ENUGU NORTH	Ongoing
Takeoff Grant for Enugu State Geographical Information System	20,000,000,000	10,204,182,901	10,176,133,437	28,049,464	100%	ENUGU EAST	Complete
Construction of 1 story building, new revenue office with complete perimeter fencing of the premises	200,000,000	15,899,501,000	9,899,498,886	6,000,002,114	62%	ENUGU NORTH	Ongoing
Drilling of 4 boreholes for public primary and Junior secondary schools	79,200,000	8,000,020,000	8,000,000,000	20,000	100%	STATE WIDE	Ongoing
Purchase of office furniture (10 nos office bookshelves/cabinet, 15 nos reading carels, 22 set of de	150,000,000	7,860,030,000	7,860,000,000	30,000	100%	ENUGU NORTH	Complete
Equity contribution for additional 100 buses for the intra-city mass transit concession	2,000,000,000	7,543,196,875	6,543,188,875	1,000,008,000	87%	ENUGU NORTH	Complete
Provision of IOT vehicle tracking system vai PPP	1,000,000,000	6,335,320,887	6,335,300,887	20,000	100%	ENUGU NORTH	Ongoing
Opening-up of layouts (Golf Annex phase II, Federation Layout I, EMGOZ Estate layout Mbulu Owo Nkanu	200,000,000	5,000,000,000	5,000,000,000	-	100%	ENUGU NORTH	Ongoing
Construction of Water and amusement park at different locations across the State	4,000,000,000	4,560,012,000	4,560,000,000	12,000	100%	STATE WIDE	Complete
Purchase of 400KVA sound proof Mikano generator	-	5,440,300,000	4,440,288,237	1,000,011,763	82%	ENUGU NORTH	Complete
Others Capital Expenditure	492,071,883,000	276,686,974,976	220,129,557,636	56,557,417,340	80%		
Total Capital Expenditure	**837,944,000,000**	**778,409,999,994**	**693,876,935,908**	**84,533,064,086**	**89%**		

* Variance and Performance measured against 2025 Final Budget

Figure 8 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Departments and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

A total of twenty-one (21) citizens' nominated projects were sampled and presented in Table 17 below. The sampled projects include the Construction of 200 Integrated Model Smart Schools comprising three (3) classroom blocks for nursery and primary education, Construction, Reconstruction, and Rehabilitation of Urban and Rural Roads across Enugu State, and the Construction of 230 Type 2 Primary Health Care facilities across the State, among others.

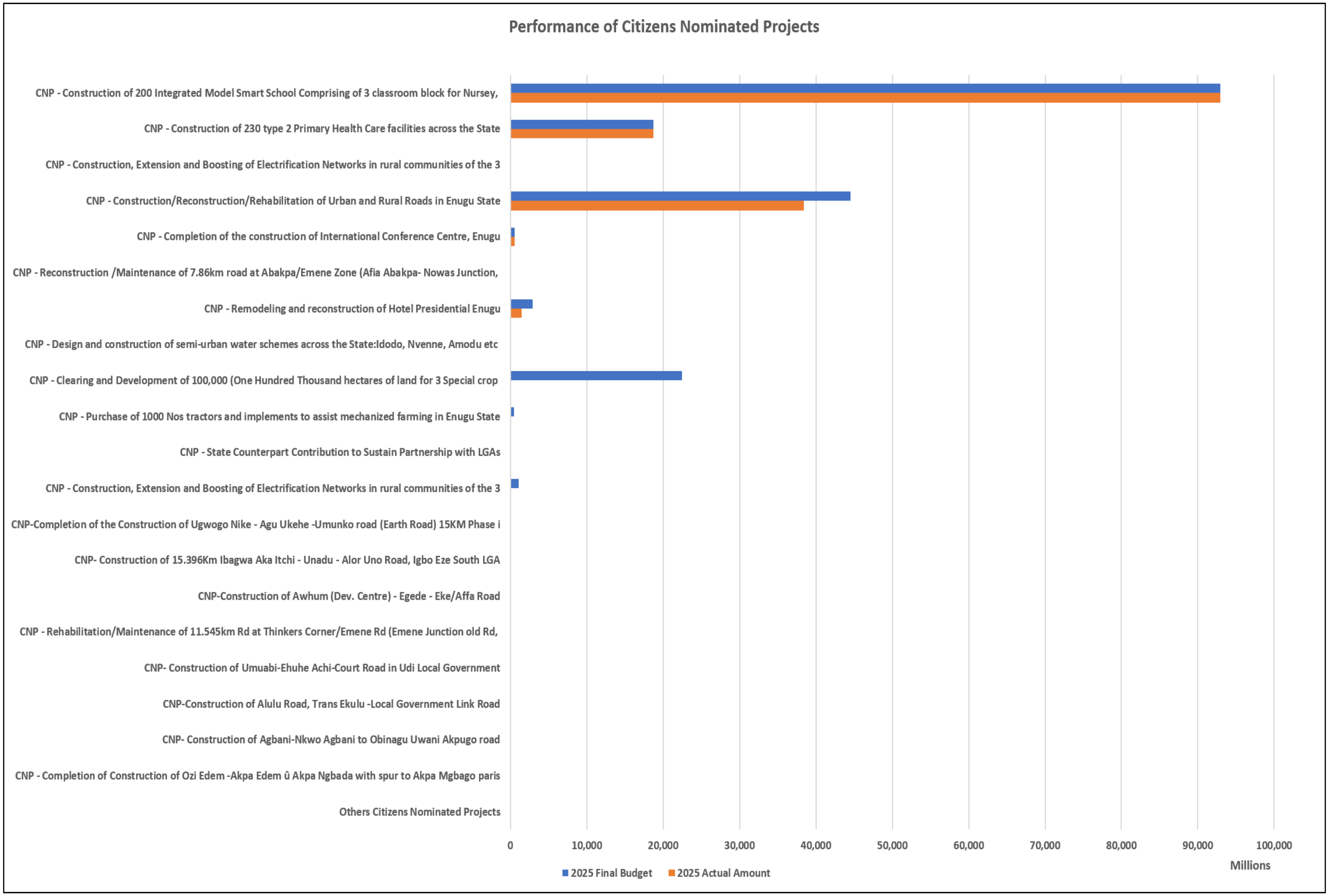
Out of the twenty-one (21) sampled projects, ten (10) projects are currently ongoing, four (4) projects have been completed, while six (6) projects are yet to commence.

