



**ESTIMATES
OF
ENUGU STATE GOVERNMENT OF NIGERIA
APPROVED 2026 – 2028 MULTI-YEAR BUDGET**

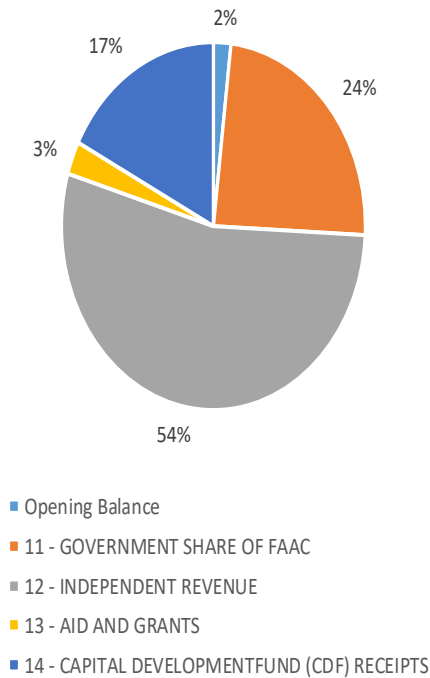
Budget of Renewed Momentum

Enugu State Government 2026 Approved Budget Summary

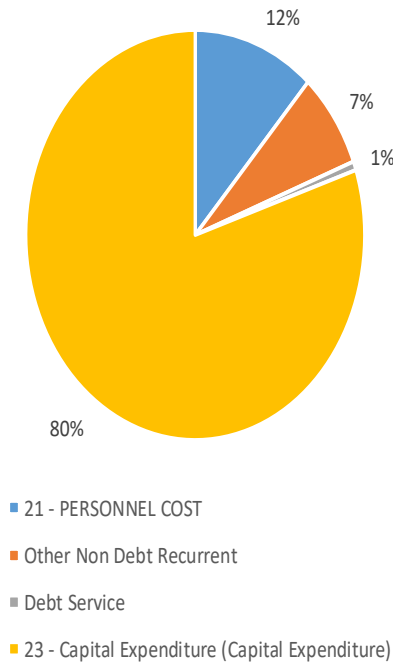
Item	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Opening Balance	15,935,278,501.50	32,000,000,000.00	32,000,000,000.00	15,935,278,501.50	30,000,000,000.00	33,457,000,000.00	31,251,000,000.00	
Recurrent Revenue	436,169,594,169.37	740,179,000,000.00	740,179,000,000.00	328,360,748,626.10	1,257,747,465,000.00	1,354,179,261,000.00	1,429,787,041,000.00	
11 - GOVERNMENT SHARE OF FAAC	255,669,452,570.00	230,232,000,000.00	230,232,000,000.00	207,095,817,322.00	387,000,000,000.00	301,350,000,000.00	316,417,500,000.00	
12 - INDEPENDENT REVENUE	180,500,141,599.37	509,947,000,000.00	509,947,000,000.00	121,264,931,304.10	870,747,465,000.00	1,052,829,261,000.00	1,113,369,541,000.00	
Recurrent Expenditure	144,995,167,104.03	133,140,000,000.00	150,140,000,000.00	52,437,775,660.60	321,305,000,000.00	208,851,055,000.00	213,554,545,000.00	507,000,000.00
21 - PERSONNEL COST	52,261,505,567.49	70,954,000,000.00	71,287,400,000.00	30,824,506,725.53	187,595,350,000.00	91,595,350,000.00	91,595,350,000.00	
22 - OTHER RECURRENT COSTS, of which:	92,733,661,536.54	62,186,000,000.00	78,852,600,000.00	21,613,268,935.07	133,709,650,000.00	117,255,705,000.00	121,959,195,000.00	507,000,000.00
Other Non Debt Recurrent	70,313,801,926.99	56,076,000,000.00	66,742,600,000.00	13,855,582,453.90	122,499,650,000.00	106,045,705,000.00	110,749,195,000.00	507,000,000.00
Debt Service	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	
Transfer to Capital Account	307,109,705,566.84	639,039,000,000.00	622,039,000,000.00	291,858,251,467.00	966,442,465,000.00	1,178,785,206,000.00	1,247,483,496,000.00	-507,000,000.00
Other Receipts	86,752,417,950.00	198,905,000,000.00	198,905,000,000.00	10,752,000,000.00	329,650,000,000.00	305,400,000.00	336,420,000.00	
13 - AID AND GRANTS		8,302,000,000.00	8,302,000,000.00		46,900,000,000.00	305,400,000.00	336,420,000.00	
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	86,752,417,950.00	190,603,000,000.00	190,603,000,000.00	10,752,000,000.00	282,750,000,000.00	-	-	
23 - Capital Expenditure (Capital Expenditure)	331,505,346,503.70	837,944,000,000.00	820,944,000,000.00	146,922,234,461.75	1,296,092,465,000.00	1,179,090,606,000.00	1,247,819,916,000.00	1,985,400,000.00
Total Revenue (including OB)	538,857,290,620.87	971,084,000,000.00	971,084,000,000.00	355,048,027,127.60	1,617,397,465,000.00	1,387,941,661,000.00	1,461,374,461,000.00	
Total Expenditure	476,500,513,607.73	971,084,000,000.00	971,084,000,000.00	199,360,010,122.35	1,617,397,465,000.00	1,387,941,661,000.00	1,461,374,461,000.00	2,492,400,000.00
Closing Balance	62,356,777,013.14	-	-	155,688,017,005.25	-	-	-	-2,492,400,000.00

Key Budget Metrics: Enugu State 2026 Approved Budget

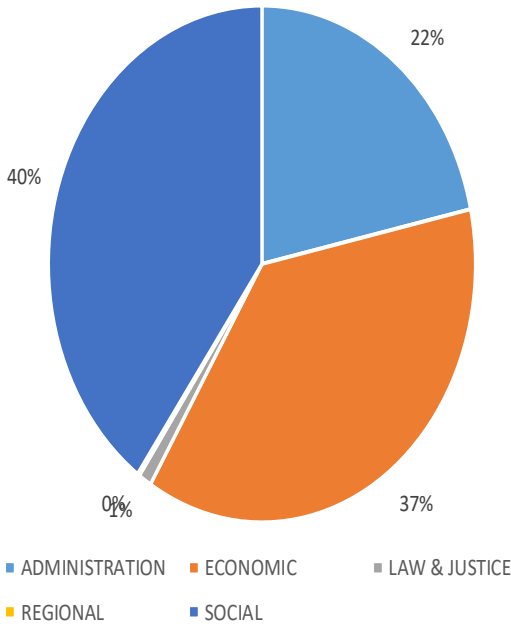
Revenue by Economic



Expenditure by Economic



Expenditure Administrative Sector



Enugu State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	387,000,000,000.00	870,747,465,000.00	1,257,747,465,000.00	46,900,000,000.00	282,750,000,000.00	329,650,000,000.00	1,587,397,465,000.00
010000000000	Administration Sector	-	407,014,510,000.00	407,014,510,000.00	20,000,000,000.00	-	20,000,000,000.00	427,014,510,000.00
011100000000	Governor's Office	-	406,797,310,000.00	406,797,310,000.00	20,000,000,000.00	-	20,000,000,000.00	426,797,310,000.00
011100100100	Office of the Executive Governor	-	6,250,000.00	6,250,000.00	-	-	-	6,250,000.00
011105300100	State Electricity Regulatory Commission	-	800,560,000.00	800,560,000.00	-	-	-	800,560,000.00
011105400100	Enugu New City Corporation	-	300,000,000,000.00	300,000,000,000.00	20,000,000,000.00	-	20,000,000,000.00	320,000,000,000.00
011105500100	Enugu State Geographical Information System (ENGIS)	-	105,990,500,000.00	105,990,500,000.00	-	-	-	105,990,500,000.00
016100000000	Office of the Secretary to the State Government	-	103,750,000.00	103,750,000.00	-	-	-	103,750,000.00
016100100100	Office of the Secretary to the State Government	-	103,750,000.00	103,750,000.00	-	-	-	103,750,000.00
012300000000	Ministry of Information and Communication	-	90,250,000.00	90,250,000.00	-	-	-	90,250,000.00
012300100100	Ministry of Information and Communication	-	500,000.00	500,000.00	-	-	-	500,000.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	-	60,300,000.00	60,300,000.00	-	-	-	60,300,000.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	-	20,000,000.00	20,000,000.00	-	-	-	20,000,000.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	-	9,450,000.00	9,450,000.00	-	-	-	9,450,000.00
014000000000	Auditor General	-	5,300,000.00	5,300,000.00	-	-	-	5,300,000.00
014000100100	Office of the State Auditor General	-	2,260,000.00	2,260,000.00	-	-	-	2,260,000.00
014000200100	Office of the Auditor General for Local Government	-	3,040,000.00	3,040,000.00	-	-	-	3,040,000.00
014700000000	Civil Service Commission (CSC)	-	3,600,000.00	3,600,000.00	-	-	-	3,600,000.00
014700100100	Civil Service Commission	-	3,600,000.00	3,600,000.00	-	-	-	3,600,000.00
014900000000	Local Government Service Commission	-	2,000,000.00	2,000,000.00	-	-	-	2,000,000.00
014900100100	Local Government Service Commission	-	2,000,000.00	2,000,000.00	-	-	-	2,000,000.00
014800000000	Enugu State Independent Electoral Commission	-	2,000,000.00	2,000,000.00	-	-	-	2,000,000.00
014800100100	Enugu State Independent Electoral Commission	-	2,000,000.00	2,000,000.00	-	-	-	2,000,000.00
016600000000	Ministry of Human Development and Poverty Eradication	-	10,300,000.00	10,300,000.00	-	-	-	10,300,000.00
016600100100	Ministry of Human Development and Poverty Eradication	-	10,300,000.00	10,300,000.00	-	-	-	10,300,000.00
020000000000	Economic Sector	387,000,000,000.00	440,019,255,000.00	827,019,255,000.00	9,800,000,000.00	279,900,000,000.00	289,700,000,000.00	1,116,719,255,000.00
021500000000	Ministry of Agriculture and Agro-Industrialization	-	147,700,000.00	147,700,000.00	5,000,000,000.00	70,100,000,000.00	75,100,000,000.00	75,247,700,000.00
021500100100	Ministry of Agriculture and Agro-Industrialization	-	147,700,000.00	147,700,000.00	5,000,000,000.00	70,100,000,000.00	75,100,000,000.00	75,247,700,000.00
022000000000	Ministry of Finance and Economic Development	387,000,000,000.00	64,310,500,000.00	451,310,500,000.00	-	100,000,000,000.00	100,000,000,000.00	551,310,500,000.00
022000100100	Ministry of Finance and Economic Development	-	280,000,000.00	280,000,000.00	-	-	-	280,000,000.00
022000700100	Office of the State Accountant- General	387,000,000,000.00	-	387,000,000,000.00	-	100,000,000,000.00	100,000,000,000.00	487,000,000,000.00
022000800100	Enugu State Internal Revenue Services	-	63,180,500,000.00	63,180,500,000.00	-	-	-	63,180,500,000.00
022001200100	Enugu State Gaming/Lotto Commission	-	850,000,000.00	850,000,000.00	-	-	-	850,000,000.00
022200000000	Ministry of Trade, Investment and Industry	-	4,224,500,000.00	4,224,500,000.00	-	10,000,000,000.00	10,000,000,000.00	14,224,500,000.00
022200100100	Ministry of Trade, Investment and Industry	-	3,540,500,000.00	3,540,500,000.00	-	-	-	3,540,500,000.00
022201700100	Enugu State Investment Development Authority	-	600,000,000.00	600,000,000.00	-	10,000,000,000.00	10,000,000,000.00	10,600,000,000.00
022201900100	Enugu Marketing Company	-	84,000,000.00	84,000,000.00	-	-	-	84,000,000.00
022800000000	Ministry of Innovation, Science and Technology	-	2,000,000.00	2,000,000.00	-	-	-	2,000,000.00
022800100100	Ministry of Innovation, Science and Technology	-	2,000,000.00	2,000,000.00	-	-	-	2,000,000.00
022900000000	Ministry of Transport	-	100,568,050,000.00	100,568,050,000.00	-	-	-	100,568,050,000.00
022900100100	Ministry of Transport	-	100,353,550,000.00	100,353,550,000.00	-	-	-	100,353,550,000.00
022905300200	Coal City Transport Services	-	214,500,000.00	214,500,000.00	-	-	-	214,500,000.00
023400000000	Ministry of Works and Infrastructure	-	122,000,000.00	122,000,000.00	-	77,000,000,000.00	77,000,000,000.00	77,122,000,000.00
023400100100	Ministry of Works and Infrastructure	-	122,000,000.00	122,000,000.00	-	-	-	122,000,000.00

023410200100	Rural Access Mobility Project (RAMP)	-	-	-	-	77,000,000,000.00	77,000,000,000.00	77,000,000,000.00
023600000000	Ministry of Culture and Tourism	-	645,985,000.00	645,985,000.00	-	-	-	645,985,000.00
023600100100	Ministry of Culture and Tourism	-	6,900,000.00	6,900,000.00	-	-	-	6,900,000.00
023600100300	International Conference Centre (ICC)	-	620,000,000.00	620,000,000.00	-	-	-	620,000,000.00
023600400100	Enugu State Council for Arts and Culture	-	35,000.00	35,000.00	-	-	-	35,000.00
023605200100	Tourism Board	-	19,050,000.00	19,050,000.00	-	-	-	19,050,000.00
023800000000	State Economic Planning Commission	-	-	-	300,000,000.00	-	300,000,000.00	300,000,000.00
023800100100	State Economic Planning Commission	-	-	-	300,000,000.00	-	300,000,000.00	300,000,000.00
025200000000	Ministry of Water Resources	-	1,208,970,000.00	1,208,970,000.00	200,000,000.00	7,800,000,000.00	8,000,000,000.00	9,208,970,000.00
025200100100	Ministry of Water Resources	-	8,970,000.00	8,970,000.00	200,000,000.00	-	200,000,000.00	208,970,000.00
025210200100	Enugu State Water Corporation	-	1,200,000,000.00	1,200,000,000.00	-	7,800,000,000.00	7,800,000,000.00	9,000,000,000.00
025300000000	Ministry of Housing	-	129,975,000,000.00	129,975,000,000.00	-	-	-	129,975,000,000.00
025300100100	Ministry of Housing	-	49,975,000,000.00	49,975,000,000.00	-	-	-	49,975,000,000.00
025301000100	Enugu State Housing Development Corporation	-	80,000,000,000.00	80,000,000,000.00	-	-	-	80,000,000,000.00
026000000000	Ministry of Lands and Urban Development	-	56,550,000.00	56,550,000.00	-	-	-	56,550,000.00
026000100200	Office of the Surveyor General	-	56,550,000.00	56,550,000.00	-	-	-	56,550,000.00
026400000000	Ministry of Budget and Planning	-	-	-	300,000,000.00	15,000,000,000.00	15,300,000,000.00	15,300,000,000.00
026400100100	Ministry of Budget and Planning	-	-	-	300,000,000.00	15,000,000,000.00	15,300,000,000.00	15,300,000,000.00
023100000000	Ministry of Energy and Mineral Resources	-	138,758,000,000.00	138,758,000,000.00	4,000,000,000.00	-	4,000,000,000.00	142,758,000,000.00
023100100100	Ministry of Energy and Mineral Resources	-	138,758,000,000.00	138,758,000,000.00	-	-	-	138,758,000,000.00
023100100200	Enugu State Electrification Agency	-	-	-	4,000,000,000.00	-	4,000,000,000.00	4,000,000,000.00
030000000000	Law and Justice Sector	-	864,685,000.00	864,685,000.00	-	-	-	864,685,000.00
031800000000	The State Judiciary	-	837,000,000.00	837,000,000.00	-	-	-	837,000,000.00
031805100100	Enugu State High Court	-	794,000,000.00	794,000,000.00	-	-	-	794,000,000.00
031805100200	Enugu State Multi Door House	-	6,000,000.00	6,000,000.00	-	-	-	6,000,000.00
031805200100	Customary Court of Appeal	-	37,000,000.00	37,000,000.00	-	-	-	37,000,000.00
032600000000	Ministry of Justice	-	27,685,000.00	27,685,000.00	-	-	-	27,685,000.00
032600100100	Ministry of Justice	-	27,340,000.00	27,340,000.00	-	-	-	27,340,000.00
032600700100	Citizens' Rights and Mediation Centre	-	345,000.00	345,000.00	-	-	-	345,000.00
040000000000	Regional	-	655,000,000.00	655,000,000.00	-	-	-	655,000,000.00
046500000000	Enugu Capital Territory Development Authority	-	655,000,000.00	655,000,000.00	-	-	-	655,000,000.00
046500100100	Enugu Capital Territory Development Authority	-	655,000,000.00	655,000,000.00	-	-	-	655,000,000.00
050000000000	Social Sector	-	22,194,015,000.00	22,194,015,000.00	17,100,000,000.00	2,850,000,000.00	19,950,000,000.00	42,144,015,000.00
051300000000	Ministry of Youth and Sport	-	345,405,000.00	345,405,000.00	10,000,000,000.00	-	10,000,000,000.00	10,345,405,000.00
051300100100	Ministry of Youth and Sport	-	15,405,000.00	15,405,000.00	10,000,000,000.00	-	10,000,000,000.00	10,015,405,000.00
051300200100	Rangers Management Corporation	-	330,000,000.00	330,000,000.00	-	-	-	330,000,000.00
051400000000	Ministry of Children, Gender Affairs and Social Development	-	21,800,000.00	21,800,000.00	100,000,000.00	-	100,000,000.00	121,800,000.00
051400100100	Ministry of Children, Gender Affairs and Social Development	-	21,800,000.00	21,800,000.00	100,000,000.00	-	100,000,000.00	121,800,000.00
051700000000	Ministry of Education	-	12,813,803,000.00	12,813,803,000.00	4,000,000,000.00	1,300,000,000.00	5,300,000,000.00	18,113,803,000.00
051700100100	Ministry of Education	-	226,100,000.00	226,100,000.00	-	-	-	226,100,000.00
051700300100	Enugu State Universal Basic Education Board	-	13,800,000.00	13,800,000.00	4,000,000,000.00	1,300,000,000.00	5,300,000,000.00	5,313,800,000.00
051700800100	Enugu State Library Board	-	1,485,000.00	1,485,000.00	-	-	-	1,485,000.00
051700900100	Examinations Development Centre	-	1,015,300,000.00	1,015,300,000.00	-	-	-	1,015,300,000.00
051701000100	Agency for Mass Literacy	-	350,000.00	350,000.00	-	-	-	350,000.00
051701800100	Enugu State Polytechnic Iwollo	-	68,263,000.00	68,263,000.00	-	-	-	68,263,000.00
051701900100	Enugu State College of Education (Technical)	-	156,695,000.00	156,695,000.00	-	-	-	156,695,000.00
051702600100	Enugu State University of Science and Technology (ESUT)	-	6,595,262,000.00	6,595,262,000.00	-	-	-	6,595,262,000.00
051702600200	ESUTH College of Medicine (Teaching Hospital)	-	130,860,000.00	130,860,000.00	-	-	-	130,860,000.00

051702700100	State University of Medical and Aplied Sciences. Igbo- Eno	-	860,845,000.00	860,845,000.00	-	-	-	860,845,000.00
051703100100	Institute of Management and Techonology (IMT)	-	2,052,069,000.00	2,052,069,000.00	-	-	-	2,052,069,000.00
051705100100	Post-Primary Schools Management Board (PPSMB)	-	1,220,600,000.00	1,220,600,000.00	-	-	-	1,220,600,000.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. B	-	49,200,000.00	49,200,000.00	-	-	-	49,200,000.00
051710300100	Enugu State College of Health Technology, Oji River	-	124,729,000.00	124,729,000.00	-	-	-	124,729,000.00
051710400100	Enugu State College of Nursing Sciences and Health Techn	-	76,365,000.00	76,365,000.00	-	-	-	76,365,000.00
051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu	-	221,880,000.00	221,880,000.00	-	-	-	221,880,000.00
052100000000	Ministry of Health	-	4,652,954,000.00	4,652,954,000.00	3,000,000,000.00	1,550,000,000.00	4,550,000,000.00	9,202,954,000.00
052100100100	Ministry of Health	-	84,270,000.00	84,270,000.00	3,000,000,000.00	-	3,000,000,000.00	3,084,270,000.00
052100300100	Enugu State Primary Healthcare Development Agency	-	120,000,000.00	120,000,000.00	-	1,550,000,000.00	1,550,000,000.00	1,670,000,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	-	4,155,584,000.00	4,155,584,000.00	-	-	-	4,155,584,000.00
052110200100	Enugu State Hospitals Management Board (SHB)	-	116,100,000.00	116,100,000.00	-	-	-	116,100,000.00
052110300100	SUMAS Teaching Hospital	-	177,000,000.00	177,000,000.00	-	-	-	177,000,000.00
053500000000	Ministry of Environment and Climent Change	-	4,077,553,000.00	4,077,553,000.00	-	-	-	4,077,553,000.00
053500100100	Ministry of Environment and Climate Change	-	434,750,000.00	434,750,000.00	-	-	-	434,750,000.00
053505300100	Enugu State Waste Management Authority (ESWAMA)	-	2,585,000,000.00	2,585,000,000.00	-	-	-	2,585,000,000.00
053505400100	Forestry Commission	-	24,990,000.00	24,990,000.00	-	-	-	24,990,000.00
053505400200	Enugu State Structures for Signage and Advertisement Age	-	1,032,813,000.00	1,032,813,000.00	-	-	-	1,032,813,000.00
055100000000	Ministry of Local Government, Rural Development a	-	282,500,000.00	282,500,000.00	-	-	-	282,500,000.00
055100100100	Ministry of Local Government, Rural Development and Chie	-	262,500,000.00	262,500,000.00	-	-	-	262,500,000.00
055100200100	Fire Service Department	-	20,000,000.00	20,000,000.00	-	-	-	20,000,000.00

Enugu State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	187,595,350,000.00	133,709,650,000.00	321,305,000,000.00	#####	1,617,397,465,000.00
010000000000	Administration Sector	45,469,680,861.00	41,568,910,000.00	87,038,590,861.00	262,306,381,000.00	349,344,971,861.00
011100000000	Governor's Office	4,339,503,694.00	35,655,470,000.00	39,994,973,694.00	256,527,243,000.00	296,522,216,694.00
011100100100	Office of the Executive Governor	3,364,427,600.00	34,131,200,000.00	37,495,627,600.00	35,150,000,000.00	72,645,627,600.00
011100100200	Office of the Deputy Governor	48,679,901.00	427,150,000.00	475,829,901.00	210,000,000.00	685,829,901.00
011100300100	Boundary Adjustment Commission	-	13,050,000.00	13,050,000.00	-	13,050,000.00
011100500100	Enugu State Forest Guard	144,679,393.00	42,700,000.00	187,379,393.00	-	187,379,393.00
011100800100	Enugu State Emergency Management Agency	-	308,400,000.00	308,400,000.00	117,765,000.00	426,165,000.00
011100900100	Council for Privatization and Commercialization	-	17,650,000.00	17,650,000.00	-	17,650,000.00
011101000100	Dept of Due Process and Budget Monitoring	-	34,700,000.00	34,700,000.00	9,700,000.00	44,400,000.00
011101800100	Enugu State Social Investment Agency	-	2,750,000.00	2,750,000.00	-	2,750,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	-	85,900,000.00	85,900,000.00	55,000,000.00	140,900,000.00
011110100100	Project Development and Implementation Dept.	-	37,820,000.00	37,820,000.00	769,001,000.00	806,821,000.00
011118400100	Volunteer Service Agency	-	4,250,000.00	4,250,000.00	7,276,000.00	11,526,000.00
011118500100	Enugu State Management Board for the Protection of State	-	143,300,000.00	143,300,000.00	100,800,000.00	244,100,000.00
011105200100	SERVICOM	-	26,600,000.00	26,600,000.00	3,501,000.00	30,101,000.00
011105300100	State Electricity Regulatory Commission	581,716,800.00	125,000,000.00	706,716,800.00	104,200,000.00	810,916,800.00
011105400100	Enugu New City Corporation	-	-	-	200,000,000,000.00	200,000,000,000.00
011105500100	Enugu State Geographical Information System (ENGIS)	200,000,000.00	255,000,000.00	455,000,000.00	20,000,000,000.00	20,455,000,000.00
016100000000	Office of the Secretary to the State Government	702,358,704.00	1,877,360,000.00	2,579,718,704.00	879,350,000.00	3,459,068,704.00
016100100100	Office of the Secretary to the State Government	611,240,752.00	989,200,000.00	1,600,440,752.00	879,350,000.00	2,479,790,752.00
016100200100	Economic Affairs and Parastatals	-	4,500,000.00	4,500,000.00	-	4,500,000.00
016100300100	Economic Affairs Unit	-	4,850,000.00	4,850,000.00	-	4,850,000.00

016101600100	Enugu State Economic Development Department	-	4,850,000.00	4,850,000.00	-	4,850,000.00
016102100100	Enugu State Liaison Office, Lagos	36,837,654.00	75,700,000.00	112,537,654.00	-	112,537,654.00
016102100200	Enugu State Liaison Office, Abuja	54,280,298.00	67,800,000.00	122,080,298.00	-	122,080,298.00
016103700100	Muslim Pilgrims Board	-	110,100,000.00	110,100,000.00	-	110,100,000.00
016103800100	Christian Pilgrims Board	-	615,500,000.00	615,500,000.00	-	615,500,000.00
016105200200	State Focal Office World Bank Development Partner	-	4,860,000.00	4,860,000.00	-	4,860,000.00
011200000000	Enugu State House of Assembly (The Legislature)	557,928,326.00	2,341,800,000.00	2,899,728,326.00	2,053,450,000.00	4,953,178,326.00
011200300100	Enugu State House of Assembly (The Legislature)	557,928,326.00	2,341,800,000.00	2,899,728,326.00	2,025,550,000.00	4,925,278,326.00
011200400100	Enugu State House of Assembly Service Commission	-	-	-	27,900,000.00	27,900,000.00
012300000000	Ministry of Information and Communication	573,720,435.00	434,680,000.00	1,008,400,435.00	456,237,000.00	1,464,637,435.00
012300100100	Ministry of Information and Communication	215,915,280.00	85,300,000.00	301,215,280.00	86,374,000.00	387,589,280.00
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	206,462,820.00	298,400,000.00	504,862,820.00	217,250,000.00	722,112,820.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)	66,698,260.00	7,100,000.00	73,798,260.00	100,500,000.00	174,298,260.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)	84,644,075.00	43,880,000.00	128,524,075.00	52,113,000.00	180,637,075.00
012500000000	Office of the Head of State Civil Service	38,593,714,370.00	281,980,000.00	38,875,694,370.00	979,973,000.00	39,855,667,370.00
012500100100	Office of the Head of State Civil Service	38,593,714,370.00	276,650,000.00	38,870,364,370.00	247,918,000.00	39,118,282,370.00
012500500100	Establishment, Pension and Training	-	2,650,000.00	2,650,000.00	22,400,000.00	25,050,000.00
012500500200	Public Service Department	-	2,680,000.00	2,680,000.00	709,655,000.00	712,335,000.00
014000000000	Auditor General	188,131,871.00	109,150,000.00	297,281,871.00	30,350,000.00	327,631,871.00
014000100100	Office of the State Auditor General	107,928,803.00	90,550,000.00	198,478,803.00	25,750,000.00	224,228,803.00
014000200100	Office of the Auditor General for Local Government	80,203,068.00	18,600,000.00	98,803,068.00	4,600,000.00	103,403,068.00
014700000000	Civil Service Commission (CSC)	106,990,380.00	115,470,000.00	222,460,380.00	57,058,000.00	279,518,380.00
014700100100	Civil Service Commission	106,990,380.00	115,470,000.00	222,460,380.00	57,058,000.00	279,518,380.00
014900000000	Local Government Service Commission	80,842,497.00	24,300,000.00	105,142,497.00	101,500,000.00	206,642,497.00
014900100100	Local Government Service Commission	48,842,497.00	9,000,000.00	57,842,497.00	78,500,000.00	136,342,497.00
014900200100	Local Government Pension Board	32,000,000.00	15,300,000.00	47,300,000.00	23,000,000.00	70,300,000.00
014800000000	Enugu State Independent Electoral Commission	202,482,683.00	576,500,000.00	778,982,683.00	124,220,000.00	903,202,683.00
014800100100	Enugu State Independent Electoral Commission	202,482,683.00	576,500,000.00	778,982,683.00	124,220,000.00	903,202,683.00
016600000000	Ministry of Human Development and Poverty Eradication	61,718,444.00	129,050,000.00	190,768,444.00	650,000,000.00	840,768,444.00
016600100100	Ministry of Human Development and Poverty Eradication	61,718,444.00	129,050,000.00	190,768,444.00	650,000,000.00	840,768,444.00
016700000000	Ministry of Special Duties	62,289,457.00	23,150,000.00	85,439,457.00	447,000,000.00	532,439,457.00
016700100100	Ministry of Special Duties	62,289,457.00	23,150,000.00	85,439,457.00	447,000,000.00	532,439,457.00
020000000000	Economic Sector	12,818,221,907.00	24,844,685,000.00	37,662,906,907.00	563,145,146,000.00	600,808,052,907.00
021500000000	Ministry of Agriculture and Agro-Industrialization	690,044,420.00	260,100,000.00	950,144,420.00	90,350,788,000.00	91,300,932,420.00
021500100100	Ministry of Agriculture and Agro-Industrialization	690,044,420.00	232,000,000.00	922,044,420.00	89,680,000,000.00	90,602,044,420.00
021502600100	Veterinary School, Achi	-	3,900,000.00	3,900,000.00	-	3,900,000.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)	-	21,800,000.00	21,800,000.00	4,434,000.00	26,234,000.00
021510400100	Fertilizer Procurement and Distribution Company Ltd	-	2,400,000.00	2,400,000.00	-	2,400,000.00
021510700100	Enugu State FADAMA (CARES Implementation)	-	-	-	466,354,000.00	466,354,000.00
021510700700	Livestock Productivity and Resilience Support Project LPRSP	-	-	-	200,000,000.00	200,000,000.00
022000000000	Ministry of Finance and Economic Development	5,756,722,971.00	17,156,145,000.00	22,912,867,971.00	1,919,391,000.00	24,832,258,971.00
022000100100	Ministry of Finance and Economic Development	585,104,236.00	359,050,000.00	944,154,236.00	488,750,000.00	1,432,904,236.00
022000700100	Office of the State Accountant- General	3,531,500,000.00	14,828,395,000.00	18,359,895,000.00	218,479,000.00	18,578,374,000.00
022000800100	Enugu State Internal Revenue Services	1,589,741,417.00	1,963,800,000.00	3,553,541,417.00	1,110,000,000.00	4,663,541,417.00
022001200100	Enugu State Gaming/Lotto Commission	50,377,318.00	4,900,000.00	55,277,318.00	102,162,000.00	157,439,318.00
022200000000	Ministry of Trade, Investment and Industry	361,100,321.00	723,850,000.00	1,084,950,321.00	36,267,850,000.00	37,352,800,321.00
022200100100	Ministry of Trade, Investment and Industry	361,100,321.00	102,800,000.00	463,900,321.00	31,308,350,000.00	31,772,250,321.00
022201700100	Enugu State Investment Development Authority	-	19,750,000.00	19,750,000.00	339,500,000.00	359,250,000.00

022201800100	Small and Medium Scale Enterprises Promotion	-	451,800,000.00	451,800,000.00	4,250,000,000.00	4,701,800,000.00
022201900100	Enugu Marketing Company	-	33,500,000.00	33,500,000.00	370,000,000.00	403,500,000.00
022205200100	Presidential Hotel Enugu	-	116,000,000.00	116,000,000.00	-	116,000,000.00
022700000000	Ministry of Labour and Productivity	33,599,620.00	49,130,000.00	82,729,620.00	60,800,000.00	143,529,620.00
022700100100	Ministry of Labour and Productivity	33,599,620.00	49,130,000.00	82,729,620.00	60,800,000.00	143,529,620.00
022800000000	Ministry of Innovation, Science and Technology	73,259,088.00	100,310,000.00	173,569,088.00	1,035,000,000.00	1,208,569,088.00
022800100100	Ministry of Innovation, Science and Technology	73,259,088.00	100,310,000.00	173,569,088.00	1,035,000,000.00	1,208,569,088.00
022900000000	Ministry of Transport	1,044,539,366.00	2,785,590,000.00	3,830,129,366.00	73,169,603,000.00	76,999,732,366.00
022900100100	Ministry of Transport	897,867,598.00	2,666,790,000.00	3,564,657,598.00	73,168,000,000.00	76,732,657,598.00
022905300100	Enugu State Transport Company ENTRACO	26,676,424.00	6,700,000.00	33,376,424.00	-	33,376,424.00
022905300200	Coal City Transport Services	119,995,344.00	112,100,000.00	232,095,344.00	1,603,000.00	233,698,344.00
023400000000	Ministry of Works and Infrastructure	2,392,614,587.00	1,165,850,000.00	3,558,464,587.00	238,493,679,000.00	242,052,143,587.00
023400100100	Ministry of Works and Infrastructure	2,392,614,587.00	1,165,850,000.00	3,558,464,587.00	236,038,890,000.00	239,597,354,587.00
023410200100	Rural Access Mobility Project (RAMP)	-	-	-	2,454,789,000.00	2,454,789,000.00
023600000000	Ministry of Culture and Tourism	228,793,898.00	191,550,000.00	420,343,898.00	30,693,160,000.00	31,113,503,898.00
023600100100	Ministry of Culture and Tourism	156,727,582.00	91,800,000.00	248,527,582.00	20,110,000,000.00	20,358,527,582.00
023600100300	International Conference Centre (ICC)	-	75,950,000.00	75,950,000.00	62,698,000.00	138,648,000.00
023600400100	Enugu State Council for Arts and Culture	30,725,914.00	4,750,000.00	35,475,914.00	20,462,000.00	55,937,914.00
023605200100	Tourism Board	41,340,402.00	19,050,000.00	60,390,402.00	10,500,000,000.00	10,560,390,402.00
023800000000	State Economic Planning Commission	177,329,529.00	302,200,000.00	479,529,529.00	3,126,530,000.00	3,606,059,529.00
023800100100	State Economic Planning Commission	86,212,671.00	70,600,000.00	156,812,671.00	1,626,530,000.00	1,783,342,671.00
023800400100	State Bureau of Statistics	91,116,858.00	231,600,000.00	322,716,858.00	1,500,000,000.00	1,822,716,858.00
025200000000	Ministry of Water Resources	817,066,257.00	633,710,000.00	1,450,776,257.00	18,672,068,000.00	20,122,844,257.00
025200100100	Ministry of Water Resources	114,496,452.00	55,500,000.00	169,996,452.00	1,471,750,000.00	1,641,746,452.00
025210200100	Enugu State Water Corporation	680,864,877.00	515,800,000.00	1,196,664,877.00	16,535,000,000.00	17,731,664,877.00
025210300100	Enugu State Rural Water Suply and Sanitation Agency (EN	21,704,928.00	49,910,000.00	71,614,928.00	610,318,000.00	681,932,928.00
025210400100	Small Town Water and Sanitation Agency	-	12,500,000.00	12,500,000.00	55,000,000.00	67,500,000.00
025300000000	Ministry of Housing	65,058,867.00	28,300,000.00	93,358,867.00	37,018,500,000.00	37,111,858,867.00
025300100100	Ministry of Housing	65,058,867.00	28,300,000.00	93,358,867.00	30,908,500,000.00	31,001,858,867.00
025301000100	Enugu State Housing Development Corporation	-	-	-	6,110,000,000.00	6,110,000,000.00
026000000000	Ministry of Lands and Urban Development	921,104,079.00	148,800,000.00	1,069,904,079.00	787,520,000.00	1,857,424,079.00
026000100100	Ministry of Lands and Urban Development	735,323,631.00	114,300,000.00	849,623,631.00	618,300,000.00	1,467,923,631.00
026000100200	Office of the Surveyor General	185,780,448.00	34,500,000.00	220,280,448.00	169,220,000.00	389,500,448.00
026400000000	Ministry of Budget and Planning	69,155,066.00	505,700,000.00	574,855,066.00	579,000,000.00	1,153,855,066.00
026400100100	Ministry of Budget and Planning	69,155,066.00	505,700,000.00	574,855,066.00	579,000,000.00	1,153,855,066.00
023100000000	Ministry of Energy and Mineral Resources	187,833,838.00	793,450,000.00	981,283,838.00	30,971,257,000.00	31,952,540,838.00
023100100100	Ministry of Energy and Mineral Resources	24,635,062.00	437,100,000.00	461,735,062.00	17,750,257,000.00	18,211,992,062.00
023100100200	Enugu State Electrification Agency	163,198,776.00	356,350,000.00	519,548,776.00	13,221,000,000.00	13,740,548,776.00
030000000000	Law and Justice Sector	5,632,920,435.00	2,613,150,000.00	8,246,070,435.00	7,639,020,000.00	15,885,090,435.00
031800000000	The State Judiciary	4,547,257,878.00	1,106,400,000.00	5,653,657,878.00	7,045,315,000.00	12,698,972,878.00
031800100100	Judicial Service Commission	16,115,980.00	247,900,000.00	264,015,980.00	3,012,855,000.00	3,276,870,980.00
031805100100	Enugu State High Court	1,649,395,902.00	616,100,000.00	2,265,495,902.00	2,805,545,000.00	5,071,040,902.00
031805200100	Customary Court of Appeal	2,881,745,996.00	242,400,000.00	3,124,145,996.00	1,226,915,000.00	4,351,060,996.00
032600000000	Ministry of Justice	1,085,662,557.00	1,506,750,000.00	2,592,412,557.00	593,705,000.00	3,186,117,557.00
032600100100	Ministry of Justice	1,085,662,557.00	1,466,550,000.00	2,552,212,557.00	575,749,000.00	3,127,961,557.00
032600300100	Legal Aids Council	-	3,000,000.00	3,000,000.00	-	3,000,000.00
032600700100	Citizens' Rights and Mediation Centre	-	14,350,000.00	14,350,000.00	3,403,000.00	17,753,000.00
032601200100	Administrator-General/Public Trustees	-	3,150,000.00	3,150,000.00	14,553,000.00	17,703,000.00

