

**REPORT OF THE
AUDITOR-GENERAL
ON THE ACCOUNTS**

OF THE GOVERNMENT OF ENUGU STATE OF NIGERIA

FOR THE YEAR ENDED 31ST DECEMBER 2025

PROFILE

EXECUTIVE GOVERNOR:

His Excellency,

DR. (BARR) PETER NDUBUISI MBAH

Government House, Enugu.

DEPUTY GOVERNOR:

His Excellency,

BARRISTER IFEANYI OSSAI

Government House, Enugu.

SPEAKER:

RT. HON. UCHE C. UGWU

State House of Assembly.

SECRETARY TO THE STATE GOVERNMENT:

PROF. CHIDIEBERE ONYIA

Office of the Secretary to the State Government, Enugu.

CHIEF OF STAFF:

BARRISTER VICTOR C. UDEH Esq.

Government House, Enugu.

COMMISSIONER FOR FINANCE

HON. DR. NATHANIEL E. URAMA

Ministry of Finance and Economic Development, Enugu.

AUDITOR-GENERAL:

DR. LIVINUS U. OKORO, CPA, FCAN, ACA.

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PART ONE

1. INTRODUCTION

I hereby present my report on the Accounts of the Government of Enugu State of Nigeria for the year ended 31st December, 2025. The audit which covered the inspection of the accounts of Ministries, Departments and Agencies (MDAs), examinations of Payment Vouchers at the Treasury Headquarters and audit of Financial Statements prepared by the Accountant-General was in accordance with Section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999 as amended, the Enugu State Audit Law No. 2, 2021 as amended and the Public Sector Auditing Standards.

My comments and observations on the audit of the Financial Statements are set out in Part II and III of this report.

2. AUDIT PROGRAMME

The audit work programme for the year, 2025 intended to ensure that the approved Public Funds were fully utilized and accounted for, and that rules and procedures applies were sufficient to secure effective check on assessments, collection and allocation of revenue.

However, the Scope of Work was not fully carried out as envisaged as a result of persistent logistic problems facing the Office of the State Auditor-General in the areas of non-existence of operational vehicles, inadequate staffing, funding and training/retraining of audit Staff.

3. SUBMISSION OF ANNUAL ACCOUNTS

In accordance with Sections of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and the Enugu State Audit Law No 2 of 2021 (as amended), the Draft Annual Report of the Accountant-General with the Financial Statements for the year ended 31st December, 2025 were received on 23rd March, 2026.

However, based on documents provided, significant discrepancies were noted and highlighted to the Office of the Accountant-General for considerations. The final reconciled Draft Report was re-submitted by the Accountant-General via a letter Ref: AG/EN/S.425/453 of 15th June, 2026.

The re-submission of the Accounts, as observed, was within the stipulated period allowed by the Laws, though improvement and commitment to this subject is still required.

4. MANNER IN WHICH THE ACCOUNTS WERE KEPT AND RENDERED

(I) ANNUAL APPROPRIATION ACCOUNT

The Annual Appropriation Accounts submitted by some Ministries, Departments and Agencies were observed not in agreement with the approved appropriation for the year, 2025.

Further observed that some recurrent expenditure items were differently classified by the Ministries, Departments and Agencies using different economic codes.

The attention of the Accountant-General has been drawn to this anomaly for remedial actions

(II) BOOK KEEPING

Some inadequacies were observed in the book keeping of MDAs which were summarized below:

- a) Cash Books not properly kept, balanced and updated on regular basis
- b) Use of Honour Certificate to retire receiptable expenditures, other than pretty disbursement, still persist.
- c) Monthly Bank Reconciliations were either not done or not regularly performed during the year by some MDAs.
- d) Fixed Assets Registers either not maintained or improperly kept.
- e) Non retirement of imprest amounts

- f) Failure to maintain DVEA books
- g) Non-Implementation of the Stamp Duty Act by some MDAs
- h) Haphazard rendition of returns, revenue and expenditure.

5. AUDIT INSPECTION REPORT

Significant compliance to relevant rules, regulations, policies and other extant laws by the MDAs had impacted on the drop-in number of audit queries issued during the year under review.

Furthermore, audit approach of discussing and resolving issues on the spot with the Chief Accounting Officers/Directors of Finance and Accounts helped out without necessarily committing such issue into writing.

Audit report serves as management tool for rendering proper accountability of funds entrusted or allocated for various purposes and as well ensure compliance to the rules, laws, regulations, etc.

6. ACCRUAL BASIS OF ACCOUNTING

Records reminds that Enugu State was among the States that started IPSAS Cash Basis of Accounting in 2016.

However, required processes appear not to have been taken for this purpose, such as maintenance of Fixed Assets Registers, Re-valuation of Legacy Assets (Property, Plants, Equipment, etc) and abrogation of Capital Development Fund and/or amendment of relevant laws for full implementation of IPSAS Account Basis in the State.

It is expected that the Offices of the Ministry of Finance and Head of Service should endeavour to complete this noble assignment as required.

7. ACCOUNTS OF BOARDS, PARASTATALS AND GOVERNMENT COMPANIES.

The problem of presenting audited accounts by the Boards, Commissions, Companies and Corporations has unfortunately persisted.

According to Section 125(2), it is the responsibility of these Bodies to prepare their annual accounts and forward for review and comments.

The year under review has not witnessed much change in spite of improved government attentions and funds releases to them.

The table below shows an updated to the periods of outstanding Accounts against these bodies as at 31st December, 2025.

S/ N	NAME OF PARASTATALS, TERTIARY INSTITUTIONS, BOARDS AND COMPANIES	OUTSTANDING YEARS OF UNAUDITED ACCOUNT	REMARKS
1	Enugu State University of Science and Technology	2022 – 2025	
2	Pilgrim Welfare Christian Board	1996 – 2025	
3	Enugu State Housing Development Corporation	2023 – 2025	
4	Enugu State Transport Company	2023 – 2025	
5	Niger Steel Company Ltd.	2023 – 2025	
6	Community Development Coordinating Council	2023 – 2025	
7	Rural Electrification Board	1991 – 2025	
8	Post Primary Schools Management Board	2020 – 2025	

9	Agency for Mass Literacy	2003 – 2025	
10	Enugu State Council for Arts and Culture	2003 – 2025	
11	Awgu Games Village	2003 – 2025	
12	Enugu State Universal Basic Education Board	2022 – 2025	
13	Tourism Board, Enugu	2022 – 2025	
14	Institute of Management and Technology	2020 – 2025	
15	Niger Gas Company Ltd.	2003 – 2025	
16	Enugu State Water Corporation	-	
17	Enugu State Library Board	2002 – 2025	
18	Ada Rice Project	2003 – 2025	
19	Enugu State Gaming Commission	2022 – 2025	
20	United Palm Ltd.	1999 – 2025	
21	Enugu State Science and Technical Vocational Board	2022 – 2025	
22	Enugu State College of Education (Technical)	2017 – 2025	
23	Nigeria Construction and Furniture Company	2008 – 2025	
24	Premier Cashew Industry Oghe	2000 – 2025	
25	Nike Lake Protea Hotel	2023 – 2025	
26	Sunrise Flour Mills Ltd.	1999 – 2025	
27	Enugu State Waste Management Authority	2010 – 2018, 2025	
28	Enugu State Teaching Hospital (Parklane)	2022 – 2025	
29	Enugu State Broadcasting Service	2015 – 2025	
30	Enugu State Polytechnic, Iwollo	2016 – 2025	
31	Agency for Legal Aid Council	2007 – 2025	

32	Enugu State Independent Electoral Commission (ENSIEC)	2023 – 2025	
33	Enugu State Scholarship Board	2025	
34	Rangers Management Corporation	2022 – 2025	
35	Enugu State Primary Healthcare Development Agency	2023 - 2025	
36	Enugu State Electricity Regulatory Commission (EERC)	-	

PART TWO

HIGHLIGHTS OF FINANCIAL PERFORMANCE

8. CASH FLOW STATEMENT

The Cash Flows from Operating, Investing and Financing activities for the year ended 31st December, 2025 showed a total of ₦1,051,004,316,883.92 and ₦1,047,100,977,941.99 as Inflow and Outflow respectively as against ₦593,350,333,542.36 and ₦605,460,846,457.79 of the previous year, 2024.

As a result, a Net Cash of ₦3,903,338,941.93 was achieved and when added to the opening balance of ₦22,339,126,691.97 from year 2024, the closing balance will be ₦26,242,465,633.80 as at 31st December, 2025.