Table 17 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Location (LG)**	**Status**
CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	100,253,917,000	92,961,905,151	92,961,900,150	**5,001**	100%	STATE WIDE	Ongoing
CNP - Construction of 230 type 2 Primary Health Care facilities across the State	10,000,000,000	18,751,012,339	18,750,912,339	**100,000**	100%	STATE WIDE	Ongoing
CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3	-	22,915,000	18,484,440	**4,430,560**	81%	STATE WIDE	Ongoing
CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	55,000,000,000	44,500,000,000	38,402,556,761	**6,097,443,239**	86%	STATE WIDE	Ongoing
CNP - Completion of the construction of International Conference Centre, Enugu	1,000,000,000	552,800,000	552,763,055	**36,945**	100%	ENUGU NORTH	Ongoing
CNP - Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Afia Abakpa- Nowas Junction,	500,000,000	96,420,000	96,400,000	**20,000**	100%	ENUGU EAST	Complete
CNP - Remodeling and reconstruction of Hotel Presidential Enugu	1,000,000,000	2,936,399,700	1,436,363,700	**1,500,036,000**	49%	ENUGU NORTH	Complete
CNP - Design and construction of semi-urban water schemes across the State:Idodo, Nvenne, Amodu etc	1,000,000,000	18,827,100	18,818,100	**9,000**	100%	NKANU EAST	Ongoing
CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop	52,500,000,000	22,500,000,000	-	**22,500,000,000**	0%	STATE WIDE	Ongoing
CNP - Purchase of 1000 Nos tractors and implements to assist mechanized farming in Enugu State	20,000,000,000	500,000,000	-	**500,000,000**	0%	STATE WIDE	Ongoing
CNP - State Counterpart Contribution to Sustain Partnership with LGAs	2,000,000,000	1,000,000	-	**1,000,000**	0%	STATE WIDE	Complete
CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3	1,050,000,000	1,050,000,000	-	**1,050,000,000**	0%	STATE WIDE	Ongoing
CNP-Completion of the Construction of Ugwogo Nike - Agu Ukehe -Umunko road (Earth Road) 15KM Phase i	1,000,000,000	1,000,000	-	**1,000,000**	0%	ENUGU EAST	Complete
CNP- Construction of 15.396Km Ibagwa Aka Itchi - Unadu - Alor Uno Road, Igbo Eze South LGA	1,000,000,000	1,000,000	-	**1,000,000**	0%	IGBO-EZE SOUTH	Not Yet Started
CNP-Construction of Awhum (Dev. Centre) - Egede - Eke/Affa Road	1,000,000,000	1,000,000	-	**1,000,000**	0%	UDI	Not Yet Started
CNP - Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd,	1,000,000,000	1,000,000	-	**1,000,000**	0%	ENUGU EAST	Ongoing
CNP- Construction of Umuabi-Ehuhe Achi-Court Road in Udi Local Government	500,000,000	1,000,000	-	**1,000,000**	0%	UDI	Not Yet Started
CNP-Construction of Alulu Road, Trans Ekulu -Local Government Link Road	500,000,000	1,000,000	-	**1,000,000**	0%	ENUGU EAST	Not Yet Started
CNP- Construction of Agbani-Nkwo Agbani to Obinagu Uwani Akpugo road	300,000,000	1,000,000	-	**1,000,000**	0%	NKANU WEST	Not Yet Started
CNP - Completion of Construction of Ozi Edem -Akpa Edem û Akpa Ngbada with spur to Akpa Mgbago paris	300,000,000	1,000,000	-	**1,000,000**	0%	NSUKKA	Not Yet Started
Others Citizens Nominated Projects	1,187,767,000	11,000,000	-	**11,000,000**	0%		
Total Value of Citizens Nominated Projects	**251,091,684,000**	**183,910,279,290**	**152,238,198,545**	**31,672,080,745**	**83%**		

* Variance and Performance measured against 2025 Final Budget

Figure 9 Citizens Nominated Projects Graph



Section 9 Gender, Equity and Social Inclusion (GESI) Projects

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects that address Gender, Equality and Social Inclusion (GESI) issues and the actual expenditure from the implementation of the fiscal year budget.

The Enugu State Government, in the implementation of its 2025 expenditure programme, prioritised projects that promote Gender, Equity, and Social Inclusion (GESI) to ensure inclusive development and equitable access to public services.

Out of the twenty (20) projects identified as reflecting Gender, Equity, and Social Inclusion, two (2) projects were completed during the 2025 fiscal year, fifteen (15) projects are currently ongoing, while three (3) projects are yet to commence.

The implementation status of these projects demonstrates the Government's continued commitment to advancing inclusive growth, improving access to essential services, and addressing the needs of vulnerable and underserved groups across the State..