032601300100	Enugu State Justice Reform Team	-	19,700,000.00	19,700,000.00	-	19,700,000.00
040000000000	Regional	151,035,360.00	138,350,000.00	289,385,360.00	2,537,550,000.00	2,826,935,360.00
046500000000	Enugu Capital Territory Development Authority	151,035,360.00	138,350,000.00	289,385,360.00	2,537,550,000.00	2,826,935,360.00
046500100100	Enugu Capital Territory Development Authority	151,035,360.00	138,350,000.00	289,385,360.00	2,537,550,000.00	2,826,935,360.00
050000000000	Social Sector	123,523,491,437.00	64,544,555,000.00	188,068,046,437.00	460,464,368,000.00	648,532,414,437.00
051300000000	Ministry of Youth and Sport	705,891,816.00	2,284,510,000.00	2,990,401,816.00	20,039,111,000.00	23,029,512,816.00
051300100100	Ministry of Youth and Sport	190,313,865.00	525,560,000.00	715,873,865.00	20,000,000,000.00	20,715,873,865.00
051300200100	Rangers Management Corporation	515,577,951.00	415,500,000.00	931,077,951.00	39,111,000.00	970,188,951.00
051305500100	Youths Sports Federation of Nigeria -YSFON	-	2,820,000.00	2,820,000.00	-	2,820,000.00
051305600100	National Youth Service Corp (NYSC)	-	1,337,830,000.00	1,337,830,000.00	-	1,337,830,000.00
051305700100	Games Village Awgu	-	2,800,000.00	2,800,000.00	-	2,800,000.00
051400000000	Ministry of Children, Gender Affairs and Social Development	279,073,033.00	419,350,000.00	698,423,033.00	682,000,000.00	1,380,423,033.00
051400100100	Ministry of Children, Gender Affairs and Social Development	241,723,033.00	301,300,000.00	543,023,033.00	582,000,000.00	1,125,023,033.00
051400200100	Vocational and Rehabilitation Centre, Emene	-	4,400,000.00	4,400,000.00	-	4,400,000.00
051405500100	Remand Home	-	2,900,000.00	2,900,000.00	-	2,900,000.00
051405600100	Family Support Programme Center	-	3,100,000.00	3,100,000.00	-	3,100,000.00
051405700100	Skills Acquisition Center, Uwani	-	2,000,000.00	2,000,000.00	-	2,000,000.00
051405900100	Social Welfare centre, Emene	-	3,000,000.00	3,000,000.00	-	3,000,000.00
051406100100	Enugu State Disability Commission	37,350,000.00	102,650,000.00	140,000,000.00	100,000,000.00	240,000,000.00
051700000000	Ministry of Education	75,825,289,146.00	58,281,465,000.00	134,106,754,146.00	387,760,276,000.00	521,867,030,146.00
051700100100	Ministry of Education	2,462,364,115.00	369,200,000.00	2,831,564,115.00	11,998,317,000.00	14,829,881,115.00
051700300100	Enugu State Universal Basic Education Board	26,349,258,662.00	52,521,400,000.00	78,870,658,662.00	17,605,400,000.00	96,476,058,662.00
051700800100	Enugu State Library Board	10,500,000.00	8,880,000.00	19,380,000.00	85,000,000.00	104,380,000.00
051700900100	Examinations Development Centre	57,281,471.00	259,500,000.00	316,781,471.00	91,600,000.00	408,381,471.00
051701000100	Agency for Mass Literacy	-	5,400,000.00	5,400,000.00	15,362,000.00	20,762,000.00
051701000200	Special Education Centre, Oji-River	-	15,460,000.00	15,460,000.00	-	15,460,000.00
051701000300	Special Education Centre, Ogbete	-	17,450,000.00	17,450,000.00	-	17,450,000.00
051701800100	Enugu State Polytechnic Iwollo	454,348,965.00	307,000,000.00	761,348,965.00	1,253,500,000.00	2,014,848,965.00
051701900100	Enugu State College of Education (Technical)	1,086,307,887.00	234,450,000.00	1,320,757,887.00	436,810,000.00	1,757,567,887.00
051702600100	Enugu State University of Science and Technology (ESUT)	3,567,186,543.00	1,152,750,000.00	4,719,936,543.00	692,403,000.00	5,412,339,543.00
051702600200	ESUTH College of Medicine (Teaching Hospital)	-	188,450,000.00	188,450,000.00	-	188,450,000.00
051702700100	State University of Medical and Applied Sciences. Igbo- Eno	2,499,745,903.00	715,595,000.00	3,215,340,903.00	786,240,000.00	4,001,580,903.00
051703100100	Institute of Management and Technology (IMT)	1,986,169,403.00	796,280,000.00	2,782,449,403.00	393,182,000.00	3,175,631,403.00
051705100100	Post-Primary Schools Management Board (PPSMB)	26,405,786,595.00	46,250,000.00	26,452,036,595.00	251,315,760,000.00	277,767,796,595.00
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Bd	10,831,776,660.00	62,050,000.00	10,893,826,660.00	98,674,946,000.00	109,568,772,660.00
051705600100	Enugu State Scholarship and Education Loans Board	-	538,850,000.00	538,850,000.00	7,985,000.00	546,835,000.00
051710300100	Enugu State College of Health Technology, Oji River	57,281,471.00	350,800,000.00	408,081,471.00	1,066,250,000.00	1,474,331,471.00
051710400100	Enugu State College of Nursing Sciences and Health Technology	57,281,471.00	177,800,000.00	235,081,471.00	1,963,740,000.00	2,198,821,471.00
051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu	-	513,900,000.00	513,900,000.00	1,373,781,000.00	1,887,681,000.00
052100000000	Ministry of Health	46,054,979,230.00	2,859,280,000.00	48,914,259,230.00	46,759,553,000.00	95,673,812,230.00
052100100100	Ministry of Health	5,641,647,811.00	360,100,000.00	6,001,747,811.00	3,873,711,000.00	9,875,458,811.00
052100300100	Enugu State Primary Healthcare Development Agency	4,057,168,901.00	1,184,950,000.00	5,242,118,901.00	15,745,950,000.00	20,988,068,901.00
052100200100	Enugu State Agency for Universal Health Coverage	-	64,800,000.00	64,800,000.00	2,466,886,000.00	2,531,686,000.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu	16,220,510,001.00	1,046,470,000.00	17,266,980,001.00	5,260,000,000.00	22,526,980,001.00
052110200100	Enugu State Hospitals Management Board (SHB)	20,135,652,517.00	52,660,000.00	20,188,312,517.00	17,913,006,000.00	38,101,318,517.00
052110300100	SUMAS Teaching Hospital	-	150,300,000.00	150,300,000.00	1,500,000,000.00	1,650,300,000.00
053500000000	Ministry of Environment and Climate Change	555,067,710.00	555,400,000.00	1,110,467,710.00	1,597,428,000.00	2,707,895,710.00
053500100100	Ministry of Environment and Climate Change	336,009,009.00	144,200,000.00	480,209,009.00	478,000,000.00	958,209,009.00

053505300100	Enugu State Waste Management Authority (ESWAMA)	166,935,846.00	385,200,000.00	552,135,846.00	882,500,000.00	1,434,635,846.00
053505400100	Forestry Commission	52,122,855.00	12,900,000.00	65,022,855.00	163,628,000.00	228,650,855.00
053505400200	Enugu State Structures for Signage and Advertisement Agency	-	13,100,000.00	13,100,000.00	73,300,000.00	86,400,000.00
055100000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	103,190,502.00	144,550,000.00	247,740,502.00	3,626,000,000.00	3,873,740,502.00
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	103,190,502.00	57,600,000.00	160,790,502.00	99,000,000.00	259,790,502.00
055100200100	Fire Service Department	-	82,800,000.00	82,800,000.00	527,000,000.00	609,800,000.00
055100400100	Community and Social Developmnt Agency	-	4,150,000.00	4,150,000.00	3,000,000,000.00	3,004,150,000.00

Enugu State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Revenue	<u>522,922,012,119.37</u>	<u>939,084,000,000.00</u>	<u>939,084,000,000.00</u>	<u>339,112,748,626.10</u>	<u>1,587,397,465,000.00</u>	<u>1,354,484,661,000.00</u>	<u>1,430,123,461,000.00</u>	<u>-</u>
010000000000	Administration Sector	1,484,862,242.75	198,386,179,000.00	198,347,479,000.00	10,048,546,779.06	427,014,510,000.00	409,110,410,000.00	410,205,500,000.00	-
011100000000	Governor's Office	8,192,100.00	197,927,950,000.00	197,927,950,000.00	9,913,822,883.85	426,797,310,000.00	408,872,440,000.00	409,947,420,000.00	-
011100100100	Office of the Executive Governor	8,192,100.00	6,250,000.00	6,250,000.00	548,194.95	6,250,000.00	8,420,000.00	8,420,000.00	-
011105300100	State Electricity Regulatory Commission	-	780,000,000.00	780,000,000.00	-	800,560,000.00	865,000,000.00	940,000,000.00	-
011105400100	Enugu New City Corporation	-	97,141,700,000.00	97,141,700,000.00	-	320,000,000,000.00	300,000,000,000.00	300,000,000,000.00	-
011105500100	Enugu State Geographical Information System (ENGIS)	-	100,000,000,000.00	100,000,000,000.00	9,913,274,688.90	105,990,500,000.00	107,999,020,000.00	108,999,000,000.00	-
016100000000	Office of the Secretary to the State Government	1,445,439,341.00	67,967,000.00	187,967,000.00	106,423,074.30	103,750,000.00	104,250,000.00	104,300,000.00	-
016100100100	Office of the Secretary to the State Government	1,445,439,341.00	67,967,000.00	187,967,000.00	106,423,074.30	103,750,000.00	104,250,000.00	104,300,000.00	-
012300000000	Ministry of Information and Communication	7,427,900.00	146,422,000.00	147,422,000.00	2,984,201.97	90,250,000.00	108,540,000.00	125,950,000.00	-
012300100100	Ministry of Information and Communication	-	1,166,000.00	1,166,000.00	-	500,000.00	500,000.00	500,000.00	-
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	1,757,150.00	100,250,000.00	100,250,000.00	1,436,480.50	60,300,000.00	70,350,000.00	75,400,000.00	-
012301300100	Government Printing and Stationery Dept. (Govt. Press)	97,000.00	35,000,000.00	35,000,000.00	265,000.00	20,000,000.00	25,500,000.00	36,000,000.00	-
012305500100	Enugu State Printing and Publishing Company (Daily Star)	5,573,750.00	10,006,000.00	11,006,000.00	1,282,721.47	9,450,000.00	12,190,000.00	14,050,000.00	-
014000000000	Auditor General	1,669,400.00	5,340,000.00	5,440,000.00	2,095,000.00	5,300,000.00	6,230,000.00	7,130,000.00	-
014000100100	Office of the State Auditor General	1,565,000.00	2,400,000.00	2,500,000.00	485,000.00	2,260,000.00	2,690,000.00	3,090,000.00	-
014000200100	Office of the Auditor General for Local Government	104,400.00	2,940,000.00	2,940,000.00	1,610,000.00	3,040,000.00	3,540,000.00	4,040,000.00	-
014700000000	Civil Service Commission (CSC)	1,350,000.00	1,400,000.00	2,400,000.00	1,410,000.00	3,600,000.00	3,600,000.00	3,600,000.00	-
014700100100	Civil Service Commission	1,350,000.00	1,400,000.00	2,400,000.00	1,410,000.00	3,600,000.00	3,600,000.00	3,600,000.00	-
014900000000	Local Government Service Commission	8,661,727.00	229,600,000.00	38,600,000.00	2,089,814.48	2,000,000.00	4,000,000.00	5,000,000.00	-
014900100100	Local Government Service Commission	8,661,727.00	1,000,000.00	10,000,000.00	2,089,814.48	2,000,000.00	4,000,000.00	5,000,000.00	-
014900200100	Local Government Pension Board	-	228,600,000.00	28,600,000.00	-	-	-	-	-
014800000000	Enugu State Independent Electoral Commission	1,657,274.75	300,000.00	25,300,000.00	13,603,204.46	2,000,000.00	2,400,000.00	2,500,000.00	-
014800100100	Enugu State Independent Electoral Commission	1,657,274.75	300,000.00	25,300,000.00	13,603,204.46	2,000,000.00	2,400,000.00	2,500,000.00	-
016600000000	Ministry of Human Development and Poverty Eradication	10,464,500.00	7,200,000.00	12,400,000.00	6,118,600.00	10,300,000.00	8,950,000.00	9,600,000.00	-
016600100100	Ministry of Human Development and Poverty Eradication	10,464,500.00	7,200,000.00	12,400,000.00	6,118,600.00	10,300,000.00	8,950,000.00	9,600,000.00	-
020000000000	Economic Sector	503,675,469,343.65	715,327,255,000.00	710,835,455,000.00	315,604,158,285.57	1,116,719,255,000.00	917,144,015,000.00	986,594,200,000.00	-
021500000000	Ministry of Agriculture and Agro-Industrialization	23,413,628,554.00	61,435,000,000.00	61,437,000,000.00	10,774,594,244.00	75,247,700,000.00	288,800,000.00	333,520,000.00	-
021500100100	Ministry of Agriculture and Agro-Industrialization	23,413,628,554.00	61,435,000,000.00	61,437,000,000.00	10,774,594,244.00	75,247,700,000.00	288,800,000.00	333,520,000.00	-
022000000000	Ministry of Finance and Economic Development	372,806,620,783.85	342,934,565,000.00	343,177,265,000.00	239,155,206,396.80	551,310,500,000.00	368,912,245,000.00	387,426,230,000.00	-

022000100100	Ministry of Finance and Economic Development	129,593,227.00	290,000,000.00	290,000,000.00	40,481,480.39	280,000,000.00	281,000,000.00	281,000,000.00	-
022000700100	Office of the State Accountant- General	340,927,880,285.41	280,232,000,000.00	280,232,000,000.00	207,095,817,322.00	487,000,000,000.00	301,350,000,000.00	316,417,500,000.00	-
022000800100	Enugu State Internal Revenue Services	31,240,352,922.58	62,000,000,000.00	62,000,000,000.00	31,670,670,876.25	63,180,500,000.00	66,339,525,000.00	69,656,500,000.00	-
022001200100	Enugu State Gaming/Lotto Commission	508,794,348.86	412,565,000.00	655,265,000.00	348,236,718.16	850,000,000.00	941,720,000.00	1,071,230,000.00	-
022200000000	Ministry of Trade, Investment and Industry	271,869,523.00	10,504,470,000.00	23,162,470,000.00	8,623,905,229.18	14,224,500,000.00	2,528,000,000.00	2,639,970,000.00	-
022200100100	Ministry of Trade, Investment and Industry	271,868,523.00	439,300,000.00	6,597,300,000.00	3,913,555,067.20	3,540,500,000.00	1,743,500,000.00	1,855,500,000.00	-
022201700100	Enugu State Investment Development Authority	1,000.00	10,011,170,000.00	16,511,170,000.00	4,710,338,208.00	10,600,000,000.00	700,500,000.00	700,470,000.00	-
022201900100	Enugu Marketing Company	-	54,000,000.00	54,000,000.00	11,953.98	84,000,000.00	84,000,000.00	84,000,000.00	-
022800000000	Ministry of Innovation, Science and Technology	10,500,000.00	5,000,000.00	5,000,000.00	1,287,000.00	2,000,000.00	2,000,000.00	2,000,000.00	-
022800100100	Ministry of Innovation, Science and Technology	10,500,000.00	5,000,000.00	5,000,000.00	1,287,000.00	2,000,000.00	2,000,000.00	2,000,000.00	-
022900000000	Ministry of Transport	716,590,645.00	47,260,000,000.00	57,795,000,000.00	21,215,173,689.39	100,568,050,000.00	153,465,175,000.00	180,718,735,000.00	-
022900100100	Ministry of Transport	716,590,645.00	47,000,000,000.00	57,535,000,000.00	21,215,173,689.39	100,353,550,000.00	153,230,025,000.00	180,378,285,000.00	-
022905300100	Enugu State Transport Company ENTRACO	-	65,000,000.00	65,000,000.00	-	-	-	-	-
022905300200	Coal City Transport Services	-	195,000,000.00	195,000,000.00	-	214,500,000.00	235,150,000.00	340,450,000.00	-
023400000000	Ministry of Works and Infrastructure	229,623,245.00	30,861,700,000.00	30,865,700,000.00	79,746,501.00	77,122,000,000.00	141,700,000.00	161,400,000.00	-
023400100100	Ministry of Works and Infrastructure	229,623,245.00	258,700,000.00	262,700,000.00	79,746,501.00	122,000,000.00	141,700,000.00	161,400,000.00	-
023410200100	Rural Access Mobility Project (RAMP)	-	30,603,000,000.00	30,603,000,000.00	-	77,000,000,000.00	-	-	-
023600000000	Ministry of Culture and Tourism	54,538,474.00	27,950,000.00	900,450,000.00	507,607,046.34	645,985,000.00	774,085,000.00	592,185,000.00	-
023600100100	Ministry of Culture and Tourism	8,018,000.00	2,900,000.00	125,900,000.00	60,433,034.00	6,900,000.00	8,000,000.00	8,800,000.00	-
023600100300	International Conference Centre (ICC)	-	-	-	-	620,000,000.00	745,000,000.00	560,300,000.00	-
023600400100	Enugu State Council for Arts and Culture	-	7,000,000.00	7,000,000.00	-	35,000.00	35,000.00	35,000.00	-
023605200100	Tourism Board	46,520,474.00	18,050,000.00	767,550,000.00	447,174,012.34	19,050,000.00	21,050,000.00	23,050,000.00	-
023800000000	State Economic Planning Commission	-	502,000,000.00	502,000,000.00	-	300,000,000.00	-	-	-
023800100100	State Economic Planning Commission	-	502,000,000.00	502,000,000.00	-	300,000,000.00	-	-	-
025200000000	Ministry of Water Resources	345,343,667.76	41,280,610,000.00	40,285,310,000.00	205,075,524.00	9,208,970,000.00	2,013,010,000.00	2,614,160,000.00	-
025200100100	Ministry of Water Resources	10,805,802.00	1,505,110,000.00	1,509,810,000.00	5,486,900.00	208,970,000.00	213,010,000.00	214,160,000.00	-
025210200100	Enugu State Water Corporation	334,537,865.76	39,774,500,000.00	38,774,500,000.00	199,588,624.00	9,000,000,000.00	1,800,000,000.00	2,400,000,000.00	-
025210300100	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	-	1,000,000.00	1,000,000.00	-	-	-	-	-
025300000000	Ministry of Housing	83,919,073,072.60	150,000,000,000.00	129,164,300,000.00	32,164,768,271.32	129,975,000,000.00	162,058,500,000.00	170,110,500,000.00	-
025300100100	Ministry of Housing	3,902,054,513.30	50,000,000,000.00	39,164,300,000.00	616,291,942.00	49,975,000,000.00	62,058,500,000.00	70,110,500,000.00	-
025301000100	Enugu State Housing Development Corporation	80,017,018,559.30	100,000,000,000.00	90,000,000,000.00	31,548,476,329.32	80,000,000,000.00	100,000,000,000.00	100,000,000,000.00	-
026000000000	Ministry of Lands and Urban Development	21,665,849,738.44	4,513,960,000.00	9,538,960,000.00	2,819,674,383.54	56,550,000.00	78,200,000.00	99,000,000.00	-
026000100100	Ministry of Lands and Urban Development	21,562,932,498.44	4,394,460,000.00	9,409,460,000.00	2,775,735,383.54	-	-	-	-
026000100200	Office of the Surveyor General	102,917,240.00	119,500,000.00	129,500,000.00	43,939,000.00	56,550,000.00	78,200,000.00	99,000,000.00	-
026400000000	Ministry of Budget and Planning	-	5,300,000,000.00	5,300,000,000.00	-	15,300,000,000.00	-	-	-
026400100100	Ministry of Budget and Planning	-	5,300,000,000.00	5,300,000,000.00	-	15,300,000,000.00	-	-	-
023100000000	Ministry of Energy and Mineral Resources	241,831,640.00	20,702,000,000.00	8,702,000,000.00	57,120,000.00	142,758,000,000.00	226,882,300,000.00	241,896,500,000.00	-
023100100100	Ministry of Energy and Mineral Resources	241,831,640.00	20,702,000,000.00	8,702,000,000.00	57,120,000.00	138,758,000,000.00	226,882,300,000.00	241,896,500,000.00	-
023100100200	Enugu State Electrification Agency	-	-	-	-	4,000,000,000.00	-	-	-
030000000000	Law and Justice Sector	621,029,917.00	518,530,000.00	734,530,000.00	551,384,604.08	864,685,000.00	939,240,000.00	1,295,075,000.00	-
031800000000	The State Judiciary	594,581,694.00	498,250,000.00	708,250,000.00	537,082,050.03	837,000,000.00	909,750,000.00	1,262,780,000.00	-

031805100100	Enugu State High Court	572,132,281.00	452,200,000.00	652,200,000.00	506,754,527.07	794,000,000.00	864,000,000.00	1,214,700,000.00	-
031805100200	Enugu State Multi Door House	4,523,360.00	11,050,000.00	11,050,000.00	-	6,000,000.00	6,750,000.00	7,080,000.00	-
031805200100	Customary Court of Appeal	17,926,053.00	35,000,000.00	45,000,000.00	30,327,522.96	37,000,000.00	39,000,000.00	41,000,000.00	-
032600000000	Ministry of Justice	26,448,223.00	20,280,000.00	26,280,000.00	14,302,554.05	27,685,000.00	29,490,000.00	32,295,000.00	-
032600100100	Ministry of Justice	26,102,122.00	19,940,000.00	25,940,000.00	14,082,954.05	27,340,000.00	29,140,000.00	31,940,000.00	-
032600700100	Citizens' Rights and Mediation Centre	346,101.00	340,000.00	340,000.00	219,600.00	345,000.00	350,000.00	355,000.00	-
040000000000	Regional	470,408,962.00	555,000,000.00	655,000,000.00	439,324,248.00	655,000,000.00	710,000,000.00	765,000,000.00	-
046500000000	Enugu Capital Territory Development Authority	470,408,962.00	555,000,000.00	655,000,000.00	439,324,248.00	655,000,000.00	710,000,000.00	765,000,000.00	-
046500100100	Enugu Capital Territory Development Authority	470,408,962.00	555,000,000.00	655,000,000.00	439,324,248.00	655,000,000.00	710,000,000.00	765,000,000.00	-
050000000000	Social Sector	16,670,241,653.97	24,297,036,000.00	28,511,536,000.00	12,469,334,709.39	42,144,015,000.00	26,580,996,000.00	31,263,686,000.00	-
051300000000	Ministry of Youth and Sport	183,262,050.00	1,159,502,000.00	1,166,502,000.00	14,681,000.00	10,345,405,000.00	360,905,000.00	376,405,000.00	-
051300100100	Ministry of Youth and Sport	18,102,050.00	14,502,000.00	21,502,000.00	14,315,000.00	10,015,405,000.00	15,905,000.00	16,405,000.00	-
051300200100	Rangers Management Corporation	165,160,000.00	1,145,000,000.00	1,145,000,000.00	366,000.00	330,000,000.00	345,000,000.00	360,000,000.00	-
051400000000	Ministry of Children, Gender Affairs and Social Development	26,895,587.00	15,315,000.00	15,315,000.00	5,056,300.00	121,800,000.00	27,900,000.00	28,050,000.00	-
051400100100	Ministry of Children, Gender Affairs and Social Development	26,895,587.00	15,315,000.00	15,315,000.00	5,056,300.00	121,800,000.00	27,900,000.00	28,050,000.00	-
051700000000	Ministry of Education	9,962,624,537.56	13,141,016,000.00	16,444,016,000.00	7,422,198,849.12	18,113,803,000.00	13,745,837,000.00	14,552,735,000.00	-
051700100100	Ministry of Education	283,038,315.00	113,650,000.00	355,100,000.00	243,848,500.00	226,100,000.00	246,200,000.00	262,300,000.00	-
051700300100	Enugu State Universal Basic Education Board	8,255,500.00	3,508,400,000.00	3,508,400,000.00	3,339,500.00	5,313,800,000.00	14,750,000.00	15,500,000.00	-
051700800100	Enugu State Library Board	3,000.00	1,405,000.00	1,405,000.00	45,000.00	1,485,000.00	1,500,000.00	1,505,000.00	-
051700900100	Examinations Development Centre	1,152,558,873.00	1,000,000,000.00	1,300,000,000.00	924,488,900.00	1,015,300,000.00	1,017,650,000.00	1,017,650,000.00	-
051701000100	Agency for Mass Literacy	6,033,341.00	600,000.00	1,400,000.00	724,746.35	350,000.00	350,000.00	350,000.00	-
051701800100	Enugu State Polytechnic Iwollo	411,999,371.50	54,805,000.00	79,705,000.00	28,767,770.01	68,263,000.00	70,184,000.00	77,201,000.00	-
051701900100	Enugu State College of Education (Technical)	6,633,999.00	133,495,000.00	188,645,000.00	119,258,765.16	156,695,000.00	527,695,000.00	584,370,000.00	-
051702600100	Enugu State University of Science and Technology (ESUT)	5,681,623,887.00	4,926,780,000.00	5,226,780,000.00	2,624,863,504.00	6,595,262,000.00	6,925,010,000.00	7,271,241,000.00	-
051702600200	ESUTH College of Medicine (Teaching Hospital)	45,904,000.00	60,300,000.00	60,300,000.00	32,956,005.39	130,860,000.00	131,860,000.00	134,380,000.00	-
051702700100	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	641,242,630.06	828,700,000.00	828,700,000.00	594,444,755.86	860,845,000.00	1,169,232,000.00	1,499,835,000.00	-
051703100100	Institute of Management and Technology (IMT)	1,588,244,316.00	2,152,184,000.00	2,418,284,000.00	1,325,086,156.30	2,052,069,000.00	1,898,539,000.00	1,908,106,000.00	-
051705100100	Post-Primary Schools Management Board (PPSMB)	927,100.00	3,000,000.00	2,003,000,000.00	1,233,550,300.00	1,220,600,000.00	1,233,700,000.00	1,250,860,000.00	-
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	2,910,900.00	18,000,000.00	18,000,000.00	2,092,000.00	49,200,000.00	51,660,000.00	54,243,000.00	-
051710300100	Enugu State College of Health Technology, Oji River	29,502,600.00	122,704,000.00	122,904,000.00	44,619,909.00	124,729,000.00	126,006,000.00	128,090,000.00	-
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	52,430,755.00	61,473,000.00	67,873,000.00	35,045,550.00	76,365,000.00	78,501,000.00	80,104,000.00	-
051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu	51,315,950.00	155,520,000.00	263,520,000.00	209,067,487.05	221,880,000.00	253,000,000.00	267,000,000.00	-
052100000000	Ministry of Health	1,826,657,050.00	4,989,423,000.00	5,889,423,000.00	1,846,231,966.08	9,202,954,000.00	7,145,783,000.00	10,551,873,000.00	-
052100100100	Ministry of Health	98,032,072.00	2,079,000,000.00	2,079,000,000.00	42,155,501.50	3,084,270,000.00	87,000,000.00	88,900,000.00	-
052100300100	Enugu State Primary Healthcare Development Agency	-	60,000,000.00	60,000,000.00	3,203,325.73	1,670,000,000.00	240,000,000.00	360,000,000.00	-
052102600100	ESUT Teaching Hospital ParkLane, Enugu	1,719,992,896.00	2,733,023,000.00	3,633,023,000.00	1,739,256,474.97	4,155,584,000.00	6,497,383,000.00	9,746,073,000.00	-

052110200100	Enugu State Hospitals Management Board (SHB)	8,632,082.00	117,400,000.00	117,400,000.00	61,616,663.88	116,100,000.00	128,400,000.00	147,900,000.00	-
052110300100	SUMAS Teaching Hospital	-	-	-	-	177,000,000.00	193,000,000.00	209,000,000.00	-
053500000000	Ministry of Environment and Climent Change	4,580,142,862.41	4,898,190,000.00	4,687,390,000.00	2,998,505,696.51	4,077,553,000.00	5,082,451,000.00	5,516,063,000.00	-
053500100100	Ministry of Environment and Climate Change	2,562,112,779.35	24,100,000.00	376,100,000.00	289,441,096.00	434,750,000.00	444,150,000.00	453,750,000.00	-
053505300100	Enugu State Waste Management Authority (ESWAMA)	1,711,969,346.06	2,415,000,000.00	3,020,000,000.00	2,038,159,939.17	2,585,000,000.00	3,578,500,000.00	4,001,000,000.00	-
053505400100	Forestry Commission	6,077,000.00	4,090,000.00	36,290,000.00	22,278,000.00	24,990,000.00	23,988,000.00	24,000,000.00	-
053505400200	Enugu State Structures for Signage and Advertisement Agency	299,983,737.00	2,455,000,000.00	1,255,000,000.00	648,626,661.34	1,032,813,000.00	1,035,813,000.00	1,037,313,000.00	-
055100000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	90,659,567.00	93,590,000.00	308,890,000.00	182,660,897.68	282,500,000.00	218,120,000.00	238,560,000.00	-
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	81,860,767.00	76,890,000.00	269,190,000.00	166,603,809.68	262,500,000.00	189,600,000.00	215,800,000.00	-
055100200100	Fire Service Department	8,798,800.00	16,700,000.00	39,700,000.00	16,057,088.00	20,000,000.00	28,520,000.00	22,760,000.00	-

Enugu State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITI ON
	Total Recurrent Revenue	436,169,594,169.37	740,179,000,000.00	740,179,000,000.00	328,360,748,626.10	1,257,747,465,000.00	1,354,179,261,000.00	1,429,787,041,000.00	-
010000000000	Administration Sector	1,484,862,242.75	198,386,179,000.00	198,347,479,000.00	10,048,546,779.06	407,014,510,000.00	409,110,410,000.00	410,205,500,000.00	-
011100000000	Governor’s Office	8,192,100.00	197,927,950,000.00	197,927,950,000.00	9,913,822,883.85	406,797,310,000.00	408,872,440,000.00	409,947,420,000.00	-
011100100100	Office of the Executive Governor	8,192,100.00	6,250,000.00	6,250,000.00	548,194.95	6,250,000.00	8,420,000.00	8,420,000.00	-
011105300100	State Electricity Regulatory Commission	-	780,000,000.00	780,000,000.00	-	800,560,000.00	865,000,000.00	940,000,000.00	-
011105400100	Enugu New City Corporation	-	97,141,700,000.00	97,141,700,000.00	-	300,000,000,000.00	300,000,000,000.00	300,000,000,000.00	-
011105500100	Enugu State Geographical Information System (ENGIS)	-	100,000,000,000.00	100,000,000,000.00	9,913,274,688.90	105,990,500,000.00	107,999,020,000.00	108,999,000,000.00	-
016100000000	Office of the Secretary to the State Government	1,445,439,341.00	67,967,000.00	187,967,000.00	106,423,074.30	103,750,000.00	104,250,000.00	104,300,000.00	-
016100100100	Office of the Secretary to the State Government	1,445,439,341.00	67,967,000.00	187,967,000.00	106,423,074.30	103,750,000.00	104,250,000.00	104,300,000.00	-
012300000000	Ministry of Information and Communication	7,427,900.00	146,422,000.00	147,422,000.00	2,984,201.97	90,250,000.00	108,540,000.00	125,950,000.00	-
012300100100	Ministry of Information and Communication	-	1,166,000.00	1,166,000.00	-	500,000.00	500,000.00	500,000.00	-
012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV	1,757,150.00	100,250,000.00	100,250,000.00	1,436,480.50	60,300,000.00	70,350,000.00	75,400,000.00	-
012301300100	Government Printing and Stationery Dept. (Govt. Press)	97,000.00	35,000,000.00	35,000,000.00	265,000.00	20,000,000.00	25,500,000.00	36,000,000.00	-
012305500100	Enugu State Printing and Publishing Company (Daily Star)	5,573,750.00	10,006,000.00	11,006,000.00	1,282,721.47	9,450,000.00	12,190,000.00	14,050,000.00	-
014000000000	Auditor General	1,669,400.00	5,340,000.00	5,440,000.00	2,095,000.00	5,300,000.00	6,230,000.00	7,130,000.00	-
014000100100	Office of the State Auditor General	1,565,000.00	2,400,000.00	2,500,000.00	485,000.00	2,260,000.00	2,690,000.00	3,090,000.00	-
014000200100	Office of the Auditor General for Local Government	104,400.00	2,940,000.00	2,940,000.00	1,610,000.00	3,040,000.00	3,540,000.00	4,040,000.00	-
014700000000	Civil Service Commission (CSC)	1,350,000.00	1,400,000.00	2,400,000.00	1,410,000.00	3,600,000.00	3,600,000.00	3,600,000.00	-
014700100100	Civil Service Commission	1,350,000.00	1,400,000.00	2,400,000.00	1,410,000.00	3,600,000.00	3,600,000.00	3,600,000.00	-
014900000000	Local Government Service Commission	8,661,727.00	229,600,000.00	38,600,000.00	2,089,814.48	2,000,000.00	4,000,000.00	5,000,000.00	-