The breakdown is as shown below:

DETAILS	NOTES	ACTUAL 2025
CASH FLOW FROM OPERATING ACTIVITIES		₦
Statutory Allocation	1	77,995,604,290.23
Other Statutory Transfers	2	97,914,077,022.17
Value Added Tax (VAT)	3	83,684,986,116.92
TOTAL STATUTORY REVENUE		259,594,667,429.32
INDEPENDENT REVENUE		
Direct Taxes	4	47,623,255,659.55
Licenses	5	9,117,119,352.21

Fees	6	61,098,220,569.14
Fines	7	16,685,517,848.92
Sales	8	197,566,667,810.49
Earnings	9	8,064,910,138.65
Rent on Government Buildings	10	179,058,816.02
Rent on Government Lands	11	63,762,655,718.52
Repayments	12	3,038,237,601.46
Investment Income	13	1,555,981.17
Interest Earned	14	2,776.21
Miscellaneous	15	611,866,567.64
Reimbursement	-	12,836,325.00
TOTAL RECEIPTS		667,356,572,657.30
PAYMENTS		
Employees Compensation		56,951,125,769.58
Social Benefits		11,096,775,663.76
Overhead Costs		85,599,620,153.04
CRFC		2,199,753,199.85
TOTAL PAYMENTS		155,847,274,786.23
NET CASH FLOW FROM OPERATING ACTIVITIES (A)		511,509,297,871.07
CASH FLOW FROM INVESTMENT ACTIVITIES		
Economic Empowerment through Agriculture		8,837,835,649.23
Social Re-Orientation		4,798,872,356.81

Poverty Alleviation		3,031,100,009.43
Improvement to Human Health		26,897,484,002.12
Enhancing Skills and Knowledge		140,058,395,000.00
Housing and Urban Development		105,297,878,436.14
Gender		7,508,579,510.82
Youth		8,305,438,088.08
Environmental Improvement		3,531,739,410.43
Water Resources and Rural Development		5,309,821,809.60
Information and Communication Technology		62,174,728,569.69
Growing the Private Sector		2,218,599,407.56
Reform of Government and Governance		200,524,863,000.00
Power		12,552,475,718.61
Road		93,150,294,476.82
Airways		12,314,514,258.23
Waterways		237,693,973.02
TOTAL OUTFLOW		693,876,935,908.34
NET CASH FLOW FROM INVESTMENT ACTIVITIES (B)		(693,876,935,908.34)
CASH FLOW FROM FINANCING ACTIVITIES		
INFLOW		
Proceeds from Aids and Grants		22,838,695,228.33
Proceeds from External Loans		4,305,771,300.00
Proceeds from Internal Loans		50,000,000,000.00
Proceeds from Other Capital Receipts		79,426,667,331.19

TOTAL INFLOW		156,571,133,859.52
OUTFLOW		
Repayment of External Loans		6,584,280,407.23
Repayment of Internal Loans		24,260,527,445.30
TOTAL OUTFLOW		30,844,807,852.53
NET CASH FLOW FROM FINANCING ACTIVITIES (C)		125,726,326,006.99
MOVEMENT IN OTHER CASH EQUIVALENTS		
BTL Receipts		227,073,610,367.10
BTL Payments		166,528,959,394.89
NET MOVEMENT IN OTHER CASH EQUIVALENTS (D)		60,544,650,972.21
NET SURPLUS/(DEPICT) FOR THE YEAR		3,903,338,941.93
Opening Cash Balance		22,339,126,691.97
Closing Cash Balance		26,242,465,633.80

STATEMENT OF ASSETS AND LIABILITIES

9. TREASURES AND BANKS

During the year under review, a total number of Fifty Six (56) Bank Accounts were observed maintained by the Office of the Accountant General on behalf of the State Government. Likewise, Two Hundred and Forty Three (243) Bank Accounts were maintained by the Ministries, Departments and Agencies of the State Government.

The sum of ₦26,242,465.80 shown in the Financial Statements as closing balance for Treasuries and Banks for the year 2025 remained doubtful as a result of some observed transfers for the year 2025 not taken into consideration in Bank Reconciliation Statements of some MDAs; omissions of dormant bank balances, etc. The attention of the Accountant General has been drawn on these issues for subsequent corrections

10. INVESTMENTS

The Investments (Stocks and Shares) of Enugu State for the period under review stood at ₦10,021,756,103.15 as against ₦9,652,295,952.53 of the year 2024 showing upward trend of 3.83%, though no evidence of dividend received in the year.

Furthermore, nothing appears to have been received from the liquidation of General Cotton Mill Ltd, Onitsha since September, 2019. The Ministry of Finance Incorporated is expected to take follow-up actions on this matter for the benefit of the State.

11. LIABILITIES

(I) INTERNAL LOANS

The sum of ₦54,842,023,856.57 stood as the closing balance of Internal Loans for the year 2025. However, documents authenticating the loans, interest rates or repayments terms were not made available for confirmations. Also, the sum of ₦24,260,527,445.30 reflected as the Domestic Loans Repayment in the year was not confirmed. Internal Loans details are shown in Note 16 of this Report.

(II) EXTERNAL LOANS

The sum of ₦143,351,410,305.88 shown in the Financial Statements as External Loans balance for the year ended 31st December, 2025 could not be confirmed due to lack of evidencing records. Furthermore, the sum of ₦6,584,280,407.23 being External Loans Repayment was not confirmed.

The amount on Nigeria Erosion and Watershed Management Project (Additional Financing) was not stated and assumed to be received this year.

The Interest Amount of ₦6,352,557,271.63 for this year on earlier loan received in the same Project was not paid. The adjustments carried out were not clearly explained as either Setoff or earlier paid by the State. Details of the Loans are shown in Note 17 of this Report.

(III) GRATUITIES

The sum of ₦37,788,940,024.85 shown in Note 27 of the Financial Statements for the year 2025 as Gratuities was not verified for its confirmations as related details (registers/schedules) of the beneficiaries were not provided during the review.

(IV) CONTRACTUAL OBLIGATIONS

As reported previously, the documents relating to these obligations against the State Government were not provided for confirmations. The sum of ₦64,972,351,270.32 shown in Note 28 of the Financial Statement could not be verified to ascertain its correctness.

12. CAPITAL DEVELOPMENT FUND

The Capital Development Fund for the year 2025 showed the sum of ₦ 95,110,493,589.52 as realized against ₦820,944,000,000.00 budgeted as shown below

ITEM	REVISED BUDGET 2025 (₦)	ACTUAL REALIZED ₦
Other Capital Receipts	80,202,000,000.00	102,265,362,559.52
Domestic Loans	55,000,000,000.00	50,000,000,000.00
International Loans	128,503,000,000.00	4,305,771,300.00
Transfer from CRF	542,039,000,000.00	538,539,359,730.00

Internal & External Aids and Grants	15,200,000,000.00	-
TOTAL	820,944,000,000.00	695,110,493,589.00

However, with a total Capital Expenditure of ₦693,876,935,908.34 and the Opening Cash Balance of ₦3,110,353,068.35, the sum of ₦4,343,910,749.53 was the closing balance as at 31st December, 2025.

PART THREE

13. BUDGET PROJECTIONS/PERFORMANCES

The Budget for the year, 2025 stood at ₦971,084,000,000.00 against ₦521,561,386,000.00 of the year 2024 which showed an increase of ₦449,522,614,000.00 or 86%.

The budget showed a projected Recurrent Expenditure of ₦150,140,000,000.00 and Capital Expenditure of ₦820,944,000,000.00.

However, in the year, only the sum of ₦869,105,528,437.22 was achieved as against ₦971,084,000,000.00 showing a shortfall of ₦101,978,471,562.78 as detailed below:

SOURCE	REVISE BUDGET 2025 ₦	ACTUAL ₦	VARIANCE ₦
Statutory Allocation	48,749,000,000.00	77,995,604,290.23	29,246,604,290.23
VAT	74,924,000,000.00	83,684,986,116.92	8,760,986,116.92
Other Statutory Transfers	26,559,000,000.00	97,914,077,022.17	71,355,077,022.17
Independent Revenue (IGR)	509,947,000,000.00	407,761,905,227.98	(102,185,094,772.02)
Internal and External Aids & Grants	15,200,000,000.00	22,838,695,228.33	7,638,695,228.33
Internal Loans	55,000,000,000.00	50,000,000,000.00	(5,000,000,000.00)
External Loans	128,503,000,000.00	4,305,771,300.00	(124,197,228,700.00)
Other Capital Receipts	80,202,000,000.00	102,265,362,559.52	22,063,362,559.52
Opening Balance	32,000,000,000.00	22,339,126,691.97	(9,660,873,308.03)
TOTAL	971,084,000,000.00	869,105,528,437.22	(101,978,471,562.78)

14. STATUTORY ALLOCATIONS

In the year under review, the sum of ₦77,995,604,290.23 and ₦97,914,077,022.17 were realized as Statutory and Other Transfers respectively from the Federation Allocations.

The Statutory Allocation showed an increase of ₦62,826,515,819.08 when compared with the previous year's amount of ₦15,169,088,471.15.

On the other hand, Other Statutory Transfers decreased by ₦78,468,999,423.43 or 44.49% of last year 2024 figure of ₦176,383,076,445.60.

The summary of the Allocations is shown in Notes 1 and 2 of this report.

15. DIRECT DEDUCTIONS FROM STATUTORY ALLOCATION

Out of ₦77,995,604,290.23 due to the State as Statutory Allocation a total sum of ₦10,643,748,602.64 was deducted at source in the year 2025 for various settlements of outstanding obligations of the State. Necessary Payment Vouchers were noted raised for the deductions to serve as evidences of payments.