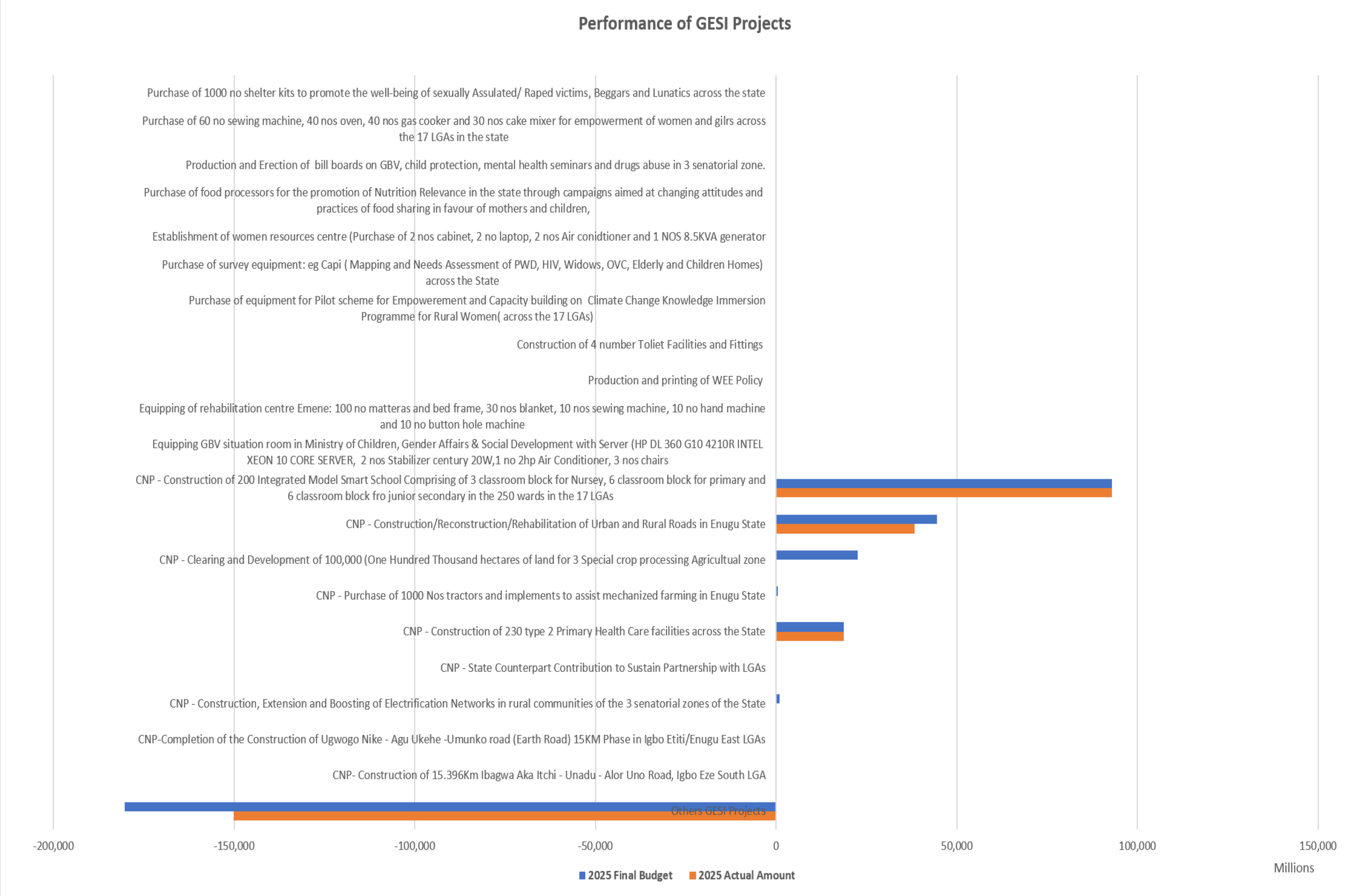
Table 18 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?

Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Purchase of 1000 no shelter kits to promote the well-being of sexually Assulated/ Raped victims, Beggars and Lunatics across the state	20,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Children, Gen	Ongoing
Purchase of 60 no sewing machine, 40 nos oven, 40 nos gas cooker and 30 nos cake mixer for empowerment of women and gilrs across the 17 LGAs in the state	20,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Children, Gen	Ongoing
Production and Erection of bill boards on GBV, child protection, mental health seminars and drugs abuse in 3 senatorial zone.	10,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Children, Gen	Not Yet Started
Purchase of food processors for the promotion of Nutrition Relevance in the state through campaigns aimed at changing attitudes and practices of food sharing in favour of mothers and children	51,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Children, Gen	Ongoing
Establishment of women resources centre (Purchase of 2 nos cabinet, 2 no laptop, 2 nos Air conidtioner and 1 NOS 8.5KVA generator	7,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Children, Gen	Ongoing
Purchase of survey equipment: eg Capi (Mapping and Needs Assessment of PWD, HIV, Widows, OVC, Elderly and Children Homes) across the State	20,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Children, Gen	Ongoing
Purchase of equipment for Pilot scheme for Empowerement and Capacity building on Climate Change Knowledge Immersion Programme for Rural Women(across the 17 LGAs)	20,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Children, Gen	Ongoing
Construction of 4 number Toliet Facilities and Fittings	10,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Children, Gen	Ongoing
Production and printing of WEE Policy	20,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Children, Gen	Ongoing
Equipping of rehabilitation centre Emene: 100 no matteras and bed frame, 30 nos blanket, 10 nos sewing machine, 10 no hand machine and 10 no button hole machine	15,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Children, Gen	Ongoing
Equipping GBV situation room in Ministry of Children, Gender Affairs & Social Development with Server (HP DL 360 G10 4210R INTEL XEON 10 CORE SERVER, 2 nos Stabilizer century 20W, 1 no 2hp Air Conditioner, 2 nos chairs	5,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Children, Gen	Complete
CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey, 6 classroom block for primary and 6 classroom block fro junior secondary in the 250 wards in the 17 LGAs	100,253,917,000	92,961,905,151	92,961,900,150	**5,001**	100%	Enugu State Universal Ba	Ongoing
CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	55,000,000,000	44,500,000,000	38,402,556,761	**6,097,443,239**	86%	Ministry of Works and Inf	Ongoing
CNP - Clearing and Development of 100,000 (One Hundred Thousand hectares of land for 3 Special crop processing Agricultual zone	52,500,000,000	22,500,000,000	-	**22,500,000,000**	0%	Ministry of Agriculture ar	Ongoing
CNP - Purchase of 1000 Nos tractors and implements to assist mechanized farming in Enugu State	20,000,000,000	500,000,000	-	**500,000,000**	0%	Ministry of Agriculture ar	Ongoing
CNP - Construction of 230 type 2 Primary Health Care facilities across the State	10,000,000,000	18,751,012,339	18,750,912,339	**100,000**	100%	Enugu State Primary Heal	Ongoing
CNP - State Counterpart Contribution to Sustain Partnership with LGAs	2,000,000,000	1,000,000	-	**1,000,000**	0%	State Economic Planning	Complete
CNP - Construction, Extension and Boosting of Electrification Networks in rural communities of the 3 senatorial zones of the State	1,050,000,000	1,050,000,000	-	**1,050,000,000**	0%	Enugu State Electrificatio	Ongoing
CNP-Completion of the Construction of Ugwogo Nike - Agu Ukehe -Umunko road (Earth Road) 15KM Phase in Igbo Etiti/Enugu East LGAs	1,000,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Works and Inf	Not Yet Started
CNP- Construction of 15.396Km Ibagwa Aka Itchi - Unadu - Alor Uno Road, Igbo Eze South LGA	1,000,000,000	1,000,000	-	**1,000,000**	0%	Ministry of Works and Inf	Not Yet Started
Others GESI Projects	- 243,001,917,000	- 180,276,917,490	- 150,115,369,250	- **30,161,548,240**	83%		
Total Value of GESI Projects	-	-	-	-			