014900100100	Local Government Service Commission	8,661,727.00	1,000,000.00	10,000,000.00	2,089,814.48	2,000,000.00	4,000,000.00	5,000,000.00	-
014900200100	Local Government Pension Board	-	228,600,000.00	28,600,000.00	-	-	-	-	-
014800000000	Enugu State Independent Electoral Commission	1,657,274.75	300,000.00	25,300,000.00	13,603,204.46	2,000,000.00	2,400,000.00	2,500,000.00	-
014800100100	Enugu State Independent Electoral Commission	1,657,274.75	300,000.00	25,300,000.00	13,603,204.46	2,000,000.00	2,400,000.00	2,500,000.00	-
016600000000	Ministry of Human Development and Poverty Eradication	10,464,500.00	7,200,000.00	12,400,000.00	6,118,600.00	10,300,000.00	8,950,000.00	9,600,000.00	-
016600100100	Ministry of Human Development and Poverty Eradication	10,464,500.00	7,200,000.00	12,400,000.00	6,118,600.00	10,300,000.00	8,950,000.00	9,600,000.00	-
020000000000	Economic Sector	416,923,051,393.65	521,922,255,000.00	517,430,455,000.00	304,852,158,285.57	827,019,255,000.00	916,838,615,000.00	986,257,780,000.00	-
021500000000	Ministry of Agriculture and Agro-Industrialization	21,647,628,554.00	1,935,000,000.00	1,937,000,000.00	22,594,244.00	147,700,000.00	185,400,000.00	199,100,000.00	-
021500100100	Ministry of Agriculture and Agro-Industrialization	21,647,628,554.00	1,935,000,000.00	1,937,000,000.00	22,594,244.00	147,700,000.00	185,400,000.00	199,100,000.00	-
022000000000	Ministry of Finance and Economic Development	287,820,202,833.85	292,934,565,000.00	293,177,265,000.00	239,155,206,396.80	451,310,500,000.00	368,912,245,000.00	387,426,230,000.00	-
022000100100	Ministry of Finance and Economic Development	129,593,227.00	290,000,000.00	290,000,000.00	40,481,480.39	280,000,000.00	281,000,000.00	281,000,000.00	-
022000700100	Office of the State Accountant- General	255,941,462,335.41	230,232,000,000.00	230,232,000,000.00	207,095,817,322.00	387,000,000,000.00	301,350,000,000.00	316,417,500,000.00	-
022000800100	Enugu State Internal Revenue Services	31,240,352,922.58	62,000,000,000.00	62,000,000,000.00	31,670,670,876.25	63,180,500,000.00	66,339,525,000.00	69,656,500,000.00	-
022001200100	Enugu State Gaming/Lotto Commission	508,794,348.86	412,565,000.00	655,265,000.00	348,236,718.16	850,000,000.00	941,720,000.00	1,071,230,000.00	-
022200000000	Ministry of Trade, Investment and Industry	271,869,523.00	504,470,000.00	13,162,470,000.00	8,623,905,229.18	4,224,500,000.00	2,528,000,000.00	2,639,970,000.00	-
022200100100	Ministry of Trade, Investment and Industry	271,868,523.00	439,300,000.00	6,597,300,000.00	3,913,555,067.20	3,540,500,000.00	1,743,500,000.00	1,855,500,000.00	-
022201700100	Enugu State Investment Development Authority	1,000.00	11,170,000.00	6,511,170,000.00	4,710,338,208.00	600,000,000.00	700,500,000.00	700,470,000.00	-
022201900100	Enugu Marketing Company	-	54,000,000.00	54,000,000.00	11,953.98	84,000,000.00	84,000,000.00	84,000,000.00	-
022800000000	Ministry of Innovation, Science and Technology	10,500,000.00	5,000,000.00	5,000,000.00	1,287,000.00	2,000,000.00	2,000,000.00	2,000,000.00	-
022800100100	Ministry of Innovation, Science and Technology	10,500,000.00	5,000,000.00	5,000,000.00	1,287,000.00	2,000,000.00	2,000,000.00	2,000,000.00	-
022900000000	Ministry of Transport	716,590,645.00	47,260,000,000.00	57,795,000,000.00	21,215,173,689.39	100,568,050,000.00	153,465,175,000.00	180,718,735,000.00	-
022900100100	Ministry of Transport	716,590,645.00	47,000,000,000.00	57,535,000,000.00	21,215,173,689.39	100,353,550,000.00	153,230,025,000.00	180,378,285,000.00	-
022905300100	Enugu State Transport Company ENTRACO	-	65,000,000.00	65,000,000.00	-	-	-	-	-
022905300200	Coal City Transport Services	-	195,000,000.00	195,000,000.00	-	214,500,000.00	235,150,000.00	340,450,000.00	-
023400000000	Ministry of Works and Infrastructure	229,623,245.00	258,700,000.00	262,700,000.00	79,746,501.00	122,000,000.00	141,700,000.00	161,400,000.00	-
023400100100	Ministry of Works and Infrastructure	229,623,245.00	258,700,000.00	262,700,000.00	79,746,501.00	122,000,000.00	141,700,000.00	161,400,000.00	-
023600000000	Ministry of Culture and Tourism	54,538,474.00	27,950,000.00	900,450,000.00	507,607,046.34	645,985,000.00	774,085,000.00	592,185,000.00	-
023600100100	Ministry of Culture and Tourism	8,018,000.00	2,900,000.00	125,900,000.00	60,433,034.00	6,900,000.00	8,000,000.00	8,800,000.00	-
023600100300	International Conference Centre (ICC)	-	-	-	-	620,000,000.00	745,000,000.00	560,300,000.00	-
023600400100	Enugu State Council for Arts and Culture	-	7,000,000.00	7,000,000.00	-	35,000.00	35,000.00	35,000.00	-
023605200100	Tourism Board	46,520,474.00	18,050,000.00	767,550,000.00	447,174,012.34	19,050,000.00	21,050,000.00	23,050,000.00	-
025200000000	Ministry of Water Resources	345,343,667.76	3,780,610,000.00	2,785,310,000.00	205,075,524.00	1,208,970,000.00	1,811,010,000.00	2,412,160,000.00	-
025200100100	Ministry of Water Resources	10,805,802.00	5,110,000.00	9,810,000.00	5,486,900.00	8,970,000.00	11,010,000.00	12,160,000.00	-
025210200100	Enugu State Water Corporation	334,537,865.76	3,774,500,000.00	2,774,500,000.00	199,588,624.00	1,200,000,000.00	1,800,000,000.00	2,400,000,000.00	-
025210300100	Enugu State Rural Water Supply and Sanitation Agency (ENRUWAS)	-	1,000,000.00	1,000,000.00	-	-	-	-	-
025300000000	Ministry of Housing	83,919,073,072.60	150,000,000,000.00	129,164,300,000.00	32,164,768,271.32	129,975,000,000.00	162,058,500,000.00	170,110,500,000.00	-
025300100100	Ministry of Housing	3,902,054,513.30	50,000,000,000.00	39,164,300,000.00	616,291,942.00	49,975,000,000.00	62,058,500,000.00	70,110,500,000.00	-

025301000100	Enugu State Housing Development Corporation	80,017,018,559.30	100,000,000,000.00	90,000,000,000.00	31,548,476,329.32	80,000,000,000.00	100,000,000,000.00	100,000,000,000.00	-
026000000000	Ministry of Lands and Urban Development	21,665,849,738.44	4,513,960,000.00	9,538,960,000.00	2,819,674,383.54	56,550,000.00	78,200,000.00	99,000,000.00	-
026000100100	Ministry of Lands and Urban Development	21,562,932,498.44	4,394,460,000.00	9,409,460,000.00	2,775,735,383.54	-	-	-	-
026000100200	Office of the Surveyor General	102,917,240.00	119,500,000.00	129,500,000.00	43,939,000.00	56,550,000.00	78,200,000.00	99,000,000.00	-
023100000000	Ministry of Energy and Mineral Resources	241,831,640.00	20,702,000,000.00	8,702,000,000.00	57,120,000.00	138,758,000,000.00	226,882,300,000.00	241,896,500,000.00	-
023100100100	Ministry of Energy and Mineral Resources	241,831,640.00	20,702,000,000.00	8,702,000,000.00	57,120,000.00	138,758,000,000.00	226,882,300,000.00	241,896,500,000.00	-
030000000000	Law and Justice Sector	621,029,917.00	518,530,000.00	734,530,000.00	551,384,604.08	864,685,000.00	939,240,000.00	1,295,075,000.00	-
031800000000	The State Judiciary	594,581,694.00	498,250,000.00	708,250,000.00	537,082,050.03	837,000,000.00	909,750,000.00	1,262,780,000.00	-
031805100100	Enugu State High Court	572,132,281.00	452,200,000.00	652,200,000.00	506,754,527.07	794,000,000.00	864,000,000.00	1,214,700,000.00	-
031805100200	Enugu State Multi Door House	4,523,360.00	11,050,000.00	11,050,000.00	-	6,000,000.00	6,750,000.00	7,080,000.00	-
031805200100	Customary Court of Appeal	17,926,053.00	35,000,000.00	45,000,000.00	30,327,522.96	37,000,000.00	39,000,000.00	41,000,000.00	-
032600000000	Ministry of Justice	26,448,223.00	20,280,000.00	26,280,000.00	14,302,554.05	27,685,000.00	29,490,000.00	32,295,000.00	-
032600100100	Ministry of Justice	26,102,122.00	19,940,000.00	25,940,000.00	14,082,954.05	27,340,000.00	29,140,000.00	31,940,000.00	-
032600700100	Citizens' Rights and Mediation Centre	346,101.00	340,000.00	340,000.00	219,600.00	345,000.00	350,000.00	355,000.00	-
040000000000	Regional	470,408,962.00	555,000,000.00	655,000,000.00	439,324,248.00	655,000,000.00	710,000,000.00	765,000,000.00	-
046500000000	Enugu Capital Territory Development Authority	470,408,962.00	555,000,000.00	655,000,000.00	439,324,248.00	655,000,000.00	710,000,000.00	765,000,000.00	-
046500100100	Enugu Capital Territory Development Authority	470,408,962.00	555,000,000.00	655,000,000.00	439,324,248.00	655,000,000.00	710,000,000.00	765,000,000.00	-
050000000000	Social Sector	16,670,241,653.97	18,797,036,000.00	23,011,536,000.00	12,469,334,709.39	22,194,015,000.00	26,580,996,000.00	31,263,686,000.00	-
051300000000	Ministry of Youth and Sport	183,262,050.00	1,159,502,000.00	1,166,502,000.00	14,681,000.00	345,405,000.00	360,905,000.00	376,405,000.00	-
051300100100	Ministry of Youth and Sport	18,102,050.00	14,502,000.00	21,502,000.00	14,315,000.00	15,405,000.00	15,905,000.00	16,405,000.00	-
051300200100	Rangers Management Corporation	165,160,000.00	1,145,000,000.00	1,145,000,000.00	366,000.00	330,000,000.00	345,000,000.00	360,000,000.00	-
051400000000	Ministry of Children, Gender Affairs and Social Development	26,895,587.00	15,315,000.00	15,315,000.00	5,056,300.00	21,800,000.00	27,900,000.00	28,050,000.00	-
051400100100	Ministry of Children, Gender Affairs and Social Development	26,895,587.00	15,315,000.00	15,315,000.00	5,056,300.00	21,800,000.00	27,900,000.00	28,050,000.00	-
051700000000	Ministry of Education	9,962,624,537.56	9,641,016,000.00	12,944,016,000.00	7,422,198,849.12	12,813,803,000.00	13,745,837,000.00	14,552,735,000.00	-
051700100100	Ministry of Education	283,038,315.00	113,650,000.00	355,100,000.00	243,848,500.00	226,100,000.00	246,200,000.00	262,300,000.00	-
051700300100	Enugu State Universal Basic Education Board	8,255,500.00	8,400,000.00	8,400,000.00	3,339,500.00	13,800,000.00	14,750,000.00	15,500,000.00	-
051700800100	Enugu State Library Board	3,000.00	1,405,000.00	1,405,000.00	45,000.00	1,485,000.00	1,500,000.00	1,505,000.00	-
051700900100	Examinations Development Centre	1,152,558,873.00	1,000,000,000.00	1,300,000,000.00	924,488,900.00	1,015,300,000.00	1,017,650,000.00	1,017,650,000.00	-
051701000100	Agency for Mass Literacy	6,033,341.00	600,000.00	1,400,000.00	724,746.35	350,000.00	350,000.00	350,000.00	-
051701800100	Enugu State Polytechnic Iwollo	411,999,371.50	54,805,000.00	79,705,000.00	28,767,770.01	68,263,000.00	70,184,000.00	77,201,000.00	-
051701900100	Enugu State College of Education (Technical)	6,633,999.00	133,495,000.00	188,645,000.00	119,258,765.16	156,695,000.00	527,695,000.00	584,370,000.00	-
051702600100	Enugu State University of Science and Technology (ESUT)	5,681,623,887.00	4,926,780,000.00	5,226,780,000.00	2,624,863,504.00	6,595,262,000.00	6,925,010,000.00	7,271,241,000.00	-
051702600200	ESUTH College of Medicine (Teaching Hospital)	45,904,000.00	60,300,000.00	60,300,000.00	32,956,005.39	130,860,000.00	131,860,000.00	134,380,000.00	-
051702700100	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	641,242,630.06	828,700,000.00	828,700,000.00	594,444,755.86	860,845,000.00	1,169,232,000.00	1,499,835,000.00	-
051703100100	Institute of Management and Technology (IMT)	1,588,244,316.00	2,152,184,000.00	2,418,284,000.00	1,325,086,156.30	2,052,069,000.00	1,898,539,000.00	1,908,106,000.00	-
051705100100	Post-Primary Schools Management Board (PPSMB)	927,100.00	3,000,000.00	2,003,000,000.00	1,233,550,300.00	1,220,600,000.00	1,233,700,000.00	1,250,860,000.00	-
051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board	2,910,900.00	18,000,000.00	18,000,000.00	2,092,000.00	49,200,000.00	51,660,000.00	54,243,000.00	-

051710300100	Enugu State College of Health Technology, Oji River	29,502,600.00	122,704,000.00	122,904,000.00	44,619,909.00	124,729,000.00	126,006,000.00	128,090,000.00	-
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	52,430,755.00	61,473,000.00	67,873,000.00	35,045,550.00	76,365,000.00	78,501,000.00	80,104,000.00	-
051710500100	Enugu State College of Nursing Sciences, Parklane/Awqu	51,315,950.00	155,520,000.00	263,520,000.00	209,067,487.05	221,880,000.00	253,000,000.00	267,000,000.00	-
052100000000	Ministry of Health	1,826,657,050.00	2,989,423,000.00	3,889,423,000.00	1,846,231,966.08	4,652,954,000.00	7,145,783,000.00	10,551,873,000.00	-
052100100100	Ministry of Health	98,032,072.00	79,000,000.00	79,000,000.00	42,155,501.50	84,270,000.00	87,000,000.00	88,900,000.00	-
052100300100	Enugu State Primary Healthcare Development Agency	-	60,000,000.00	60,000,000.00	3,203,325.73	120,000,000.00	240,000,000.00	360,000,000.00	-
052102600100	ESUT Teaching Hospital ParkLane, Enugu	1,719,992,896.00	2,733,023,000.00	3,633,023,000.00	1,739,256,474.97	4,155,584,000.00	6,497,383,000.00	9,746,073,000.00	-
052110200100	Enugu State Hospitals Management Board (SHB)	8,632,082.00	117,400,000.00	117,400,000.00	61,616,663.88	116,100,000.00	128,400,000.00	147,900,000.00	-
052110300100	SUMAS Teaching Hospital	-	-	-	-	177,000,000.00	193,000,000.00	209,000,000.00	-
053500000000	Ministry of Environment and Climent Change	4,580,142,862.41	4,898,190,000.00	4,687,390,000.00	2,998,505,696.51	4,077,553,000.00	5,082,451,000.00	5,516,063,000.00	-
053500100100	Ministry of Environment and Climate Change	2,562,112,779.35	24,100,000.00	376,100,000.00	289,441,096.00	434,750,000.00	444,150,000.00	453,750,000.00	-
053505300100	Enugu State Waste Management Authority (ESWAMA)	1,711,969,346.06	2,415,000,000.00	3,020,000,000.00	2,038,159,939.17	2,585,000,000.00	3,578,500,000.00	4,001,000,000.00	-
053505400100	Forestry Commission	6,077,000.00	4,090,000.00	36,290,000.00	22,278,000.00	24,990,000.00	23,988,000.00	24,000,000.00	-
053505400200	Enugu State Structures for Signage and Advertisement Agency	299,983,737.00	2,455,000,000.00	1,255,000,000.00	648,626,661.34	1,032,813,000.00	1,035,813,000.00	1,037,313,000.00	-
055100000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	90,659,567.00	93,590,000.00	308,890,000.00	182,660,897.68	282,500,000.00	218,120,000.00	238,560,000.00	-
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	81,860,767.00	76,890,000.00	269,190,000.00	166,603,809.68	262,500,000.00	189,600,000.00	215,800,000.00	-
055100200100	Fire Service Department	8,798,800.00	16,700,000.00	39,700,000.00	16,057,088.00	20,000,000.00	28,520,000.00	22,760,000.00	-

Enugu State Government 2026 Approved Budget - Capital Receipts by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITI ON
	<i>Total Capital Receipts</i>	<i>86,752,417,950.00</i>	<i>198,905,000,000.00</i>	<i>198,905,000,000.00</i>	<i>10,752,000,000.00</i>	<i>329,650,000,000.00</i>	<i>305,400,000.00</i>	<i>336,420,000.00</i>	<i>-</i>
010000000000	Administration Sector	-	-	-	-	20,000,000,000.00	-	-	-
011100000000	Governor’s Office	-	-	-	-	20,000,000,000.00	-	-	-
011105400100	Enugu New City Corporation	-	-	-	-	20,000,000,000.00	-	-	-
020000000000	Economic Sector	86,752,417,950.00	193,405,000,000.00	193,405,000,000.00	10,752,000,000.00	289,700,000,000.00	305,400,000.00	336,420,000.00	-
021500000000	Ministry of Agriculture and Agro-Industrialization	1,766,000,000.00	59,500,000,000.00	59,500,000,000.00	10,752,000,000.00	75,100,000,000.00	103,400,000.00	134,420,000.00	-
021500100100	Ministry of Agriculture and Agro-Industrialization	1,766,000,000.00	59,500,000,000.00	59,500,000,000.00	10,752,000,000.00	75,100,000,000.00	103,400,000.00	134,420,000.00	-
022000000000	Ministry of Finance and Economic Development	84,986,417,950.00	50,000,000,000.00	50,000,000,000.00	-	100,000,000,000.00	-	-	-
022000700100	Office of the State Accountant- General	84,986,417,950.00	50,000,000,000.00	50,000,000,000.00	-	100,000,000,000.00	-	-	-
022200000000	Ministry of Trade, Investment and Industry	-	10,000,000,000.00	10,000,000,000.00	-	10,000,000,000.00	-	-	-
022201700100	Enugu State Investment Development Authority	-	10,000,000,000.00	10,000,000,000.00	-	10,000,000,000.00	-	-	-
023400000000	Ministry of Works and Infrastructure	-	30,603,000,000.00	30,603,000,000.00	-	77,000,000,000.00	-	-	-
023410200100	Rural Access Mobility Project (RAMP)	-	30,603,000,000.00	30,603,000,000.00	-	77,000,000,000.00	-	-	-

023800000000	State Economic Planning Commission	-	502,000,000.00	502,000,000.00	-	300,000,000.00	-	-	-
023800100100	State Economic Planning Commission	-	502,000,000.00	502,000,000.00	-	300,000,000.00	-	-	-
025200000000	Ministry of Water Resources	-	37,500,000,000.00	37,500,000,000.00	-	8,000,000,000.00	202,000,000.00	202,000,000.00	-
025200100100	Ministry of Water Resources	-	1,500,000,000.00	1,500,000,000.00	-	200,000,000.00	202,000,000.00	202,000,000.00	-
025210200100	Enugu State Water Corporation	-	36,000,000,000.00	36,000,000,000.00	-	7,800,000,000.00	-	-	-
026400000000	Ministry of Budget and Planning	-	5,300,000,000.00	5,300,000,000.00	-	15,300,000,000.00	-	-	-
026400100100	Ministry of Budget and Planning	-	5,300,000,000.00	5,300,000,000.00	-	15,300,000,000.00	-	-	-
023100000000	Ministry of Energy and Mineral Resources	-	-	-	-	4,000,000,000.00	-	-	-
023100100200	Enugu State Electrification Agency	-	-	-	-	4,000,000,000.00	-	-	-
050000000000	Social Sector	-	5,500,000,000.00	5,500,000,000.00	-	19,950,000,000.00	-	-	-
051300000000	Ministry of Youth and Sport	-	-	-	-	10,000,000,000.00	-	-	-
051300100100	Ministry of Youth and Sport	-	-	-	-	10,000,000,000.00	-	-	-
051400000000	Ministry of Children, Gender Affairs and Social Development	-	-	-	-	100,000,000.00	-	-	-
051400100100	Ministry of Children, Gender Affairs and Social Development	-	-	-	-	100,000,000.00	-	-	-
051700000000	Ministry of Education	-	3,500,000,000.00	3,500,000,000.00	-	5,300,000,000.00	-	-	-
051700300100	Enugu State Universal Basic Education Board	-	3,500,000,000.00	3,500,000,000.00	-	5,300,000,000.00	-	-	-
052100000000	Ministry of Health	-	2,000,000,000.00	2,000,000,000.00	-	4,550,000,000.00	-	-	-
052100100100	Ministry of Health	-	2,000,000,000.00	2,000,000,000.00	-	3,000,000,000.00	-	-	-
052100300100	Enugu State Primary Healthcare Development Agency	-	-	-	-	1,550,000,000.00	-	-	-

Enugu State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITI ON
1	REVENUE	522,922,012,119.37	939,084,000,000.00	939,084,000,000.00	339,112,748,626.10	1,587,397,465,000.00	1,354,484,661,000.00	1,430,123,461,000.00	
11	GOVERNMENT SHARE OF FAAC	255,669,452,570.00	230,232,000,000.00	230,232,000,000.00	207,095,817,322.00	387,000,000,000.00	301,350,000,000.00	316,417,500,000.00	
1101	GOVERNMENT SHARE OF FAAC	255,669,452,570.00	230,232,000,000.00	230,232,000,000.00	207,095,817,322.00	387,000,000,000.00	301,350,000,000.00	316,417,500,000.00	
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	15,169,088,472.00	48,749,000,000.00	48,749,000,000.00	96,186,290,122.97	112,000,000,000.00	75,600,000,000.00	79,380,000,000.00	
11010101	STATUTORY ALLOCATION	15,169,088,472.00	48,749,000,000.00	48,749,000,000.00	96,186,290,122.97	112,000,000,000.00	75,600,000,000.00	79,380,000,000.00	
110102	STATE GOVERNMENT SHARE OF VAT	64,117,287,654.00	74,924,000,000.00	74,924,000,000.00	64,086,154,989.25	114,000,000,000.00	88,200,000,000.00	92,610,000,000.00	
11010201	SHARE OF VAT	64,117,287,654.00	74,924,000,000.00	74,924,000,000.00	64,086,154,989.25	114,000,000,000.00	88,200,000,000.00	92,610,000,000.00	
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	176,383,076,444.00	106,559,000,000.00	106,559,000,000.00	46,823,372,209.78	161,000,000,000.00	137,550,000,000.00	144,427,500,000.00	
11010302	Excess Non Oil Revenue	11,413,355,735.00	525,000,000.00	525,000,000.00	229,725,285.48	10,000,000,000.00	10,500,000,000.00	11,025,000,000.00	
11010303	Exchange Gain	31,075,829,160.00	21,459,000,000.00	21,459,000,000.00	4,134,522,532.10	6,000,000,000.00	6,300,000,000.00	6,615,000,000.00	
11010304	Ecological Fund	3,935,701,716.00	1,050,000,000.00	1,050,000,000.00	114,493,362.60	5,000,000,000.00	5,250,000,000.00	5,512,500,000.00	
11010305	Electronic Money Transfer Levey (EMTL)	2,580,605,017.00	3,000,000,000.00	3,000,000,000.00	3,594,312,122.66	5,000,000,000.00	5,250,000,000.00	5,512,500,000.00	
11010308	Solid Mineral	112,707,686.00	525,000,000.00	525,000,000.00		-	-	-	
11010311	Nigeria Liquified Natural Gas (NLNG) Dividend					55,000,000,000.00	47,250,000,000.00	49,612,500,000.00	
11010313	State Infrastructure & Security	40,689,144,961.00	80,000,000,000.00	80,000,000,000.00	38,750,318,906.94	80,000,000,000.00	63,000,000,000.00	66,150,000,000.00	
11010314	Signature Bonus	56,420,897,912.00				-	-	-	
11010399	Orher FAAC Distribution	30,154,834,257.00				-	-	-	
12	INDEPENDENT REVENUE	180,500,141,599.37	509,947,000,000.00	509,947,000,000.00	121,264,931,304.10	870,747,465,000.00	1,052,829,261,000.00	1,113,369,541,000.00	
1201	TAX REVENUE	27,244,061,153.15	52,934,750,000.00	48,533,750,000.00	24,607,479,915.79	54,849,350,000.00	57,375,675,000.00	60,158,195,000.00	

120101	PERSONAL TAXES	18,228,664,498.95	30,738,000,000.00	38,588,000,000.00	19,471,025,109.70	31,848,000,000.00	33,440,400,000.00	35,112,419,250.00	
12010101	Capital Gains Tax	304,931,117.00	418,000,000.00	418,000,000.00	108,996,486.50	400,000,000.00	420,000,000.00	441,000,000.00	
12010102	Direct Assessment Tax (Current)	2,798,171,187.00	12,020,000,000.00	17,020,000,000.00	6,282,961,392.71	11,500,000,000.00	12,075,000,000.00	12,678,750,000.00	
12010103	Direct Assessment Tax (Arrears/Late)	128,249,825.00	230,000,000.00	230,000,000.00	130,255,875.99	228,000,000.00	239,400,000.00	251,370,000.00	
12010104	Pay As You Earn (PAYE) - Federal	1,671,459,745.00	7,700,000,000.00	10,050,000,000.00	6,226,606,317.22	9,179,500,000.00	9,638,475,000.00	10,120,398,000.00	
12010105	Pay As You Earn (PAYE) - State (Adjustment Voucher)	505,151,069.00	820,000,000.00	820,000,000.00	348,017,233.15	700,000,000.00	735,000,000.00	771,750,000.00	
12010106	Pay As You Earn (PAYE) - Local Government		520,000,000.00	520,000,000.00	6,350,983.04	500,000,000.00	525,000,000.00	551,250,000.00	
12010107	Pay As You Earn (PAYE) - Companies	12,808,003,382.95	9,000,000,000.00	9,500,000,000.00	6,359,372,016.69	9,000,000,000.00	9,450,000,000.00	9,922,500,000.00	
12010109	Penalties on Taxes	12,698,173.00	30,000,000.00	30,000,000.00	8,464,804.40	30,000,000.00	31,500,000.00	33,075,000.00	
12010110	Personal Income on Rent (Rental Income)					310,500,000.00	326,025,000.00	342,326,250.00	
120103	OTHER TAXES	9,015,396,654.20	22,196,750,000.00	9,945,750,000.00	5,136,454,806.09	23,001,350,000.00	23,935,275,000.00	25,045,775,750.00	
12010301	Pools Betting Tax (Current)	77,595,610.82	800,000.00	800,000.00	560,114.66	900,000.00	900,000.00	1,000,000.00	
12010303	5% Withholding Tax on Payment to Contractors	644,740,254.75	820,000,000.00	845,000,000.00	580,403,138.52	852,000,000.00	894,900,000.00	939,625,000.00	
12010304	10% Withholding Tax on Dividends	1,365,884,875.00	620,000,000.00	1,620,000,000.00	962,656,955.04	850,000,000.00	892,500,000.00	937,125,000.00	
12010305	10% Withholding Tax on Bank Interest	5,325,357,918.48	2,200,000,000.00	3,000,000,000.00	2,022,739,199.41	3,000,000,000.00	3,150,000,000.00	3,307,500,000.00	
12010306	10% Withholding Tax on Rent	320,956,161.00	70,000,000.00	165,000,000.00	95,604,307.78	70,000,000.00	73,500,000.00	77,175,000.00	
12010307	10% Withholding Tax on Royalty	47,387,771.00	10,000,000.00	110,000,000.00	59,372,238.00	10,000,000.00	10,500,000.00	11,025,000.00	
12010308	10% Withholding Tax on Director's Fees	1,034,352.00	30,000,000.00	630,000,000.00	352,672,755.41	90,000,000.00	94,500,000.00	99,225,000.00	
12010309	Tax Collection Agent Debit/Rural Tax	161,222,595.00				-	-	-	
12010311	STAMP DUTIES					200,000,000.00	210,000,000.00	220,500,000.00	
12010312	Enugu State Property and Land Use Tax	280,764,550.00	15,000,000,000.00	1,500,000,000.00	564,176,012.26	14,000,000,000.00	14,700,000,000.00	15,435,000,000.00	
12010313	Appeal Tax	114,606,506.00				-	-	-	
12010314	Mortuary Levy		3,000,000.00	503,000,000.00	276,059,321.61	3,500,000.00	3,675,000.00	3,858,750.00	
12010315	Infrastructural Development Levy	73,933,343.00	3,221,950,000.00	1,341,950,000.00	126,081,152.66	3,352,950,000.00	3,249,800,000.00	3,256,692,000.00	
12010316	10% Withholding Tax on Consultancy	26,489,635.00	1,000,000.00	10,000,000.00	2,089,814.48	2,000,000.00	4,000,000.00	5,000,000.00	
12010317	Sports Betting Proprietors Lucky Tax	234,194,125.00	200,000,000.00	200,000,000.00	83,539,796.26	500,000,000.00	600,000,000.00	700,000,000.00	
12010318	Loto Proprietors Weekly Tax	13,510,000.00	20,000,000.00	20,000,000.00	10,500,000.00	50,000,000.00	30,000,000.00	30,000,000.00	
12010319	Withholding Tax on Liabilities	327,718,957.15				20,000,000.00	21,000,000.00	22,050,000.00	
1202	NON-TAX REVENUE	153,256,080,446.22	457,012,250,000.00	461,413,250,000.00	96,657,451,388.31	815,898,115,000.00	995,453,586,000.00	1,053,211,346,000.00	
120201	LICENCES - GENERAL	3,074,852,078.04	1,177,900,000.00	8,008,300,000.00	3,612,861,714.74	2,240,470,000.00	2,526,410,000.00	2,917,810,000.00	
12020105	RADIO/TELEVISION STATION LICENSES	1,299,675.00	70,000,000.00	150,000,000.00	78,227,197.83	70,000,000.00	73,500,000.00	77,175,000.00	
12020122	HUNTING PERMITS		100,000.00	100,000.00		-	-	-	
12020127	TRACTOR HIRING SERVICES	1,605,000.00				4,000,000.00	5,000,000.00	6,000,000.00	
12020132	MOTOR VEHICLE LICENSES	2,210,574,663.00	420,000,000.00	4,420,000,000.00	2,963,398,880.74	400,000,000.00	420,000,000.00	441,000,000.00	
12020133	DRIVERS' LICENSES	24,229,650.00	420,000,000.00	2,420,000,000.00	20,420,099.89	300,000,000.00	315,000,000.00	330,750,000.00	
12020136	HEALTH FACILITIES LICENSES	29,424,800.00	4,000,000.00	4,000,000.00	2,564,264.00	7,500,000.00	8,000,000.00	8,300,000.00	
12020138	Forestry Licenses	1,959,000.00	1,000,000.00	3,000,000.00	1,435,000.00	1,100,000.00	1,200,000.00	1,300,000.00	
12020142	Newspapers Vendors Licence		100,000.00	100,000.00	100	100,000.00	100,000.00	200,000.00	
12020144	Gaming Licenses (Arrears)	80,000.00	50,000.00	50,000.00	20,000.00	10,000.00	10,000.00	10,000.00	
12020145	Pools Agents Licenses (Current)	50,000.00	100,000.00	300,000.00	201,623.54	200,000.00	200,000.00	300,000.00	
12020146	Pools Agents Licenses (Arrears)	15,362,580.00	500,000.00	500,000.00	255,048.39	500,000.00	500,000.00	5,000,000.00	
12020150	Pools Proprietor Licenses	2,828,000.00	15,000,000.00	60,000,000.00	40,468,711.40	20,000,000.00	20,000,000.00	20,000,000.00	
12020151	Pool Betting and Casino Licenses		2,000,000.00	2,000,000.00	734,917.76	15,000,000.00	20,000,000.00	25,000,000.00	
12020157	Renewal of Mass Transit Operators Licenses	553,243,877.00	9,000,000.00	9,000,000.00	1,871,418.00	1,000,000,000.00	1,200,000,000.00	1,500,000,000.00	
12020158	Motorcycle Licenses	1,224,000.00	50,000,000.00	550,000,000.00	284,016,242.47	50,000,000.00	52,500,000.00	55,125,000.00	
12020181	License for Water Producing Companies	5,658,800.00	650,000.00	1,350,000.00	790,000.00	1,760,000.00	2,000,000.00	2,200,000.00	

12020184	Butthers Licences	757,000.00	3,000,000.00	3,000,000.00	47,000.00	500,000.00	600,000.00	700,000.00	
12020189	Renewal of License for Water Producing Companies	1,139,000.00	2,250,000.00	3,250,000.00	1,900,000.00	4,500,000.00	6,100,000.00	7,000,000.00	
12020191	Loto Proprietors License	20,000.00	2,000,000.00	2,000,000.00	1,000,000.00	2,500,000.00	2,500,000.00	2,500,000.00	
12020192	Loto Ageat License	81,313,742.00	20,000,000.00	50,000,000.00	25,780,000.00	20,000,000.00	20,000,000.00	20,000,000.00	
12020193	Sport Betting Propriector s License	51,343,931.04	15,000,000.00	25,000,000.00	17,615,425.26	15,000,000.00	15,000,000.00	20,000,000.00	
12020195	Permit Licences and Concession	92,738,360.00	143,150,000.00	304,650,000.00	172,115,785.46	327,800,000.00	364,200,000.00	395,250,000.00	
120204	FEES - GENERAL	24,187,763,853.17	94,288,370,000.00	129,091,620,000.00	56,406,879,907.15	230,390,530,000.00	370,261,581,000.00	415,243,881,000.00	
12020401	COURT FEES	593,901,394.00	485,000,000.00	645,000,000.00	490,442,502.60	827,000,000.00	895,750,000.00	1,248,580,000.00	
12020402	E-Ticketing on Daily Toll on all Commerical Vehicles/ Keke		800,000,000.00	20,800,000,000.00	10,745,834,201.20	-	-	-	
12020403	Biometric Fees		7,500,000.00	7,500,000.00	1,430,401.50	47,500,000.00	75,000,000.00	80,000,000.00	
12020404	TRADE UNION FEES	96,000.00	220,000,000.00	420,000,000.00	209,452,223.34	200,000,000.00	210,000,000.00	220,500,000.00	
12020405	Enugu Air		15,654,900,000.00	10,654,900,000.00	116,607,761.17	90,000,000,000.00	145,000,000,000.00	170,000,000,000.00	
12020406	Intracity Mass Transit Buses		10,240,000,000.00	5,240,000,000.00	511,995,215.35	2,000,000,000.00	3,000,000,000.00	3,500,000,000.00	
12020407	Transport Terminals		20,000,000,000.00	5,000,000,000.00	1,327,314,221.54	1,800,000,000.00	2,000,000,000.00	2,200,000,000.00	
12020408	Logistics Hubs		126,000,000.00	126,000,000.00		126,000,000.00	126,000,000.00	126,000,000.00	
12020409	WEIGHTS & MEASURE FEES	9,275,840.00				20,000,000.00	24,000,000.00	26,000,000.00	
12020410	ELECTRICAL INSPECTORATE FEES		765,836,000.00	765,836,000.00		683,900,000.00	715,000,000.00	770,000,000.00	
12020411	Change of Ownership (Vehicle Test & Drivers Test)	12,438,827.00	10,000,000.00	10,000,000.00	677,806.86	-	-	-	
12020412	RESEARCH TESTING FEES		25,000,000.00	25,000,000.00	22,868,751.00	20,000,000.00	22,000,000.00	24,000,000.00	
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	1,000.00	8,670,000.00	1,508,670,000.00	887,177,108.00	600,000,000.00	700,500,000.00	700,470,000.00	
12020414	Water Tanker Vendor Fees	9,302,074.00	350,000,000.00	350,000,000.00	26,638,532.75	250,000,000.00	270,000,000.00	280,000,000.00	
12020415	TRADE TESTING FEES					100,000,000.00	120,000,000.00	130,000,000.00	
12020416	Water Connection	22,193,967.76	194,000,000.00	194,000,000.00	35,924,432.75	15,000,000.00	17,000,000.00	19,000,000.00	
12020417	CONTRACTOR REGISTRATION FEES	75,970,845.00	93,589,000.00	95,589,000.00	29,334,336.80	587,239,000.00	645,757,000.00	702,970,000.00	
12020418	MARRIAGE/ DIVORCE FEES					50,000,000,000.00	120,000,000,000.00	130,000,000,000.00	
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES					20,000,000,000.00	22,000,000,000.00	24,000,000,000.00	
12020420	PILGRIMS WELFARE FEES					150,000,000.00	155,000,000.00	160,000,000.00	
12020421	Consent Fee	242,139,816.00	377,719,000.00	377,719,000.00	105,836,391.50	427,719,000.00	442,719,000.00	477,719,000.00	
12020422	Survey Fee	126,913,240.00	817,545,000.00	1,317,545,000.00	779,728,550.00	959,545,000.00	1,000,045,000.00	1,051,545,000.00	
12020423	Fencing Fees	8,820,050.00	580,803,000.00	4,080,803,000.00	1,941,449,199.00	610,803,000.00	616,303,000.00	636,803,000.00	
12020424	ACCREDITATION FEES	3,824,018.00	9,365,000.00	9,365,000.00	5,294,249.00	34,700,000.00	35,833,000.00	36,403,000.00	
12020425	DISINFECTION OF PRODUCE FEES					100,000,000.00	110,000,000.00	120,000,000.00	
12020426	COURT SUMMONS FEES					2,800,000,000.00	3,100,000,000.00	3,500,000,000.00	
12020427	TENDER FEES	1,663,753,343.00	1,118,125,000.00	1,148,125,000.00	122,432,900.78	267,285,000.00	324,158,000.00	364,765,000.00	
12020428	FIRE SAFETY CERTIFICATE FEES		500,000.00	500,000.00	265,000.00	520,000.00	550,000.00	550,000.00	
12020429	Plan Approval Fee	477,347,891.00	146,034,000.00	2,646,034,000.00	1,891,962,050.00	566,034,000.00	591,034,000.00	626,034,000.00	
12020430	PROFESSIONAL REGISTRATION FEES	4,951,338.00	200,000.00	200,000.00	111,730.90	200,000.00	400,000.00	400,000.00	
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	97,297,312.00	6,500,000.00	13,500,000.00	9,204,188.00	19,500,000.00	21,600,000.00	23,700,000.00	
12020432	Postgraduate Ph.D. Fees	158,969,400.00	255,341,000.00	255,341,000.00	42,680,000.00	498,078,000.00	522,981,000.00	549,130,000.00	
12020433	Development Levy (Other Programme)	170,937,550.00	360,650,000.00	360,650,000.00	350,940,400.00	642,300,000.00	674,415,000.00	708,135,000.00	
12020434	Sanitation Fees	1,051,567,246.00	2,000,000,000.00	2,400,000,000.00	1,642,111,787.67	2,100,000,000.00	2,940,000,000.00	3,234,000,000.00	
12020435	Signages Fee		110,000,000.00	110,000,000.00	1,566,100.00	37,540,000.00	38,540,000.00	38,540,000.00	
12020436	BILL BOARD ADVERTISEMENT FEES	299,983,737.00	477,000,000.00	777,000,000.00	466,728,412.90	110,500,000.00	112,050,000.00	118,550,000.00	
12020437	DEEDS REGISTRATION FEES	6,884,759.00	50,000,000.00	50,000,000.00	30,000.00	93,670,000.00	94,315,000.00	94,980,000.00	