The details of the deductions are as shown below:

MONTH	FOREIGN LOAN	RESTRUCTURED BANK LOAN	ECOLOGICAL FUND	TOTAL
January	1,045,863,175.83	78,644,312.34	60,781,780.24	1,185,289,268.41
February	443,524,391.66	78,644,312.34	124,547,479.03	646,716,183.03
March	443,524,391.66	78,644,312.34	132,757,650.63	654,926,354.63
April	443,524,391.66	78,644,312.34	153,136,223.64	675,304,927.64
May	443,524,391.66	78,644,312.34	156,334,126.80	678,502,830.80
June	443,524,391.66	78,644,312.34	142,632,056.24	664,800,760.24

July	443,524,391.66	78,644,312.34	171,973,632.07	694,142,336.07
August	778,266,799.28	78,644,312.34	222,483,151.74	1,079,394,263.36
September	778,266,799.28	78,644,312.34	248,093,622.32	1,015,004,733.94
October	778,266,799.28	78,644,312.34	210,836,047.50	1,067,747,159.12
November	778,266,799.28	78,644,312.34	235,848,984.48	1,092,760,096.10
December	778,266,799.28	78,644,312.34	242,248,577.68	1,099,159,689.30
TOTAL	7,598,343,522.19	943,731,748.08	2,101,673,332.37	10,643,748,602.64

16. VALUE ADDED TAX (VAT)

The sum of ₦83,,684,986,116.92 due to the State as Value Added Tax (VAT) in the year 2025 was confirmed and details shown in Note 3 of this report. The year's receipt showed an increase of ₦19,567,698,463.39 when compared with ₦64,117,287,653.53 received last year, 2024.

17. INDEPENDENT REVENUE (IGR)

The sum of ₦407,761,905,227.98 shown in the Financial Statement by the Accountant General as the Internally Generated Revenue for the year, 2025 could not be fully verified and confirmed as necessary documents evidencing the revenue generation of some Ministries, Departments and Agencies were not provided during the review.

However, the summary of the Internally Generated Revenue are shown in Notes 4 – 15 of this report.

18. REVENUE PERFORMANCE

A total sum of ₦667,356,572,657.30 was realized as revenue of the State for the year, 2025 as against the sum of ₦660,179,000,000.00 budgeted for the year.

The summary of the revenue performance are as shown below:

SOURCES	REVISE BUDGET 2025 ₦	ACTUAL ₦	PERCENTAGE PERFORMANCE
Statutory Allocation	48,749,000,000.00	77,995,604,290.23	159.99%
Other Statutory Transfers	26,559,000,000.00	97,914,077,022.17	368.66%
Value Added Tax (VAT)	74,924,000,000.00	83,684,986,116.92	111.69%
TOTAL RECEIPTS	150,232,000,000.00	259,594,667,429.32	
INDEPENDENT REVENUE:			
Direct Taxes	48,533,750,000.00	47,623,255,659.55	98.12%
Licenses	8,013,300,000.00	9,117,119,352.21	101.15%
Fees	129,083,520,000.00	61,098,220,569.14	47.33%
Fines	227,424,000.00	16,685,517,848.92	7,336.74%
Sales	311,228,621,000.00	197,566,667,810.49	63.48%
Earnings	4,250,487,000.00	8,064,910,138.65	189.74%
Rent on Government Buildings	329,012,000.00	179,058,816.02	54.42%
Rent on Government Lands	3,908,222,000.00	63,762,655,781.52	1,631.50%
Repayments	4,135,040,000.00	3,038,237,601.46	73.48%
Investment Income	160,030,000.00	1,555,981.17	0.97%
Interest Earned	2,116,000.00	2,776.21	0.13%
Miscellaneous	75,478,000.00	611,866,567.64	810.65%
Reimbursement	-	12,836,325.00	-
TOTAL RECEIPTS	509,949,000,000.00	407,761,905,227.98	
GRAND TOTAL	660,179,000,000.00	667,356,572,657.30	101.09%

EXPENDITURE PERFORMANCE:

19. RECURRENT EXPENDITURE

The sum of ₦150,140,000,000.00 was appropriated as total recurrent expenditure for the year 2025 which represents 15.46 percent of the approved total budget.

As shown in the Financial Statement and detailed in Notes 50-53, the sum of ₦155,847,274,786.23 was the total recurrent expenditure for the year. Details are as shown below:

ITEM	REVISED BUDGET ₦	ACTUAL EXPENDITURE ₦
Employee Compensation	58,445,979,862.00	56,951,125,769.53
Social Benefits	-	11,096,775,663.76
Overhead Costs	64,614,020,138.00	85,599,620,153.04
Consolidated Revenue Fund Charges (CRFC)	27,080,000,000.00	2,199,753,199.85
TOTAL	150,140,000,000.00	155,847,274,786.23

20. EXCESS EXPENDITURE

The sum of ₦26,214,311,705.76 was evidenced from the Financial Statements of the Accountant General as Overhead Cost excess expenditure of some Ministries, Departments and Agencies in the year, 2025 and requires legislative approval, as detailed below:

OVERHEAD COST

S/N	MDA	REVISED BUDGET 2025 ₦	ACTUAL EXPENDITURE 2025 ₦	EXCESS EXPENDITURE 2025 ₦
1	Office of the Executive Governor	33,452,200,000	38,127,425,943.75	4,675,225,943.75
2	Office of Secretary to State Govt.	1,847,300,000	17,294,861,669.14	15,447,561,669.14
3	State Liaison Office, Abuja	73,400,000	316,973,206.79	243,573,206.79
4	Enugu State Broadcasting Service/TO	298,400,000	455,345,400.92	156,945,400.92
5	State Independent Electoral Commission	80,700,000	98,101,278.87	17,351,278.87
6	Ministry of Agriculture & Agro-Industrialization	222,700,000	358,363,515.96	135,663,515.96
7	Ministry of Trade, Industry & Investment	69,360,000	271,382,413.33	202,032,413.33
8	Enugu State Tourism Board	14,150,000	30,461,693.64	16,311,693.64
9	State Bureau of Statistics	155,400,000	173,691,163.62	18,291,163.62
10	State Rural Water Supply and Sanitation Agency	5,430,000	97,064,483.69	91,634,483.69
11	Ministry of Housing	21,210,000	257,131,571.74	235,921,571.74
12	Ministry of Lands and Urban Dev.	84,600,000	100,875,593.35	16,275,593.35
13	Enugu State Geographical Information System	-	155,386,512.49	155,386,512.49
14	Office of the Surveyor General	20,000,000	45,629,946.17	25,629,946.17

15	State Economic Planning Commission	52,000,000	130,213,215.36	78,213,215.36
16	Ministry of Budget and Planning	521,500,000	566,727,599.13	45,227,599.13
17	Enugu State Capital Territory Development Authority	137,250,000	154,949,848.26	17,699,848.26
18	Ministry of Youth & Sports	192,660,000	758,602,534.07	565,942,534.07
19	Rangers Management Corporation	285,500,000	409,692,094.04	124,192,094.04
20	Examination Development Centre	300,800,000	833,135,653.60	532,335,653.60
21	Ministry of Local Government, Chieftaincy and Rural Development	8,500,000	111,894,620.87	103,394,620.87
22	State Library Board	17,280,000	48,946,385.02	31,666,385.02
23	ESUT	1,138,704,500	1,316,128,665.11	177,424,165.11
24	Institute of Management & Technology	700,280,000	2,676,155,958.81	1,975,875,958.81
25	State Agency for Universal Health Coverage	54,800,000	110,344,395.97	55,544,395.97
26	Post Primary Schools Management Board	46,250,000	191,703,982.40	145,453,982.40
27	State Hospitals Management Board	38,660,000	106,902,117.04	68,242,117.04
28	Ministry of Env & Climate Change	127,660,000	195,927,542.34	68,267,542.34
29	ESWAMA	1,577,080,000	2,391,067,200.28	813,987,200.28
	TOTAL	41,570,774,500	67,785,086,205.76	26,214,311,705.76

21. CAPITAL EXPENDITURE

The Financial Statements/Notes to the Capital Development Fund in the Accountant General's Report showed the sum of ₦693,876,935,908.34 as total expenditure on Capital Projects for the year, 2025 as detailed below:

DETAILS	REVISED BUDGET 2025 ₦	ACTUAL EXPENDITURE 2025 ₦
Economic Empowerment through Agriculture	80,912,896,000.00	8,837,835,649.23
Social Re-Orientation	5,116,510,000.00	4,798,872,356.81
Poverty Alleviation	4,258,700,000.00	3,031,100,009.43
Improvement to Human Health	46,158,206,000.00	26,897,484,002.12
Enhancing Skills and Knowledge	250,425,375,000.00	140,058,395,000.00
Housing and Urban Development	22,367,000,000.00	105,297,878,436.14
Gender	118,000,000.00	7,508,529,510.82
Youth	3,268,000,000.00	8,305,438,088.08
Environmental Improvement	11,925,350,000.00	3,531,739,410.43
Water Resources and Rural Development	23,172,004,000.00	5,309,821,809.60
Information and Communication Technology	52,926,226,000.00	62,174,728,569.69
Growing the Private Sector	8,543,400,000.00	2,218,599,407.56
Reform of Government and Governance	88,544,396,000.00	200,524,863,000.00
Power	5,997,670,000.00	12,552,475,718.61
Road	195,980,267,000.00	93,150,294,476.82
Airways	21,230,000,000.00	5,790,801,908.45
Waterways	-	237,693,973.02
TOTAL	820,944,000,000.00	693,876,935,908.34

Out of the total Capital Expenditure Budget of ₦820,944,000,000.00, the sum of ₦693,876,935,908.34 was actually expended in the year, 2025 on Capital Projects, showing an improved performance of 84.52% when compared with 79.92% of the year, 2024.