* Variance and Performance measured against 2025 Final Budget

Figure 10 Gender, Equity and Social Inclusion (GESI) Projects Graph



Section 10 Basic Education Expenditure (BED) and Outcomes

This section outlines the performance of expenditures in the Basic Education (BED) sector, assessing actual expenditure from the implementation of the fiscal year budget against the original and final budgets.

The Enugu State Universal Basic Education Board is mandated to implement all basic education programmes and projects in Enugu State, under the supervision of the Enugu State Ministry of Education.

In the 2025 financial year, under recurrent expenditure, Basic Education recorded an actual personnel cost of ₦151,985,340.00 (One Hundred and Fifty-One Million, Nine Hundred and Eighty-Five Thousand, Three Hundred and Forty Naira), representing 126% performance against the 2025 final budget of ₦120,497,440.00 (One Hundred and Twenty Million, Four Hundred and Ninety-Seven Thousand, Four Hundred and Forty Naira). Overhead cost amounted to ₦192,346,006.00 (One Hundred and Ninety-Two Million, Three Hundred and Forty-Six Thousand, Six Naira), representing 93% performance against the 2025 final budget of ₦206,474,000.00 (Two Hundred and Six Million, Four Hundred and Seventy-Four Thousand Naira).

Under capital expenditure, actual spending stood at ₦136,476,542,735.00 (One Hundred and Thirty-Six Billion, Four Hundred and Seventy-Six Million, Five Hundred and Forty-Two Thousand, Seven Hundred and Thirty-Five Naira), representing 100% performance against the 2025 final budget of ₦136,501,697,736.00 (One Hundred and Thirty-Six Billion, Five Hundred and One Million, Six Hundred and Ninety-Seven Thousand, Seven Hundred and Thirty-Six Naira).

The total actual expenditure (both recurrent and capital) for the 2025 financial year was ₦136,820,874,082.00 (One Hundred and Thirty-Six Billion, Eight Hundred and Twenty Million, Eight Hundred and Seventy-Four Thousand, Eighty-Two Naira), representing approximately 100% performance against the 2025 final budget of ₦136,828,669,176.00 (One Hundred and Thirty-Six Billion, Eight Hundred and Twenty-Eight Million, Six Hundred and Sixty-Nine Thousand, One Hundred and Seventy-Six Naira).

A total of ten (10) projects were presented in Table 20, including the Construction of 200 Integrated Model Smart Schools comprising three (3) classroom blocks for nursery and primary education, the equipping of smart schools across the 260 political wards in the State, and the drilling of four (4) boreholes for public primary and junior secondary schools, among others. Out of the ten (10) sampled projects, six (6) are ongoing, one (1) has been completed, while three (3) are yet to commence.

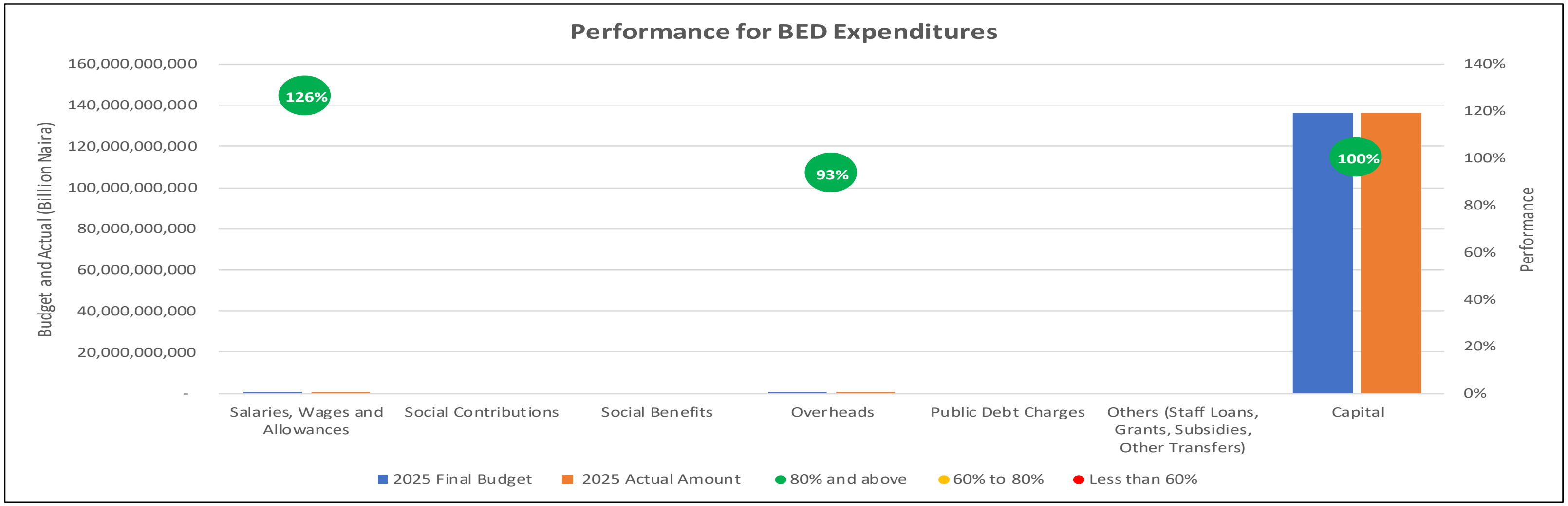
The Construction of 200 Integrated Model Smart Schools comprising three (3) classroom blocks for nursery and primary schools recorded the highest actual expenditure of ₦92,961,900,150.00 (Ninety-Two Billion, Nine Hundred and Sixty-One Million, Nine Hundred Thousand, One Hundred and Fifty Naira), equivalent to 100% of the 2025 final capital budget of ₦92,961,905,151.00 (Ninety-Two Billion, Nine Hundred and Sixty-One Million, Nine Hundred and Five Thousand, One Hundred and Fifty-One Naira). This was followed by the equipping of smart schools across the 260 political wards in the State, with an actual expenditure of ₦29,960,000,000.00 (Twenty-Nine Billion, Nine Hundred and Sixty Million Naira), representing 100% performance against the 2025 final capital budget of ₦29,960,100,000.00 (Twenty-Nine Billion, Nine Hundred and Sixty Million, One Hundred Thousand Naira).