12020438	SURVEY/ PLANNING/ BUILDING FEES	853,859,289.00	930,600,000.00	1,030,600,000.00	419,586,151.00	600,000,000.00	650,000,000.00	700,000,000.00	
12020439	AGENCY FEES	14,500,000.00				1,000,000,000.00	1,200,000,000.00	1,300,000,000.00	
12020440	MEDICAL CONSULTANCY FEES	8,490,547.06	4,200,000.00	4,200,000.00		9,200,000.00	7,650,000.00	9,600,000.00	
12020441	LABORATORY FEES	174,327,893.00	343,974,000.00	343,974,000.00	72,968,976.54	470,960,000.00	769,090,000.00	1,140,985,000.00	
12020442	ASSOCIATION FEES	6,081,800.00	9,503,000.00	15,503,000.00	11,900,000.00	15,001,000.00	20,001,000.00	25,001,000.00	
12020443	BIRTH & DEATH REGISTRATION FEES					331,130,000.00	327,255,000.00	528,520,000.00	
12020444	BURIAL FEES	3,842,100.00	249,743,000.00	249,743,000.00	8,230,000.00	247,697,000.00	260,082,000.00	273,086,000.00	
12020445	CHANGE OF OWNERSHIP FEES	1,730,200.00	40,147,000.00	40,147,000.00	2,890,000.00	97,324,000.00	102,190,000.00	107,299,000.00	
12020446	AGRICULTURAL/VETINARY SERVICES FEES	175,000.00	55,000,000.00	55,000,000.00	6,986,000.00	38,200,000.00	44,100,000.00	45,900,000.00	
12020447	LAND USE FEES	797,000.00	1,500,000.00	1,500,000.00		-	-	-	
12020448	DEVELOPMENT LEVIES	10,045,000.00	18,625,000.00	18,625,000.00	1,631,800.00	1,668,625,000.00	3,357,325,000.00	3,726,825,000.00	
12020449	BUSINESS/TRADE OPERATING FEES	80,043,831.00	20,000,000.00	190,000,000.00	146,112,994.39	39,800,000.00	44,600,000.00	50,500,000.00	
12020450	INSPECTION FEES	880,809,188.00	589,810,000.00	21,260,810,000.00	11,673,079,362.00	622,440,000.00	664,680,000.00	784,200,000.00	
12020451	TIMBER & FOREST FEES	241,831,640.00	20,700,000,000.00	8,700,000,000.00	57,120,000.00	28,720,000,000.00	32,840,000,000.00	32,850,000,000.00	
12020452	EXAMINATION FEES	1,249,807,494.00	1,057,416,000.00	1,357,516,000.00	949,487,300.00	2,345,094,000.00	2,359,208,000.00	2,375,364,000.00	
12020453	APPLICATIONS FEES	147,750,368.00	432,651,000.00	432,651,000.00	9,951,350.00	355,351,000.00	356,236,000.00	357,436,000.00	
12020454	PARKING FEES	46,173,605.00	50,000,000.00	50,000,000.00	19,913,197.00	957,000,000.00	1,062,500,000.00	1,168,000,000.00	
12020455	Registration of Motor Vehicles Fees	239,559,823.00	290,000,000.00	1,290,000,000.00	743,459,697.55	200,000,000.00	210,000,000.00	220,500,000.00	
12020456	Road Trafic Exam Fees	588,700.00	2,000,000.00	202,000,000.00	91,880,652.02	2,000,000.00	2,100,000.00	2,205,000.00	
12020457	Motor Vehicle New Number Plates	80,002,478.00	820,000,000.00	820,000,000.00	25,937,008.40	800,000,000.00	840,000,000.00	882,000,000.00	
12020458	Fees for Installation of Signals	785,032,400.00	427,665,000.00	427,665,000.00	106,132,756.00	406,994,000.00	393,034,000.00	403,811,000.00	
12020459	Advert Fees from Bus Shelter	659,600.00	20,563,000.00	20,563,000.00		97,185,000.00	102,044,000.00	107,146,000.00	
12020460	Advert Fees from Lamp Post	111,138,900.00	95,400,000.00	95,400,000.00		143,600,000.00	215,150,000.00	322,475,000.00	
12020461	Advert from Directional Gantries	298,023,685.00	283,825,000.00	283,825,000.00	268,777,946.12	435,738,000.00	653,607,000.00	975,910,500.00	
12020462	Beautification of Major Monuments		57,248,000.00	657,248,000.00	565,326,436.70	91,871,000.00	134,807,000.00	199,210,500.00	
12020463	House Numbering Fees					200,000.00	250,000.00	300,000.00	
12020464	Fees for Registration of Non Formal Learning Center	6,033,241.00	300,000.00	300,000.00	70,200.00	200,000.00	200,000.00	200,000.00	
12020465	Renewal of Non Formal Learning Center		200,000.00	200,000.00	75,300.00	-	-	-	
12020466	Outdoor Advert Fees	8,653,400.00				10,000,000.00	25,000,000.00	50,000,000.00	
12020467	Adverts on Parks		242,931,000.00	242,931,000.00		371,397,000.00	553,595,000.00	826,892,500.00	
12020468	Legacy Estate Development Fee	14,930,843.00	10,000,000.00	12,000,000.00	6,907,959.05	5,000,000.00	5,000,000.00	5,000,000.00	
12020469	Registration of Estate Developer	1,156,950,000.00	750,000.00	750,000.00	368,000.00	590,000,000.00	1,038,000,000.00	1,770,500,000.00	
12020470	Maternity Ward		59,177,000.00	59,177,000.00		108,765,000.00	153,148,000.00	219,722,000.00	
12020471	Computerization Fee	4,607,977.00	244,280,000.00	244,280,000.00	181,064,600.00	230,212,000.00	106,712,000.00	106,719,000.00	
12020472	Mortgage Fee		87,746,000.00	87,746,000.00		132,119,000.00	197,929,000.00	296,643,500.00	
12020473	Registration of Vocational Centre	30,650,200.00	100,000.00	250,000.00	160,000.00	-	-	-	
12020475	Registration of Private School	14,765,000.00	15,000,000.00	35,000,000.00	21,095,000.00	20,000,000.00	22,000,000.00	24,000,000.00	
12020476	Renewal of Registration of Private School	35,562,000.00	45,750,000.00	90,750,000.00	67,128,000.00	30,000,000.00	32,000,000.00	33,000,000.00	
12020477	Application Form Fees from Private School	177,144,646.00	31,300,000.00	201,300,000.00	143,581,000.00	120,000,000.00	130,000,000.00	140,000,000.00	
12020479	Inspection of Food Handling Environmental Fees		361,668,000.00	661,668,000.00	563,759,125.72	443,001,000.00	814,252,000.00	1,221,128,000.00	
12020480	Renewal of Certificate of Small Food Industries/Enterprises		238,064,000.00	238,064,000.00	152,251,693.84	330,596,000.00	536,145,000.00	803,967,500.00	
12020481	Pest and Vector Control/Fumigation Fees		228,011,000.00	228,011,000.00	99,495,494.59	347,017,000.00	518,026,000.00	774,539,000.00	
12020482	Vetting of Health Institution Building Plans	20,495,163.00	74,480,000.00	74,480,000.00		112,420,000.00	168,281,000.00	252,071,500.00	
12020483	Registration of Youth Clubs and Organisations	30,000.00	200,000.00	200,000.00	110,000.00	300,000.00	300,000.00	300,000.00	
12020484	Renewal of Youth Clubs and Organisations	680,000.00	100,000.00	100,000.00	50,000.00	105,000.00	105,000.00	105,000.00	

12020485	Fees from Annual Ext Fair on Talented Youth Arts Works		73,248,000.00	73,248,000.00	7,796,000.00	189,478,000.00	284,068,000.00	425,951,000.00	
12020486	Course Fees from train the Trainers Programmes	5,359,125.00	1,000,000,000.00	6,000,000,000.00	2,660,915,221.90	-	-	-	
12020487	Registration Fees of Hospital	2,675,000.00	12,000,000.00	12,000,000.00	2,462,500.00	11,250,000.00	12,300,000.00	13,400,000.00	
12020488	Renewal Registration Fees of Hospital	34,882,845.00	40,000,000.00	40,000,000.00	27,590,775.00	41,000,000.00	41,400,000.00	41,500,000.00	
12020489	Entrance Fees	458,550,395.00	300,000,000.00	500,000,000.00	323,540,700.00	350,000,000.00	429,000,000.00	520,000,000.00	
12020490	International Immunization Fees		1,873,000,000.00	373,000,000.00	180,332,148.44	890,273,000.00	891,273,000.00	891,773,000.00	
12020491	Tuition Fees	2,653,965,659.00	4,739,423,000.00	4,759,423,000.00	3,243,042,320.76	5,618,341,000.00	6,317,284,000.00	6,817,943,000.00	
12020493	Immunization Fees		168,000.00	168,000.00		754,000.00	878,000.00	1,067,000.00	
12020494	Pre-qualification/Processing Fees	924,500.00	4,319,000.00	5,004,319,000.00	3,823,320,600.00	6,972,000.00	6,993,000.00	7,028,000.00	
12020495	Certificate of Recognition Fees	1,000,000.00	3,500,000.00	5,500,000.00	4,000,000.00	10,000,000.00	15,000,000.00	20,000,000.00	
12020496	Clearance Fees for Ofala Festivals	800,000.00	320,000.00	1,220,000.00	960,168.15	1,000,000.00	1,500,000.00	2,000,000.00	
12020497	Medical Ward Fees	19,190,200.00	195,653,000.00	195,653,000.00	14,494,000.00	303,980,000.00	450,720,000.00	670,830,000.00	
12020498	Right of Way Permit Fees/Cutting of Road	8,220,001.00	75,700,000.00	75,700,000.00	1,675,000.00	5,500,000.00	7,000,000.00	8,500,000.00	
12020499	Other Fees	9,259,853,469.35	2,540,835,000.00	12,937,935,000.00	7,933,224,017.37	3,720,407,000.00	4,286,613,000.00	4,974,053,000.00	
120205	FINES - GENERAL	225,508,733.00	127,324,000.00	227,424,000.00	101,448,510.08	231,835,000.00	260,042,000.00	277,243,000.00	
12020501	Penalty for Offences - General	41,726,550.00	62,375,000.00	63,275,000.00	12,836,925.00	89,986,000.00	103,338,000.00	110,004,000.00	
12020502	Court Fines	37,300.00	12,000,000.00	62,000,000.00	46,639,547.43	10,000,000.00	14,000,000.00	14,200,000.00	
12020503	Travelers Manifest Offence Fines	46,215,024.00	32,000,000.00	32,000,000.00	4,200,929.65	90,200,000.00	95,300,000.00	100,400,000.00	
12020504	Traffic Offences Fines	564,252.00				23,000,000.00	25,700,000.00	29,500,000.00	
12020505	Sewerage Control Fines	106,752,000.00	500,000.00	10,500,000.00	5,617,358.00	500,000.00	550,000.00	600,000.00	
12020508	Minning Offence Fines		2,000,000.00	2,000,000.00		8,000,000.00	10,300,000.00	11,500,000.00	
12020512	Damage to Public Property (Roads, Electric Fixture etc)	530,000.00	3,500,000.00	7,500,000.00	4,927,500.00	3,000,000.00	3,200,000.00	3,400,000.00	
12020520	Contravention Fines		9,759,000.00	44,759,000.00	26,790,500.00	6,659,000.00	6,659,000.00	6,659,000.00	
12020531	Forest Offenses Fines	157,000.00	190,000.00	390,000.00	191,000.00	490,000.00	995,000.00	980,000.00	
12020546	Fines from Non Compliance on Plan Approval	29,526,607.00	5,000,000.00	5,000,000.00	244,750.00	-	-	-	
120206	SALES - GENERAL	81,237,819,968.16	345,699,571,000.00	311,225,521,000.00	31,753,663,726.60	530,207,700,000.00	556,257,727,000.00	564,922,700,000.00	
12020601	Sales of Journal & Publications	48,992,726.00	48,033,000.00	48,033,000.00	13,527,000.00	41,528,000.00	39,886,000.00	40,743,000.00	
12020602	Water Rate Unmetered	291,251,744.00	2,755,100,000.00	1,755,100,000.00	116,705,925.75	840,000,000.00	1,200,000,000.00	1,700,000,000.00	
12020603	Water Rate Metered	11,790,080.00	470,000,000.00	470,000,000.00	20,025,832.75	92,600,000.00	310,500,000.00	397,600,000.00	
12020604	SALES OF ID CARDS		211,575,000.00	12,375,000.00	525,295.00	2,575,000.00	2,635,000.00	2,698,000.00	
12020605	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS		2,334,000.00	4,334,000.00	2,770,000.00	2,674,000.00	2,381,000.00	2,794,000.00	
12020610	PROCEEDS FROM SALES OF FARM PRODUCE	30,000.00	7,500,000.00	27,500,000.00	17,160,572.51	20,000,000.00	21,000,000.00	23,100,000.00	
12020612	PROCEEDS FROM SALES OF GOVT. VEHICLES	117,154,400.00	120,000,000.00	120,000,000.00	39,426,200.00	120,000,000.00	121,000,000.00	121,000,000.00	
12020613	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS		18,000,000.00	18,000,000.00		36,000,000.00	72,000,000.00	108,000,000.00	
12020614	Sale of Land for Housing Development	1,796,717,154.30	49,964,750,000.00	38,979,050,000.00	491,167,892.00	48,000,000,000.00	59,000,000,000.00	66,000,000,000.00	
12020616	Sale of Old Newspapers	3,530,000.00	5,000,000.00	5,000,000.00	381,868.97	5,000,000.00	6,000,000.00	6,500,000.00	
12020617	Sales of Players		300,000,000.00	300,000,000.00		305,000,000.00	315,000,000.00	320,000,000.00	
12020619	Sale of Photographs		52,000.00	52,000.00		-	-	-	
12020623	Sale of form for Housing Loan to Civil Servants		4,500,000.00	4,500,000.00	1,440,000.00	-	-	-	
12020629	Sales of Buckets/Bags	147,617,062.06	50,000,000.00	55,000,000.00	41,275,000.00	50,000,000.00	100,000,000.00	130,000,000.00	
12020636	Sale of Lost Coreg Certificates					5,800,000,000.00	-	800,000,000.00	
12020639	Sale of Land and Housing	78,692,834,991.30	291,051,751,000.00	268,160,551,000.00	30,459,913,212.92	474,010,051,000.00	494,015,051,000.00	494,016,051,000.00	
12020653	Sale of Registration Forms		10,250,000.00	10,250,000.00		10,250,000.00	60,500,000.00	63,250,000.00	

12020654	Sale of Application Forms for Casino Licences					10,000,000.00	12,000,000.00	14,000,000.00	
12020662	Sales of Enuгу State Law Books	271,251.00	1,600,000.00	1,600,000.00	418,070.00	6,000,000.00	6,800,000.00	7,600,000.00	
12020665	Sale of Forest Produce	3,911,000.00	2,500,000.00	32,500,000.00	20,412,000.00	23,050,000.00	21,393,000.00	21,270,000.00	
12020668	Sale of LGSC Gazette	2,705,342.00	6,500,000.00	6,500,000.00	4,417,041.90	270,000,000.00	350,000,000.00	420,000,000.00	
12020683	Sale of Motor Tickets	70,808,305.00	435,000,000.00	875,000,000.00	386,304,588.32	398,000,000.00	427,000,000.00	536,300,000.00	
12020688	Sale of Livestock Products	1,700,000.00	100,000,000.00	100,000,000.00	4,898,000.00	-	-	-	
12020690	Sale of Planting Materials (Food Crop)	7,949,373.00	16,768,000.00	16,768,000.00	4,111,244.00	21,768,000.00	20,000,000.00	30,000,000.00	
12020698	Sale of Schools Registration Form		15,000,000.00	18,000,000.00	11,779,350.00	9,529,000.00	10,100,000.00	10,700,000.00	
12020699	Others Sales	40,556,539.50	103,358,000.00	205,408,000.00	117,004,632.48	133,675,000.00	144,481,000.00	151,094,000.00	
120207	EARNINGS -GENERAL	386,381,478.00	1,384,687,000.00	4,250,487,000.00	1,806,181,353.50	41,472,623,000.00	54,155,662,000.00	57,425,501,000.00	
12020701	Earnings from Consultancy Services	2,581,465.00	1,566,000.00	1,566,000.00		1,566,000.00	1,571,000.00	1,579,000.00	
12020703	Earnings from Hire of Plants and Equipment	444,000.00	110,907,000.00	110,907,000.00		57,367,000.00	60,201,000.00	63,179,000.00	
12020704	Earnings from the Use of Govt. Vehicle		1,000,000.00	3,000,000.00	1,550,000.00	50,000,000.00	80,000,000.00	80,000,000.00	
12020705	Earnings from the Use of Govt. Halls	250,323.00	9,403,000.00	10,203,000.00	6,671,964.68	12,853,000.00	8,934,000.00	9,044,000.00	
12020707	Earnings from Government House Clinic	2,539,707.00	4,725,000.00	4,725,000.00	1,229,200.00	5,000,000.00	7,000,000.00	7,000,000.00	
12020708	Earnings from Agricultural Produce		54,000,000.00	54,000,000.00	11,953.98	84,000,000.00	84,000,000.00	84,000,000.00	
12020710	Earnings from Guest Houses		556,000.00	556,000.00		-	-	-	
12020711	Earnings from Commercial Activities	170,117,613.00	1,015,705,000.00	1,015,705,000.00	70,852.50	208,254,000.00	207,538,000.00	216,508,000.00	
12020746	Hire of Grader					5,000,000.00	6,000,000.00	7,000,000.00	
12020769	Hire of Park Structures					30,000,000.00	32,000,000.00	35,000,000.00	
12020770	Hire of Building Structures					40,000,000,000.00	52,000,000,000.00	55,000,000,000.00	
12020773	Hire of Open Space		300,000.00	300,000.00	250,645.00	20,550,000.00	25,300,000.00	30,400,000.00	
12020778	Earnings from Hall Hire		3,000,000.00	2,003,000,000.00	1,233,550,300.00	340,000,000.00	395,000,000.00	450,000,000.00	
12020788	Earnings from Cards and Lucky Games (Lottery)	280,000.00	55,000.00	55,000.00	40,000.00	50,000.00	50,000.00	50,000.00	
12020790	Earnings from State Cultural Troupes	7,523,000.00	2,500,000.00	5,500,000.00	3,135,000.00	5,200,000.00	6,300,000.00	7,100,000.00	
12020799	Other Earnings	202,645,370.00	180,970,000.00	1,040,970,000.00	559,671,437.34	652,783,000.00	1,241,768,000.00	1,434,641,000.00	
120208	RENT ON GOVERNMENT BUILDINGS -GENERAL	1,245,337,977.00	188,512,000.00	329,012,000.00	135,156,393.52	353,765,000.00	404,079,000.00	156,025,000.00	
12020803	Rent on Govt. Buildings	1,238,499,969.00	137,262,000.00	277,762,000.00	134,881,574.57	144,365,000.00	149,184,000.00	150,053,000.00	
12020804	Rent on Conference Centres					200,000,000.00	250,000,000.00	300,000.00	
12020806	Rent on Senior Staff Quarters	6,814,008.00	150,000.00	150,000.00	62,625.00	150,000.00	150,000.00	200,000.00	
12020822	Rent on Canteens	24,000.00	1,100,000.00	1,100,000.00	212,193.95	2,250,000.00	1,370,000.00	1,410,000.00	
12020826	Rent from Open Space		50,000,000.00	50,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00	
12020827	Rent from Shops					5,000,000.00	1,375,000.00	2,062,000.00	
120209	RENT ON LAND & OTHERS - GENERAL	40,862,592,821.44	3,908,222,000.00	3,908,222,000.00	359,710,740.81	723,222,000.00	753,922,000.00	823,722,000.00	
12020903	Rents & Premium on the Allocation of Land	21,789,314,889.19	1,880,000,000.00	1,880,000,000.00	1,828,000.00	15,000,000.00	15,200,000.00	15,500,000.00	
12020907	Current (Ground Rent)	19,070,898,266.52	1,708,222,000.00	1,708,222,000.00	334,684,762.32	708,222,000.00	738,722,000.00	808,222,000.00	
12020908	Arrears (Ground Rent)	2,240,058.74	70,000,000.00	70,000,000.00	2,407,132.49	-	-	-	
12020909	Penalties (Ground Rent)	139,606.99	250,000,000.00	250,000,000.00	20,790,846.00	-	-	-	
120210	REPAYMENTS - GENERAL	2,035,443,105.16	10,074,861,000.00	4,209,861,000.00	2,481,171,568.38	10,112,232,000.00	10,668,348,000.00	11,277,522,000.00	
12021005	Other Refunds	271,629,333.16	74,861,000.00	74,861,000.00	30,322.50	112,232,000.00	168,348,000.00	252,522,000.00	
12021014	Recovery from back duty assessment	1,763,813,772.00	10,000,000,000.00	4,135,000,000.00	2,481,141,245.88	10,000,000,000.00	10,500,000,000.00	11,025,000,000.00	
120211	INVESTMENT INCOME		160,687,000.00	160,687,000.00	377,473.53	160,687,000.00	160,689,000.00	160,722,000.00	
12021102	Dividend Received		160,010,000.00	160,010,000.00	377,473.53	160,010,000.00	160,010,000.00	160,010,000.00	
12021103	Other Investment Income		677,000.00	677,000.00		677,000.00	679,000.00	712,000.00	
120212	INTEREST EARNED	380,432.25	2,116,000.00	2,116,000.00	-	5,051,000.00	5,126,000.00	6,220,000.00	
12021201	Interest on Bank Deposit	380,432.25	2,116,000.00	2,116,000.00		5,051,000.00	5,126,000.00	6,220,000.00	

13	AID AND GRANTS		8,302,000,000.00	8,302,000,000.00	-	46,900,000,000.00	305,400,000.00	336,420,000.00	
1301	AID		500,000,000.00	500,000,000.00	-	200,000,000.00	100,000,000.00	100,000,000.00	
130102	FOREIGN AIDS		500,000,000.00	500,000,000.00	-	200,000,000.00	100,000,000.00	100,000,000.00	
13010202	CAPITAL FOREIGN AIDS		500,000,000.00	500,000,000.00		200,000,000.00	100,000,000.00	100,000,000.00	
1302	GRANTS		7,802,000,000.00	7,802,000,000.00	-	46,700,000,000.00	205,400,000.00	236,420,000.00	
130201	DOMESTIC GRANTS		6,202,000,000.00	6,202,000,000.00	-	42,100,000,000.00	103,400,000.00	134,420,000.00	
13020102	CAPITAL DOMESTIC GRANTS		6,202,000,000.00	6,202,000,000.00		42,100,000,000.00	103,400,000.00	134,420,000.00	
130202	FOREIGN GRANTS		1,600,000,000.00	1,600,000,000.00	-	4,600,000,000.00	102,000,000.00	102,000,000.00	
13020201	CURRENT FOREIGN GRANTS		300,000,000.00	300,000,000.00		300,000,000.00	-	-	
13020202	CAPITAL FOREIGN GRANTS		1,300,000,000.00	1,300,000,000.00		4,300,000,000.00	102,000,000.00	102,000,000.00	
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	86,752,417,950.00	190,603,000,000.00	190,603,000,000.00	10,752,000,000.00	282,750,000,000.00	-	-	
1403	LOANS/ BORROWINGS RECEIPT	86,752,417,950.00	190,603,000,000.00	190,603,000,000.00	10,752,000,000.00	282,750,000,000.00	-	-	
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	84,986,417,950.00	55,000,000,000.00	55,000,000,000.00	-	115,000,000,000.00	-	-	
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	84,986,417,950.00	50,000,000,000.00	50,000,000,000.00		100,000,000,000.00	-	-	
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES		5,000,000,000.00	5,000,000,000.00		15,000,000,000.00	-	-	
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	1,766,000,000.00	135,603,000,000.00	135,603,000,000.00	10,752,000,000.00	167,750,000,000.00	-	-	
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,766,000,000.00	135,603,000,000.00	135,603,000,000.00	10,752,000,000.00	167,750,000,000.00	-	-	

Enugu State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Total Capital Receipts				86,752,417,950.00	198,905,000,000.00	198,905,000,000.00	10,752,000,000.00	329,650,000,000.00	305,400,000.00	336,420,000.00	-
Federal Government of Nigeria Nigerian Erosion and Watershed Management Projects Grant	011105400100 - Enugu New City Corporation	13020102 - CAPITAL DOMESTIC GRANTS	08304 - DONATIONS BY FEDERAL GOVERNMENT					20,000,000,000.00			-
Federal Government OF Nigeria Grant for National Programme for Food Security (Food NPFS)	021500100100 - Ministry of Agriculture and Agro-Industrialization	13020102 - CAPITAL DOMESTIC GRANTS	08304 - DONATIONS BY FEDERAL GOVERNMENT						103,400,000.00	134,420,000.00	
International Fund for Agricultural Development (IFAD) Loan for Agricultural Value Chain Development	021500100100 - Ministry of Agriculture and Agro-Industrialization	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09113 - INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT		2,100,000,000.00	2,100,000,000.00		5,000,000,000.00			-
World Bank loan for Enugu State Livestock Productivity and Resilienc Support project L-Press	021500100100 - Ministry of Agriculture and Agro-Industrialization	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		6,000,000,000.00	6,000,000,000.00	10,752,000,000.00	15,000,000,000.00			-
Federal Government of Nigeria grant for Agricultural Transformation Agenda Support Program-1 Grant	021500100100 - Ministry of Agriculture and Agro-Industrialization	13020102 - CAPITAL DOMESTIC GRANTS	08304 - DONATIONS BY FEDERAL GOVERNMENT		500,000,000.00	500,000,000.00		5,000,000,000.00			-
World Bank Loan for Special Agro Processing Zone (SAP 2)	021500100100 - Ministry of Agriculture and Agro-Industrialization	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	1,766,000,000.00	50,000,000,000.00	50,000,000,000.00		50,000,000,000.00			-

Enugu State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
World Bank loan to support Agricultural Development -Value Chain	021500100100 - Ministry of Agriculture and Agro-Industrialization	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		900,000,000.00	900,000,000.00		100,000,000.00			-
Loan from Deposit Money Banks	022000700100 - Office of the State Accountant-General	14030101 - DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	03101 - CAPITAL DEVELOPMENT FUND	84,986,417,950.00	50,000,000,000.00	50,000,000,000.00		100,000,000,000.00			-
World Bank loan for State Action on Business Environment Reform (SABER)	022201700100 - Enugu State Investment Development Authority	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	03101 - CAPITAL DEVELOPMENT FUND		10,000,000,000.00	10,000,000,000.00		10,000,000,000.00			-
European Union Solar Power Grant	023100100200 - Enugu State Electrification Agency	13020202 - CAPITAL FOREIGN GRANTS	08107 - EUROPEAN UNION					4,000,000,000.00			-
World Bank Loan for Rural Access Mobility Project (RAMP)	023410200100 - Rural Access Mobility Project (RAMP)	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		30,603,000,000.00	30,603,000,000.00		77,000,000,000.00			-
United Nations Childred Fund (UNICEF) Grants to support Social Protection	023800100100 - State Economic Planning Commission	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)		300,000,000.00	300,000,000.00		300,000,000.00			-
Local Government grant for Health Reform Programme	023800100100 - State Economic Planning Commission	13020102 - CAPITAL DOMESTIC GRANTS	08303 - DONATION BY LOCAL GOVERNMENTS		100,000,000.00	100,000,000.00					-

Enugu State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Local Government grant to support Sports (Support to Ranger FC)	023800100100 - State Economic Planning Commission	13020102 - CAPITAL DOMESTIC GRANTS	08303 - DONATION BY LOCAL GOVERNMENTS		102,000,000.00	102,000,000.00					-
World Bank Aid for Water Development	025200100100 - Ministry of Water Resources	13010202 - CAPITAL FOREIGN AIDS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		500,000,000.00	500,000,000.00		200,000,000.00	100,000,000.00	100,000,000.00	
World Bank grant for programme for water, sanitation and hygiene (PWASH)	025200100100 - Ministry of Water Resources	13020202 - CAPITAL FOREIGN GRANTS	08111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		1,000,000,000.00	1,000,000,000.00			102,000,000.00	102,000,000.00	
World Bank loan for 3RD NUWSRP, Enugu (Agente Francaise De Development (AFD)	025210200100 - Enugu State Water Corporation	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		36,000,000,000.00	36,000,000,000.00		7,800,000,000.00			-
United Nation Children Fund (UNICEF) Grant for nutrition programme	026400100100 - Ministry of Budget and Planning	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)		300,000,000.00	300,000,000.00		300,000,000.00			-
Federal Government of Nigeria loan for CARES programme COVID-19 Action Recovery and Economic Stimulus (CARES)	026400100100 - Ministry of Budget and Planning	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	09121 - WORLD BANK		5,000,000,000.00	5,000,000,000.00		15,000,000,000.00			-
Premium Trust Bank Grant for National Sports festival	051300100100 - Ministry of Youth and Sport	13020102 - CAPITAL DOMESTIC GRANTS	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES					5,000,000,000.00			-

Enugu State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Betking Grant for National Sports festival	051300100100 - Ministry of Youth and Sport	13020102 - CAPITAL DOMESTIC GRANTS	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES					5,000,000,000.00			-
Federal Government of Nigeria Grant for Women Development Programme	051400100100 - Ministry of Children, Gender Affairs and Social Development	13020102 - CAPITAL DOMESTIC GRANTS	08304 - DONATIONS BY FEDERAL GOVERNMENT					100,000,000.00			-
Federal Government of Nigeria Grant for Universal Basic Education UBE	051700300100 - Enugu State Universal Basic Education Board	13020102 - CAPITAL DOMESTIC GRANTS	08304 - DONATIONS BY FEDERAL GOVERNMENT		3,500,000,000.00	3,500,000,000.00		4,000,000,000.00			-
World Bank Loan for Basic Education HOPE-GOV	051700300100 - Enugu State Universal Basic Education Board	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)					1,300,000,000.00			-
Federal Government Grant for Basic Healthcare Provision Fund	052100100100 - Ministry of Health	13020102 - CAPITAL DOMESTIC GRANTS	08304 - DONATIONS BY FEDERAL GOVERNMENT		2,000,000,000.00	2,000,000,000.00		3,000,000,000.00			-
World Bank Loan for Primary Health Care (HOPE-GOV)	052100300100 - Enugu State Primary Healthcare Development Agency	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)					1,550,000,000.00			-

Enugu State Government 2026 Approved Budget - Revenue and Expenditure

Code	Fund	Recurrent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expendiiture	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	Total	1,257,747,465,000.00	329,650,000,000.00	1,587,397,465,000.00	187,595,350,000.00	122,499,650,000.00	11,210,000,000.00	1,296,092,465,000.00	1,617,397,465,000.00
01	FEDERATION ACCOUNT	387,000,000,000.00	-	387,000,000,000.00	-	-	1,400,000,000.00	-	1,400,000,000.00
011	FAAC DIRECT ALLOCATION	387,000,000,000.00	-	387,000,000,000.00	-	-	1,400,000,000.00	-	1,400,000,000.00
01101	FAAC DIRECT ALLOCATION	387,000,000,000.00	-	387,000,000,000.00	-	-	1,400,000,000.00	-	1,400,000,000.00
02	CONSOLIDATED REVENUE FUND	870,747,465,000.00	-	870,747,465,000.00	187,595,350,000.00	122,199,650,000.00	9,810,000,000.00	-	319,605,000,000.00
021	MAIN ENVELOP	870,747,465,000.00	-	870,747,465,000.00	148,919,585,247.00	122,070,800,000.00	9,810,000,000.00	-	280,800,385,247.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	870,747,465,000.00	-	870,747,465,000.00	148,919,585,247.00	122,070,800,000.00	9,810,000,000.00	-	280,800,385,247.00
022	CRF CHARGES	-	-	-	38,675,764,753.00	128,850,000.00	-	-	38,804,614,753.00
02201	PENSION AND GRATUITIES	-	-	-	37,617,375,400.00	-	-	-	37,617,375,400.00
02202	SERVICE WIDE VOTE	-	-	-	-	128,850,000.00	-	-	128,850,000.00
02204	OTHER CRF CHARGES	-	-	-	1,058,389,353.00	-	-	-	1,058,389,353.00
03	CAPITAL DEVELOPMENT FUND	-	110,000,000,000.00	110,000,000,000.00	-	-	-	1,076,742,465,000.00	1,076,742,465,000.00
031	CDF MAIN	-	110,000,000,000.00	110,000,000,000.00	-	-	-	1,076,742,465,000.00	1,076,742,465,000.00
03101	CAPITAL DEVELOPMENT FUND	-	110,000,000,000.00	110,000,000,000.00	-	-	-	1,076,742,465,000.00	1,076,742,465,000.00
08	AIDS AND GRANTS	-	46,900,000,000.00	46,900,000,000.00	-	300,000,000.00	-	46,600,000,000.00	46,900,000,000.00
081	MULTILATERAL AIDS AND GRANTS	-	4,800,000,000.00	4,800,000,000.00	-	300,000,000.00	-	4,500,000,000.00	4,800,000,000.00
08107	EUROPEAN UNION	-	4,000,000,000.00	4,000,000,000.00	-	-	-	4,000,000,000.00	4,000,000,000.00
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	200,000,000.00	200,000,000.00	-	-	-	200,000,000.00	200,000,000.00
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	600,000,000.00	600,000,000.00	-	300,000,000.00	-	300,000,000.00	600,000,000.00
083	LOCAL AIDS AND GRANTS	-	42,100,000,000.00	42,100,000,000.00	-	-	-	42,100,000,000.00	42,100,000,000.00
08304	DONATIONS BY FEDERAL GOVERNMENT	-	32,100,000,000.00	32,100,000,000.00	-	-	-	32,100,000,000.00	32,100,000,000.00
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	-	10,000,000,000.00	10,000,000,000.00	-	-	-	10,000,000,000.00	10,000,000,000.00
09	LOANS/DEBTS	-	172,750,000,000.00	172,750,000,000.00	-	-	-	172,750,000,000.00	172,750,000,000.00
091	MULTILATERAL LOANS/DEBTS	-	172,750,000,000.00	172,750,000,000.00	-	-	-	172,750,000,000.00	172,750,000,000.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	152,750,000,000.00	152,750,000,000.00	-	-	-	152,750,000,000.00	152,750,000,000.00
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	-	5,000,000,000.00	5,000,000,000.00	-	-	-	5,000,000,000.00	5,000,000,000.00
09121	WORLD BANK	-	15,000,000,000.00	15,000,000,000.00	-	-	-	15,000,000,000.00	15,000,000,000.00