On the other hand, value for money audit was not carried on these projects due to persistent logistics problems of operational vehicles, inadequate Staffing, training, etc.

22. EXCESS EXPENDITURE ON CAPITAL PROJECTS

The review of Financial Statements on Capital Projects with the approved revised Budget for the year, 2025 showed that some Capital Projects carried out exceeded its Appropriation Approval which amounted to ₦23,826,702,748.96 as detailed below:

S/N	MDA	PROJECT	REVISED BUDGET 2025 ₦	ACTUAL EXPENDITURE 2025 ₦	EXCESS EXPENDITURE 2025 ₦
1	State Judiciary	Procurement of additional hardware for digitization and automation of the High Court of Justice	-	21,620,500.00	21,620,500.00
		Renovation of Hon. Justice A. I. Umezuluike Auditorium	-	43,368,240.00	43,368,240.00
2	State Science Technical and Vocational Schools Management Board	Purchase of Furniture (Office Seats, Tables, Steel Cabinets, Book Shelves, etc) concerned Staff room, Libraries, in All STV Colleges, Zonal Offices and Headquarters	-	255,632,000.00	255,632,000.00

3	Post Primary Schools Management Board	Renovation of 50 Nos Public Secondary Schools in the State, 15 Nos Schools in each Education Zone	-	817,221,300.00	817,221,300.00
4	Ministry of Transport	Procurement of 2000 Taxis for Youth Empowerment Scheme	2,000,000,000.00	2,300,000,000.00	300,000,000.00
5	Enugu State Marketing Company	Construction of Farm Estates across the State	-	644,703,412.00	644,703,412.00
6	Office of the Executive Governor	Replacement of bad Waste Bins in the Metropolis	-	227,500,000.00	227,500,000.00
		Procurement of Communication equipment for Security Personnel	-	27,593,500.00	27,593,500.00
		Construction/Reconstruction/Renovation of Offices/Lounges in Government House	-	330,406,050.00	330,406,050.00
		Flood control and road rehabilitation	-	3,750,000,000.00	3,750,000,000.00
		Development of Computer Software	-	25,000,000.0	25,000,000.00
		Rehabilitation of His Excellency's Office and EXCO Hall	-	11,189,800.00	11,189,800.00
7	Ministry of Agriculture and Agro-Industrialization	Establishment of new abattoirs/upgrading of 4(Ogbete, Garriki, Emene and Abakpa) existing one abattoirs.	-	4,004,300,000.00	4,004,300,000.00
		Agricultural Consulting	-	1,397,737,310.00	1,397,737,310.00
8	Office of the Secretary to the State Government	Purchase of Utility Vehicles (Hilux Buses) for MDAs in Enugu State	480,000,000.00	2,382,000,000.00	1,902,000,000.00
		Furnishing/Equipping of new EXCO Secretariat building	30,000,000.00	52,021,440.00	22,021,440.00

		Purchase of Utility Vehicles (Hilux Buses) for MDAs in Enugu State	-	270,000,000.00	270,000,000.00
		50% Financial Commitment for the preparation of Competent Person Report	-	8,980,001,000.00	8,980,001,000.00
9	State Internal Revenue Service	Purchase of 4 buses and 4 Hilux Vans for services of Zonal Offices	-	20,054,870.23	20,054,870.23
		Construction and equipping of ESIR Training Centre (Projector Screen with typod Stand , Trolley Speaker)	-	410,245,978.81	410,245,978.81
		Purchase of Office equipment: 10 No Laptops, 100 No Samsung Galaxy, 15 No Canon Printer and 19 No Photocopier Machines	75,050,000.00	322,622,211.75	247,572,211.75
		Installation of High capacity Solar energy system, alternative power supply for some of the outstation Offices	50,000,000.00	168,535,136.17	118,535,136.17
		TOTAL	2,635,050,000.00	26,461,752,748.96	23,826,702,748.96

23. PENSION AND GRATUITY

In the year, 2025 a total number of 868 files of retired/retiring Civil/Public Servants were submitted for verification and certification of retirement benefits, computation/re-computations respectively.

The Accountant General's Report for the year showed that the sums of ₦9,161,192,543.83 and ₦1,923,367,763.75 were paid, as Pension and Gratuity as against ₦8,113,000,000.00 and ₦15,104,000,000.00 budgeted respectively, representing 112.92% and 12.73% performance.

The analysis of the Certified Files are as shown below:

S/NO	MDAs	NEW CALCULATIONS	RE-COMPUTATION	TOTAL
1	Post Primary Schools Management Board	87	5	92
2	Science, Technical and Vocational Schools Management Board	12	-	12
3	Enugu State College of Education (Technical)	9	-	9
4	Enugu State University of Science and Technology	63	1	64
5	Institute of Management and Technology	54	12	66
6	Enugu State Polytechnic, Iwollo	-	-	-
7	State Library Board	10	-	10
8	Ministries, Departments and Agencies	506	107	613
9	Enugu State Broadcasting Service, Radio/TV	1	1	2
	TOTAL	742	126	868

PART FOUR

24. OTHER MATTERS

(I) STAFFING

The Staff Strength (Core Audit Staff) as at 31st December, 2025 stood at 20 and grossly inadequate to carry out the Statutory Functions of the Office. The Government should, as a matter of urgency consider and approve the employment of more Staff and as well review the long-aged allowance paid to Auditor to enable the Office function effectively.

(II) FUNDING

The fact remains that the activities of audit involves travelling to audit areas and with other administrative matters requires funding. The present monthly overhead appears not enough to guarantee peak performance expected.

(III) TRAINING

Training and retraining of Staff of the Office of the Auditor-General is constantly required to keep them abreast with the current changes in the dynamic environment and Accounting Profession, which presently appear to be on downward trend.

(IV) OPERATIONAL VEHICLE(S)

The Office of the State Auditor-General has over the years be confronted with operational vehicle(s) problem, dating back to 2010. This situation has greatly impacted negatively on the operations of this Office. It is hoped that His Excellency, the Executive Governor of Enugu State, will consider and approve fund for the purchase of operational vehicles.

25. APPRECIATION

My appreciations goes to His Excellency, the Governor of Enugu State, Dr. (Barr.) Peter Ndubuisi Mbah for his steadfastness, commitment to work, accountability, and transparency objective in the service of Enugu State.

I owe debt of gratitude to the Speaker of Enugu State House of Assembly, Rt. Hon. Uche C. Ugwu and members of the Public Accounts Committee (PAC) of the House for impacting greatly on financial matters and other issues of the State.

The contributions of various Offices that helped to achieve this noble objective, and the Staff of the Office of the State Auditor-General for their support and assistance during the production of the report are greatly recognized.

GOVERNMENT OF ENUGU STATE OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL

Telephone: (042-258864)

Your Ref: _____

Our Ref. **ENS/AUD/AG/11/VOL.7/280**

(Please address all letters to the Auditor-General)



HEADQUARTERS

2 Garden Avenue
P. O. Box 400
Enugu.

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).

A handwritten signature in green ink, appearing to read 'J. Okoro', followed by the date '30/06/2026'.

Dr. Okoro Livinus U., FCNA, ACA, CPA, ACITN, FCPAN.