Similarly, the drilling of four (4) boreholes for public primary and junior secondary schools recorded an expenditure of ₦8,000,000,000.00 (Eight Billion Naira), representing 100% performance against the 2025 final capital budget of ₦8,000,020,000.00 (Eight Billion, Twenty Thousand Naira).

Table 19 BED Expenditure Out-turn by MDA

What did we spend our Resources on in the BED sector?					
Expenditure Item	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***
Personnel	**244,904,440**	**120,497,440**	**151,985,340**	**31,487,900**	126%
Salaries, Wages and Allowances	244,904,440	120,497,440	151,985,340	31,487,900	126%
Social Contributions	-	-	-	-	
Social Benefits	-	-	-	-	
Other Recurrent	**1,071,400,000**	**206,474,000**	**192,346,006**	- **14,127,994**	93%
Overheads	1,071,400,000	206,474,000	192,346,006	- 14,127,994	93%
Public Debt Charges	-	-	-	-	
Others (Staff Loans, Grants, Subsidies, Other Transfer	-	-	-	-	
Capital	**254,637,100,000**	**136,501,697,736**	**136,476,542,735**	- **25,155,001**	100%
Total Expenditure	**255,953,404,440**	**136,828,669,176**	**136,820,874,082**	- **7,795,094**	100%

* Variance and Performance measured against 2025 Final Budget



Which Ministries, Departments and Agencies spent the Money in the BED sector?					
Expenditure by MDA (Top 5)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***
Enugu State Universal Basic Education Board	255,953,404,440	136,828,669,176	136,820,874,082	- 7,795,094	**100%**
0	-	-	-	-	
0	-	-	-	-	
0	-	-	-	-	
0	-	-	-	-	
Others MDAs	-	-	-	-	
Total Expenditure	**255,953,404,440**	**136,828,669,176**	**136,820,874,082**	- **7,795,094**	**100%**

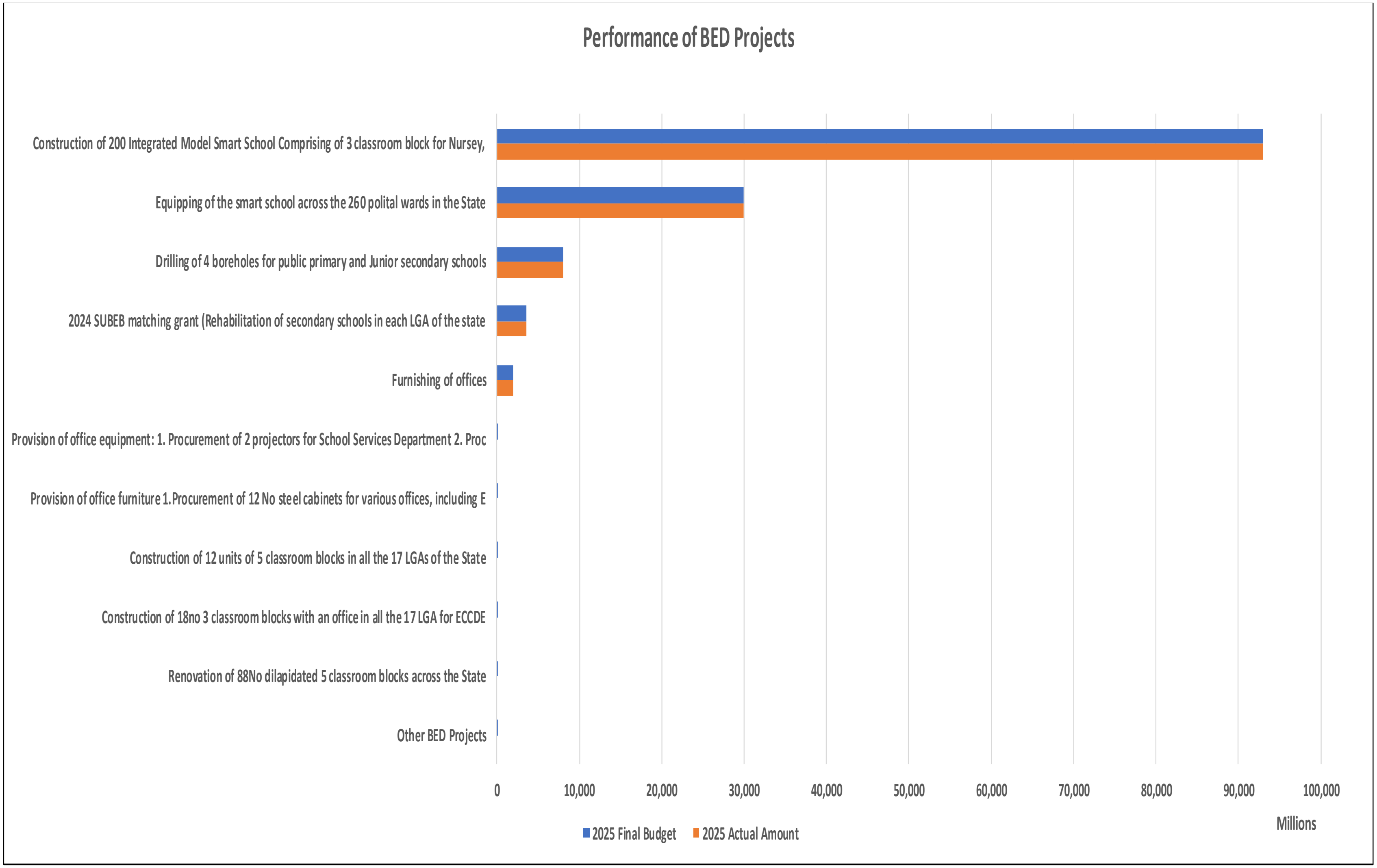
Table 20 BED Expenditure Out-turn by Economic Classification