Enugu State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Expenditure</i>	<i>476,500,513,607.73</i>	<i>971,084,000,000.00</i>	<i>971,084,000,000.00</i>	<i>199,360,010,122.35</i>	<i>1,617,397,465,000.00</i>	<i>1,387,941,661,000.00</i>	<i>1,461,374,461,000.00</i>	<i>2,492,400,000.00</i>
010000000000	Administration Sector	103,963,621,526.41	111,795,621,094.00	100,133,421,094.00	20,932,504,338.03	349,344,971,861.00	330,966,571,861.00	331,095,271,861.00	47,000,000.00
011100000000	Governor’s Office	80,631,303,245.24	86,786,869,010.00	74,270,869,010.00	9,256,380,196.04	296,522,216,694.00	293,525,216,694.00	293,528,416,694.00	20,000,000.00
011100100100	Office of the Executive Governor	50,450,520,899.55	49,219,438,200.00	56,503,438,200.00	8,680,874,231.27	72,645,627,600.00	69,645,627,600.00	69,645,627,600.00	-
011100100200	Office of the Deputy Governor	1,200,563,148.06	638,011,810.00	838,011,810.00	225,306,908.52	685,829,901.00	685,829,901.00	685,829,901.00	-
011100300100	Boundary Adjustment Commission	-	8,050,000.00	8,050,000.00	-	13,050,000.00	13,050,000.00	13,050,000.00	-
011100500100	Enugu State Forest Guard	-	-	-	-	187,379,393.00	187,379,393.00	187,379,393.00	-
011100800100	Enugu State Emergency Management	15,698,458.50	168,902,000.00	168,902,000.00	1,800,608.00	426,165,000.00	426,165,000.00	426,165,000.00	20,000,000.00
011100900100	Council for Privatization and	-	19,650,000.00	19,650,000.00	-	17,650,000.00	17,650,000.00	17,650,000.00	-
011101000100	Dept of Due Process and Budget Monitoring	-	39,926,000.00	39,926,000.00	-	44,400,000.00	44,400,000.00	44,400,000.00	-
011101800100	Enugu State Social Investment Agency	-	2,750,000.00	2,750,000.00	-	2,750,000.00	2,750,000.00	2,750,000.00	-
011103300100	Enugu State Action Committee on Aids	5,704,992.00	58,955,000.00	58,955,000.00	1,500,862.90	140,900,000.00	140,900,000.00	140,900,000.00	-
011110100100	Project Development and Implementation	28,707,486,630.49	735,520,000.00	735,520,000.00	-	806,821,000.00	806,821,000.00	806,821,000.00	-
011118400100	Volunteer Service Agency	2,461,183.27	12,250,000.00	12,250,000.00	-	11,526,000.00	11,526,000.00	11,526,000.00	-
011118500100	Enugu State Management Board for the Protection of State-Owned Homes	-	-	-	-	244,100,000.00	244,100,000.00	244,100,000.00	-
011105200100	SERVICOM	-	30,450,000.00	30,450,000.00	-	30,101,000.00	30,101,000.00	30,101,000.00	-
011105300100	State Electricity Regulatory Commission	248,867,933.37	852,966,000.00	852,966,000.00	9,987,645.30	810,916,800.00	810,916,800.00	810,916,800.00	-
011105400100	Enugu New City Corporation	-	15,000,000,000.00	5,000,000,000.00	30,000,000.00	200,000,000,000.00	200,000,000,000.00	200,000,000,000.00	-
011105500100	Enugu State Geographical Information	-	20,000,000,000.00	10,000,000,000.00	306,909,940.05	20,455,000,000.00	20,458,000,000.00	20,461,200,000.00	-
016100000000	Office of the Secretary to the State	9,346,922,586.17	3,416,153,416.00	4,454,453,416.00	1,113,452,597.21	3,459,068,704.00	3,459,068,704.00	3,459,068,704.00	-
016100100100	Office of the Secretary to the State	9,134,584,245.12	2,499,660,240.00	3,519,660,240.00	1,022,880,162.33	2,479,790,752.00	2,479,790,752.00	2,479,790,752.00	-
016100200100	Economic Affairs and Parastatals	-	4,500,000.00	4,500,000.00	-	4,500,000.00	4,500,000.00	4,500,000.00	-
016100300100	Economic Affairs Unit	-	4,850,000.00	4,850,000.00	-	4,850,000.00	4,850,000.00	4,850,000.00	-
016101600100	Enugu State Economic Development	-	4,850,000.00	4,850,000.00	-	4,850,000.00	4,850,000.00	4,850,000.00	-
016102100100	Enugu State Liaison Office, Lagos	81,841,707.08	111,537,654.00	111,537,654.00	26,264,437.22	112,537,654.00	112,537,654.00	112,537,654.00	-
016102100200	Enugu State Liaison Office, Abuja	130,496,633.97	106,795,522.00	125,095,522.00	64,307,997.66	122,080,298.00	122,080,298.00	122,080,298.00	-
016103700100	Muslim Pilgrims Board	-	70,100,000.00	70,100,000.00	-	110,100,000.00	110,100,000.00	110,100,000.00	-
016103800100	Christian Pilgrims Board	-	609,000,000.00	609,000,000.00	-	615,500,000.00	615,500,000.00	615,500,000.00	-
016105200200	State Focal Office World Bank Development	-	4,860,000.00	4,860,000.00	-	4,860,000.00	4,860,000.00	4,860,000.00	-
011200000000	Enugu State House of Assembly (The	1,795,938,762.75	3,447,550,000.00	3,517,550,000.00	1,163,532,671.83	4,953,178,326.00	4,964,178,326.00	5,055,178,326.00	2,000,000.00
011200300100	Enugu State House of Assembly (The	1,795,938,762.75	3,427,050,000.00	3,497,050,000.00	1,163,532,671.83	4,925,278,326.00	4,936,278,326.00	5,027,278,326.00	2,000,000.00
011200400100	Enugu State House of Assembly Service	-	20,500,000.00	20,500,000.00	-	27,900,000.00	27,900,000.00	27,900,000.00	-
012300000000	Ministry of Information and	539,317,090.85	1,560,645,052.00	1,588,145,052.00	296,631,333.93	1,464,637,435.00	1,464,737,435.00	1,465,737,435.00	20,000,000.00
012300100100	Ministry of Information and Communication	198,451,906.80	394,623,600.00	412,123,600.00	127,313,847.49	387,589,280.00	387,689,280.00	388,189,280.00	20,000,000.00
012300300100	Enugu State Broadcasting Service -	251,618,600.75	818,347,800.00	818,347,800.00	102,900,000.00	722,112,820.00	722,112,820.00	722,112,820.00	-
012301300100	Government Printing and Stationery Dept.	33,439,041.08	164,922,152.00	174,922,152.00	23,386,924.34	174,298,260.00	174,298,260.00	174,798,260.00	-
012305500100	Enugu State Printing and Publishing	55,807,542.22	182,751,500.00	182,751,500.00	43,030,562.10	180,637,075.00	180,637,075.00	180,637,075.00	-
012500000000	Office of the Head of State Civil	10,569,961,825.18	14,593,356,582.00	14,593,356,582.00	8,543,650,753.08	39,855,667,370.00	24,860,667,370.00	24,874,667,370.00	-
012500100100	Office of the Head of State Civil Service	10,566,407,496.77	14,575,126,582.00	14,575,126,582.00	8,542,150,493.15	39,118,282,370.00	24,123,282,370.00	24,137,282,370.00	-
012500500100	Establishment, Pension and Training	1,204,535.58	13,350,000.00	13,350,000.00	1,500,259.93	25,050,000.00	25,050,000.00	25,050,000.00	-
012500500200	Public Service Department	-	4,880,000.00	4,880,000.00	-	712,335,000.00	712,335,000.00	712,335,000.00	-
012500600100	Staff Development Center	2,349,792.83	-	-	-	-	-	-	-

014000000000	Auditor General	106,504,137.66	294,973,210.00	294,973,210.00	63,739,479.29	327,631,871.00	322,031,871.00	332,031,871.00	-
014000100100	Office of the State Auditor General	70,068,265.14	195,889,336.00	195,889,336.00	39,197,434.04	224,228,803.00	217,228,803.00	226,228,803.00	-
014000200100	Office of the Auditor General for Local	36,435,872.52	99,083,874.00	99,083,874.00	24,542,045.25	103,403,068.00	104,803,068.00	105,803,068.00	-
014700000000	Civil Service Commission (CSC)	126,163,527.85	263,345,600.00	263,345,600.00	59,315,359.74	279,518,380.00	284,618,380.00	287,118,380.00	-
014700100100	Civil Service Commission	126,163,527.85	263,345,600.00	263,345,600.00	59,315,359.74	279,518,380.00	284,618,380.00	287,118,380.00	-
014900000000	Local Government Service Commission	26,878,571.68	143,916,664.00	143,916,664.00	163,883,904.31	206,642,497.00	206,642,497.00	206,642,497.00	-
014900100100	Local Government Service Commission	26,878,571.68	77,516,664.00	77,516,664.00	12,683,904.31	136,342,497.00	136,342,497.00	136,342,497.00	-
014900200100	Local Government Pension Board	-	66,400,000.00	66,400,000.00	151,200,000.00	70,300,000.00	70,300,000.00	70,300,000.00	-
014800000000	Enugu State Independent Electoral	639,041,064.79	469,810,650.00	397,810,650.00	133,875,963.08	903,202,683.00	496,202,683.00	499,702,683.00	-
014800100100	Enugu State Independent Electoral	639,041,064.79	469,810,650.00	397,810,650.00	133,875,963.08	903,202,683.00	496,202,683.00	499,702,683.00	-
016600000000	Ministry of Human Development and	140,295,049.76	597,220,970.00	387,220,970.00	113,458,351.68	840,768,444.00	850,768,444.00	854,268,444.00	5,000,000.00
016600100100	Ministry of Human Development and	140,295,049.76	597,220,970.00	387,220,970.00	113,458,351.68	840,768,444.00	850,768,444.00	854,268,444.00	5,000,000.00
016700000000	Ministry of Special Duties	41,295,664.48	221,779,940.00	221,779,940.00	24,583,727.84	532,439,457.00	532,439,457.00	532,439,457.00	-
016700100100	Ministry of Special Duties	41,295,664.48	221,779,940.00	221,779,940.00	24,583,727.84	532,439,457.00	532,439,457.00	532,439,457.00	-
020000000000	Economic Sector	270,985,314,341.50	450,018,855,056.00	470,206,155,056.00	79,458,956,425.20	600,808,052,907.00	672,025,607,907.00	670,193,397,907.00	424,000,000.00
021500000000	Ministry of Agriculture and Agro-	1,944,543,953.14	81,836,841,400.00	40,486,441,400.00	3,384,611,905.89	91,300,932,420.00	102,261,532,420.00	102,271,532,420.00	50,000,000.00
021500100100	Ministry of Agriculture and Agro-	1,420,620,268.97	81,091,430,400.00	39,727,030,400.00	3,384,611,905.89	90,602,044,420.00	101,562,644,420.00	101,568,644,420.00	50,000,000.00
021502600100	Veterinary School, Achi	1,200,000.00	3,900,000.00	3,900,000.00	-	3,900,000.00	3,900,000.00	3,900,000.00	-
021510200100	Enugu State Agricultural Development	23,017,659.79	10,346,000.00	24,346,000.00	-	26,234,000.00	26,234,000.00	30,234,000.00	-
021510400100	Fertilizer Procurement and Distribution	-	2,400,000.00	2,400,000.00	-	2,400,000.00	2,400,000.00	2,400,000.00	-
021510700100	Enugu State FADAMA (CARES	364,125,344.70	528,765,000.00	528,765,000.00	-	466,354,000.00	466,354,000.00	466,354,000.00	-
021510700700	Livestock Productivity and Resilience	135,580,679.68	200,000,000.00	200,000,000.00	-	200,000,000.00	200,000,000.00	200,000,000.00	-
022000000000	Ministry of Finance and Economic	29,434,584,814.72	17,545,345,210.00	22,492,345,210.00	8,873,966,652.27	24,832,258,971.00	24,832,313,971.00	25,532,313,971.00	-
022000100100	Ministry of Finance and Economic	707,553,093.48	1,524,768,320.00	1,624,768,320.00	238,732,150.15	1,432,904,236.00	1,432,904,236.00	1,432,904,236.00	-
022000700100	Office of the State Accountant- General	26,253,226,360.66	11,006,280,000.00	17,023,280,000.00	8,015,523,947.24	18,578,374,000.00	19,578,429,000.00	19,778,429,000.00	-
022000800100	Enugu State Internal Revenue Services	2,310,681,291.31	4,924,918,492.00	3,724,918,492.00	545,789,884.96	4,663,541,417.00	3,663,541,417.00	4,163,541,417.00	-
022001200100	Enugu State Gaming/Lotto Commission	163,124,069.27	89,378,398.00	119,378,398.00	73,920,669.92	157,439,318.00	157,439,318.00	157,439,318.00	-
022200000000	Ministry of Trade, Investment and	24,318,740,412.22	9,887,935,068.00	10,317,935,068.00	1,977,669,094.66	37,352,800,321.00	37,359,010,321.00	37,385,300,321.00	-
022200100100	Ministry of Trade, Investment and Industry	22,159,884,813.97	1,296,265,068.00	1,314,265,068.00	139,330,177.83	31,772,250,321.00	31,762,250,321.00	31,762,450,321.00	-
022201700100	Enugu State Investment Development	1,144,555,445.42	2,829,570,000.00	2,841,570,000.00	1,045,990,416.62	359,250,000.00	360,460,000.00	360,550,000.00	-
022201800100	Small and Medium Scale Enterprises	1,014,300,152.83	5,326,100,000.00	5,426,100,000.00	752,348,500.21	4,701,800,000.00	4,713,800,000.00	4,734,800,000.00	-
022201900100	Enugu Marketing Company	-	436,000,000.00	736,000,000.00	40,000,000.00	403,500,000.00	403,500,000.00	403,500,000.00	-
022205200100	Presidential Hotel Enugu	-	-	-	-	116,000,000.00	119,000,000.00	124,000,000.00	-
022700000000	Ministry of Labour and Productivity	75,639,322.79	166,419,638.00	166,419,638.00	48,134,091.96	143,529,620.00	152,529,620.00	142,629,620.00	-
022700100100	Ministry of Labour and Productivity	75,639,322.79	166,419,638.00	166,419,638.00	48,134,091.96	143,529,620.00	152,529,620.00	142,629,620.00	-
022800000000	Ministry of Innovation, Science and	441,469,111.08	1,183,930,560.00	1,183,930,560.00	41,586,155.95	1,208,569,088.00	1,208,569,088.00	1,213,669,088.00	15,000,000.00
022800100100	Ministry of Innovation, Science and	441,469,111.08	1,183,930,560.00	1,183,930,560.00	41,586,155.95	1,208,569,088.00	1,208,569,088.00	1,213,669,088.00	15,000,000.00
022900000000	Ministry of Transport	8,945,737,356.99	41,299,552,396.00	42,924,552,396.00	3,406,659,345.11	76,999,732,366.00	107,681,232,366.00	107,851,232,366.00	-
022900100100	Ministry of Transport	8,936,737,216.91	41,041,801,998.00	42,666,801,998.00	3,403,530,743.11	76,732,657,598.00	107,414,157,598.00	107,584,157,598.00	-
022905300100	Enugu State Transport Company ENTRACO	-	32,106,118.00	32,106,118.00	-	33,376,424.00	33,376,424.00	33,376,424.00	-
022905300200	Coal City Transport Services	9,000,140.08	225,644,280.00	225,644,280.00	3,128,602.00	233,698,344.00	233,698,344.00	233,698,344.00	-
023400000000	Ministry of Works and Infrastructure	119,023,324,006.55	215,153,535,654.00	278,720,535,654.00	42,616,674,308.16	242,052,143,587.00	265,582,393,587.00	262,819,393,587.00	-
023400100100	Ministry of Works and Infrastructure	119,023,324,006.55	214,653,535,654.00	278,220,535,654.00	42,616,674,308.16	239,597,354,587.00	263,127,604,587.00	260,364,604,587.00	-
023410200100	Rural Access Mobility Project (RAMP)	-	500,000,000.00	500,000,000.00	-	2,454,789,000.00	2,454,789,000.00	2,454,789,000.00	-
023600000000	Ministry of Culture and Tourism	1,841,031,677.80	26,966,470,380.00	27,135,170,380.00	10,432,423,129.88	31,113,503,898.00	31,124,503,898.00	31,132,103,898.00	-
023600100100	Ministry of Culture and Tourism	310,177,204.60	1,358,764,364.00	1,527,464,364.00	194,301,241.60	20,358,527,582.00	20,363,527,582.00	20,364,627,582.00	-

023600100300	International Conference Centre (ICC)	-	-	-	-	138,648,000.00	144,648,000.00	151,148,000.00	-
023600400100	Enugu State Council for Arts and Culture	16,344,140.37	53,993,728.00	53,993,728.00	13,018,217.06	55,937,914.00	55,937,914.00	55,937,914.00	-
023605200100	Tourism Board	1,514,510,332.83	25,553,712,288.00	25,553,712,288.00	10,225,103,671.22	10,560,390,402.00	10,560,390,402.00	10,560,390,402.00	-
023800000000	State Economic Planning Commission	271,050,378.82	4,702,525,266.00	4,702,525,266.00	167,994,464.11	3,606,059,529.00	3,606,059,529.00	3,609,059,529.00	-
023800100100	State Economic Planning Commission	184,556,622.81	4,188,907,306.00	4,188,907,306.00	129,194,106.32	1,783,342,671.00	1,783,342,671.00	1,783,342,671.00	-
023800400100	State Bureau of Statistics	86,493,756.01	513,617,960.00	513,617,960.00	38,800,357.79	1,822,716,858.00	1,822,716,858.00	1,825,716,858.00	-
025200000000	Ministry of Water Resources	5,529,282,394.22	24,640,688,340.00	19,140,688,340.00	1,396,945,499.59	20,122,844,257.00	20,132,284,257.00	20,139,984,257.00	30,000,000.00
025200100100	Ministry of Water Resources	79,827,006.81	2,189,694,240.00	2,189,694,240.00	61,301,061.87	1,641,746,452.00	1,641,746,452.00	1,641,746,452.00	30,000,000.00
025210200100	Enugu State Water Corporation	5,423,463,912.50	21,854,542,740.00	15,854,542,740.00	759,864,437.72	17,731,664,877.00	17,731,664,877.00	17,736,264,877.00	-
025210300100	Enugu State Rural Water Suply and	25,991,462.01	545,501,360.00	1,045,501,360.00	575,780,000.00	681,932,928.00	690,372,928.00	692,472,928.00	-
025210400100	Small Town Water and Sanitation Agency	12.9	50,950,000.00	50,950,000.00	-	67,500,000.00	68,500,000.00	69,500,000.00	-
025300000000	Ministry of Housing	59,089,500,137.16	5,960,170,826.00	8,260,170,826.00	6,023,302,988.49	37,111,858,867.00	47,111,858,867.00	47,111,858,867.00	-
025300100100	Ministry of Housing	707,490,698.63	350,170,826.00	2,650,170,826.00	6,023,302,988.49	31,001,858,867.00	41,001,858,867.00	41,001,858,867.00	-
025301000100	Enugu State Housing Development	58,382,009,438.53	5,610,000,000.00	5,610,000,000.00	-	6,110,000,000.00	6,110,000,000.00	6,110,000,000.00	-
026000000000	Ministry of Lands and Urban	18,809,041,956.55	1,595,138,980.00	1,595,138,980.00	374,543,306.55	1,857,424,079.00	1,866,924,079.00	1,867,924,079.00	-
026000100100	Ministry of Lands and Urban Development	18,676,085,489.42	1,244,065,220.00	1,244,065,220.00	303,024,117.48	1,467,923,631.00	1,472,423,631.00	1,473,423,631.00	-
026000100200	Office of the Surveyor General	132,956,467.13	351,073,760.00	351,073,760.00	71,519,189.07	389,500,448.00	394,500,448.00	394,500,448.00	-
026400000000	Ministry of Budget and Planning	309,057,007.86	997,061,968.00	997,061,968.00	189,115,198.21	1,153,855,066.00	1,153,855,066.00	1,153,855,066.00	329,000,000.00
026400100100	Ministry of Budget and Planning	309,057,007.86	997,061,968.00	997,061,968.00	189,115,198.21	1,153,855,066.00	1,153,855,066.00	1,153,855,066.00	329,000,000.00
023100000000	Ministry of Energy and Mineral	952,311,811.60	18,083,239,370.00	12,083,239,370.00	525,330,284.37	31,952,540,838.00	27,952,540,838.00	27,962,540,838.00	-
023100100100	Ministry of Energy and Mineral Resources	72,213,281.05	12,604,361,964.00	6,604,361,964.00	3,000,000.00	18,211,992,062.00	14,211,992,062.00	14,221,992,062.00	-
023100100200	Enugu State Electrification Agency	880,098,530.55	5,478,877,406.00	5,478,877,406.00	522,330,284.37	13,740,548,776.00	13,740,548,776.00	13,740,548,776.00	-
030000000000	Law and Justice Sector	4,262,910,293.09	8,494,284,128.00	9,726,284,128.00	1,914,917,739.57	15,885,090,435.00	15,948,090,435.00	16,007,790,435.00	-
031800000000	The State Judiciary	2,620,472,580.29	6,262,734,788.00	6,494,734,788.00	1,346,140,711.18	12,698,972,878.00	12,708,972,878.00	12,705,472,878.00	-
031800100100	Judicial Service Commission	25,430,453.80	685,418,552.00	685,418,552.00	12,396,731.29	3,276,870,980.00	3,276,870,980.00	3,278,870,980.00	-
031805100100	Enugu State High Court	1,688,273,334.21	2,604,872,240.00	2,836,872,240.00	756,670,936.76	5,071,040,902.00	5,071,040,902.00	5,053,540,902.00	-
031805200100	Customary Court of Appeal	906,768,792.28	2,972,443,996.00	2,972,443,996.00	577,073,043.13	4,351,060,996.00	4,361,060,996.00	4,373,060,996.00	-
032600000000	Ministry of Justice	1,642,437,712.80	2,231,549,340.00	3,231,549,340.00	568,777,028.39	3,186,117,557.00	3,239,117,557.00	3,302,317,557.00	-
032600100100	Ministry of Justice	1,624,272,798.52	2,173,049,340.00	3,173,049,340.00	567,901,417.33	3,127,961,557.00	3,180,961,557.00	3,243,961,557.00	-
032600300100	Legal Aids Council	1,000,000.00	2,800,000.00	2,800,000.00	-	3,000,000.00	3,000,000.00	3,200,000.00	-
032600700100	Citizens' Rights and Mediation Centre	10,300,193.00	17,750,000.00	17,750,000.00	-	17,753,000.00	17,753,000.00	17,753,000.00	-
032601200100	Administrator-General/Public Trustees	1,500,000.00	18,450,000.00	18,450,000.00	875,611.06	17,703,000.00	17,703,000.00	17,703,000.00	-
032601300100	Enugu State Justice Reform Team	5,364,721.28	19,500,000.00	19,500,000.00	-	19,700,000.00	19,700,000.00	19,700,000.00	-
040000000000	Regional	603,320,595.74	1,835,443,200.00	935,443,200.00	250,634,309.42	2,826,935,360.00	2,834,035,360.00	2,844,035,360.00	-
046500000000	Enugu Capital Territory Development	603,320,595.74	1,835,443,200.00	935,443,200.00	250,634,309.42	2,826,935,360.00	2,834,035,360.00	2,844,035,360.00	-
046500100100	Enugu Capital Territory Development	603,320,595.74	1,835,443,200.00	935,443,200.00	250,634,309.42	2,826,935,360.00	2,834,035,360.00	2,844,035,360.00	-
050000000000	Social Sector	96,685,346,850.99	398,939,796,522.00	390,082,696,522.00	96,802,997,310.13	648,532,414,437.00	366,167,355,437.00	441,233,965,437.00	2,021,400,000.00
051300000000	Ministry of Youth and Sport	2,065,022,939.42	15,096,387,920.00	8,079,689,631.00	527,304,979.50	23,029,512,816.00	23,106,612,816.00	23,174,812,816.00	-
051300100100	Ministry of Youth and Sport	398,217,795.44	10,933,911,300.00	5,933,911,300.00	62,295,041.78	20,715,873,865.00	20,722,973,865.00	20,781,173,865.00	-
051300200100	Rangers Management Corporation	1,438,710,442.49	819,526,620.00	802,828,331.00	465,009,937.72	970,188,951.00	1,040,188,951.00	1,050,188,951.00	-
051305500100	Youths Sports Federation of Nigeria -YSFON	1,588,628.02	2,820,000.00	2,820,000.00	-	2,820,000.00	2,820,000.00	2,820,000.00	-
051305600100	National Youth Service Corp (NYSC)	226,506,073.47	337,330,000.00	337,330,000.00	-	1,337,830,000.00	1,337,830,000.00	1,337,830,000.00	-
051305700100	Games Village Awgu	-	3,002,800,000.00	1,002,800,000.00	-	2,800,000.00	2,800,000.00	2,800,000.00	-
051400000000	Ministry of Children, Gender Affairs	701,152,504.60	749,120,984.00	749,120,984.00	152,670,202.09	1,380,423,033.00	1,386,123,033.00	1,307,423,033.00	81,000,000.00
051400100100	Ministry of Children, Gender Affairs and	700,747,504.60	733,720,984.00	733,720,984.00	152,670,202.09	1,125,023,033.00	1,130,023,033.00	1,048,023,033.00	81,000,000.00
051400200100	Vocational and Rehabilitation Centre, Emene	-	4,400,000.00	4,400,000.00	-	4,400,000.00	4,400,000.00	4,400,000.00	-
051405500100	Remand Home	-	2,900,000.00	2,900,000.00	-	2,900,000.00	2,900,000.00	2,900,000.00	-

051405600100	Family Support Programme Center	405,000.00	3,100,000.00	3,100,000.00	-	3,100,000.00	3,100,000.00	3,100,000.00	-
051405700100	Skills Acquisition Center, Uwani	-	2,000,000.00	2,000,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	-
051405900100	Social Welfare centre, Emene	-	3,000,000.00	3,000,000.00	-	3,000,000.00	3,000,000.00	3,000,000.00	-
051406100100	Enugu State Disability Commission	-	-	-	-	240,000,000.00	240,700,000.00	244,000,000.00	-
051700000000	Ministry of Education	76,498,730,074.33	320,609,059,660.00	318,953,657,949.00	87,730,091,845.04	521,867,030,146.00	259,745,071,146.00	336,766,981,146.00	22,000,000.00
051700100100	Ministry of Education	4,408,705,969.43	2,259,546,776.00	4,459,546,776.00	1,924,293,516.43	14,829,881,115.00	13,161,881,115.00	13,194,181,115.00	17,000,000.00
051700300100	Enugu State Universal Basic Education	43,317,108,235.80	255,976,404,440.00	253,976,404,440.00	73,167,211,353.78	96,476,058,662.00	52,586,058,662.00	55,822,058,662.00	5,000,000.00
051700800100	Enugu State Library Board	24,180,902.51	86,780,000.00	120,280,000.00	19,271,354.33	104,380,000.00	104,380,000.00	105,380,000.00	-
051700900100	Examinations Development Centre	691,796,165.72	429,093,782.00	429,093,782.00	23,581,422.51	408,381,471.00	413,381,471.00	436,381,471.00	-
051701000100	Agency for Mass Literacy	1,561,494.82	20,400,000.00	20,400,000.00	400,111.80	20,762,000.00	20,762,000.00	20,762,000.00	-
051701000200	Special Education Centre, Oji-River	25,089,402.71	7,660,000.00	7,660,000.00	-	15,460,000.00	15,460,000.00	15,460,000.00	-
051701000300	Special Education Centre, Ogbete	23,999,906.59	15,150,000.00	15,150,000.00	11,184,024.36	17,450,000.00	18,450,000.00	19,450,000.00	-
051701800100	Enugu State Polytechnic Iwollo	404,329,392.89	1,524,113,300.00	1,524,113,300.00	327,289,098.46	2,014,848,965.00	2,016,448,965.00	1,981,448,965.00	-
051701900100	Enugu State College of Education	1,041,729,213.19	1,662,268,940.00	1,662,268,940.00	246,719,353.00	1,757,567,887.00	1,757,567,887.00	1,762,567,887.00	-
051702600100	Enugu State University of Science and	6,106,558,325.12	6,977,983,610.00	6,977,983,610.00	1,042,805,855.56	5,412,339,543.00	5,427,639,543.00	5,389,639,543.00	-
051702600200	ESUTH College of Medicine (Teaching	157,623,435.32	177,450,000.00	177,450,000.00	28,896,054.24	188,450,000.00	248,450,000.00	256,750,000.00	-
051702700100	State University of Medical and Aplied	1,842,276,350.47	3,897,254,860.00	3,897,254,860.00	832,381,006.95	4,001,580,903.00	4,001,580,903.00	4,001,580,903.00	-
051703100100	Institute of Management and Techonology	2,896,174,625.02	2,976,518,860.00	4,476,518,860.00	1,020,000,000.00	3,175,631,403.00	3,175,631,403.00	3,175,631,403.00	-
051705100100	Post-Primary Schools Management Board	12,699,406,198.96	36,818,494,376.00	33,818,494,376.00	7,795,135,929.16	277,767,796,595.00	167,115,937,595.00	240,875,247,595.00	-
051705400100	Enugu State Science Technical and	2,401,631,697.66	2,101,612,152.00	2,451,612,152.00	1,091,675,038.71	109,568,772,660.00	3,568,772,660.00	3,568,772,660.00	-
051705600100	Enugu State Scholarship and Education	311,860,081.25	548,850,000.00	548,850,000.00	34,424,401.90	546,835,000.00	546,835,000.00	546,835,000.00	-
051710300100	Enugu State College of Health Technology,	-	455,353,782.00	475,353,782.00	102,267,803.85	1,474,331,471.00	1,474,331,471.00	1,474,331,471.00	-
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	144,698,676.87	2,271,653,782.00	2,311,752,071.00	62,555,520.00	2,198,821,471.00	2,198,821,471.00	2,208,821,471.00	-
051710500100	Enugu State College of Nursing Sciences,	-	2,402,471,000.00	1,603,471,000.00	-	1,887,681,000.00	1,892,681,000.00	1,911,681,000.00	-
052100000000	Ministry of Health	14,626,988,325.97	57,673,156,804.00	56,473,156,804.00	6,493,993,904.73	95,673,812,230.00	75,346,812,230.00	73,237,012,230.00	1,918,400,000.00
052100100100	Ministry of Health	1,386,402,336.38	23,182,131,106.00	22,982,131,106.00	839,769,372.43	9,875,458,811.00	15,875,458,811.00	15,881,458,811.00	8,000,000.00
052100300100	Enugu State Primary Healthcare	2,977,020,916.15	19,465,656,896.00	19,465,656,896.00	46,451,697.23	20,988,068,901.00	15,999,068,901.00	16,069,068,901.00	1,910,400,000.00
052100200100	Enugu State Agency for Universal Health	-	360,200,000.00	360,200,000.00	-	2,531,686,000.00	3,031,686,000.00	3,031,686,000.00	-
052102600100	ESUT Teaching Hospital ParkLane, Enugu	7,880,854,610.76	9,041,974,072.00	9,041,974,072.00	4,244,061,931.13	22,526,980,001.00	15,526,980,001.00	15,526,980,001.00	-
052110200100	Enugu State Hospitals Management Board	2,382,710,462.68	5,623,194,730.00	4,623,194,730.00	1,363,710,903.94	38,101,318,517.00	21,100,418,517.00	21,101,318,517.00	-
052110300100	SUMAS Teaching Hospital	-	-	-	-	1,650,300,000.00	3,813,200,000.00	1,626,500,000.00	-
053500000000	Ministry of Environment and Climent	1,868,359,397.16	3,041,685,914.00	3,956,685,914.00	1,744,450,523.35	2,707,895,710.00	2,708,895,710.00	2,801,895,710.00	-
053500100100	Ministry of Environment and Climate Change	355,521,609.03	1,068,668,580.00	1,068,668,580.00	70,993,565.28	958,209,009.00	958,209,009.00	960,209,009.00	-
053505300100	Enugu State Waste Management Authority	1,482,075,184.31	1,789,066,520.00	2,684,066,520.00	1,633,562,304.35	1,434,635,846.00	1,435,635,846.00	1,526,635,846.00	-
053505400100	Forestry Commission	30,762,603.82	174,850,814.00	177,850,814.00	21,181,041.47	228,650,855.00	228,650,855.00	228,650,855.00	-
053505400200	Enugu State Structures for Signage and	-	9,100,000.00	26,100,000.00	18,713,612.25	86,400,000.00	86,400,000.00	86,400,000.00	-
055100000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	925,093,609.51	1,770,385,240.00	1,870,385,240.00	154,485,855.42	3,873,740,502.00	3,873,840,502.00	3,945,840,502.00	-
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	293,627,498.62	220,705,240.00	320,705,240.00	141,886,638.62	259,790,502.00	259,790,502.00	259,790,502.00	-
055100200100	Fire Service Department	76,425,611.15	547,030,000.00	547,030,000.00	11,598,836.80	609,800,000.00	609,900,000.00	681,900,000.00	-
055100400100	Community and Social Developmnt Agency	555,040,499.74	1,002,650,000.00	1,002,650,000.00	1,000,380.00	3,004,150,000.00	3,004,150,000.00	3,004,150,000.00	-