Auditor-General

NOTE I**STATUTORY ALLOCATION**

ACTUAL 2024 ₦	DESCRIPTION	ACTUAL 2025 ₦	REVISED BUDGET 2025 ₦	VARIANCE
15,169,088,471.14	STATUTORY ALLOCATION FROM FAAC	77,995,604,290.23	48,749,000,000.00	29,246,604,290.33
15,169,088,471.14	TOTAL	77,995,604,290.23	48,749,000,000.00	29,246,604,290.33
	MONTH			
2,336,917,349.56	JANUARY	2,255,679,403.58		
2,915,716,404.37	FEBRUARY	4,622,095,332.91		
98,887,590.64	MARCH	4,926,783,923.54		
1,801,961,914.75	APRIL	5,683,055,450.46		
1,508,566,127.20	MAY	5,801,733,150.08		
820,672,093.61	JUNE	5,293,405,797.00		
658,470,024.46	JULY	6,382,132,567.85		
787,523,674.41	AUGUST	8,256,596,964.42		
963,455,339.15	SEPTEMBER	9,207,029,963.94		
578,911,986.56	OCTOBER	7,824,359,985.04		
334,702,575.23	NOVEMBER	8,752,617,868.62		
2,363,303,391.21	DECEMBER	8,990,113,882.79		
15,169,088,471.14	TOTAL	77,995,604,290.23	48,749,000,000.00	29,246,604,290.33

NOTE 2

OTHER STATUTORY ALLOCATION

ACTUAL 2024 ₦	DESCRIPTION	ACTUAL 2025 ₦	REVISED BUDGET 2025 ₦	VARIANCE ₦
-	Excess Crude	25,270,025,839.79	-	25,270,025,839.79
3,757,728,275.78	Ecological Fund from FAAC	2,318,225,122.00	1,050,000,000.00	1,268,225,122.00
31,075,829,160.19	Exchange Rate Difference	4,385,140,645.05	21,459,000,000.00	(17,073,859,354.95)
11,413,355,734.99	Non-Oil Revenue	1,227,363,773.78	525,000,000.00	702,363,773.78
14,954,834,257.43	Excess Bank Charges Recovered	-	-	-
-	Forex Equalization	64,714,438.43	-	64,714,438.43
112,707,686.21	Solid Mineral	919,255,495.47	525,000,000.00	394,255,495.47
15,000,000,000.00	Budget Augmentation	1,283,767,344.96	-	1,283,767,344.96
2,580,605,017.40	Electronic Money Transfer Levy	5,915,116,910.72	3,000,000,000.00	2,915,116,910.72
40,689,144,961.40	Distribution on Infrastructure	39,279,854,867.93	-	39,279,854,867.93
200,000,000.00	Special Reserve	-	-	-
177,973,439.66	Ecological Problem Allocation	-	-	-
56,420,897,912.54	Signature Bonus	17,000,000,000.00	-	17,000,000,000.00
	FGN Withholding Tax Refund	250,612,584.04	-	250,612,584.04
176,383,076,445.60	TOTAL	97,914,077,022.17	26,559,000,000.00	71,355,077,022.17

NOTE 3

SHARE OF VAT

ACTUAL 2024 ₱	DESCRIPTION	ACTUAL 2025 ₱	REVISED BUDGET 2025 ₱	VARIANCE ₱
64,117,287,653.55	Share of Value Added Tax	83,684,986,116.92	74,924,000,000.00	8,760,986,116.92
5,705,671,126.07	January	6,478,226,264.93		
4,309,221,974.68	February	7,758,659,012.51		
3,890,577,952.44	March	6,555,132,572.53		
5,565,107,051.00	April	6,454,780,491.97		
2,264,192,301.39	May	6,435,949,959.13		
2,751,428,837.21	June	7,409,688,092.83		
2,950,707,655.00	July	6,958,737,692.50		
2,977,651,431.79	August	6,901,738,082.69		
3,531,939,640.77	September	7,199,011,472.30		
3,078,085,166.17	October	8,892,969,040.26		
3,545,154,944.00	November	7,340,304,627.03		
3,639,141,204.28	December	5,299,788,808.44		
64,117,287,653.55	TOTAL	83,684,986,116.92	74,924,000,000.00	8,760,986,116.92

NOTE 4**TAXES**

ACTUAL 2024 N	MDAs	ACTUAL 2025 N	REVISED BUDGET 2025 N	VARIANCE N
26,520,436,899.48	State Internal Revenue Service	46,946,408,402.25	46,963,000,000.00	(16,591,597.75)
8,661,727.00	Local Government Service Commission	62,509,517.52	10,000,000.00	52,509,517.52
47,848,600.00	Ministry of Environment & Climate Change	58,364,101.69	34,000,000.00	24,364,101.69
1,657,274.45	State Independent Electoral Commission	21,185,490.62	25,000,000.00	(3,814,509.38)
91,105,610.82	Gaming Commission	106,418,308.24	220,800,000.00	(114,381,691.76)
12,437,959.00	State Housing Development Commission	27,706,900.00	1,162,950,000.00	(1,135,243,100.00)
	Ministry of Local Govt, Rural Development and Chieftaincy Matters	81,660,041.61	118,000,000.00	(36,339,958.39)
	Ministry of Housing	298,530,000.00	-	298,530,000.00
	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	48,533,750,000.00	910,494,340.45

NOTE 5
LICENCES

ACTUAL 2024 ₦	MDAs	ACTUAL 2025 ₦	REVISED BUDGET 2025 ₦	VARIANCE ₦
2,237,327,987.67	State Board of Internal Revenue	901,238,353.40	7,540,000,000.00	(6,638,761,646.60)
9,163,302.00	Ministry of Water Resources	4,940,000.00	9,600,000.00	(4,660,000.00)
130,805.55	State Water Corporation	51,200.00	-	51,200.00
-	Ministry of Environment & Climate Change	1,300,000.00	7,800,000.00	(6,500,000.00)
553,243,876.80	Ministry of Transport	3,791,246,694.78	9,000,000.00	3,782,246,694.98
2,009,000.00	Forest Commission	1,235,000.00	3,400,000.00	(2,165,000.00)
415,328,738.83	State Gaming Commission	387,755,901.25	423,400,000.00	(35,644,098.75)
757,000.00	Ministry of Agriculture & Agro-Industrialization	4,007,152,000.00	3,000,000.00	4,004,152,000.00
1,422,000.00	Ministry of Health	1,723,332.50	4,000,000.00	(2,276,667.50)
100,000.00	Ministry of Lands & Urban Development	-	-	-
	State Electricity Regulatory Commission	-	13,100,000.00	(13,100,000.00)
	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	8,013,300,000.00	1,103,819,352.21

NOTE 6**FEES**

ACTUAL 2024 ₦	MDAs	ACTUAL 2025 ₦	REVISED BUDGET 2025 ₦	VARIANCE ₦
6,033,341,.49	Agency for Mass Literacy	1,205,260.35	1,400,000.00	(194,739.65)
320,247,001.10	State Internal Revenue Service	532,713,605.73	2,702,000,000.00	(2,169,286,394.27)
266,808,315.00	Ministry of Education	249,700,360.00	343,100,000.00	(93,399,640.00)
96,610,072.00	Ministry of Health	45,361,007.00	75,000,000.00	(29,638,993.00)
18,694,620.54	Ministry of Justice	31,667,305.00	17,340,000.00	14,327,305.00
10,200,000.00	Ministry of Innovation, Science and Technology	1,287,000.00	5,000,000.00	(3,713,000.00)
1,642,500.00	Ministry of Water Resources	3,088,900.00	210,000.00	2,878,900.00
8,192,100.00	Office of the Executive Governor	336,001.00	5,650,000.00	(5,313,999.00)
219,911,500.00	Office of the Secretary to the State Government	7,552,167,440.00	4,200,000.00	7,547,967,440.00
27,296,896.00	Ministry of Agriculture & Agro- Industrialization	8,439,000.00	66,000,000.00	(57,561,000.00)
12,438,827.02	Ministry of Finance and Economic Development	293,803.18	10,000,000.00	(9,706,196.82)
1,010,000.00	Ministry of Youth and Sport	3,665,000.00	702,000.00	4,367,000.00
8,255,500.00	State Universal Basic Education Board	3,203,697.00	8,400,000.00	(5,196,303.00)

5,670,858,636.78	State University of Science and Technology (ESUT)	4,930,571,812.77	4,916,803,000.00	13,768,812.77
1,540,860,374.92	Institute of Management and Technology	1,645,082,080.00	2,299,743,000.00	(654,660,920.00)
-	State Investment Development Authority	5,095,124,487.00	6,511,170,000.00	(1,416,045,513.00)
-	Ministry of Lands and Urban Development	5,743,290,083.47	7,696,360,000.00	(1,953,069,916.53)
260,654,631.72	Ministry of Trade, Investment and Industry	1,336,770,855.43	6,569,300,000.00	(5,232,529,144.57)
31,365,235.76	State Water Corporation	17,974,423.00	544,000,000.00	(526,025,577.00)
2,407,461,779.35	Ministry of Environment and Climate Change	352,266,226.00	320,200,000.00	32,066,226.00
50.00	Enugu State Broadcasting Service (Radio/TV)	4,506,688.00	50,250,000.00	(45,743,312.00)
1,565,000.00	Office of the State Auditor-General	3,528,908.03	2,400,000.00	1,128,908.03
104,400.00	Office of the Auditor-General for Local Government	1,715,000.00	2,940,000.00	(1,225,000.00)
1,350,000.00	Civil Service Commission (CSC)	1,650,000.00	2,400,000.00	(750,000.00)
-	State Independent Electoral commission	-	300,000.00	(300,000.00)
83,528,300.00	Ministry of Local Government, Rural Development and Chieftaincy Affairs	136,181,000.00	138,190,000.00	(2,009,000.00)