What investments have we made in the BED Sector?

Basic Education (BED) Projects (Top 10)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Implementating MDA	Status
Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey,	100,253,917,000	92,961,905,151	92,961,900,150	**5,001**	100%	Enugu State Universal Ba	Ongoing
Equipping of the smart school across the 260 polital wards in the State	146,489,000,000	29,960,100,000	29,960,000,000	**100,000**	100%	Enugu State Universal Ba	Ongoing
Drilling of 4 boreholes for public primary and Junior secondary schools	79,200,000	8,000,020,000	8,000,000,000	**20,000**	100%	Enugu State Universal Ba	Ongoing
2024 SUBEB matching grant (Rehabilitation of secondary schools in each LGA of the state	3,609,300,000	3,554,672,585	3,554,642,584	**30,001**	100%	Enugu State Universal Ba	Ongoing
Furnishing of offices	-	2,000,000,000	2,000,000,000	**-**	100%	Enugu State Universal Ba	Complete
Provision of office equipment: 1. Procurement of 2 projectors for School Services Department 2. Proc	1,200,000	1,000,000	-	**1,000,000**	0%	Enugu State Universal Ba	Ongoing
Provision of office furniture 1.Procurement of 12 No steel cabinets for various offices, including E	100,000,000	1,000,000	-	**1,000,000**	0%	Enugu State Universal Ba	Not Yet Started
Construction of 12 units of 5 classroom blocks in all the 17 LGAs of the State	200,000,000	1,000,000	-	**1,000,000**	0%	Enugu State Universal Ba	Not Yet Started
Construction of 18no 3 classroom blocks with an office in all the 17 LGA for ECCDE	548,000,000	1,000,000	-	**1,000,000**	0%	Enugu State Universal Ba	Not Yet Started
Renovation of 88No dilapidated 5 classroom blocks across the State	1,090,947,000	1,000,000	-	**1,000,000**	0%	Enugu State Universal Ba	Ongoing
Other BED Projects	2,265,536,000	20,000,000	-	**20,000,000**	0%		
Total Value of BED Projects	**254,637,100,000**	**136,501,697,736**	**136,476,542,735**	**25,155,001**	**100%**		

* Variance and Performance measured against 2025 Final Budget

Figure 11 BED Capital Expenditure Out-turn by Project



Section 11 Primary Healthcare (PHC) Expenditure and Outcomes

This section outlines the performance of expenditures in the Primary Healthcare (PHC) sector, assessing actual expenditure from the implementation of the fiscal year budget against the original and final budgets.

The Enugu State Primary Healthcare Development Agency and the Enugu State Agency for Universal Health Coverage are mandated to implement all primary healthcare programmes and projects in Enugu State, under the supervision of the Enugu State Ministry of Health.

In the 2025 financial year, under recurrent expenditure, Primary Healthcare recorded an actual personnel cost expenditure of ₦20,754,500.00 (Twenty Million, Seven Hundred and Fifty-Four Thousand, Five Hundred Naira), representing 70% performance against the 2025 final budget of ₦29,740,106.00 (Twenty-Nine Million, Seven Hundred and Forty Thousand, One Hundred and Six Naira). Overhead cost amounted to ₦160,188,409.00 (One Hundred and Sixty Million, One Hundred and Eighty-Eight Thousand, Four Hundred and Nine Naira), representing 91% performance against the 2025 final budget of ₦175,288,000.00 (One Hundred and Seventy-Five Million, Two Hundred and Eighty-Eight Thousand Naira).

Under capital expenditure, actual spending stood at ₦19,281,727,773.00 (Nineteen Billion, Two Hundred and Eighty-One Million, Seven Hundred and Twenty-Seven Thousand, Seven Hundred and Seventy-Three Naira), representing 100% performance against the 2025 final budget of ₦19,326,787,930.00 (Nineteen Billion, Three Hundred and Twenty-Six Million, Seven Hundred and Eighty-Seven Thousand, Nine Hundred and Thirty Naira).

The total actual expenditure (both recurrent and capital) for the 2025 financial year was ₦19,462,670,682.00 (Nineteen Billion, Four Hundred and Sixty-Two Million, Six Hundred and Seventy Thousand, Six Hundred and Eighty-Two Naira), representing approximately 100% performance against the 2025 final budget of ₦19,531,816,036.00 (Nineteen Billion, Five Hundred and Thirty-One Million, Eight Hundred and Sixteen Thousand, Thirty-Six Naira).

A total of ten (10) projects were presented in Table 22, including the Construction of 230 Type 2 Primary Health Care facilities across the State, the upgrading and renovation of sixty (60) existing Type 2 Primary Health Care centres across the seventeen (17) Local Government Areas, and the National Immunization Plus Days (NIPDs) Programme, among others. Out of the ten projects, six (6) are ongoing, while four (4) have been completed.