Enugu State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging

	<i>Total Personnel Expenditure</i>	<i>52,261,505,567.49</i>	<i>70,954,000,000.00</i>	<i>71,287,400,000.00</i>	<i>30,824,506,725.53</i>	<i>187,595,350,000.00</i>	<i>91,595,350,000.00</i>	<i>91,595,350,000.00</i>	<i>-</i>
010000000000	Administration Sector	12,110,834,334.10	17,650,906,594.00	17,720,906,594.00	9,533,077,485.39	45,469,680,861.00	27,469,680,861.00	27,469,680,861.00	-
011100000000	Governor's Office	373,025,202.14	1,060,616,010.00	1,060,616,010.00	160,034,444.36	4,339,503,694.00	1,339,503,694.00	1,339,503,694.00	-
011100100100	Office of the Executive Governor	309,972,637.44	460,238,200.00	460,238,200.00	134,292,368.47	3,364,427,600.00	364,427,600.00	364,427,600.00	-
011100100200	Office of the Deputy Governor	28,932,564.70	46,361,810.00	46,361,810.00	15,754,430.59	48,679,901.00	48,679,901.00	48,679,901.00	-
011100500100	Enugu State Forest Guard	-	-	-	-	144,679,393.00	144,679,393.00	144,679,393.00	-
011105300100	State Electricity Regulatory Commission	34,120,000.00	554,016,000.00	554,016,000.00	9,987,645.30	581,716,800.00	581,716,800.00	581,716,800.00	-
011105500100	Enugu State Geographical Information	-	-	-	-	200,000,000.00	200,000,000.00	200,000,000.00	-
016100000000	Office of the Secretary to the State	583,873,819.55	661,143,416.00	661,143,416.00	102,445,401.16	702,358,704.00	702,358,704.00	702,358,704.00	-
016100100100	Office of the Secretary to the State	498,253,997.21	572,610,240.00	572,610,240.00	61,866,889.74	611,240,752.00	611,240,752.00	611,240,752.00	-
016102100100	Enugu State Liaison Office, Lagos	50,426,270.24	36,837,654.00	36,837,654.00	26,264,437.22	36,837,654.00	36,837,654.00	36,837,654.00	-
016102100200	Enugu State Liaison Office, Abuja	35,193,552.10	51,695,522.00	51,695,522.00	14,314,074.20	54,280,298.00	54,280,298.00	54,280,298.00	-
011200000000	Enugu State House of Assembly (The	277,404,217.82	470,000,000.00	540,000,000.00	168,964,646.17	557,928,326.00	557,928,326.00	557,928,326.00	-
011200300100	Enugu State House of Assembly (The	277,404,217.82	470,000,000.00	540,000,000.00	168,964,646.17	557,928,326.00	557,928,326.00	557,928,326.00	-
012300000000	Ministry of Information and	201,325,385.15	549,635,052.00	549,635,052.00	202,346,569.67	573,720,435.00	573,720,435.00	573,720,435.00	-
012300100100	Ministry of Information and Communication	123,022,279.30	205,633,600.00	205,633,600.00	67,566,279.49	215,915,280.00	215,915,280.00	215,915,280.00	-
012300300100	Enugu State Broadcasting Service -	39,587,881.62	198,847,800.00	198,847,800.00	102,900,000.00	206,462,820.00	206,462,820.00	206,462,820.00	-
012301300100	Government Printing and Stationery Dept.	27,938,814.23	63,522,152.00	63,522,152.00	16,037,756.62	66,698,260.00	66,698,260.00	66,698,260.00	-
012305500100	Enugu State Printing and Publishing	10,776,410.00	81,631,500.00	81,631,500.00	15,842,533.56	84,644,075.00	84,644,075.00	84,644,075.00	-
012500000000	Office of the Head of State Civil	10,306,853,464.43	14,238,476,582.00	14,238,476,582.00	8,519,158,184.83	38,593,714,370.00	23,593,714,370.00	23,593,714,370.00	-
012500100100	Office of the Head of State Civil Service	10,306,853,464.43	14,238,476,582.00	14,238,476,582.00	8,519,158,184.83	38,593,714,370.00	23,593,714,370.00	23,593,714,370.00	-
014000000000	Auditor General	65,762,412.57	179,173,210.00	179,173,210.00	39,714,935.86	188,131,871.00	188,131,871.00	188,131,871.00	-
014000100100	Office of the State Auditor General	40,679,835.92	102,789,336.00	102,789,336.00	22,521,604.59	107,928,803.00	107,928,803.00	107,928,803.00	-
014000200100	Office of the Auditor General for Local	25,082,576.65	76,383,874.00	76,383,874.00	17,193,331.27	80,203,068.00	80,203,068.00	80,203,068.00	-
014700000000	Civil Service Commission (CSC)	70,457,185.21	101,895,600.00	101,895,600.00	45,829,954.72	106,990,380.00	106,990,380.00	106,990,380.00	-
014700100100	Civil Service Commission	70,457,185.21	101,895,600.00	101,895,600.00	45,829,954.72	106,990,380.00	106,990,380.00	106,990,380.00	-
014900000000	Local Government Service Commission	26,878,571.68	78,516,664.00	78,516,664.00	163,883,904.31	80,842,497.00	80,842,497.00	80,842,497.00	-
014900100100	Local Government Service Commission	26,878,571.68	46,516,664.00	46,516,664.00	12,683,904.31	48,842,497.00	48,842,497.00	48,842,497.00	-
014900200100	Local Government Pension Board	-	32,000,000.00	32,000,000.00	151,200,000.00	32,000,000.00	32,000,000.00	32,000,000.00	-
014800000000	Enugu State Independent Electoral	140,057,507.47	192,840,650.00	192,840,650.00	90,504,752.48	202,482,683.00	202,482,683.00	202,482,683.00	-
014800100100	Enugu State Independent Electoral	140,057,507.47	192,840,650.00	192,840,650.00	90,504,752.48	202,482,683.00	202,482,683.00	202,482,683.00	-
016600000000	Ministry of Human Development and	36,382,968.50	58,779,470.00	58,779,470.00	23,788,427.24	61,718,444.00	61,718,444.00	61,718,444.00	-
016600100100	Ministry of Human Development and	36,382,968.50	58,779,470.00	58,779,470.00	23,788,427.24	61,718,444.00	61,718,444.00	61,718,444.00	-
016700000000	Ministry of Special Duties	28,813,599.58	59,829,940.00	59,829,940.00	16,406,264.59	62,289,457.00	62,289,457.00	62,289,457.00	-
016700100100	Ministry of Special Duties	28,813,599.58	59,829,940.00	59,829,940.00	16,406,264.59	62,289,457.00	62,289,457.00	62,289,457.00	-
020000000000	Economic Sector	3,534,263,936.72	6,678,297,056.00	6,778,297,056.00	1,866,625,143.50	12,818,221,907.00	10,818,221,907.00	10,818,221,907.00	-
021500000000	Ministry of Agriculture and Agro-	631,406,140.61	725,280,400.00	725,280,400.00	258,467,814.83	690,044,420.00	690,044,420.00	690,044,420.00	-
021500100100	Ministry of Agriculture and Agro-	631,406,140.61	725,280,400.00	725,280,400.00	258,467,814.83	690,044,420.00	690,044,420.00	690,044,420.00	-
022000000000	Ministry of Finance and Economic	657,814,310.96	1,987,355,210.00	2,087,355,210.00	465,746,247.65	5,756,722,971.00	5,756,722,971.00	5,756,722,971.00	-
022000100100	Ministry of Finance and Economic	332,759,013.43	547,718,320.00	647,718,320.00	200,536,945.19	585,104,236.00	585,104,236.00	585,104,236.00	-
022000700100	Office of the State Accountant- General	5,120,888.01	830,000,000.00	830,000,000.00	6,074,046.84	3,531,500,000.00	4,531,500,000.00	4,531,500,000.00	-
022000800100	Enugu State Internal Revenue Services	289,972,616.52	561,658,492.00	561,658,492.00	239,783,722.04	1,589,741,417.00	589,741,417.00	589,741,417.00	-
022001200100	Enugu State Gaming/Lotto Commission	29,961,793.00	47,978,398.00	47,978,398.00	19,351,533.58	50,377,318.00	50,377,318.00	50,377,318.00	-
022200000000	Ministry of Trade, Investment and	228,136,507.58	343,905,068.00	343,905,068.00	132,830,177.83	361,100,321.00	361,100,321.00	361,100,321.00	-
022200100100	Ministry of Trade, Investment and Industry	209,077,507.58	343,905,068.00	343,905,068.00	132,830,177.83	361,100,321.00	361,100,321.00	361,100,321.00	-
022201800100	Small and Medium Scale Enterprises	19,059,000.00	-	-	-	-	-	-	-

022700000000	Ministry of Labour and Productivity	27,735,034.71	31,999,638.00	31,999,638.00	18,781,614.64	33,599,620.00	33,599,620.00	33,599,620.00	-
022700100100	Ministry of Labour and Productivity	27,735,034.71	31,999,638.00	31,999,638.00	18,781,614.64	33,599,620.00	33,599,620.00	33,599,620.00	-
022800000000	Ministry of Innovation, Science and	55,239,713.21	69,770,560.00	69,770,560.00	28,265,618.43	73,259,088.00	73,259,088.00	73,259,088.00	-
022800100100	Ministry of Innovation, Science and	55,239,713.21	69,770,560.00	69,770,560.00	28,265,618.43	73,259,088.00	73,259,088.00	73,259,088.00	-
022900000000	Ministry of Transport	286,799,222.24	794,799,396.00	794,799,396.00	177,142,858.75	1,044,539,366.00	1,044,539,366.00	1,044,539,366.00	-
022900100100	Ministry of Transport	284,931,373.77	655,111,998.00	655,111,998.00	177,142,858.75	897,867,598.00	897,867,598.00	897,867,598.00	-
022905300100	Enugu State Transport Company ENTRACO	-	25,406,118.00	25,406,118.00	-	26,676,424.00	26,676,424.00	26,676,424.00	-
022905300200	Coal City Transport Services	1,867,848.47	114,281,280.00	114,281,280.00	-	119,995,344.00	119,995,344.00	119,995,344.00	-
023400000000	Ministry of Works and Infrastructure	239,394,494.48	373,918,654.00	373,918,654.00	148,541,525.43	2,392,614,587.00	392,614,587.00	392,614,587.00	-
023400100100	Ministry of Works and Infrastructure	239,394,494.48	373,918,654.00	373,918,654.00	148,541,525.43	2,392,614,587.00	392,614,587.00	392,614,587.00	-
023600000000	Ministry of Culture and Tourism	182,625,316.77	218,270,380.00	218,270,380.00	78,609,120.64	228,793,898.00	228,793,898.00	228,793,898.00	-
023600100100	Ministry of Culture and Tourism	98,951,765.35	149,264,364.00	149,264,364.00	61,828,310.02	156,727,582.00	156,727,582.00	156,727,582.00	-
023600400100	Enugu State Council for Arts and Culture	2,583,000.00	29,443,728.00	29,443,728.00	5,253,619.32	30,725,914.00	30,725,914.00	30,725,914.00	-
023605200100	Tourism Board	81,090,551.42	39,562,288.00	39,562,288.00	11,527,191.30	41,340,402.00	41,340,402.00	41,340,402.00	-
023800000000	State Economic Planning Commission	106,019,583.35	168,885,266.00	168,885,266.00	66,259,643.85	177,329,529.00	177,329,529.00	177,329,529.00	-
023800100100	State Economic Planning Commission	47,806,648.65	82,107,306.00	82,107,306.00	29,194,106.32	86,212,671.00	86,212,671.00	86,212,671.00	-
023800400100	State Bureau of Statistics	58,212,934.70	86,777,960.00	86,777,960.00	37,065,537.53	91,116,858.00	91,116,858.00	91,116,858.00	-
025200000000	Ministry of Water Resources	233,103,446.07	780,158,340.00	780,158,340.00	116,046,270.99	817,066,257.00	817,066,257.00	817,066,257.00	-
025200100100	Ministry of Water Resources	60,279,471.37	109,044,240.00	109,044,240.00	35,513,318.91	114,496,452.00	114,496,452.00	114,496,452.00	-
025210200100	Enugu State Water Corporation	172,823,974.70	650,442,740.00	650,442,740.00	80,532,952.08	680,864,877.00	680,864,877.00	680,864,877.00	-
025210300100	Enugu State Rural Water Suply and	-	20,671,360.00	20,671,360.00	-	21,704,928.00	21,704,928.00	21,704,928.00	-
025300000000	Ministry of Housing	279,216,479.69	61,960,826.00	61,960,826.00	27,202,363.29	65,058,867.00	65,058,867.00	65,058,867.00	-
025300100100	Ministry of Housing	279,216,479.69	61,960,826.00	61,960,826.00	27,202,363.29	65,058,867.00	65,058,867.00	65,058,867.00	-
026000000000	Ministry of Lands and Urban	515,938,435.60	877,241,980.00	877,241,980.00	326,189,890.09	921,104,079.00	921,104,079.00	921,104,079.00	-
026000100100	Ministry of Lands and Urban Development	427,545,719.79	700,308,220.00	700,308,220.00	266,308,793.48	735,323,631.00	735,323,631.00	735,323,631.00	-
026000100200	Office of the Surveyor General	88,392,715.81	176,933,760.00	176,933,760.00	59,881,096.61	185,780,448.00	185,780,448.00	185,780,448.00	-
026400000000	Ministry of Budget and Planning	47,021,545.10	65,861,968.00	65,861,968.00	22,541,997.08	69,155,066.00	69,155,066.00	69,155,066.00	-
026400100100	Ministry of Budget and Planning	47,021,545.10	65,861,968.00	65,861,968.00	22,541,997.08	69,155,066.00	69,155,066.00	69,155,066.00	-
023100000000	Ministry of Energy and Mineral	43,813,706.35	178,889,370.00	178,889,370.00	-	187,833,838.00	187,833,838.00	187,833,838.00	-
023100100100	Ministry of Energy and Mineral Resources	-	23,461,964.00	23,461,964.00	-	24,635,062.00	24,635,062.00	24,635,062.00	-
023100100200	Enugu State Electrification Agency	43,813,706.35	155,427,406.00	155,427,406.00	-	163,198,776.00	163,198,776.00	163,198,776.00	-
030000000000	Law and Justice Sector	2,311,095,878.41	5,364,686,128.00	5,364,686,128.00	1,367,907,226.81	5,632,920,435.00	5,632,920,435.00	5,632,920,435.00	-
031800000000	The State Judiciary	1,748,328,000.08	4,330,721,788.00	4,330,721,788.00	1,049,591,623.91	4,547,257,878.00	4,547,257,878.00	4,547,257,878.00	-
031800100100	Judicial Service Commission	19,407,073.80	15,348,552.00	15,348,552.00	12,396,731.29	16,115,980.00	16,115,980.00	16,115,980.00	-
031805100100	Enugu State High Court	961,428,258.00	1,570,853,240.00	1,570,853,240.00	569,877,846.71	1,649,395,902.00	1,649,395,902.00	1,649,395,902.00	-
031805200100	Customary Court of Appeal	767,492,668.28	2,744,519,996.00	2,744,519,996.00	467,317,045.91	2,881,745,996.00	2,881,745,996.00	2,881,745,996.00	-
032600000000	Ministry of Justice	562,767,878.33	1,033,964,340.00	1,033,964,340.00	318,315,602.90	1,085,662,557.00	1,085,662,557.00	1,085,662,557.00	-
032600100100	Ministry of Justice	562,367,878.33	1,033,964,340.00	1,033,964,340.00	318,315,602.90	1,085,662,557.00	1,085,662,557.00	1,085,662,557.00	-
032600300100	Legal Aids Council	400,000.00	-	-	-	-	-	-	-
040000000000	Regional	95,496,829.68	143,843,200.00	143,843,200.00	30,634,309.42	151,035,360.00	151,035,360.00	151,035,360.00	-
046500000000	Enugu Capital Territory Development	95,496,829.68	143,843,200.00	143,843,200.00	30,634,309.42	151,035,360.00	151,035,360.00	151,035,360.00	-
046500100100	Enugu Capital Territory Development	95,496,829.68	143,843,200.00	143,843,200.00	30,634,309.42	151,035,360.00	151,035,360.00	151,035,360.00	-
050000000000	Social Sector	34,209,814,588.58	41,116,267,022.00	41,279,667,022.00	18,026,262,560.41	123,523,491,437.00	47,523,491,437.00	47,523,491,437.00	-
051300000000	Ministry of Youth and Sport	626,537,826.27	672,277,920.00	655,579,631.00	259,867,054.02	705,891,816.00	705,891,816.00	705,891,816.00	-
051300100100	Ministry of Youth and Sport	101,973,388.77	181,251,300.00	181,251,300.00	59,995,041.78	190,313,865.00	190,313,865.00	190,313,865.00	-
051300200100	Rangers Management Corporation	304,564,437.50	491,026,620.00	474,328,331.00	199,872,012.24	515,577,951.00	515,577,951.00	515,577,951.00	-
051305600100	National Youth Service Corp (NYSC)	220,000,000.00	-	-	-	-	-	-	-

05140000000	Ministry of Children, Gender Affairs	90,745,031.00	230,920,984.00	230,920,984.00	54,628,970.64	279,073,033.00	279,073,033.00	279,073,033.00	-
051400100100	Ministry of Children, Gender Affairs and	90,745,031.00	230,920,984.00	230,920,984.00	54,628,970.64	241,723,033.00	241,723,033.00	241,723,033.00	-
051406100100	Enugu State Disability Commission	-	-	-	-	37,350,000.00	37,350,000.00	37,350,000.00	-
05170000000	Ministry of Education	22,999,524,920.97	29,223,896,160.00	29,303,994,449.00	11,677,048,613.10	75,825,289,146.00	29,825,289,146.00	29,825,289,146.00	-
051700100100	Ministry of Education	211,626,729.89	440,346,776.00	440,346,776.00	133,443,516.43	2,462,364,115.00	462,364,115.00	462,364,115.00	-
051700300100	Enugu State Universal Basic Education	151,985,340.32	267,904,440.00	267,904,440.00	253,125,000.00	26,349,258,662.00	349,258,662.00	349,258,662.00	-
051700800100	Enugu State Library Board	15,553,487.80	10,000,000.00	30,000,000.00	14,294,188.62	10,500,000.00	10,500,000.00	10,500,000.00	-
051700900100	Examinations Development Centre	29,385,990.15	54,553,782.00	54,553,782.00	21,408,256.01	57,281,471.00	57,281,471.00	57,281,471.00	-
051701000200	Special Education Centre, Oji-River	7,581,761.14	-	-	-	-	-	-	-
051701000300	Special Education Centre, Ogbete	1,266,300.00	-	-	-	-	-	-	-
051701800100	Enugu State Polytechnic Iwollo	307,832,556.20	432,713,300.00	432,713,300.00	230,790,918.00	454,348,965.00	454,348,965.00	454,348,965.00	-
051701900100	Enugu State College of Education	901,806,314.36	1,034,578,940.00	1,034,578,940.00	200,873,754.00	1,086,307,887.00	1,086,307,887.00	1,086,307,887.00	-
051702600100	Enugu State University of Science and	4,706,623,283.88	5,078,045,110.00	5,078,045,110.00	816,000,000.00	3,567,186,543.00	3,567,186,543.00	3,567,186,543.00	-
051702600200	ESUTH College of Medicine (Teaching	12,236,048.40	-	-	-	-	-	-	-
051702700100	State University of Medical and Aplied	112,378,159.50	2,356,900,860.00	2,356,900,860.00	420,000,000.00	2,499,745,903.00	2,499,745,903.00	2,499,745,903.00	-
051703100100	Institute of Management and Techonology	1,491,792,561.49	1,843,970,860.00	1,843,970,860.00	720,000,000.00	1,986,169,403.00	1,986,169,403.00	1,986,169,403.00	-
051705100100	Post-Primary Schools Management Board	12,675,378,933.34	16,028,844,376.00	16,028,844,376.00	7,795,135,929.16	26,405,786,595.00	16,405,786,595.00	16,405,786,595.00	-
051705400100	Enugu State Science Technical and	2,335,500,585.01	1,566,930,152.00	1,566,930,152.00	913,266,572.87	10,831,776,660.00	2,831,776,660.00	2,831,776,660.00	-
051710300100	Enugu State College of Health Technology,	-	54,553,782.00	74,553,782.00	96,154,958.01	57,281,471.00	57,281,471.00	57,281,471.00	-
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	38,576,869.49	54,553,782.00	94,652,071.00	62,555,520.00	57,281,471.00	57,281,471.00	57,281,471.00	-
05210000000	Ministry of Health	9,957,820,217.79	10,390,830,804.00	10,390,830,804.00	5,773,758,423.48	46,054,979,230.00	16,054,979,230.00	16,054,979,230.00	-
052100100100	Ministry of Health	1,054,804,692.89	1,043,474,106.00	1,043,474,106.00	626,671,322.43	5,641,647,811.00	1,641,647,811.00	1,641,647,811.00	-
052100300100	Enugu State Primary Healthcare	-	1,618,616,896.00	1,618,616,896.00	-	4,057,168,901.00	2,057,168,901.00	2,057,168,901.00	-
052102600100	ESUT Teaching Hospital ParkLane, Enugu	6,584,238,117.05	5,742,404,072.00	5,742,404,072.00	3,788,558,203.13	16,220,510,001.00	9,220,510,001.00	9,220,510,001.00	-
052110200100	Enugu State Hospitals Management Board	2,318,777,407.85	1,986,335,730.00	1,986,335,730.00	1,358,528,897.92	20,135,652,517.00	3,135,652,517.00	3,135,652,517.00	-
05350000000	Ministry of Environment and Climent	257,516,134.20	528,635,914.00	528,635,914.00	119,072,860.55	555,067,710.00	555,067,710.00	555,067,710.00	-
053500100100	Ministry of Environment and Climate Change	149,653,036.28	320,008,580.00	320,008,580.00	59,598,565.28	336,009,009.00	336,009,009.00	336,009,009.00	-
053505300100	Enugu State Waste Management Authority	78,902,210.40	158,986,520.00	158,986,520.00	39,488,400.00	166,935,846.00	166,935,846.00	166,935,846.00	-
053505400100	Forestry Commission	28,960,887.52	49,640,814.00	49,640,814.00	19,985,895.27	52,122,855.00	52,122,855.00	52,122,855.00	-
05510000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	277,670,458.35	69,705,240.00	169,705,240.00	141,886,638.62	103,190,502.00	103,190,502.00	103,190,502.00	-
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	277,670,458.35	69,705,240.00	169,705,240.00	141,886,638.62	103,190,502.00	103,190,502.00	103,190,502.00	-

Enugu State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Other Non-Debt Recurrent</i>	<i>70,313,801,926.99</i>	<i>56,076,000,000.00</i>	<i>66,742,600,000.00</i>	<i>13,855,582,453.90</i>	<i>122,499,650,000.00</i>	<i>106,045,705,000.00</i>	<i>110,749,195,000.00</i>	<i>507,000,000.00</i>
010000000000	Administration Sector	40,450,624,475.29	32,074,151,500.00	40,241,951,500.00	4,635,111,177.80	41,568,910,000.00	41,190,510,000.00	41,319,210,000.00	47,000,000.00
011100000000	Governor’s Office	34,950,350,193.72	26,901,050,000.00	34,285,050,000.00	2,433,290,907.65	35,655,470,000.00	35,658,470,000.00	35,661,670,000.00	20,000,000.00
011100100100	Office of the Executive Governor	33,351,719,564.89	26,168,200,000.00	33,452,200,000.00	2,264,446,658.82	34,131,200,000.00	34,131,200,000.00	34,131,200,000.00	-
011100100200	Office of the Deputy Governor	1,170,189,283.36	359,150,000.00	459,150,000.00	165,542,777.93	427,150,000.00	427,150,000.00	427,150,000.00	-
011100300100	Boundary Adjustment Commission	-	8,050,000.00	8,050,000.00	-	13,050,000.00	13,050,000.00	13,050,000.00	-
011100500100	Enugu State Forest Guard	-	-	-	-	42,700,000.00	42,700,000.00	42,700,000.00	-
011100800100	Enugu State Emergency Management	4,698,458.50	94,400,000.00	94,400,000.00	1,800,608.00	308,400,000.00	308,400,000.00	308,400,000.00	20,000,000.00
011100900100	Council for Privatization and	-	19,650,000.00	19,650,000.00	-	17,650,000.00	17,650,000.00	17,650,000.00	-

011101000100	Dept of Due Process and Budget Monitoring	-	29,200,000.00	29,200,000.00	-	34,700,000.00	34,700,000.00	34,700,000.00	-
011101800100	Enugu State Social Investment Agency	-	2,750,000.00	2,750,000.00	-	2,750,000.00	2,750,000.00	2,750,000.00	-
011103300100	Enugu State Action Committee on Aids	5,704,992.00	25,980,000.00	25,980,000.00	1,500,862.90	85,900,000.00	85,900,000.00	85,900,000.00	-
011110100100	Project Development and Implementation	200,828,778.33	37,820,000.00	37,820,000.00	-	37,820,000.00	37,820,000.00	37,820,000.00	-
011118400100	Volunteer Service Agency	2,461,183.27	4,250,000.00	4,250,000.00	-	4,250,000.00	4,250,000.00	4,250,000.00	-
011118500100	Enugu State Management Board for the Protection of State-Owned Homes	-	-	-	-	143,300,000.00	143,300,000.00	143,300,000.00	-
011105200100	SERVICOM	-	26,600,000.00	26,600,000.00	-	26,600,000.00	26,600,000.00	26,600,000.00	-
011105300100	State Electricity Regulatory Commission	214,747,933.37	125,000,000.00	125,000,000.00	-	125,000,000.00	125,000,000.00	125,000,000.00	-
011105500100	Enugu State Geographical Information	-	-	-	-	255,000,000.00	258,000,000.00	261,200,000.00	-
016100000000	Office of the Secretary to the State	2,668,813,898.98	1,655,260,000.00	2,693,560,000.00	1,001,177,196.05	1,877,360,000.00	1,877,360,000.00	1,877,360,000.00	-
016100100100	Office of the Secretary to the State	2,542,095,380.27	827,300,000.00	1,847,300,000.00	951,183,272.59	989,200,000.00	989,200,000.00	989,200,000.00	-
016100200100	Economic Affairs and Parastatals	-	4,500,000.00	4,500,000.00	-	4,500,000.00	4,500,000.00	4,500,000.00	-
016100300100	Economic Affairs Unit	-	4,850,000.00	4,850,000.00	-	4,850,000.00	4,850,000.00	4,850,000.00	-
016101600100	Enugu State Economic Development	-	4,850,000.00	4,850,000.00	-	4,850,000.00	4,850,000.00	4,850,000.00	-
016102100100	Enugu State Liaison Office, Lagos	31,415,436.84	74,700,000.00	74,700,000.00	-	75,700,000.00	75,700,000.00	75,700,000.00	-
016102100200	Enugu State Liaison Office, Abuja	95,303,081.87	55,100,000.00	73,400,000.00	49,993,923.46	67,800,000.00	67,800,000.00	67,800,000.00	-
016103700100	Muslim Pilgrims Board	-	70,100,000.00	70,100,000.00	-	110,100,000.00	110,100,000.00	110,100,000.00	-
016103800100	Christian Pilgrims Board	-	609,000,000.00	609,000,000.00	-	615,500,000.00	615,500,000.00	615,500,000.00	-
016105200200	State Focal Office World Bank Development	-	4,860,000.00	4,860,000.00	-	4,860,000.00	4,860,000.00	4,860,000.00	-
011200000000	Enugu State House of Assembly (The	1,518,534,544.93	2,125,800,000.00	2,125,800,000.00	908,977,194.85	2,341,800,000.00	2,352,800,000.00	2,443,800,000.00	2,000,000.00
011200300100	Enugu State House of Assembly (The	1,518,534,544.93	2,125,800,000.00	2,125,800,000.00	908,977,194.85	2,341,800,000.00	2,352,800,000.00	2,443,800,000.00	2,000,000.00
012300000000	Ministry of Information and	337,991,705.70	405,500,000.00	433,000,000.00	94,284,764.26	434,680,000.00	434,780,000.00	435,780,000.00	20,000,000.00
012300100100	Ministry of Information and Communication	75,429,627.50	57,420,000.00	74,920,000.00	59,747,568.00	85,300,000.00	85,400,000.00	85,900,000.00	20,000,000.00
012300300100	Enugu State Broadcasting Service -	212,030,719.13	298,400,000.00	298,400,000.00	-	298,400,000.00	298,400,000.00	298,400,000.00	-
012301300100	Government Printing and Stationery Dept.	5,500,226.85	5,900,000.00	15,900,000.00	7,349,167.72	7,100,000.00	7,100,000.00	7,600,000.00	-
012305500100	Enugu State Printing and Publishing	45,031,132.22	43,780,000.00	43,780,000.00	27,188,028.54	43,880,000.00	43,880,000.00	43,880,000.00	-
012500000000	Office of the Head of State Civil	263,108,360.75	318,380,000.00	318,380,000.00	24,492,568.25	281,980,000.00	286,980,000.00	300,980,000.00	-
012500100100	Office of the Head of State Civil Service	259,554,032.34	313,850,000.00	313,850,000.00	22,992,308.32	276,650,000.00	281,650,000.00	295,650,000.00	-
012500500100	Establishment, Pension and Training	1,204,535.58	2,650,000.00	2,650,000.00	1,500,259.93	2,650,000.00	2,650,000.00	2,650,000.00	-
012500500200	Public Service Department	-	1,880,000.00	1,880,000.00	-	2,680,000.00	2,680,000.00	2,680,000.00	-
012500600100	Staff Development Center	2,349,792.83	-	-	-	-	-	-	-
014000000000	Auditor General	40,741,725.09	98,850,000.00	98,850,000.00	24,024,543.43	109,150,000.00	103,550,000.00	113,550,000.00	-
014000100100	Office of the State Auditor General	29,388,429.22	84,650,000.00	84,650,000.00	16,675,829.45	90,550,000.00	83,550,000.00	92,550,000.00	-
014000200100	Office of the Auditor General for Local	11,353,295.87	14,200,000.00	14,200,000.00	7,348,713.98	18,600,000.00	20,000,000.00	21,000,000.00	-
014700000000	Civil Service Commission (CSC)	55,706,342.64	93,470,000.00	93,470,000.00	13,485,405.02	115,470,000.00	120,570,000.00	123,070,000.00	-
014700100100	Civil Service Commission	55,706,342.64	93,470,000.00	93,470,000.00	13,485,405.02	115,470,000.00	120,570,000.00	123,070,000.00	-
014900000000	Local Government Service Commission	-	20,400,000.00	20,400,000.00	-	24,300,000.00	24,300,000.00	24,300,000.00	-
014900100100	Local Government Service Commission	-	9,000,000.00	9,000,000.00	-	9,000,000.00	9,000,000.00	9,000,000.00	-
014900200100	Local Government Pension Board	-	11,400,000.00	11,400,000.00	-	15,300,000.00	15,300,000.00	15,300,000.00	-
014800000000	Enugu State Independent Electoral	498,983,557.32	152,750,000.00	80,750,000.00	43,371,210.60	576,500,000.00	169,500,000.00	173,000,000.00	-
014800100100	Enugu State Independent Electoral	498,983,557.32	152,750,000.00	80,750,000.00	43,371,210.60	576,500,000.00	169,500,000.00	173,000,000.00	-
016600000000	Ministry of Human Development and	103,912,081.26	279,741,500.00	69,741,500.00	83,829,924.44	129,050,000.00	139,050,000.00	142,550,000.00	5,000,000.00
016600100100	Ministry of Human Development and	103,912,081.26	279,741,500.00	69,741,500.00	83,829,924.44	129,050,000.00	139,050,000.00	142,550,000.00	5,000,000.00
016700000000	Ministry of Special Duties	12,482,064.90	22,950,000.00	22,950,000.00	8,177,463.25	23,150,000.00	23,150,000.00	23,150,000.00	-
016700100100	Ministry of Special Duties	12,482,064.90	22,950,000.00	22,950,000.00	8,177,463.25	23,150,000.00	23,150,000.00	23,150,000.00	-
020000000000	Economic Sector	15,382,133,882.37	11,958,200,000.00	12,878,500,000.00	6,145,784,484.45	13,634,685,000.00	14,852,240,000.00	15,860,030,000.00	145,000,000.00

021500000000	Ministry of Agriculture and Agro-	775,482,651.15	110,800,000.00	260,400,000.00	242,746,732.06	260,100,000.00	220,700,000.00	230,700,000.00	50,000,000.00
021500100100	Ministry of Agriculture and Agro-	751,264,991.36	98,700,000.00	234,300,000.00	242,746,732.06	232,000,000.00	192,600,000.00	198,600,000.00	50,000,000.00
021502600100	Veterinary School, Achi	1,200,000.00	3,900,000.00	3,900,000.00	-	3,900,000.00	3,900,000.00	3,900,000.00	-
021510200100	Enugu State Agricultural Development	23,017,659.79	5,800,000.00	19,800,000.00	-	21,800,000.00	21,800,000.00	25,800,000.00	-
021510400100	Fertilizer Procurement and Distribution	-	2,400,000.00	2,400,000.00	-	2,400,000.00	2,400,000.00	2,400,000.00	-
022000000000	Ministry of Finance and Economic	6,213,361,372.01	7,557,000,000.00	6,404,000,000.00	643,103,923.45	5,946,145,000.00	5,946,200,000.00	6,646,200,000.00	-
022000100100	Ministry of Finance and Economic	374,794,080.05	339,050,000.00	339,050,000.00	30,765,204.96	359,050,000.00	359,050,000.00	359,050,000.00	-
022000700100	Office of the State Accountant- General	3,825,045,863.10	3,384,450,000.00	3,401,450,000.00	251,763,419.23	3,618,395,000.00	3,618,450,000.00	3,818,450,000.00	-
022000800100	Enugu State Internal Revenue Services	1,980,359,162.59	3,828,600,000.00	2,628,600,000.00	306,006,162.92	1,963,800,000.00	1,963,800,000.00	2,463,800,000.00	-
022001200100	Enugu State Gaming/Lotto Commission	33,162,266.27	4,900,000.00	34,900,000.00	54,569,136.34	4,900,000.00	4,900,000.00	4,900,000.00	-
022200000000	Ministry of Trade, Investment and	436,949,545.98	389,630,000.00	519,630,000.00	384,153,224.00	723,850,000.00	730,060,000.00	756,350,000.00	-
022200100100	Ministry of Trade, Investment and Industry	162,398,906.39	51,360,000.00	69,360,000.00	-	102,800,000.00	92,800,000.00	93,000,000.00	-
022201700100	Enugu State Investment Development	74,588,203.28	11,170,000.00	23,170,000.00	43,871,416.62	19,750,000.00	20,960,000.00	21,050,000.00	-
022201800100	Small and Medium Scale Enterprises	199,962,436.31	301,100,000.00	401,100,000.00	340,281,807.38	451,800,000.00	463,800,000.00	484,800,000.00	-
022201900100	Enugu Marketing Company	-	26,000,000.00	26,000,000.00	-	33,500,000.00	33,500,000.00	33,500,000.00	-
022205200100	Presidential Hotel Enugu	-	-	-	-	116,000,000.00	119,000,000.00	124,000,000.00	-
022700000000	Ministry of Labour and Productivity	47,904,288.08	78,830,000.00	78,830,000.00	29,352,477.32	49,130,000.00	58,130,000.00	48,230,000.00	-
022700100100	Ministry of Labour and Productivity	47,904,288.08	78,830,000.00	78,830,000.00	29,352,477.32	49,130,000.00	58,130,000.00	48,230,000.00	-
022800000000	Ministry of Innovation, Science and	364,604,397.87	84,160,000.00	84,160,000.00	13,320,537.52	100,310,000.00	100,310,000.00	105,410,000.00	15,000,000.00
022800100100	Ministry of Innovation, Science and	364,604,397.87	84,160,000.00	84,160,000.00	13,320,537.52	100,310,000.00	100,310,000.00	105,410,000.00	15,000,000.00
022900000000	Ministry of Transport	2,418,441,093.04	372,290,000.00	1,997,290,000.00	7,848,739.43	2,785,590,000.00	3,467,090,000.00	3,637,090,000.00	-
022900100100	Ministry of Transport	2,411,308,801.43	255,990,000.00	1,880,990,000.00	4,720,137.43	2,666,790,000.00	3,348,290,000.00	3,518,290,000.00	-
022905300100	Enugu State Transport Company ENTRACO	-	6,700,000.00	6,700,000.00	-	6,700,000.00	6,700,000.00	6,700,000.00	-
022905300200	Coal City Transport Services	7,132,291.61	109,600,000.00	109,600,000.00	3,128,602.00	112,100,000.00	112,100,000.00	112,100,000.00	-
023400000000	Ministry of Works and Infrastructure	186,891,808.21	1,159,350,000.00	1,159,350,000.00	29,282,173.00	1,165,850,000.00	1,696,100,000.00	1,773,100,000.00	-
023400100100	Ministry of Works and Infrastructure	186,891,808.21	1,159,350,000.00	1,159,350,000.00	29,282,173.00	1,165,850,000.00	1,696,100,000.00	1,773,100,000.00	-
023600000000	Ministry of Culture and Tourism	1,650,906,361.03	36,000,000.00	204,700,000.00	123,015,904.32	191,550,000.00	202,550,000.00	210,150,000.00	-
023600100100	Ministry of Culture and Tourism	203,725,439.25	19,500,000.00	188,200,000.00	115,251,306.58	91,800,000.00	96,800,000.00	97,900,000.00	-
023600100300	International Conference Centre (ICC)	-	-	-	-	75,950,000.00	81,950,000.00	88,450,000.00	-
023600400100	Enugu State Council for Arts and Culture	13,761,140.37	2,350,000.00	2,350,000.00	7,764,597.74	4,750,000.00	4,750,000.00	4,750,000.00	-
023605200100	Tourism Board	1,433,419,781.41	14,150,000.00	14,150,000.00	-	19,050,000.00	19,050,000.00	19,050,000.00	-
023800000000	State Economic Planning Commission	140,030,795.47	207,400,000.00	207,400,000.00	1,734,820.26	302,200,000.00	302,200,000.00	305,200,000.00	-
023800100100	State Economic Planning Commission	111,749,974.16	52,000,000.00	52,000,000.00	-	70,600,000.00	70,600,000.00	70,600,000.00	-
023800400100	State Bureau of Statistics	28,280,821.31	155,400,000.00	155,400,000.00	1,734,820.26	231,600,000.00	231,600,000.00	234,600,000.00	-
025200000000	Ministry of Water Resources	1,378,424,619.16	592,380,000.00	592,380,000.00	385,453,884.98	633,710,000.00	643,150,000.00	650,850,000.00	5,000,000.00
025200100100	Ministry of Water Resources	19,547,535.44	41,900,000.00	41,900,000.00	6,969,642.96	55,500,000.00	55,500,000.00	55,500,000.00	5,000,000.00
025210200100	Enugu State Water Corporation	1,332,885,608.81	539,100,000.00	539,100,000.00	378,484,242.02	515,800,000.00	515,800,000.00	520,400,000.00	-
025210300100	Enugu State Rural Water Suply and	25,991,462.01	5,430,000.00	5,430,000.00	-	49,910,000.00	58,350,000.00	60,450,000.00	-
025210400100	Small Town Water and Sanitation Agency	12.9	5,950,000.00	5,950,000.00	-	12,500,000.00	13,500,000.00	14,500,000.00	-
025300000000	Ministry of Housing	1,121,525,639.61	21,210,000.00	21,210,000.00	4,124,867,065.20	28,300,000.00	28,300,000.00	28,300,000.00	-
025300100100	Ministry of Housing	25,030,011.44	21,210,000.00	21,210,000.00	4,124,867,065.20	28,300,000.00	28,300,000.00	28,300,000.00	-
025301000100	Enugu State Housing Development	1,096,495,628.17	-	-	-	-	-	-	-
026000000000	Ministry of Lands and Urban	147,032,396.95	104,600,000.00	104,600,000.00	48,353,416.46	148,800,000.00	158,300,000.00	159,300,000.00	-
026000100100	Ministry of Lands and Urban Development	102,468,645.63	84,600,000.00	84,600,000.00	36,715,324.00	114,300,000.00	118,800,000.00	119,800,000.00	-
026000100200	Office of the Surveyor General	44,563,751.32	20,000,000.00	20,000,000.00	11,638,092.46	34,500,000.00	39,500,000.00	39,500,000.00	-
026400000000	Ministry of Budget and Planning	262,035,462.76	521,500,000.00	521,500,000.00	1,798,201.13	505,700,000.00	505,700,000.00	505,700,000.00	75,000,000.00
026400100100	Ministry of Budget and Planning	262,035,462.76	521,500,000.00	521,500,000.00	1,798,201.13	505,700,000.00	505,700,000.00	505,700,000.00	75,000,000.00