10,434,500.00	Ministry of Human Development and Poverty Eradication	9,169,350.00	12,400,000.00	(3,230,650.00)
113,862,149.50	Ministry of Transport	13,201,869,416.60	57,487,500,000.00	(44,285,630,583.40)
404,375,612.50	State Polytechnic, Iwollo	31,268,277.75	45,685,000.00	(14,416,722.25)
-	Coal City Transport Services	-	5,000,000.00	(5,000,000.00)
-	State Transport Company (ENTRACO)	-	30,000,000.00	(30,000,000.00)
229,093,245.00	Ministry of Works and Infrastructure	80,308,001.00	255,200,000.00	(174,891,999.00)
4,527,300.00	Tourism Board	3,497,100.00	46,150,000.00	(42,652,900.00)
1,956,217,329.00	Ministry of Housing	39,067,328.85	750,000.00	38,317,328.85
1,124,033,369.65	State Housing Development Corporation	224,254,696.89	17,293,957,000.00	(17,069,702,303.11)
-	Fire Service Department	19,724,588.00	39,700,000.00	(19,975,412.00)
440,882,354.70	Capital Territory Development Authority	544,034,180.00	650,000,000.00	(105,965,820.00)
572,132,281.27	State High Court	742,355,648.05	590,200,000.00	152,155,648.05
17,888,753.00	Customary Court of Appeal	38,131,397.00	45,000,000.00	6,868,603.00
346,101.00	Citizens Rights and Mediation Centre	365,100.00	340,000.00	25,100.00
22,085,023.70	Ministry of Gender Affairs and Social Development	2,483,800.00	10,590,000.00	(8,106,200.00)
1,000.00	State Library Board	-	1,225,000.00	(1,225,000.00)
6,623,999.22	State College of Education (Technical)	245,387,465.06	183,035,000.00	62,352,465.06

927,100.01	Post Primary Schools Management Board (PPSMB)	1,319,089,600.00	-	1,319,089,600.00
2,910,900.00	State Science, Technical and Vocational Schools	-	18,000,000.00	(18,000,000.00)
1,148,544,873.40	Examinations Development Centre	993,178,662.50	1,300,000,000.00	(306,821,337.50)
-	State University of Medical and Applied Sciences	934,937,356.82	793,020,000.00	141,917,355.18
1,749,678,646.19	ESUT Teaching Hospital, Parklane	2,400,062,063.84	3,495,361,000.00	(1,095,298,936.16)
45,904,000.00	ESUT College of Medicine	74,961,672.06	58,800,000.00	16,461,672.06
7,217,082.12	State Hospitals Board (SHB)	192,427,053.06	117,400,000.00	75,027,053.06
29,502,600.00	State College of Health Technology, Oji River	58,752,009.00	112,904,000.00	54,151,991.00
52,430,754.91	State College of Public Health Nursing/Health Technology	77,261,040.00	58,373,000.00	18,888,040.00
1,540,772,133.84	State Waste Management Authority (ESWAMA)	2,627,095,161.63	2,950,000,000.00	(332,904,838.37)
102,917,240.00	Office of the Surveyor General	66,090,129.79	129,500,000.00	(63,409,870.21)
3,880,360.00	State Multi Door Court House	3,975,210.00	9,800,000.00	(5,824,790.00)
299,984,737.40	State Structure for Signage and Advertisement	758,829,709.67	1,255,000,000.00	(496,170,290.33)
-	Ministry of Energy and Mineral Resources	969,269,371.00	8,700,000,000.00	(7,730,730,629.00)
10,500.00	Office of the Head of Service	-	-	-
157,000.00	Forestry Commission	724,000.00	-	724,000.00

495,000.00	Ministry of Culture and Tourism	1,480,000.00	120,400,000.00	(118,920,000.00)
	State Rural Water Supply and sanitation Agency	-	1,000,000.00	(1,000,000.00)
	State Primary HealthCare Development Agency	53,023,576.57	42,000,000.00	11,023,576.57
	State Printing and Publishing Company (Daily Star)	6,000.00	1,006,000.00	(1,000,000.00)
	State College of Nursing Sciences, Parklane.	210,426,290.67	165,520,000.00	44,906,290.67
	State Electricity Regulatory Commission	-	765,836,000.00	(765,836,000.00)
	State Gaming/Lotto Commission	-	1,810,000.00	(1,810,000.00)
	Enugu State geographical Information System	7,471,358,370.37	-	7,471,358,370.37
	State Agric Development Programme	1,567,000.00	-	1,567,000.00
24,005,936,683.60	TOTAL	61,098,220,569.14	129,083,520,000.00	67,985,299,430.86

NOTE 7**FINES**

ACTUAL 2024 ₦	MDAs	ACTUAL 2025 ₦	REVISED BUDGET 2025 ₦	VARIANCE ₦
-	Ministry of Education	35,195,000.00	12,000,000.00	23,195,000.00
-	State University of Science and Technology	201,000.00	1,500,000.00	(1,299,000.00)
-	Ministry of Lands and Urban Development	100,000.00	3,100,000.00	(3,000,000.00)
-	Enugu State Water Corporation	2,000,000.00	5,400,000.00	(3,400,000.00)
106,752,000.00	Ministry of Environment and Climate Change	15,815,307.00	10,500,000.00	5,315,307.00
46,779,276.09	Ministry of Transport	16,543,267,045.96	32,000,000.00	(16,511,267,046.04)
157,000.00	Forestry Commission	331,000.00	390,000.00	(59,000.00)
530,000.00	Ministry of Works and Infrastructure	8,147,833.00	7,500,000.00	647,833.00
1,063,900.00	State Housing Development Corporation	189,300.00	66,020,000.00	(65,830,700.00)
29,526,606.85	Capital Territory Development commission	25,034,592.00	5,000,000.00	20,034,592.00
-	State College of Education (Technical)	-	1,200,000.00	(1,200,000.00)

-	State University of Medical and Applied Sciences	-	2,750,000.00	(2,750,000.00)
23,630,150.00	State Waste Management Authority	23,685,100.00	15,000,000.00	8,685,100.00
-	State High Court	8,716,473.00	62,000,000.00	(53,283,527.00)
556,500.00	Institute of Management and Technology	16,366,574.50	-	16,366,574.50
802,500.00	State Polytechnic, Iwollo	63,072.50	-	63,072.50
37,300.00	Customary Court of Appeal	4,281,720.96	-	4,281,720.96
-	State Electricity Regulatory Commission	-	1,064,000.00	(1,064,000.00)
-	Ministry of Energy and Mineral Resources	-	2,000,000.00	(2,000,000.00)
-	Enugu State Electrification Agency	565,000.00	-	565,000.00
-	Ministry of Water Resources	1,558,830.00	-	1,558,830.00
226,065,232.94	TOTAL	16,685,517,848.92	227,424,000.00	16,458,093,848.92

NOTE 8**SALES**

ACTUAL 2024 N	MDAs	ACTUAL 2025 N	REVISED BUDGET 2025 N	VARIANCE N
70,808,305.50	State Internal Revenue Service	118,643,697.71	660,000,000.00	(541,356,302.29)
271,251.00	Ministry of Justice	-	1,600,000.00	(1,600,000.00)
9,649,372.80	Ministry of Agriculture & Agro-Industrialization	17,185,244.00	115,000,000.00	(97,814,756.00)
117,154,400.00	Ministry of Finance and Economic Development	41,426,200.00	120,000,000.00	(78,573,800.00)
7,586,250.00	State University of Science and Technology (ESUT)	40,698,310.23	4,715,000.00	35,983,310.23
44,245,976.00	Institute of Management and Technology	-	72,879,000.00	(72,879,000.00)
303,041,824.47	State Water Corporation	213,011,697.62	2,225,100,000.00	(2,012,088,302.38)
-	Ministry of Information and Communication	-	110,000.00	(110,000.00)
-	Government Printing and Stationery Department	-	10,000,000.00	(10,000,000.00)
4,085,250.00	State Printing and Publishing Company (Daily Star)	1,403,519.97	8,000,000.00	(6,596,480.03)

-	Rangers Management Corporation	23,113,020.00	320,000,000.00	(296,886,980.00)
7,131,267.00	Ministry of Local Government, Rural Development and Chieftaincy Affairs	9,099,328.31	13,000,000.00	(3,900,671.69)
2,705,341.50	Ministry of Transport	8,492,490.81	6,500,000.00	1,992,490.81
5,787,322.50	State Polytechnic, Iwollo	3,194,885.51	33,320,000.00	(30,125,114.49)
3,911,000.00	Forestry Commission	27,114,000.00	32,500,000.00	(5,386,000.00)
2,000,000.00	State Gaming Commission	4,800,100.00	6,200,000.00	(1,399,900.00)
-	Coal City Transport Services	-	180,000,000.00	(180,000,000.00)
-	State Transport Company (ENTRACO)	-	35,000,000.00	(35,000,000.00)
1,796,717,154.30	Ministry of Housing	272,677,892.00	38,986,650,000.00	(38,713,972,108.00)
78,692,834,991.30	State Housing Development Commission	112,240,008,302.72	71,018,851,000.00	41,221,157,302.72
-	State College of Education (Technical)	21,281,962.78	2,870,000.00	18,411,962.78
-	State University of Medical and Applied Sciences	108,000.00	25,375,000.00	(25,267,000.00)
147,617,062.06	State Waste Management Authority	2,338,427.72	55,000,000.00	(52,661,572.28)
643,000.00	Enugu State Multi Door Court House	1,214,000.00	1,250,000.00	(36,000.00)
-	Enugu New City Corporation	-	97,141,700,000.00	97,141,700,000.00
4,014,000.00	Examinations Development Centre	-	-	-