The Construction of 230 Type 2 Primary Health Care facilities across the State recorded the highest actual expenditure of ₦18,750,912,339.00 (Eighteen Billion, Seven Hundred and Fifty Million, Nine Hundred and Twelve Thousand, Three Hundred and Thirty-Nine Naira), equivalent to 100% of the 2025 final capital budget of ₦18,751,012,339.00 (Eighteen Billion, Seven Hundred and Fifty-One Million, Twelve Thousand, Three Hundred and Thirty-Nine Naira). This was followed by the upgrading and renovation of sixty (60) existing Type 2 Primary Health Care centres in the seventeen (17) Local Government Areas, with an actual expenditure of ₦128,646,109.00 (One Hundred and Twenty-Eight Million, Six Hundred and Forty-Six Thousand, One Hundred and Nine Naira), representing 100% performance against the 2025 final capital budget of ₦128,676,109.00 (One Hundred and Twenty-Eight Million, Six Hundred and Seventy-Six Thousand, One Hundred and Nine Naira).

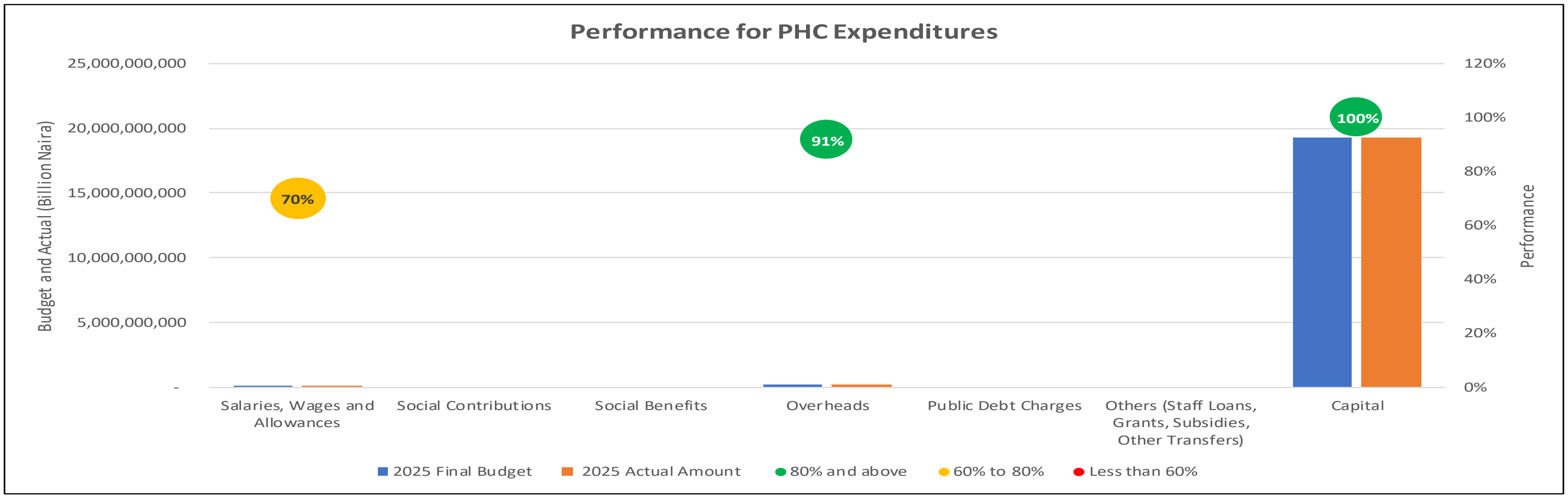
Similarly, the National Immunization Plus Days (NIPDs) Programme recorded an expenditure of ₦89,992,351.00 (Eighty-Nine Million, Nine Hundred and Ninety-Two Thousand, Three Hundred and Fifty-One Naira), representing 100% performance against the 2025 final capital budget of ₦90,000,000.00 (Ninety Million Naira).

Table 21 PHC Expenditure Out-turn by MDA

What did we spend our Resources on in the PHC sector?

Expenditure Item	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Personnel	**1,471,040,106**	**29,740,106**	**20,754,500**	**- 8,985,606**	70%
Salaries, Wages and Allowances	1,471,040,106	29,740,106	20,754,500	- 8,985,606	70%
Social Contributions	-	-	-	-	
Social Benefits	-	-	-	-	
Other Recurrent	**255,150,000**	**175,288,000**	**160,188,409**	**- 15,099,591**	91%
Overheads	255,150,000	175,288,000	160,188,409	- 15,099,591	91%
Public Debt Charges	-	-	-	-	
Others (Staff Loans, Grants, Subsidies, Other Transfer	-	-	-	-	
Capital	**17,992,090,000**	**19,326,787,930**	**19,281,727,773**	**- 45,060,157**	100%
Total Expenditure	**19,718,280,106**	**19,531,816,036**	**19,462,670,682**	**- 69,145,354**	100%

* Variance and Performance measured against 2025 Final Budget



Which Ministries, Departments and Agencies spent the Money in the PHC sector?