023100000000	Ministry of Energy and Mineral	238,543,451.05	723,050,000.00	723,050,000.00	110,753,385.32	793,450,000.00	793,450,000.00	803,450,000.00	-
023100100100	Ministry of Energy and Mineral Resources	49,213,281.05	498,600,000.00	498,600,000.00	-	437,100,000.00	437,100,000.00	447,100,000.00	-
023100100200	Enugu State Electrification Agency	189,330,170.00	224,450,000.00	224,450,000.00	110,753,385.32	356,350,000.00	356,350,000.00	356,350,000.00	-
030000000000	Law and Justice Sector	1,916,043,984.68	1,469,150,000.00	2,469,150,000.00	305,642,422.71	2,613,150,000.00	2,676,150,000.00	2,735,850,000.00	-
031800000000	The State Judiciary	843,074,150.21	1,069,500,000.00	1,069,500,000.00	109,755,997.22	1,106,400,000.00	1,116,400,000.00	1,112,900,000.00	-
031800100100	Judicial Service Commission	6,023,380.00	214,900,000.00	214,900,000.00	-	247,900,000.00	247,900,000.00	249,900,000.00	-
031805100100	Enugu State High Court	697,774,646.21	698,100,000.00	698,100,000.00	-	616,100,000.00	616,100,000.00	598,600,000.00	-
031805200100	Customary Court of Appeal	139,276,124.00	156,500,000.00	156,500,000.00	109,755,997.22	242,400,000.00	252,400,000.00	264,400,000.00	-
032600000000	Ministry of Justice	1,072,969,834.47	399,650,000.00	1,399,650,000.00	195,886,425.49	1,506,750,000.00	1,559,750,000.00	1,622,950,000.00	-
032600100100	Ministry of Justice	1,061,904,920.19	360,550,000.00	1,360,550,000.00	195,010,814.43	1,466,550,000.00	1,519,550,000.00	1,582,550,000.00	-
032600300100	Legal Aids Council	600,000.00	2,800,000.00	2,800,000.00	-	3,000,000.00	3,000,000.00	3,200,000.00	-
032600700100	Citizens' Rights and Mediation Centre	3,600,193.00	14,350,000.00	14,350,000.00	-	14,350,000.00	14,350,000.00	14,350,000.00	-
032601200100	Administrator-General/Public Trustees	1,500,000.00	2,450,000.00	2,450,000.00	875,611.06	3,150,000.00	3,150,000.00	3,150,000.00	-
032601300100	Enugu State Justice Reform Team	5,364,721.28	19,500,000.00	19,500,000.00	-	19,700,000.00	19,700,000.00	19,700,000.00	-
040000000000	Regional	94,905,116.56	137,250,000.00	137,250,000.00	-	138,350,000.00	145,450,000.00	155,450,000.00	-
046500000000	Enugu Capital Territory Development	94,905,116.56	137,250,000.00	137,250,000.00	-	138,350,000.00	145,450,000.00	155,450,000.00	-
046500100100	Enugu Capital Territory Development	94,905,116.56	137,250,000.00	137,250,000.00	-	138,350,000.00	145,450,000.00	155,450,000.00	-
050000000000	Social Sector	12,470,094,468.09	10,437,248,500.00	11,015,748,500.00	2,769,044,368.94	64,544,555,000.00	47,181,355,000.00	50,678,655,000.00	315,000,000.00
051300000000	Ministry of Youth and Sport	1,412,265,183.15	821,110,000.00	821,110,000.00	265,137,925.48	2,284,510,000.00	2,361,610,000.00	2,429,810,000.00	-
051300100100	Ministry of Youth and Sport	270,024,476.67	192,660,000.00	192,660,000.00	-	525,560,000.00	532,660,000.00	590,860,000.00	-
051300200100	Rangers Management Corporation	1,134,146,004.99	285,500,000.00	285,500,000.00	265,137,925.48	415,500,000.00	485,500,000.00	495,500,000.00	-
051305500100	Youths Sports Federation of Nigeria -YSFON	1,588,628.02	2,820,000.00	2,820,000.00	-	2,820,000.00	2,820,000.00	2,820,000.00	-
051305600100	National Youth Service Corp (NYSC)	6,506,073.47	337,330,000.00	337,330,000.00	-	1,337,830,000.00	1,337,830,000.00	1,337,830,000.00	-
051305700100	Games Village Awgu	-	2,800,000.00	2,800,000.00	-	2,800,000.00	2,800,000.00	2,800,000.00	-
051400000000	Ministry of Children, Gender Affairs	210,407,473.60	252,200,000.00	252,200,000.00	76,461,731.45	419,350,000.00	425,050,000.00	346,350,000.00	15,000,000.00
051400100100	Ministry of Children, Gender Affairs and	210,002,473.60	236,800,000.00	236,800,000.00	76,461,731.45	301,300,000.00	306,300,000.00	224,300,000.00	15,000,000.00
051400200100	Vocational and Rehabilitation Centre, Emene	-	4,400,000.00	4,400,000.00	-	4,400,000.00	4,400,000.00	4,400,000.00	-
051405500100	Remand Home	-	2,900,000.00	2,900,000.00	-	2,900,000.00	2,900,000.00	2,900,000.00	-
051405600100	Family Support Programme Center	405,000.00	3,100,000.00	3,100,000.00	-	3,100,000.00	3,100,000.00	3,100,000.00	-
051405700100	Skills Acquisition Center, Uwani	-	2,000,000.00	2,000,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	-
051405900100	Social Welfare centre, Emene	-	3,000,000.00	3,000,000.00	-	3,000,000.00	3,000,000.00	3,000,000.00	-
051406100100	Enugu State Disability Commission	-	-	-	-	102,650,000.00	103,350,000.00	106,650,000.00	-
051700000000	Ministry of Education	7,951,636,931.51	6,657,078,500.00	6,670,578,500.00	782,059,129.16	58,281,465,000.00	40,811,365,000.00	44,073,965,000.00	22,000,000.00
051700100100	Ministry of Education	3,152,308,431.54	686,300,000.00	686,300,000.00	-	369,200,000.00	701,200,000.00	733,500,000.00	17,000,000.00
051700300100	Enugu State Universal Basic Education	438,233,586.28	1,071,400,000.00	1,071,400,000.00	-	52,521,400,000.00	34,631,400,000.00	37,867,400,000.00	5,000,000.00
051700800100	Enugu State Library Board	8,627,414.71	3,780,000.00	17,280,000.00	4,977,165.71	8,880,000.00	8,880,000.00	9,880,000.00	-
051700900100	Examinations Development Centre	662,410,175.57	300,800,000.00	300,800,000.00	2,173,166.50	259,500,000.00	264,500,000.00	287,500,000.00	-
051701000100	Agency for Mass Literacy	1,561,494.82	3,400,000.00	3,400,000.00	400,111.80	5,400,000.00	5,400,000.00	5,400,000.00	-
051701000200	Special Education Centre, Oji-River	17,507,641.57	7,660,000.00	7,660,000.00	-	15,460,000.00	15,460,000.00	15,460,000.00	-
051701000300	Special Education Centre, Ogbete	22,733,606.59	15,150,000.00	15,150,000.00	11,184,024.36	17,450,000.00	18,450,000.00	19,450,000.00	-
051701800100	Enugu State Polytechnic Iwollo	84,337,336.69	240,900,000.00	240,900,000.00	33,998,180.46	307,000,000.00	308,600,000.00	273,600,000.00	-
051701900100	Enugu State College of Education	139,922,898.83	147,450,000.00	147,450,000.00	-	234,450,000.00	234,450,000.00	239,450,000.00	-
051702600100	Enugu State University of Science and	1,183,261,398.00	1,138,704,500.00	1,138,704,500.00	226,805,855.56	1,152,750,000.00	1,168,050,000.00	1,130,050,000.00	-
051702600200	ESUTH College of Medicine (Teaching	145,387,386.92	177,450,000.00	177,450,000.00	28,896,054.24	188,450,000.00	248,450,000.00	256,750,000.00	-
051702700100	State University of Medical and Aplied	692,470,328.78	675,954,000.00	675,954,000.00	412,381,006.95	715,595,000.00	715,595,000.00	715,595,000.00	-
051703100100	Institute of Management and Techonology	905,296,964.31	700,280,000.00	700,280,000.00	-	796,280,000.00	796,280,000.00	796,280,000.00	-
051705100100	Post-Primary Schools Management Board	24,027,265.62	46,250,000.00	46,250,000.00	-	46,250,000.00	46,250,000.00	46,250,000.00	-

051705400100	Enugu State Science Technical and	55,569,112.65	62,050,000.00	62,050,000.00	23,829,315.84	62,050,000.00	62,050,000.00	62,050,000.00	-
051705600100	Enugu State Scholarship and Education	311,860,081.25	538,850,000.00	538,850,000.00	31,301,401.90	538,850,000.00	538,850,000.00	538,850,000.00	-
051710300100	Enugu State College of Health Technology,	-	300,800,000.00	300,800,000.00	6,112,845.84	350,800,000.00	350,800,000.00	350,800,000.00	-
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	106,121,807.38	146,100,000.00	146,100,000.00	-	177,800,000.00	177,800,000.00	187,800,000.00	-
051710500100	Enugu State College of Nursing Sciences,	-	393,800,000.00	393,800,000.00	-	513,900,000.00	518,900,000.00	537,900,000.00	-
052100000000	Ministry of Health	1,389,938,869.42	1,451,430,000.00	1,451,430,000.00	24,333,703.25	2,859,280,000.00	2,882,280,000.00	2,962,480,000.00	278,000,000.00
052100100100	Ministry of Health	155,393,421.11	193,050,000.00	193,050,000.00	-	360,100,000.00	360,100,000.00	366,100,000.00	8,000,000.00
052100300100	Enugu State Primary Healthcare	59,527,514.65	200,350,000.00	200,350,000.00	22,551,697.23	1,184,950,000.00	1,195,950,000.00	1,265,950,000.00	270,000,000.00
052100200100	Enugu State Agency for Universal Health	-	54,800,000.00	54,800,000.00	-	64,800,000.00	64,800,000.00	64,800,000.00	-
052102600100	ESUT Teaching Hospital ParkLane, Enugu	1,111,084,878.83	964,570,000.00	964,570,000.00	-	1,046,470,000.00	1,046,470,000.00	1,046,470,000.00	-
052110200100	Enugu State Hospitals Management Board	63,933,054.83	38,660,000.00	38,660,000.00	1,782,006.02	52,660,000.00	51,760,000.00	52,660,000.00	-
052110300100	SUMAS Teaching Hospital	-	-	-	-	150,300,000.00	163,200,000.00	166,500,000.00	-
053500000000	Ministry of Environment and Climent	1,442,915,019.21	1,177,250,000.00	1,742,250,000.00	1,613,982,662.80	555,400,000.00	556,400,000.00	649,400,000.00	-
053500100100	Ministry of Environment and Climate Change	37,940,329.00	127,660,000.00	127,660,000.00	-	144,200,000.00	144,200,000.00	146,200,000.00	-
053505300100	Enugu State Waste Management Authority	1,403,172,973.91	1,032,080,000.00	1,577,080,000.00	1,594,073,904.35	385,200,000.00	386,200,000.00	477,200,000.00	-
053505400100	Forestry Commission	1,801,716.30	8,410,000.00	11,410,000.00	1,195,146.20	12,900,000.00	12,900,000.00	12,900,000.00	-
053505400200	Enugu State Structures for Signage and	-	9,100,000.00	26,100,000.00	18,713,612.25	13,100,000.00	13,100,000.00	13,100,000.00	-
055100000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	62,930,991.20	78,180,000.00	78,180,000.00	7,069,216.80	144,550,000.00	144,650,000.00	216,650,000.00	-
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	15,957,040.27	8,500,000.00	8,500,000.00	-	57,600,000.00	57,600,000.00	57,600,000.00	-
055100200100	Fire Service Department	45,174,111.15	67,030,000.00	67,030,000.00	6,068,836.80	82,800,000.00	82,900,000.00	154,900,000.00	-
055100400100	Community and Social Developmnt Agency	1,799,839.78	2,650,000.00	2,650,000.00	1,000,380.00	4,150,000.00	4,150,000.00	4,150,000.00	-

Enugu State Government 2026 Approved Budget - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Debt Service Expenditure</i>	<i>22,419,859,609.55</i>	<i>6,110,000,000.00</i>	<i>12,110,000,000.00</i>	<i>7,757,686,481.17</i>	<i>11,210,000,000.00</i>	<i>11,210,000,000.00</i>	<i>11,210,000,000.00</i>	<i>-</i>
020000000000	Economic Sector	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-
022000000000	Ministry of Finance and Economic	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-
022000700100	Office of the State Accountant- General	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-

Enugu State Government 2026 Approved Budget - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Capital Expenditure</i>	<i>331,505,346,503.70</i>	<i>837,944,000,000.00</i>	<i>820,944,000,000.00</i>	<i>146,922,234,461.75</i>	<i>1,296,092,465,000.00</i>	<i>1,179,090,606,000.00</i>	<i>1,247,819,916,000.00</i>	<i>1,985,400,000.00</i>
010000000000	Administration Sector	51,402,162,717.02	62,070,563,000.00	42,170,563,000.00	6,764,315,674.84	262,306,381,000.00	262,306,381,000.00	262,306,381,000.00	-
011100000000	Governor’s Office	45,307,927,849.38	58,825,203,000.00	38,925,203,000.00	6,663,054,844.03	256,527,243,000.00	256,527,243,000.00	256,527,243,000.00	-
011100100100	Office of the Executive Governor	16,788,828,697.22	22,591,000,000.00	22,591,000,000.00	6,282,135,203.98	35,150,000,000.00	35,150,000,000.00	35,150,000,000.00	-
011100100200	Office of the Deputy Governor	1,441,300.00	232,500,000.00	332,500,000.00	44,009,700.00	210,000,000.00	210,000,000.00	210,000,000.00	-
011100800100	Enugu State Emergency Management	11,000,000.00	74,502,000.00	74,502,000.00	-	117,765,000.00	117,765,000.00	117,765,000.00	-
011101000100	Dept of Due Process and Budget Monitoring	-	10,726,000.00	10,726,000.00	-	9,700,000.00	9,700,000.00	9,700,000.00	-
011103300100	Enugu State Action Committee on Aids	-	32,975,000.00	32,975,000.00	-	55,000,000.00	55,000,000.00	55,000,000.00	-
011110100100	Project Development and Implementation	28,506,657,852.16	697,700,000.00	697,700,000.00	-	769,001,000.00	769,001,000.00	769,001,000.00	-

011118400100	Volunteer Service Agency	-	8,000,000.00	8,000,000.00	-	7,276,000.00	7,276,000.00	7,276,000.00	-
011118500100	Enugu State Management Board for the Protection of State-Owned Homes	-	-	-	-	100,800,000.00	100,800,000.00	100,800,000.00	-
011105200100	SERVICOM	-	3,850,000.00	3,850,000.00	-	3,501,000.00	3,501,000.00	3,501,000.00	-
011105300100	State Electricity Regulatory Commission	-	173,950,000.00	173,950,000.00	-	104,200,000.00	104,200,000.00	104,200,000.00	-
011105400100	Enugu New City Corporation	-	15,000,000,000.00	5,000,000,000.00	30,000,000.00	200,000,000,000.00	200,000,000,000.00	200,000,000,000.00	-
011105500100	Enugu State Geographical Information	-	20,000,000,000.00	10,000,000,000.00	306,909,940.05	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	-
016100000000	Office of the Secretary to the State	6,094,234,867.64	1,099,750,000.00	1,099,750,000.00	9,830,000.00	879,350,000.00	879,350,000.00	879,350,000.00	-
016100100100	Office of the Secretary to the State	6,094,234,867.64	1,099,750,000.00	1,099,750,000.00	9,830,000.00	879,350,000.00	879,350,000.00	879,350,000.00	-
011200000000	Enugu State House of Assembly (The	-	851,750,000.00	851,750,000.00	85,590,830.81	2,053,450,000.00	2,053,450,000.00	2,053,450,000.00	-
011200300100	Enugu State House of Assembly (The	-	831,250,000.00	831,250,000.00	85,590,830.81	2,025,550,000.00	2,025,550,000.00	2,025,550,000.00	-
011200400100	Enugu State House of Assembly Service	-	20,500,000.00	20,500,000.00	-	27,900,000.00	27,900,000.00	27,900,000.00	-
012300000000	Ministry of Information and	-	605,510,000.00	605,510,000.00	-	456,237,000.00	456,237,000.00	456,237,000.00	-
012300100100	Ministry of Information and Communication	-	131,570,000.00	131,570,000.00	-	86,374,000.00	86,374,000.00	86,374,000.00	-
012300300100	Enugu State Broadcasting Service -	-	321,100,000.00	321,100,000.00	-	217,250,000.00	217,250,000.00	217,250,000.00	-
012301300100	Government Printing and Stationery Dept.	-	95,500,000.00	95,500,000.00	-	100,500,000.00	100,500,000.00	100,500,000.00	-
012305500100	Enugu State Printing and Publishing	-	57,340,000.00	57,340,000.00	-	52,113,000.00	52,113,000.00	52,113,000.00	-
012500000000	Office of the Head of State Civil	-	36,500,000.00	36,500,000.00	-	979,973,000.00	979,973,000.00	979,973,000.00	-
012500100100	Office of the Head of State Civil Service	-	22,800,000.00	22,800,000.00	-	247,918,000.00	247,918,000.00	247,918,000.00	-
012500500100	Establishment, Pension and Training	-	10,700,000.00	10,700,000.00	-	22,400,000.00	22,400,000.00	22,400,000.00	-
012500500200	Public Service Department	-	3,000,000.00	3,000,000.00	-	709,655,000.00	709,655,000.00	709,655,000.00	-
014000000000	Auditor General	-	16,950,000.00	16,950,000.00	-	30,350,000.00	30,350,000.00	30,350,000.00	-
014000100100	Office of the State Auditor General	-	8,450,000.00	8,450,000.00	-	25,750,000.00	25,750,000.00	25,750,000.00	-
014000200100	Office of the Auditor General for Local	-	8,500,000.00	8,500,000.00	-	4,600,000.00	4,600,000.00	4,600,000.00	-
014700000000	Civil Service Commission (CSC)	-	67,980,000.00	67,980,000.00	-	57,058,000.00	57,058,000.00	57,058,000.00	-
014700100100	Civil Service Commission	-	67,980,000.00	67,980,000.00	-	57,058,000.00	57,058,000.00	57,058,000.00	-
014900000000	Local Government Service Commission	-	45,000,000.00	45,000,000.00	-	101,500,000.00	101,500,000.00	101,500,000.00	-
014900100100	Local Government Service Commission	-	22,000,000.00	22,000,000.00	-	78,500,000.00	78,500,000.00	78,500,000.00	-
014900200100	Local Government Pension Board	-	23,000,000.00	23,000,000.00	-	23,000,000.00	23,000,000.00	23,000,000.00	-
014800000000	Enugu State Independent Electoral	-	124,220,000.00	124,220,000.00	-	124,220,000.00	124,220,000.00	124,220,000.00	-
014800100100	Enugu State Independent Electoral	-	124,220,000.00	124,220,000.00	-	124,220,000.00	124,220,000.00	124,220,000.00	-
016600000000	Ministry of Human Development and	-	258,700,000.00	258,700,000.00	5,840,000.00	650,000,000.00	650,000,000.00	650,000,000.00	-
016600100100	Ministry of Human Development and	-	258,700,000.00	258,700,000.00	5,840,000.00	650,000,000.00	650,000,000.00	650,000,000.00	-
016700000000	Ministry of Special Duties	-	139,000,000.00	139,000,000.00	-	447,000,000.00	447,000,000.00	447,000,000.00	-
016700100100	Ministry of Special Duties	-	139,000,000.00	139,000,000.00	-	447,000,000.00	447,000,000.00	447,000,000.00	-
020000000000	Economic Sector	229,649,056,912.86	425,272,358,000.00	438,439,358,000.00	63,688,860,316.08	563,145,146,000.00	635,145,146,000.00	632,305,146,000.00	279,000,000.00
021500000000	Ministry of Agriculture and Agro-	537,655,161.38	81,000,761,000.00	39,500,761,000.00	2,883,397,359.00	90,350,788,000.00	101,350,788,000.00	101,350,788,000.00	-
021500100100	Ministry of Agriculture and Agro-	37,949,137.00	80,267,450,000.00	38,767,450,000.00	2,883,397,359.00	89,680,000,000.00	100,680,000,000.00	100,680,000,000.00	-
021510200100	Enugu State Agricultural Development	-	4,546,000.00	4,546,000.00	-	4,434,000.00	4,434,000.00	4,434,000.00	-
021510700100	Enugu State FADAMA (CARES	364,125,344.70	528,765,000.00	528,765,000.00	-	466,354,000.00	466,354,000.00	466,354,000.00	-
021510700700	Livestock Productivity and Resilience	135,580,679.68	200,000,000.00	200,000,000.00	-	200,000,000.00	200,000,000.00	200,000,000.00	-
022000000000	Ministry of Finance and Economic	143,549,522.20	1,890,990,000.00	1,890,990,000.00	7,430,000.00	1,919,391,000.00	1,919,391,000.00	1,919,391,000.00	-
022000100100	Ministry of Finance and Economic	-	638,000,000.00	638,000,000.00	7,430,000.00	488,750,000.00	488,750,000.00	488,750,000.00	-
022000700100	Office of the State Accountant- General	3,200,000.00	681,830,000.00	681,830,000.00	-	218,479,000.00	218,479,000.00	218,479,000.00	-
022000800100	Enugu State Internal Revenue Services	40,349,512.20	534,660,000.00	534,660,000.00	-	1,110,000,000.00	1,110,000,000.00	1,110,000,000.00	-
022001200100	Enugu State Gaming/Lotto Commission	100,000,010.00	36,500,000.00	36,500,000.00	-	102,162,000.00	102,162,000.00	102,162,000.00	-
022200000000	Ministry of Trade, Investment and	23,653,654,358.66	9,154,400,000.00	9,454,400,000.00	1,460,685,692.83	36,267,850,000.00	36,267,850,000.00	36,267,850,000.00	-

022200100100	Ministry of Trade, Investment and Industry	21,788,408,400.00	901,000,000.00	901,000,000.00	6,500,000.00	31,308,350,000.00	31,308,350,000.00	31,308,350,000.00	-
022201700100	Enugu State Investment Development	1,069,967,242.14	2,818,400,000.00	2,818,400,000.00	1,002,119,000.00	339,500,000.00	339,500,000.00	339,500,000.00	-
022201800100	Small and Medium Scale Enterprises	795,278,716.52	5,025,000,000.00	5,025,000,000.00	412,066,692.83	4,250,000,000.00	4,250,000,000.00	4,250,000,000.00	-
022201900100	Enugu Marketing Company	-	410,000,000.00	710,000,000.00	40,000,000.00	370,000,000.00	370,000,000.00	370,000,000.00	-
022700000000	Ministry of Labour and Productivity	-	55,590,000.00	55,590,000.00	-	60,800,000.00	60,800,000.00	60,800,000.00	-
022700100100	Ministry of Labour and Productivity	-	55,590,000.00	55,590,000.00	-	60,800,000.00	60,800,000.00	60,800,000.00	-
022800000000	Ministry of Innovation, Science and	21,625,000.00	1,030,000,000.00	1,030,000,000.00	-	1,035,000,000.00	1,035,000,000.00	1,035,000,000.00	-
022800100100	Ministry of Innovation, Science and	21,625,000.00	1,030,000,000.00	1,030,000,000.00	-	1,035,000,000.00	1,035,000,000.00	1,035,000,000.00	-
022900000000	Ministry of Transport	6,240,497,041.71	40,132,463,000.00	40,132,463,000.00	3,221,667,746.93	73,169,603,000.00	103,169,603,000.00	103,169,603,000.00	-
022900100100	Ministry of Transport	6,240,497,041.71	40,130,700,000.00	40,130,700,000.00	3,221,667,746.93	73,168,000,000.00	103,168,000,000.00	103,168,000,000.00	-
022905300200	Coal City Transport Services	-	1,763,000.00	1,763,000.00	-	1,603,000.00	1,603,000.00	1,603,000.00	-
023400000000	Ministry of Works and Infrastructure	118,597,037,703.86	213,620,267,000.00	277,187,267,000.00	42,438,850,609.73	238,493,679,000.00	263,493,679,000.00	260,653,679,000.00	-
023400100100	Ministry of Works and Infrastructure	118,597,037,703.86	213,120,267,000.00	276,687,267,000.00	42,438,850,609.73	236,038,890,000.00	261,038,890,000.00	258,198,890,000.00	-
023410200100	Rural Access Mobility Project (RAMP)	-	500,000,000.00	500,000,000.00	-	2,454,789,000.00	2,454,789,000.00	2,454,789,000.00	-
023600000000	Ministry of Culture and Tourism	7,500,000.00	26,712,200,000.00	26,712,200,000.00	10,230,798,104.92	30,693,160,000.00	30,693,160,000.00	30,693,160,000.00	-
023600100100	Ministry of Culture and Tourism	7,500,000.00	1,190,000,000.00	1,190,000,000.00	17,221,625.00	20,110,000,000.00	20,110,000,000.00	20,110,000,000.00	-
023600100300	International Conference Centre (ICC)	-	-	-	-	62,698,000.00	62,698,000.00	62,698,000.00	-
023600400100	Enugu State Council for Arts and Culture	-	22,200,000.00	22,200,000.00	-	20,462,000.00	20,462,000.00	20,462,000.00	-
023605200100	Tourism Board	-	25,500,000,000.00	25,500,000,000.00	10,213,576,479.92	10,500,000,000.00	10,500,000,000.00	10,500,000,000.00	-
023800000000	State Economic Planning Commission	25,000,000.00	4,326,240,000.00	4,326,240,000.00	100,000,000.00	3,126,530,000.00	3,126,530,000.00	3,126,530,000.00	-
023800100100	State Economic Planning Commission	25,000,000.00	4,054,800,000.00	4,054,800,000.00	100,000,000.00	1,626,530,000.00	1,626,530,000.00	1,626,530,000.00	-
023800400100	State Bureau of Statistics	-	271,440,000.00	271,440,000.00	-	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	-
025200000000	Ministry of Water Resources	3,917,754,328.99	23,268,150,000.00	17,768,150,000.00	895,445,343.62	18,672,068,000.00	18,672,068,000.00	18,672,068,000.00	25,000,000.00
025200100100	Ministry of Water Resources	-	2,038,750,000.00	2,038,750,000.00	18,818,100.00	1,471,750,000.00	1,471,750,000.00	1,471,750,000.00	25,000,000.00
025210200100	Enugu State Water Corporation	3,917,754,328.99	20,665,000,000.00	14,665,000,000.00	300,847,243.62	16,535,000,000.00	16,535,000,000.00	16,535,000,000.00	-
025210300100	Enugu State Rural Water Suply and	-	519,400,000.00	1,019,400,000.00	575,780,000.00	610,318,000.00	610,318,000.00	610,318,000.00	-
025210400100	Small Town Water and Sanitation Agency	-	45,000,000.00	45,000,000.00	-	55,000,000.00	55,000,000.00	55,000,000.00	-
025300000000	Ministry of Housing	57,688,758,017.86	5,877,000,000.00	8,177,000,000.00	1,871,233,560.00	37,018,500,000.00	47,018,500,000.00	47,018,500,000.00	-
025300100100	Ministry of Housing	403,244,207.50	267,000,000.00	2,567,000,000.00	1,871,233,560.00	30,908,500,000.00	40,908,500,000.00	40,908,500,000.00	-
025301000100	Enugu State Housing Development	57,285,513,810.36	5,610,000,000.00	5,610,000,000.00	-	6,110,000,000.00	6,110,000,000.00	6,110,000,000.00	-
026000000000	Ministry of Lands and Urban	18,146,071,124.00	613,297,000.00	613,297,000.00	-	787,520,000.00	787,520,000.00	787,520,000.00	-
026000100100	Ministry of Lands and Urban Development	18,146,071,124.00	459,157,000.00	459,157,000.00	-	618,300,000.00	618,300,000.00	618,300,000.00	-
026000100200	Office of the Surveyor General	-	154,140,000.00	154,140,000.00	-	169,220,000.00	169,220,000.00	169,220,000.00	-
026400000000	Ministry of Budget and Planning	-	409,700,000.00	409,700,000.00	164,775,000.00	579,000,000.00	579,000,000.00	579,000,000.00	254,000,000.00
026400100100	Ministry of Budget and Planning	-	409,700,000.00	409,700,000.00	164,775,000.00	579,000,000.00	579,000,000.00	579,000,000.00	254,000,000.00
023100000000	Ministry of Energy and Mineral	669,954,654.20	17,181,300,000.00	11,181,300,000.00	414,576,899.05	30,971,257,000.00	26,971,257,000.00	26,971,257,000.00	-
023100100100	Ministry of Energy and Mineral Resources	23,000,000.00	12,082,300,000.00	6,082,300,000.00	3,000,000.00	17,750,257,000.00	13,750,257,000.00	13,750,257,000.00	-
023100100200	Enugu State Electrification Agency	646,954,654.20	5,099,000,000.00	5,099,000,000.00	411,576,899.05	13,221,000,000.00	13,221,000,000.00	13,221,000,000.00	-
030000000000	Law and Justice Sector	35,770,430.00	1,660,448,000.00	1,892,448,000.00	241,368,090.05	7,639,020,000.00	7,639,020,000.00	7,639,020,000.00	-
031800000000	The State Judiciary	29,070,430.00	862,513,000.00	1,094,513,000.00	186,793,090.05	7,045,315,000.00	7,045,315,000.00	7,045,315,000.00	-
031800100100	Judicial Service Commission	-	455,170,000.00	455,170,000.00	-	3,012,855,000.00	3,012,855,000.00	3,012,855,000.00	-
031805100100	Enugu State High Court	29,070,430.00	335,919,000.00	567,919,000.00	186,793,090.05	2,805,545,000.00	2,805,545,000.00	2,805,545,000.00	-
031805200100	Customary Court of Appeal	-	71,424,000.00	71,424,000.00	-	1,226,915,000.00	1,226,915,000.00	1,226,915,000.00	-
032600000000	Ministry of Justice	6,700,000.00	797,935,000.00	797,935,000.00	54,575,000.00	593,705,000.00	593,705,000.00	593,705,000.00	-
032600100100	Ministry of Justice	-	778,535,000.00	778,535,000.00	54,575,000.00	575,749,000.00	575,749,000.00	575,749,000.00	-
032600700100	Citizens' Rights and Mediation Centre	6,700,000.00	3,400,000.00	3,400,000.00	-	3,403,000.00	3,403,000.00	3,403,000.00	-

032601200100	Administrator-General/Public Trustees	-	16,000,000.00	16,000,000.00	-	14,553,000.00	14,553,000.00	14,553,000.00	-
040000000000	Regional	412,918,649.50	1,554,350,000.00	654,350,000.00	220,000,000.00	2,537,550,000.00	2,537,550,000.00	2,537,550,000.00	-
046500000000	Enugu Capital Territory Development	412,918,649.50	1,554,350,000.00	654,350,000.00	220,000,000.00	2,537,550,000.00	2,537,550,000.00	2,537,550,000.00	-
046500100100	Enugu Capital Territory Development	412,918,649.50	1,554,350,000.00	654,350,000.00	220,000,000.00	2,537,550,000.00	2,537,550,000.00	2,537,550,000.00	-
050000000000	Social Sector	50,005,437,794.32	347,386,281,000.00	337,787,281,000.00	76,007,690,380.78	460,464,368,000.00	271,462,509,000.00	343,031,819,000.00	1,706,400,000.00
051300000000	Ministry of Youth and Sport	26,219,930.00	13,603,000,000.00	6,603,000,000.00	2,300,000.00	20,039,111,000.00	20,039,111,000.00	20,039,111,000.00	-
051300100100	Ministry of Youth and Sport	26,219,930.00	10,560,000,000.00	5,560,000,000.00	2,300,000.00	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	-
051300200100	Rangers Management Corporation	-	43,000,000.00	43,000,000.00	-	39,111,000.00	39,111,000.00	39,111,000.00	-
051305700100	Games Village Awgu	-	3,000,000,000.00	1,000,000,000.00	-	-	-	-	-
051400000000	Ministry of Children, Gender Affairs	400,000,000.00	266,000,000.00	266,000,000.00	21,579,500.00	682,000,000.00	682,000,000.00	682,000,000.00	66,000,000.00
051400100100	Ministry of Children, Gender Affairs and	400,000,000.00	266,000,000.00	266,000,000.00	21,579,500.00	582,000,000.00	582,000,000.00	582,000,000.00	66,000,000.00
051406100100	Enugu State Disability Commission	-	-	-	-	100,000,000.00	100,000,000.00	100,000,000.00	-
051700000000	Ministry of Education	45,547,568,221.85	284,728,085,000.00	282,979,085,000.00	75,270,984,102.78	387,760,276,000.00	189,108,417,000.00	262,867,727,000.00	-
051700100100	Ministry of Education	1,044,770,808.00	1,132,900,000.00	3,332,900,000.00	1,790,850,000.00	11,998,317,000.00	11,998,317,000.00	11,998,317,000.00	-
051700300100	Enugu State Universal Basic Education	42,726,889,309.20	254,637,100,000.00	252,637,100,000.00	72,914,086,353.78	17,605,400,000.00	17,605,400,000.00	17,605,400,000.00	-
051700800100	Enugu State Library Board	-	73,000,000.00	73,000,000.00	-	85,000,000.00	85,000,000.00	85,000,000.00	-
051700900100	Examinations Development Centre	-	73,740,000.00	73,740,000.00	-	91,600,000.00	91,600,000.00	91,600,000.00	-
051701000100	Agency for Mass Literacy	-	17,000,000.00	17,000,000.00	-	15,362,000.00	15,362,000.00	15,362,000.00	-
051701800100	Enugu State Polytechnic Iwollo	12,159,500.00	850,500,000.00	850,500,000.00	62,500,000.00	1,253,500,000.00	1,253,500,000.00	1,253,500,000.00	-
051701900100	Enugu State College of Education	-	480,240,000.00	480,240,000.00	45,845,599.00	436,810,000.00	436,810,000.00	436,810,000.00	-
051702600100	Enugu State University of Science and	216,673,643.24	761,234,000.00	761,234,000.00	-	692,403,000.00	692,403,000.00	692,403,000.00	-
051702700100	State University of Medical and Aplied	1,037,427,862.19	864,400,000.00	864,400,000.00	-	786,240,000.00	786,240,000.00	786,240,000.00	-
051703100100	Institute of Management and Techonology	499,085,099.22	432,268,000.00	1,932,268,000.00	300,000,000.00	393,182,000.00	393,182,000.00	393,182,000.00	-
051705100100	Post-Primary Schools Management Board	-	20,743,400,000.00	17,743,400,000.00	-	251,315,760,000.00	150,663,901,000.00	224,423,211,000.00	-
051705400100	Enugu State Science Technical and	10,562,000.00	472,632,000.00	822,632,000.00	154,579,150.00	98,674,946,000.00	674,946,000.00	674,946,000.00	-
051705600100	Enugu State Scholarship and Education	-	10,000,000.00	10,000,000.00	3,123,000.00	7,985,000.00	7,985,000.00	7,985,000.00	-
051710300100	Enugu State College of Health Technology,	-	100,000,000.00	100,000,000.00	-	1,066,250,000.00	1,066,250,000.00	1,066,250,000.00	-
051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka	-	2,071,000,000.00	2,071,000,000.00	-	1,963,740,000.00	1,963,740,000.00	1,963,740,000.00	-
051710500100	Enugu State College of Nursing Sciences,	-	2,008,671,000.00	1,209,671,000.00	-	1,373,781,000.00	1,373,781,000.00	1,373,781,000.00	-
052100000000	Ministry of Health	3,279,229,238.76	45,830,896,000.00	44,630,896,000.00	695,901,778.00	46,759,553,000.00	56,409,553,000.00	54,219,553,000.00	1,640,400,000.00
052100100100	Ministry of Health	176,204,222.38	21,945,607,000.00	21,745,607,000.00	213,098,050.00	3,873,711,000.00	13,873,711,000.00	13,873,711,000.00	-
052100300100	Enugu State Primary Healthcare	2,917,493,401.50	17,646,690,000.00	17,646,690,000.00	23,900,000.00	15,745,950,000.00	12,745,950,000.00	12,745,950,000.00	1,640,400,000.00
052100200100	Enugu State Agency for Universal Health	-	305,400,000.00	305,400,000.00	-	2,466,886,000.00	2,966,886,000.00	2,966,886,000.00	-
052102600100	ESUT Teaching Hospital ParkLane, Enugu	185,531,614.88	2,335,000,000.00	2,335,000,000.00	455,503,728.00	5,260,000,000.00	5,260,000,000.00	5,260,000,000.00	-
052110200100	Enugu State Hospitals Management Board	-	3,598,199,000.00	2,598,199,000.00	3,400,000.00	17,913,006,000.00	17,913,006,000.00	17,913,006,000.00	-
052110300100	SUMAS Teaching Hospital	-	-	-	-	1,500,000,000.00	3,650,000,000.00	1,460,000,000.00	-
053500000000	Ministry of Environment and Climent	167,928,243.75	1,335,800,000.00	1,685,800,000.00	11,395,000.00	1,597,428,000.00	1,597,428,000.00	1,597,428,000.00	-
053500100100	Ministry of Environment and Climate Change	167,928,243.75	621,000,000.00	621,000,000.00	11,395,000.00	478,000,000.00	478,000,000.00	478,000,000.00	-
053505300100	Enugu State Waste Management Authority	-	598,000,000.00	948,000,000.00	-	882,500,000.00	882,500,000.00	882,500,000.00	-
053505400100	Forestry Commission	-	116,800,000.00	116,800,000.00	-	163,628,000.00	163,628,000.00	163,628,000.00	-
053505400200	Enugu State Structures for Signage and	-	-	-	-	73,300,000.00	73,300,000.00	73,300,000.00	-
055100000000	Ministry of Local Government, Rural Development and Chieftaincy Affairs	584,492,159.96	1,622,500,000.00	1,622,500,000.00	5,530,000.00	3,626,000,000.00	3,626,000,000.00	3,626,000,000.00	-
055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs	-	142,500,000.00	142,500,000.00	-	99,000,000.00	99,000,000.00	99,000,000.00	-
055100200100	Fire Service Department	31,251,500.00	480,000,000.00	480,000,000.00	5,530,000.00	527,000,000.00	527,000,000.00	527,000,000.00	-