21,630,200.00	ESUT Teaching Hospital, Parklane	-	-	-
21,600,700,000.00	United Palm Produce	-	-	-
10,000.50	Ministry of Trade, Investment and Industry	84,448,573,542.23	-	84,448,573,542.23
300,000.00	Ministry of Innovation, Science and Technology	-	-	-
-	State Primary Health Care Development Agency	-	18,000,000.00	(18,000,000.00)
-	Council for Arts and Culture	-	7,000,000.00	(7,000,000.00)
-	State Geographical Information Services	-	100,000,000,000.00	(100,000,000,000.00)
-	State College of Health Technology, Oji River	37,344,700.00	10,000,000.00	27,344,700.00
-	State College of Nursing Sciences and Health Technology, Nsukka.	6,465,400.00	8,000,000.00	1,534,600.00
-	State College of Nursing sciences, Parklane	21,327,196.38	100,000,000.00	78,672,803.62
-	Local Government Pension Board	-	10,000,000.00	(10,000,000.00)
-	Enugu State Broadcasting Services, Radio/TV	7,145,892.50	-	7,145,892.50
103,095,243,968.93	TOTAL	197,566,667,810.49	311,228,621,000.00	(113,661,953,189.51)

NOTE 9
EARNINGS

ACTUAL 2024 N	MDAs	ACTUAL 2025 N	REVISED BUDGET 2025 N	VARIANCE N
7,136,250.00	Ministry of Justice	9,680,138.05	7,000,000.00	2,680,138.05
-	Ministry of Agriculture & Agro-Industrialization	180,000.00	3,000,000.00	(2,820,000.00)
3,179,000.00	State University of Science and Technology (ESUT)	225,770,681.85	298,400,000.00	(72,629,317.15)
2,581,465.00	Institute of Management and Technology	-	26,311,000.00	(26,311,000.00)
2,005,296.00	Ministry of Lands and Urban Development	598,700.00	10,000,000.00	(9,401,300.00)
-	Ministry of Information and Communication	-	1,055,000.00	(1,055,000.00)
97,000.00	Government Printing and Stationery Department	315,000.00	25,000,000.00	(24,685,000.00)
1,429,000.00	State Printing and Publishing Company	496,575.30	2,000,000.00	(1,503,424.70)
165,160,000.00	Rangers Management Corporation	30,100,000.00	825,000,000.00	(795,000,000.00)
30,000.00	Ministry of Human Development and Poverty Eradication	300,000.00	-	300,000.00
1,033,935.00	State Polytechnic, Iwollo	7,493,217.50	700,000.00	6,793,217.50

280,000.00	State Gaming Commission	2,040,000.00	55,000.00	1,985,000.00
-	Coal City Transport Services	-	10,000,000.00	(10,000,000.00)
-	State Transport Company (ENTRACO)	-	-	-
7,523,000.00	Ministry of Culture and Tourism	5,905,000.00	5,500,000.00	405,000.00
44,256,823.87	Tourism Board	43,357,580.00	721,400,000.00	(678,042,420.00)
149,120,000.00	Ministry of Housing	36.90	180,000,000.00	(179,999,963.10)
-	State Housing Development Corporation	930,050.00	-	930,050.00
2,539,708.00	Ministry of Gender Affairs and Social Development	2,813,600.00	4,725,000.00	(1,911,400.00)
10,000.00	State College of Education (Technical)	13,632,184.04	1,500,000.00	12,132,184.04
-	State University of Medical and Applied Sciences	109,338,988.33	7,500,000.00	101,838,988.33
0.05	ESUT Teaching Hospital, Parklane	101,771,085.00	62,841,000.00	38,930,085.00
-	Enugu Marketing Company	766,718.14	54,000,000.00	(53,233,281.86)
-	Ministry of Transport	6,047,923,931.65	-	6,047,923,931.65
1,757,100.00	State Broadcasting Service – Radio/TV	57,564,872.00	-	57,564,872.00
-	State Library Board	-	-	-
636,000.00	State Hospitals Board	19,889,811.69	-	19,889,811.69
-	Ministry of Environment and Climate Change	-	-	-
9,274,840.00	Ministry of Trade, Investment and Industry	11,040,430.00	-	11,040,430.00

1,000.00	State Investment Development Authority	-	-	-
-	State College of Nursing Science and Health Technology, Nsukka	-	1,500,000.00	(1,500,000.00)
-	Post Primary Schools Management Board	32,389,100.00	2,003.000,000.00	(1,970,610,900.00)
-	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	1,666,458.33	-	1,666,458.33
-	Local Government Service Commission	132,000.00	-	132,000.00
-	State Water Corporation	4,513,808.00	-	4,513,808.00
-	Ministry of Education	3,248,140.00	-	3,248,140.00
-	State Science, Technical and Vocational Schools Management Board	3,195,000.00	-	3,195,000.00
-	Examination Development Centre	33,148,087.50	-	33,148,087.50
-	Ministry of Innovation, Sciences and Technology	1,000.00	-	1,000.00
-	Enugu State Tech Hub	1,782,588.86	-	1,782,588.86
-	State Electricity Regulatory Commission	217,664,596.39	-	217,664,596.39
-	State Structure for Signage and Advertisement	395,401.64	-	395,401.64
-	International Conference Centre	470,160,994.00	-	470,160,994.00

-	Projects Development Implementation	559,789,400.00	-	559,789,400.00
398,050,417.92	TOTAL	8,064,910,138.65	4,250,487,000.00	3,814,423,138.65

NOTE 10**RENT ON GOVERNMENT BUILDINGS**

ACTUAL 2024 N	MDAs	ACTUAL 2025 N	REVISED BUDGET 2025 N	VARIANCE N
-	Office of the Executive Governor	406,621.95	600,000.00	(193,378.05)
127,779,840.55	Office of the Secretary to the State Government	64,422,634.30	183,767,000.00	(119,344,365.70)
17,092,050.00	Ministry of Youths and Sports	17,950,000.00	20,800,000.00	(2,850,000.00)
-	State University of Science and Technology	-	5,332,000.00	(5,332,000.00)
-	Institute of Management and Technology	-	17,633,000.00	(17,633,000.00)
1,928,050.00	Ministry of Trade, Investment and Industry	1,992,750.27	28,000,000.00	(26,007,249.73)
50,000.00	Ministry of Environment and Climate Change	150,000.00	3,600,000.00	(3,450,000.00)
24,000.00	State Printing and Publishing Company	-	-	-
716,036.00	Ministry of Gender Affairs and Social Development	1,012,000.00	-	1,012,000.00
-	State Library Board	-	180,000.00	(180,000.00)

-	State College of Education (Technical)	200,322.50	-	200,322.50
-	ESUT College of Medicine	-	500,000.00	(500,000.00)
25,000.00	Office of the Head of Service	15,000.00	-	(15,000.00)
2,000.00	Ministry of Works and Infrastructure	-	-	-
80,000.00	State Gaming Commission	-	-	-
-	Local Government Pension Board	-	18,600,000.00	(18,600,000.00)
-	State Broadcasting Service, Radio/TV	-	50,000,000.00	(50,000,000.00)
-	International Conference Centre	92,909,487.00	-	92,909,487.00
147,696,976.55	TOTAL	179,058,816.02	329,012,000.00	(149,953,183.98)

NOTE 11**RENT ON GOVERNMENT LANDS**

ACTUAL 2024 N	MDAs	ACTUAL 2025 N	REVISED BUDGET 2025 N	VARIANCE N
-	Ministry of Agriculture & Agro-Industrialization	1,828,000.00	1,750,000,000.00	(1,748,172,000.00)
-	Ministry of Lands and Urban Development	36,134,594.07	1,700,000,000.00	(1,663,865,405.93)
-	State Housing Development Corporation	1,028,345,986.00	458,222,000.00	570,125,986.00
127,779,840.55	Office of the Secretary to the State Government	-	-	-
24,000.00	Government Printing and Publishing Company (Daily Star)	-	-	-
25,000.00	Office of the Head of service	-	-	-
80,000.00	State Gaming Commission	-	-	-
1,928,050.00	Ministry of Trade, Investment and Industry	60,093,623,134.45	-	60,093,623,134.45
2,000.00	Ministry of Works and Infrastructure	-	-	-

17,092,050.00	Ministry of Youths and Sports	-	-	-
716,036.00	Ministry of Gender Affairs and Social Development	-	-	-
50,000.00	Ministry of Environment and Climate Change	-	-	-
-	State Library Board	-	-	-
	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
147,696,976.55	TOTAL	63,762,655,781.52	3,908,222,000.00	59,854,433,781.52