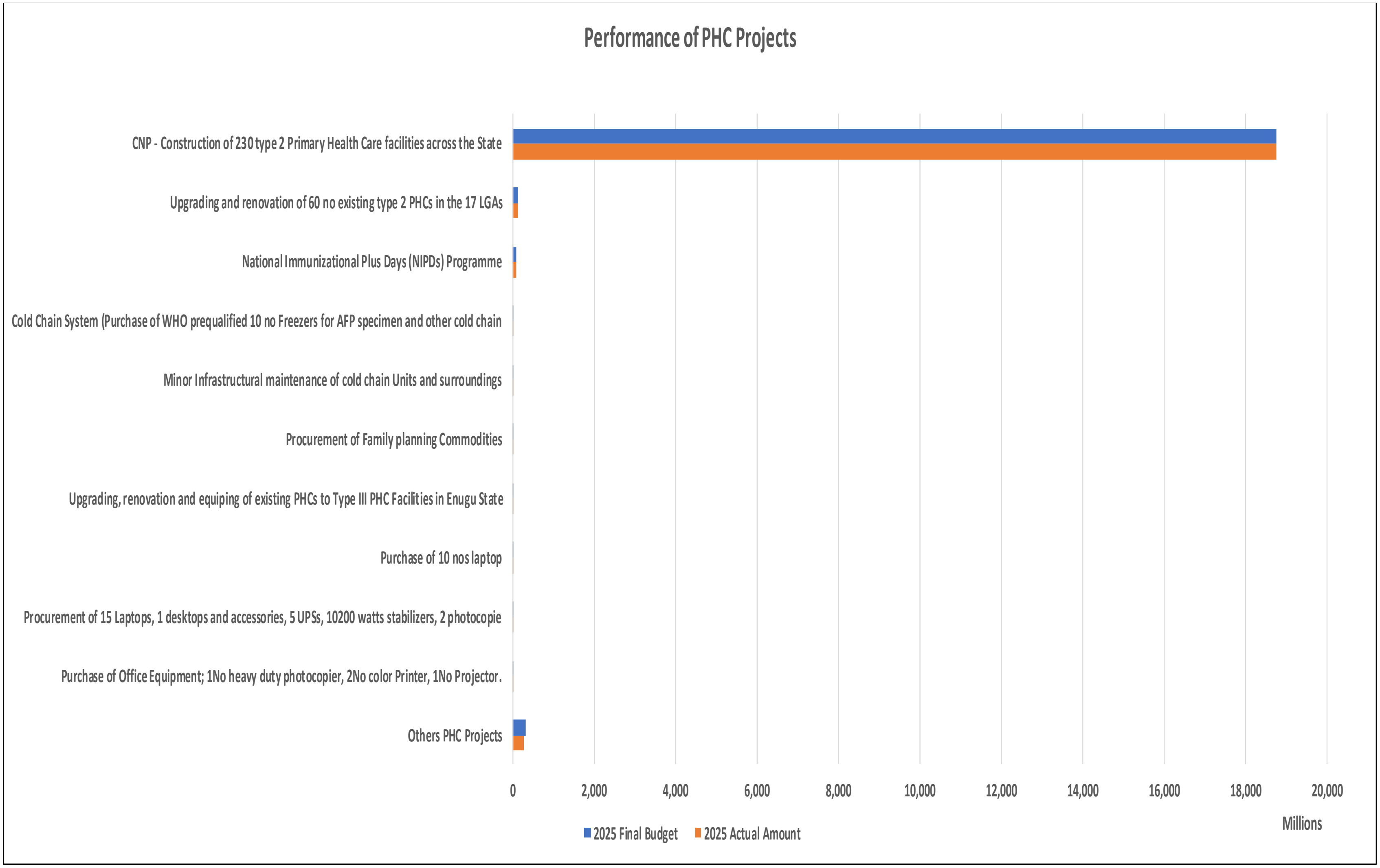
Expenditure by MDA (Top 5)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Enugu State Primary Healthcare Dev Agency	19,318,080,106	19,401,111,036	19,346,028,806	- 55,082,230	100%
Enugu State Agency for Universal Health Cover	400,200,000	130,705,000	116,641,876	- 14,063,124	89%
0	-	-	-	-	
0	-	-	-	-	
0	-	-	-	-	
Others MDAs	-	-	-	-	
Total Expenditure	**19,718,280,106**	**19,531,816,036**	**19,462,670,682**	**- 69,145,354**	100%

Table 22 PHC Expenditure Out-turn by Economic Classification

What investments have we made in the PHC Sector?							
Primary Healthcare (PHC) Projects (Top 10)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Implementating MDA**	**Status**
CNP - Construction of 230 type 2 Primary Health Care facilities across the State	10,000,000,000	18,751,012,339	18,750,912,339	**100,000**	100%	Enugu State Primary Heal	Ongoing
Upgrading and renovation of 60 no existing type 2 PHCs in the 17 LGAs	2,000,000,000	128,676,109	128,646,109	**30,000**	100%	Enugu State Primary Heal	Ongoing
National Immunizational Plus Days (NIPDs) Programme	20,000,000	90,000,000	89,992,351	**7,649**	100%	Enugu State Primary Heal	Complete
Cold Chain System (Purchase of WHO prequalified 10 no Freezers for AFP specimen and other cold chain	60,000,000	13,250,000	13,227,000	**23,000**	100%	Enugu State Primary Heal	Complete
Minor Infrastructural maintenance of cold chain Units and surroundings	10,000,000	8,500,000	8,484,534	**15,466**	100%	Enugu State Primary Heal	Complete
Procurement of Family planning Commodities	10,000,000	7,136,482	7,106,482	**30,000**	100%	Enugu State Primary Heal	Ongoing
Upgrading, renovation and equiping of existing PHCs to Type III PHC Facilities in Enugu State	540,000,000	4,385,000	3,384,074	**1,000,926**	77%	Enugu State Primary Heal	Ongoing
Purchase of 10 nos laptop	3,200,000	3,320,000	3,310,000	**10,000**	100%	Enugu State Agency for U	Ongoing
Procurement of 15 Laptops, 1 desktops and accessories, 5 UPSs, 10200 watts stabilizers, 2 photocopie	27,000,000	6,150,000	100,000	**6,050,000**	2%	Enugu State Primary Heal	Ongoing
Purchase of Office Equipment; 1No heavy duty photocopier, 2No color Printer, 1No Projector.	-	317,000	316,980	**20**	100%	Enugu State Agency for U	Complete
Others PHC Projects	5,321,890,000	314,041,000	276,247,904	**37,793,096**	88%		
Total Value of PHC Projects	**17,992,090,000**	**19,326,787,930**	**19,281,727,773**	**45,060,157**	**100%**		

* Variance and Performance measured against 2025 Final Budget

Figure 12 PHC Capital Expenditure Out-turn by Project



Section 12 Public Consultations with Citizens Presenting the Annual Financial Statements

This session provides confirmation of public consultations with citizens on the Audited Financial Statement. It provides details such as the date, time, venue, attendance and minutes of the consultation.

A town hall meeting/Audit Forum was conducted on 21/10/2025 to present the Financial Statements. Accordingly, the details of the events and the contributions of citizens were developed into minutes, signed by relevant individuals and made available online. (www.mbp.en.gov.ng)