NOTE 12**REPAYMENTS**

ACTUAL 2024 ₦	MDAs	ACTUAL 2025 ₦	REVISED BUDGET 2025 ₦	VARIANCE ₦
1,763,813,772.18	State Internal Revenue Service	2,958,738,206.33	4,135,000.00	(1,176,261,793.67)
41,339,314.16	Office of the State Accountant general	-	-	-
-	State College of Education (Technical)	-	40,000.00	(40,000.00)
-	State Polytechnic Iwollo	362,373.61	-	362,373.61
-	State Liaison Office, Lagos	3,053.75	-	3,053.75
-	Citizen's Rights and Mediation Centre	64.00	-	64.00
-	Office of the Head of Service	8,171,441.52	-	8,171,441.52
-	State Printing and Publishing Company (Daily Star)	79,468.97	-	79,468.97
-	State Economic Planning Commission	28,215.01	-	28,215.01
-	State independent Electoral Commission	66,364.84	-	66,364.84

-	Fire Service Department	11,000.00	-	11,000.00
-	Small and Medium Scale Enterprises	2,925,300.00	-	2,925,300.00
-	State Water Corporation	39,266,321.96	-	39,266,321.96
-	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
-	State Broadcasting Service, Radio/TV	394,759.47	-	394,759.47
-	State Gaming and Lotto Commission	32.00	-	32.00
-	Post Primary Schools Management Board	15,000.00	-	15,000.00
1,805,153,086.34	TOTAL	3,038,237,601.46		(1,096,802,398.54)

NOTE 13**INVESTMENT INCOME**

ACTUAL 2024 N	MDAs	ACTUAL 2025 N	REVISED BUDGET 2025 N	VARIANCE N
-	Ministry of Finance and Economic Development	-	160,000,000.00	(160,000,000.00)
-	Enugu State University for Science and Technology	-	30,000.00	(30,000.00)
-	Office of the Accountant General	1,555,981.17	-	1,555,981.17
-	TOTAL	1,555,981.17	160,000,000.00	(158,474,018.83)

NOTE 14**INTEREST EARNED**

ACTUAL 2024 N	MDAs	ACTUAL 2025 N	REVISED BUDGET 2025 N	VARIANCE N
-	Ministry of Health	2,776.21	-	2,776.21
380,432.25	Office of the Accountant General		-	
-	Institute of Management and Technology	-	1,061,000.00	(1,061,000.00)
-	State University of Medical and Applied Sciences	-	55,000.00	(55,000.00)
-	ESUT College of Medicine	-	1,000,000.00	(1,000,000.00)
380,432.25	TOTAL	2,776.21	2,116,000.00	(2,113,223.79)

NOTE 15**MISCELLANEOUS**

ACTUAL 2024 N	MDAs	ACTUAL 2025 N	REVISED BUDGET 2025 N	VARIANCE N
-	Institute of Management and Technology	-	657,000.00	(657,000.00)
230,290,019.16	Ministry of Finance and Economic Development	2,798,400.00	-	2,798,400.00
327,718,957.15	State Internal Revenue Service	-	-	-
1,097,748,000.00	Office of the Secretary to the State Government	2000.00	-	2000.00
1,554,820.00	Ministry of Gender Affairs and Social Development	600,000.00	-	600,000.00
400.00	Ministry of Environment and Climate Change	-	-	-
779,000.00	Ministry of Local Government, Rural Development and Chieftaincy Affairs	694,000.00	-	694,000.00
-	Esut Teaching Hospital, Parklane	-	74,821,000.00	(74,821,000.00)
-	State Polytechnic Iwolo	100,000.00	-	100,000.00

-	Ministry of Youths and Sports	86,570.55	-	86,570.55
-	Office of the Accountant General	200,000,000.00	-	200,000,000.00
-	State Liaison Office Lagos	700,000.00	-	700,000.00
-	State House of Assembly	3,743,610.00	-	3,743,610.00
-	Ministry of Agriculture and Agro-Industrialization	500,000.00	-	500,000.00
-	Ministry of Education	20,000.00	-	20,000.00
-	State Library Board	40,000.00	-	40,000.00
-	Examination Development Centre	336,700.00	-	336,700.00
-	Special Education Centre, Oji River	46,179,500.00	-	46,179,500.00
-	State University for Medical and Applied Sciences	134,499,195.00	-	134,499,195.00
-	Post Primary Schools Management Board	1,000.00	-	1,000.00
-	State Science, Technical and Vocational Schools Management Board	14,359,920.40	-	14,359,920.40
-	College of Nursing Sciences and Health Technology, Nsukka	130,000.00	-	130,000.00

-	State Hospitals Management Board	10,685,582.75	-	10,685,582.75
-	State Investment Development Authority	56,000.00	-	56,000.00
-	Ministry of Information and Communication	1,950,000.00	-	1,950,000.00
-	State Printing and Publishing Company (Daily Star)	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
-	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
-	State Water Corporation	25,274,329.42	-	25,274,329.42
-	Ministry of Housing	101,355,684.25	-	101,355,684.25
1,658,091,196.31	TOTAL	611,866,567.61	75,478,000.00	536,388,567.64

NOTE 16**INTERNAL LOANS**

LENDER	PURPOSE	BALANCE AS AT 1 ST JANUARY, 2025 N	NEW LOAN	DEBT SERVICE 2025		BALANCE AS AT 31 ST DECEMBER, 2025 N
				PRINCIPAL REPAYMENT N	INTEREST PAYMENT N	
Federal Government Bond	Restructured Bank Loans	4,906,208,850.93	-	231,454,622.80	712,277,125.25	4,674,754,228.13
Central Bank	Single digital Funding MSME	935,825,105.70	-	-	-	935,825,105.70
Zenith Bank	Various Infrastructural Projects	23,260,517,345.24	-	8,357,596,772.42	4,900,226,888.02	14,902,920,572.82
Zenith Bank	Various Infrastructural Projects	-	50,000,000,000.00	15,671,476,050.08	10,453,599,597.12	34,328,523,949.92
TOTAL		29,102,551,301.87	50,000,000,000.00	24,260,527,445.30	16,066,103,610.39	54,842,023,856.57

NOTE 17**EXTERNAL LOANS**

LENDER	PURPOSE	BALANCE AS AT 1 ST JANUARY, 2025	DEBT SERVICE 2025			BALANCE AS AT 31 ST DECEMBER, 2025
			PRINCIPAL LOAN REPAYMENT	INTEREST PAYMENT	ADJUSTMENTS	
		₦	₦	₦	₦	₦
AFDI	Rural Access Mobility Project 2	6,141,270,400.00	757,454,697.40	178,111,555.33	(182,304,297.22)	5,023,399,850.00
IDA	Health System Development Project	5,583,653,764.09	459,664,855.39	42,273,196.32	(36,875,127.46)	5,044,840,584.92
IDA	Local Empowerment and Environmental Management Project	9,153,866,449.36	594,949,632.43	68,557,032.19	(490,381,239.73)	7,999,978,545.01
IDA	HIV/AIDS Programme	1,252,175,670.93	155,647,440.03	11,669,520.49	(79,608,772.57)	1,005,249,937.84
IDA	National Urban Water Sector Reform Project	13,642,298,587.20	1,256,905,248.32	123,844,263.11	(68,345,243.60)	12,193,503,832.22
IDA	Community Social Development Project	5,661,242,035.52	131,534,336.22	42,667,744.29	(55,130,363.47)	5,431,909,591.54
IDA	Community Agricultural Development Project	25,746,988,934.35	716,905,455.89	221,589,017.35	(218,129,699.55)	24,590,364,761.56
IDA	Health System Development Project (Additional Finance)	3,477,858,463.50	108,960,860.24	32,437,157.10	(24,957,211.43)	3,311,503,234.73
IDA	National Urban Water Sector Reform Project (Additional Finance)	6,395,301,694.32	142,482,242.55	61,007,864.27	(47,731,661.94)	6,144,079,905.56

IDA	Rural Access and Mobility Project 2	29,471,683,928.09	1,182,648,084.29	353,309,578.38	(138,910,913.61)	27,796,815,351.81
IDA	Nigeria Erosion and Watershed Management Project	13,634,816,626.55	27,831,579.24	155,905,742.42	6,352,557,271.63	19,803,636,576.52
IDA	Agro-Processing, Productivity, Enhancement and Livelihood Support	11,403,053,672.79	402,166,974.38	140,400,954.21	(584,005,065.55)	10,276,480,678.74
IDA	Universal Basic Education	2,089,399,965.39	375,709,563.96	28,882,839.09	(86,321,298.88)	1,598,486,263.46
IDA	Nigeria Erosion and Watershed management Project (Additional Financing)	-	271,419,436.86	130,542,505.92	(140,876,930.93)	8,825,389,891.97
IDA	Nigeria for Women Scale-Up Project	-	-	-	-	4,305,771,300.00
	TOTAL	133,653,910,172.09	6,584,280,407.23	1,591,198,970.49	2,153,577,825.94	143,351,410,305.88