055100400100	Community and Social Developmnt Agency	553,240,659.96	1,000,000,000.00	1,000,000,000.00	-	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	-

Enugu State Government 2026 Approved Budget - Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Expenditure	476,500,513,607.73	971,084,000,000.00	971,084,000,000.00	199,360,010,122.35	1,617,397,465,000.00	1,387,941,661,000.00	1,461,374,461,000.00	2,492,400,000.00
2	EXPENDITURES	476,500,513,607.73	971,084,000,000.00	971,084,000,000.00	199,360,010,122.35	1,617,397,465,000.00	1,387,941,661,000.00	1,461,374,461,000.00	2,492,400,000.00
21	PERSONNEL COST	52,261,505,567.49	70,954,000,000.00	71,287,400,000.00	30,824,506,725.53	187,595,350,000.00	91,595,350,000.00	91,595,350,000.00	
2101	SALARY	27,880,286,260.84	38,396,505,942.00	38,659,905,942.00	15,531,925,920.77	110,302,588,678.00	45,429,310,880.00	45,429,310,880.00	
210101	SALARIES AND WAGES	27,880,286,260.84	38,396,505,942.00	38,659,905,942.00	15,531,925,920.77	110,302,588,678.00	45,429,310,880.00	45,429,310,880.00	
21010101	SALARY	27,825,685,756.25	36,875,860,722.00	37,139,260,722.00	15,209,876,292.96	109,008,822,811.00	44,135,545,013.00	44,135,545,013.00	
21010102	OVER TIME PAYMENTS	48,236,644.59	220,909,180.00	220,909,180.00	13,098,359.61	235,376,514.00	235,376,514.00	235,376,514.00	
21010103	CONSOLIDATED REVENUE FUND CHARGE-	6,363,860.00	1,299,736,040.00	1,299,736,040.00	308,951,268.20	1,058,389,353.00	1,058,389,353.00	1,058,389,353.00	
2102	ALLOWANCES AND SOCIAL	14,869,664,183.24	19,710,946,058.00	19,780,946,058.00	7,087,059,517.02	39,675,385,922.00	23,548,663,720.00	23,548,663,720.00	
210201	ALLOWANCES	14,828,469,301.62	19,498,059,138.00	19,568,059,138.00	7,072,706,757.02	39,442,882,026.00	23,316,159,824.00	23,316,159,824.00	
21020101	Housing/Rent Allowance	2,707,626,795.73	5,755,461,052.00	5,825,461,052.00	2,688,096,728.32	19,003,767,960.00	6,039,957,017.00	6,039,957,017.00	
21020102	Transport Allowance	295,254,717.37	1,501,605,684.00	1,501,605,684.00	642,986,169.11	1,938,376,367.00	1,782,211,001.00	1,782,211,001.00	
21020103	Meal Subsidy	799,383,292.06	1,165,559,022.00	1,165,559,022.00	443,656,675.27	1,099,156,223.00	1,095,345,269.00	1,095,345,269.00	
21020104	Utility Allowance	346,906,544.92	954,185,765.00	954,185,765.00	323,963,636.04	825,701,525.00	833,618,483.00	833,618,483.00	
21020105	Entertainment Allowance	167,800,449.52	418,176,974.00	418,176,974.00	344,254,934.82	334,077,181.00	334,077,181.00	334,077,181.00	
21020106	Leave allowances	39,238,146.44	795,288,694.00	795,288,694.00	37,750,794.63	1,345,038,563.00	1,373,751,884.00	1,373,751,884.00	
21020107	Domestic Staff Allowance	1,990,108,226.34	3,135,247,873.00	3,135,247,873.00	1,079,460,394.08	3,465,858,215.00	3,637,107,215.00	3,637,107,215.00	
21020108	Shift Duty Allowance	235,080,564.48	265,888,884.00	265,888,884.00	32,373,001.20	435,940,649.00	279,885,926.00	279,885,926.00	
21020109	Call Duties Allowances	881,142,207.43	471,947,726.00	471,947,726.00	117,161,094.46	443,914,407.00	495,545,112.00	495,545,112.00	
21020110	Clinical Duty Allowance	176,605.00	464,950.00	464,950.00	351,739.28	488,198.00	488,198.00	488,198.00	
21020111	Hazard Allowance	609,743,709.49	721,107,460.00	721,107,460.00	146,201,095.00	835,785,228.00	757,115,028.00	757,115,028.00	
21020112	Rural Posting Allowance	224,074,113.87	21,832,034.00	21,832,034.00	6,630,848.51	42,663,636.00	22,923,636.00	22,923,636.00	
21020113	Teaching Allowance	1,194,150,434.60	1,016,147,578.00	1,016,147,578.00	559,507,688.61	1,914,514,956.00	1,906,954,956.00	1,906,954,956.00	
21020114	Admin Allowance	78,788,713.35	36,903,706.00	36,903,706.00	1,130,188.60	39,168,891.00	38,748,891.00	38,748,891.00	
21020115	Arrears Allowances	4,643,056,821.58	1,525,861,324.00	1,525,861,324.00	266,197,960.96	5,348,053,860.00	2,348,053,860.00	2,348,053,860.00	
21020116	Secretarial Allowance	787,146.22	1,260.00	1,260.00		1,323.00	1,323.00	1,323.00	
21020117	Professional Allowance	250,397,074.18	1,479,143,318.00	1,479,143,318.00	309,914,829.37	1,939,989,363.00	1,939,989,363.00	1,939,989,363.00	
21020119	Wardrobe Allowance	47,742,790.53	23,921,000.00	23,921,000.00	11,525,498.40	25,117,050.00	25,117,050.00	25,117,050.00	
21020120	Hardship Allowance	56,928,940.53			104,772.49	-		-	
21020121	Responsibility Allowance	5,454,273.90	182,505,760.00	182,505,760.00	50,000,000.00	126,631,048.00	126,631,048.00	126,631,048.00	
21020122	Furniture Allowance	3,743,610.00	7,861,580.00	7,861,580.00	4,055,577.48	8,254,659.00	8,254,659.00	8,254,659.00	
21020123	Newspaper Allowance	31,469,037.86	10,142,820.00	10,142,820.00	5,671,913.20	10,649,961.00	10,649,961.00	10,649,961.00	
21020124	Veh. Maintenace Allowance	177,074,363.43	7,534,020.00	7,534,020.00		7,910,721.00	7,910,721.00	7,910,721.00	
21020125	Inducement Allowance	12,935,252.84	1,187,564.00	1,187,564.00	1,039,975.00	1,734,797.00	1,734,797.00	1,734,797.00	
21020126	Other Allowances	29,405,469.95	83,090.00	83,090.00	671,242.19	250,087,245.00	250,087,245.00	250,087,245.00	
210202	SOCIAL CONTRIBUTIONS	41,194,881.62	212,886,920.00	212,886,920.00	14,352,760.00	232,503,896.00	232,503,896.00	232,503,896.00	
21020201	NHIS CONTRIBUTION	1,607,000.00	210,545,880.00	210,545,880.00	14,352,760.00	230,045,804.00	230,045,804.00	230,045,804.00	
21020205	HOUSING FUND CONTRIBUTION	39,587,881.62	2,341,040.00	2,341,040.00		2,458,092.00	2,458,092.00	2,458,092.00	
2103	SOCIAL BENEFITS	9,511,555,123.41	12,846,548,000.00	12,846,548,000.00	8,205,521,287.74	37,617,375,400.00	22,617,375,400.00	22,617,375,400.00	
210301	SOCIAL BENEFITS	9,511,555,123.41	12,846,548,000.00	12,846,548,000.00	8,205,521,287.74	37,617,375,400.00	22,617,375,400.00	22,617,375,400.00	
21030101	GRATUITY	7,038,981,464.60	2,562,512,540.00	2,562,512,540.00	950,205,752.16	30,113,403,540.00	15,113,403,540.00	15,113,403,540.00	

21030102	PENSION	2,468,565,134.81	10,172,235,460.00	10,172,235,460.00	7,255,315,535.58	7,392,171,860.00	7,392,171,860.00	7,392,171,860.00	
21030103	DEATH BENEFITS	4,008,524.00	111,800,000.00	111,800,000.00		111,800,000.00	111,800,000.00	111,800,000.00	
22	OTHER RECURRENT COSTS	92,733,661,536.54	62,186,000,000.00	78,852,600,000.00	21,613,268,935.07	133,709,650,000.00	117,255,705,000.00	121,959,195,000.00	507,000,000.00
2202	OVERHEAD COST	67,735,745,313.66	53,817,700,000.00	64,484,300,000.00	13,855,139,109.63	120,290,150,000.00	103,836,205,000.00	108,539,695,000.00	507,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	7,173,170,853.88	7,345,994,500.00	8,614,694,500.00	1,100,540,838.43	10,434,070,000.00	10,610,370,000.00	10,845,570,000.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	533,004,635.51	627,250,000.00	640,250,000.00	53,038,384.25	687,800,000.00	700,100,000.00	741,600,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,084,356,688.29	3,055,750,000.00	3,706,650,000.00	492,263,527.38	5,272,700,000.00	5,341,700,000.00	5,414,400,000.00	
22020103	INTERNATIONAL TRAVEL & TRANSPORT:	113,585,121.65	1,074,220,000.00	1,174,020,000.00	183,628,896.00	1,221,220,000.00	1,221,220,000.00	1,271,220,000.00	
22020104	INTERNATIONAL TRAVEL & TRANSPORT:	1,582,134,714.33	1,736,100,000.00	1,941,100,000.00	268,111,341.82	2,316,100,000.00	2,401,100,000.00	2,461,100,000.00	
22020105	Hotel Accommodation	860,089,694.10	852,674,500.00	1,152,674,500.00	103,498,688.98	936,250,000.00	946,250,000.00	957,250,000.00	
220202	UTILITIES - GENERAL	4,161,586,959.93	2,242,844,000.00	2,919,144,000.00	535,390,137.51	2,886,670,000.00	2,948,770,000.00	2,970,270,000.00	
22020201	ELECTRICITY CHARGES	2,428,776,924.26	1,711,530,000.00	2,009,530,000.00	80,723,838.60	1,776,875,000.00	1,786,875,000.00	1,793,375,000.00	
22020202	TELEPHONE CHARGES	173,316,810.28	131,734,000.00	131,934,000.00	14,630,322.59	133,285,000.00	134,285,000.00	136,485,000.00	
22020203	INTERNET ACCESS CHARGES	1,182,150,164.07	210,230,000.00	460,230,000.00	313,142,648.82	616,305,000.00	617,405,000.00	628,105,000.00	
22020204	SATELLITE BROADCASTING ACCESS	23,409,500.00	36,990,000.00	38,990,000.00	4,580,075.00	38,895,000.00	38,895,000.00	38,895,000.00	
22020205	WATER RATES	109,213,833.82	61,960,000.00	62,760,000.00	79,435,050.00	78,460,000.00	78,460,000.00	79,560,000.00	
22020206	SEWERAGE CHARGES	5,196,975.00	40,100,000.00	40,400,000.00	9,705,600.00	42,350,000.00	42,350,000.00	42,350,000.00	
22020207	LEASED COMMUNICATION LINES(S)	213,300.00	4,800,000.00	4,800,000.00	3,000,000.00	4,800,000.00	4,800,000.00	4,800,000.00	
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	239,309,452.50	45,500,000.00	170,500,000.00	30,172,602.50	195,700,000.00	245,700,000.00	246,700,000.00	
220203	MATERIALS & SUPPLIES - GENERAL	9,406,675,835.78	4,884,761,500.00	5,710,361,500.00	787,277,888.31	57,735,520,000.00	39,683,820,000.00	42,837,620,000.00	115,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER	4,748,452,665.47	1,829,050,000.00	2,495,650,000.00	381,241,420.51	3,624,450,000.00	3,363,250,000.00	3,451,050,000.00	10,000,000.00
22020302	BOOKS	297,952,733.05	230,550,000.00	230,550,000.00	20,934,082.18	249,650,000.00	264,650,000.00	265,650,000.00	
22020303	NEWSPAPERS	91,564,573.77	28,791,500.00	28,791,500.00	4,612,622.90	29,500,000.00	29,500,000.00	29,500,000.00	
22020304	MAGAZINES & PERIODICALS	33,716,459.50	15,280,000.00	15,280,000.00	9,763,300.00	15,930,000.00	15,930,000.00	15,930,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	382,804,921.77	650,650,000.00	730,150,000.00	65,766,510.00	565,550,000.00	738,050,000.00	757,550,000.00	
22020306	PRINTING OF SECURITY DOCUMENTS	712,427,304.40	382,550,000.00	404,050,000.00	73,534,311.00	477,850,000.00	387,850,000.00	413,350,000.00	
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	36,791,504.97	424,800,000.00	424,800,000.00	11,724,066.72	679,800,000.00	689,800,000.00	709,800,000.00	80,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	68,575,250.00	824,000,000.00	834,000,000.00	22,654,825.00	982,000,000.00	1,082,000,000.00	1,082,000,000.00	
22020309	UNIFORMS & OTHER CLOTHING	416,274,222.85	170,850,000.00	218,850,000.00	83,098,000.00	213,550,000.00	215,550,000.00	215,550,000.00	
22020310	TEACHING AIDS / INSTRUCTION	2,455,885,500.00	105,340,000.00	105,340,000.00	67,533,750.00	504,340,000.00	504,340,000.00	504,340,000.00	
22020311	FOOD STUFF / CATERING MATERIALS	162,230,700.00	222,900,000.00	222,900,000.00	46,415,000.00	50,392,900,000.00	32,392,900,000.00	35,392,900,000.00	25,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	12,737,060,987.24	2,970,780,000.00	2,912,480,000.00	1,488,363,545.60	3,805,910,000.00	4,399,810,000.00	4,542,510,000.00	
22020401	MAINTENANCE OF MOTOR VEHICLE /	861,087,802.74	1,624,650,000.00	1,395,850,000.00	325,333,936.24	1,694,750,000.00	1,706,850,000.00	1,716,350,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	1,654,807,686.93	115,260,000.00	110,260,000.00	26,817,704.50	118,010,000.00	119,710,000.00	120,110,000.00	
22020403	MAINTENANCE OF OFFICE BUILDING /	2,049,086,355.34	336,950,000.00	286,950,000.00	107,949,160.00	380,550,000.00	381,050,000.00	382,050,000.00	
22020404	MAINTENANCE OF OFFICE / IT	1,022,484,935.50	189,920,000.00	190,620,000.00	120,091,710.01	223,000,000.00	222,300,000.00	228,500,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,482,307,438.23	158,200,000.00	178,900,000.00	671,885,406.21	194,500,000.00	209,200,000.00	219,200,000.00	
22020406	OTHER MAINTENANCE SERVICES	840,913,756.50	400,400,000.00	504,500,000.00	171,075,628.64	449,700,000.00	518,300,000.00	533,900,000.00	
22020407	MAINTENANCE OF AIRCRAFTS			100,000,000.00		500,000,000.00	700,000,000.00	750,000,000.00	
22020410	MAINTENANCE OF STREET LIGHTINGS		113,000,000.00	113,000,000.00	57,566,000.00	213,000,000.00	220,000,000.00	220,000,000.00	
22020411	MAINTENANCE OF COMMUNICATION	826,365,012.00	22,400,000.00	22,400,000.00	7,644,000.00	22,400,000.00	22,400,000.00	22,400,000.00	
22020413	MINOR ROAD MAINTENANCE	8,000.00	10,000,000.00	10,000,000.00		10,000,000.00	300,000,000.00	350,000,000.00	
220205	TRAINING - GENERAL	852,807,426.78	2,372,610,000.00	3,067,810,000.00	604,974,948.87	3,395,350,000.00	3,628,350,000.00	3,699,850,000.00	258,000,000.00
22020501	LOCAL TRAINING	800,913,126.78	2,314,610,000.00	3,009,110,000.00	586,038,487.04	3,364,350,000.00	3,581,350,000.00	3,652,850,000.00	258,000,000.00
22020502	INTERNATIONAL TRAINING	51,894,300.00	58,000,000.00	58,700,000.00	18,936,461.83	31,000,000.00	47,000,000.00	47,000,000.00	
220206	OTHER SERVICES - GENERAL	6,314,313,928.07	13,102,680,000.00	13,524,080,000.00	1,674,578,678.35	13,236,600,000.00	13,245,200,000.00	13,353,000,000.00	
22020601	SECURITY SERVICES	489,508,814.37	4,363,700,000.00	3,873,700,000.00	69,061,051.00	4,740,300,000.00	4,748,800,000.00	4,755,300,000.00	

22020602	OFFICE RENT	180,622,500.00	105,800,000.00	105,800,000.00	354,635,000.00	105,800,000.00	105,800,000.00	105,800,000.00	
22020603	RESIDENTIAL RENT	4,255,672,999.00	172,100,000.00	572,100,000.00	14,116,520.00	196,800,000.00	196,800,000.00	196,800,000.00	
22020604	SECURITY VOTE (INCLUDING	22,599,822.00	7,204,050,000.00	7,204,050,000.00	300,000,000.00	7,204,050,000.00	7,204,050,000.00	7,204,050,000.00	
22020605	CLEANING & FUMIGATION SERVICES	1,365,909,792.70	1,257,030,000.00	1,768,430,000.00	936,766,107.35	989,650,000.00	989,750,000.00	1,091,050,000.00	
220207	CONSULTING & PROFESSIONAL	10,236,054,155.15	5,669,530,000.00	6,774,330,000.00	493,161,853.81	7,486,625,000.00	7,707,725,000.00	8,306,025,000.00	55,000,000.00
22020701	FINANCIAL CONSULTING	8,363,104,993.09	3,286,200,000.00	2,821,200,000.00	164,197,460.32	2,485,000,000.00	2,585,000,000.00	3,092,000,000.00	
22020702	INFORMATION TECHNOLOGY CONSULTING	535,495,527.47	1,119,210,000.00	1,279,010,000.00	167,627,067.33	1,720,225,000.00	1,733,825,000.00	1,742,125,000.00	55,000,000.00
22020703	LEGAL SERVICES	962,093,954.81	613,070,000.00	1,293,070,000.00	127,871,261.05	1,871,350,000.00	1,896,350,000.00	1,946,350,000.00	
22020704	ENGINEERING SERVICES	276,863,214.78	162,250,000.00	192,250,000.00	14,465,100.00	197,250,000.00	278,650,000.00	303,650,000.00	
22020705	ARCHITECTURAL SERVICES	17,150,000.00	3,500,000.00	103,500,000.00		203,500,000.00	203,500,000.00	203,500,000.00	
22020706	SURVEYING SERVICES	81,217,465.00	399,800,000.00	999,800,000.00	18,980,965.11	951,800,000.00	952,900,000.00	955,900,000.00	
22020707	AGRICULTURAL CONSULTING	129,000.00	80,000,000.00	80,000,000.00		52,000,000.00	52,000,000.00	57,000,000.00	
22020708	MEDICAL CONSULTING		5,500,000.00	5,500,000.00	20,000.00	5,500,000.00	5,500,000.00	5,500,000.00	
220208	FUEL & LUBRICANTS - GENERAL	3,775,882,111.62	3,762,730,000.00	4,000,480,000.00	619,191,694.59	4,226,080,000.00	4,442,080,000.00	4,527,580,000.00	
22020801	MOTOR VEHICLE FUEL COST	901,511,387.07	1,932,000,000.00	2,158,750,000.00	512,696,176.70	1,954,450,000.00	1,970,350,000.00	2,051,650,000.00	
22020802	OTHER TRANSPORT EQUIPMENT FUEL	491,617,768.27	1,025,700,000.00	1,025,700,000.00	6,876,247.00	1,026,300,000.00	1,026,300,000.00	1,026,300,000.00	
22020803	PLANT / GENERATOR FUEL COST	2,226,198,356.28	699,230,000.00	411,430,000.00	94,200,270.89	335,730,000.00	335,830,000.00	340,030,000.00	
22020804	AIRCRAFT FUEL COST		1,200,000.00	300,000,000.00		800,000,000.00	1,000,000,000.00	1,000,000,000.00	
22020806	COOKING GAS/FUEL COST	156,554,600.00	104,600,000.00	104,600,000.00	5,419,000.00	109,600,000.00	109,600,000.00	109,600,000.00	
220209	FINANCIAL CHARGES - GENERAL	2,100,767,849.99	1,310,640,000.00	1,399,790,000.00	4,481,137,490.19	1,578,150,000.00	1,578,610,000.00	1,778,900,000.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,272,571,058.75	1,033,530,000.00	1,032,680,000.00	4,463,071,883.23	1,242,740,000.00	1,243,200,000.00	1,443,490,000.00	
22020902	INSURANCE PREMIUM	205,708,533.03	269,900,000.00	359,900,000.00	14,148,606.96	328,200,000.00	328,200,000.00	328,200,000.00	
22020904	OTHER CRF BANK CHARGES	622,488,258.21	7,210,000.00	7,210,000.00	3,917,000.00	7,210,000.00	7,210,000.00	7,210,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL	10,977,425,205.22	10,155,130,000.00	15,561,130,000.00	2,070,522,033.97	15,505,175,000.00	15,591,470,000.00	15,678,370,000.00	79,000,000.00
22021001	REFRESHMENT & MEALS	1,039,867,714.06	1,159,250,000.00	1,435,250,000.00	139,718,407.69	1,794,950,000.00	1,795,150,000.00	1,808,150,000.00	
22021002	HONORARIUM & SITTING ALLOWANCE	1,225,738,691.16	1,150,500,000.00	1,820,500,000.00	692,800,995.56	1,174,300,000.00	1,189,600,000.00	1,190,600,000.00	
22021003	PUBLICITY & ADVERTISEMENTS	1,353,653,360.76	1,302,100,000.00	2,334,400,000.00	137,879,460.75	2,839,850,000.00	2,833,450,000.00	2,841,650,000.00	29,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	499,582,553.66	337,000,000.00	439,900,000.00	5,687,997.68	410,200,000.00	410,200,000.00	410,200,000.00	
22021006	POSTAGES & COURIER SERVICES	226,872,159.62	35,020,000.00	667,670,000.00	6,581,455.08	32,570,000.00	32,570,000.00	32,670,000.00	
22021007	WELFARE PACKAGES	816,008,255.52	1,310,500,000.00	2,301,700,000.00	393,206,574.44	2,567,250,000.00	2,553,250,000.00	2,612,250,000.00	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	24,311,567.00	164,000,000.00	164,000,000.00	67,428,068.88	173,500,000.00	173,500,000.00	173,500,000.00	
22021009	SPORTING ACTIVITIES	1,178,206,360.00	279,400,000.00	279,400,000.00	207,862,876.00	634,400,000.00	684,400,000.00	739,400,000.00	
22021010	DIRECT TEACHING & LABORATORY COST	104,124,088.25	168,400,000.00	168,400,000.00	27,111,843.88	650,900,000.00	690,900,000.00	655,900,000.00	
22021011	Recruitment and Appointment (Service	6,184,960.00	80,700,000.00	80,700,000.00	5,206,961.25	80,700,000.00	80,700,000.00	80,700,000.00	
22021012	DISCIPLINE AND APPOINTMENT (SERVICE	7,642,000.00	4,000,000.00	4,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00	
22021013	PROMOTION (SERVICE WIDE)	26,036,800.00	31,150,000.00	31,150,000.00	940,000.00	44,150,000.00	49,150,000.00	49,150,000.00	
22021014	Annual Budget Defence Expenses &	414,458,459.74	307,160,000.00	357,560,000.00	45,682,566.74	403,710,000.00	403,850,000.00	403,950,000.00	
22021016	Servicom Expenses	42,475,200.00	15,500,000.00	16,050,000.00	400,000.00	15,445,000.00	15,500,000.00	15,500,000.00	
22021019	MEDICAL EXPENSES-INTERNATIONAL	47,396,900.00	215,000,000.00	215,000,000.00	10,000,000.00	195,000,000.00	195,000,000.00	195,000,000.00	
22021020	FOREIGN SCHOLARSHIP SCHEME	1,483,869,384.80	450,200,000.00	450,200,000.00	25,550,000.00	450,200,000.00	450,200,000.00	450,200,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS	660,896,857.40	260,850,000.00	1,710,850,000.00	68,349,826.02	496,950,000.00	505,950,000.00	491,450,000.00	40,000,000.00
22021022	Donations	1,754,866,143.25	2,508,300,000.00	2,708,300,000.00	181,500,000.00	3,008,100,000.00	3,008,100,000.00	3,008,100,000.00	
22021026	Common services	65,233,750.00	376,100,000.00	376,100,000.00	54,615,000.00	529,000,000.00	516,000,000.00	516,000,000.00	10,000,000.00
2203	LOANS AND ADVANCES	306,655,737.23	118,300,000.00	118,300,000.00	443,344.27	69,500,000.00	69,500,000.00	69,500,000.00	
220301	STAFF LOANS & ADVANCES	306,655,737.23	118,300,000.00	118,300,000.00	443,344.27	69,500,000.00	69,500,000.00	69,500,000.00	
22030103	REFURBISHING ADVANCES	86,503,207.50	53,800,000.00	53,800,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
22030105	SPETACLE ADVANCES	194,830,479.73	62,500,000.00	62,500,000.00		62,500,000.00	62,500,000.00	62,500,000.00	

22030107	FURNISHING ADVANCES	25,317,050.00	2,000,000.00	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00	
22030108	HOUSING LOANS	5,000.00			443,344.27	-		-	
2206	PUBLIC DEBT CHARGES	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	
220601	FOREIGN INTEREST / DISCOUNT		400,000,000.00	1,400,000,000.00	2,399,061,388.28	1,400,000,000.00	400,000,000.00	400,000,000.00	
22060102	FOREIGN INTEREST /DISCOUNT - LONG-		400,000,000.00	1,400,000,000.00	2,399,061,388.28	1,400,000,000.00	400,000,000.00	400,000,000.00	
220602	DOMESTIC INTEREST / DISCOUNT		400,000,000.00	5,400,000,000.00	298,145,178.97	500,000,000.00	500,000,000.00	500,000,000.00	
22060201	DOMESTIC INTEREST / DISCOUNT -		400,000,000.00	5,400,000,000.00	298,145,178.97	500,000,000.00	500,000,000.00	500,000,000.00	
220603	FOREIGN PRINCIPAL	9,204,155,607.45	2,710,000,000.00	2,710,000,000.00	3,199,224,143.69	6,710,000,000.00	7,710,000,000.00	7,710,000,000.00	
22060302	FOREIGN PRINCIPAL - LONG TERM	9,204,155,607.45	2,710,000,000.00	2,710,000,000.00	3,199,224,143.69	6,710,000,000.00	7,710,000,000.00	7,710,000,000.00	
220604	DOMESTIC PRINCIPAL	13,215,704,002.10	2,600,000,000.00	2,600,000,000.00	1,861,255,770.23	2,600,000,000.00	2,600,000,000.00	2,600,000,000.00	
22060401	DOMESTIC PRINCIPAL - SHORT-TERM	13,215,704,002.10	2,600,000,000.00	2,600,000,000.00	1,861,255,770.23	2,600,000,000.00	2,600,000,000.00	2,600,000,000.00	
2207	TRANSFERS-PAYMENT	2,271,400,876.10	2,140,000,000.00	2,140,000,000.00		2,140,000,000.00	2,140,000,000.00	2,140,000,000.00	
220701	TRANSFER TO FUND RECURRENT	2,271,400,876.10	2,140,000,000.00	2,140,000,000.00		2,140,000,000.00	2,140,000,000.00	2,140,000,000.00	
22070103	PAYMENT OF SHARE OF STATE IGR TO		60,000,000.00	60,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00	
22070105	Cost of IGR Collection	2,271,400,876.10	2,080,000,000.00	2,080,000,000.00		2,080,000,000.00	2,080,000,000.00	2,080,000,000.00	
23	Capital Expenditure	331,505,346,503.70	837,944,000,000.00	820,944,000,000.00	146,922,234,461.75	1,296,092,465,000.00	1,179,090,606,000.00	1,247,819,916,000.00	1,985,400,000.00
2301	FIXED ASSETS PURCHASED	28,119,350,118.74	264,457,106,000.00	235,324,106,000.00	28,219,347,519.93	267,633,485,900.00	272,043,485,900.00	271,043,485,900.00	388,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	28,119,350,118.74	264,457,106,000.00	235,324,106,000.00	28,219,347,519.93	267,633,485,900.00	272,043,485,900.00	271,043,485,900.00	388,000,000.00
23010101	PURCHASE / ACQUISITION OF LAND		150,000,000.00	150,000,000.00		2,030,000,000.00	2,030,000,000.00	2,030,000,000.00	
23010102	PURCHASE OF OFFICE BUILDINGS	250,000,000.00	13,228,600,000.00	7,228,600,000.00		8,256,000,000.00	8,256,000,000.00	8,256,000,000.00	
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	5,266,666,593.29	100,000,000.00	300,000,000.00		400,000,000.00	400,000,000.00	400,000,000.00	
23010104	PURCHASE MOTOR CYCLES	19,076,233.75	605,180,000.00	605,180,000.00		772,400,000.00	772,400,000.00	772,400,000.00	
23010105	PURCHASE OF MOTOR VEHICLES	4,106,509,945.02	6,461,200,000.00	7,441,200,000.00	2,372,148,500.00	21,833,750,000.00	21,833,750,000.00	21,833,750,000.00	
23010106	PURCHASE OF VANS	13,400,000.00	105,000,000.00	105,000,000.00		640,436,900.00	640,436,900.00	640,436,900.00	
23010107	PURCHASE OF TRUCKS		4,410,350,000.00	1,310,350,000.00		2,950,573,000.00	2,950,573,000.00	2,950,573,000.00	
23010108	PURCHASE OF BUSES	14,634,275.00	2,074,000,000.00	2,074,000,000.00	723,887,895.98	697,400,000.00	697,400,000.00	697,400,000.00	
23010111	PURCHASE OF TRAINS		6,000,000.00	6,000,000.00		6,111,000.00	6,111,000.00	6,111,000.00	
23010112	PURCHASE OF OFFICE FURNITURE AND	733,081,132.09	13,149,627,000.00	13,469,627,000.00	167,979,375.00	115,811,488,000.00	95,811,488,000.00	95,811,488,000.00	37,000,000.00
23010113	PURCHASE OF COMPUTERS	3,061,303,087.68	1,491,001,000.00	2,203,001,000.00	1,055,531,000.00	2,264,415,550.00	2,264,415,550.00	2,264,415,550.00	
23010114	PURCHASE OF COMPUTER PRINTERS	2,174,090,417.97	800,364,000.00	1,310,364,000.00	35,670,000.00	580,888,000.00	580,888,000.00	580,888,000.00	
23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,050,000.00	68,600,000.00	668,600,000.00	6,138,000.00	65,870,000.00	65,870,000.00	65,870,000.00	
23010118	PURCHASE OF SCANNERS		2,400,000.00	2,400,000.00		14,250,000.00	14,250,000.00	14,250,000.00	
23010119	PURCHASE OF POWER GENERATING SET	219,418,960.00	1,644,800,000.00	1,674,800,000.00	118,978,250.00	8,341,124,000.00	3,831,124,000.00	3,751,124,000.00	
23010120	PURCHASE OFCANTEEN / KITCHEN	6,961,000.00	301,000,000.00	301,000,000.00	23,900,000.00	141,950,000.00	141,950,000.00	141,950,000.00	
23010121	PURCHASE OF RESIDENTIAL FURNITURE		147,000,000.00	147,000,000.00		127,500,000.00	127,500,000.00	127,500,000.00	
23010122	PURCHASE OF HEALTH / MEDICAL	767,065,569.17	9,172,190,000.00	7,512,190,000.00	66,631,950.00	7,648,066,000.00	6,568,066,000.00	5,648,066,000.00	300,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	29,244,930.00	52,550,000.00	62,550,000.00		54,330,000.00	54,330,000.00	54,330,000.00	
23010124	PURCHASE OF TEACHING / LEARNING AID	37,609,150.00	151,976,935,000.00	147,826,935,000.00	18,901,691,650.00	11,287,016,450.00	11,287,016,450.00	11,287,016,450.00	
23010125	PURCHASE OF LIBRARY BOOKS &		69,100,000.00	69,100,000.00		256,800,000.00	256,800,000.00	256,800,000.00	
23010126	PURCHASE OF SPORTING / GAMING		8,000,000.00	8,000,000.00		82,330,000.00	82,330,000.00	82,330,000.00	
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	639,365,392.96	21,634,786,000.00	11,589,786,000.00	2,475,006,048.00	11,526,087,000.00	11,526,087,000.00	11,526,087,000.00	51,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	8,567,984,981.71	15,016,350,000.00	7,016,350,000.00	85,790,000.00	22,814,350,000.00	22,814,350,000.00	22,814,350,000.00	
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	833,238,450.10	2,412,073,000.00	2,872,073,000.00	36,515,000.00	10,981,350,000.00	10,981,350,000.00	10,981,350,000.00	
23010130	PURCHASE OF RECREATIONAL FACILITIES		165,000,000.00	165,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00	
23010133	PURCHASES OF SURVEYING EQUIPMENT	400,000,000.00	105,000,000.00	105,000,000.00		89,000,000.00	89,000,000.00	89,000,000.00	
23010138	PURCHASE OF AERO	974,650,000.00	100,000,000.00	100,000,000.00		2,900,000,000.00	2,900,000,000.00	2,900,000,000.00	

23010139	PURCHASE OF AIRCRAFTS		19,000,000,000.00	19,000,000,000.00	2,149,479,850.95	35,000,000,000.00	65,000,000,000.00	65,000,000,000.00	
2302	CONSTRUCTION / PROVISION	188,541,876,464.63	474,295,717,000.00	490,194,717,000.00	112,080,715,565.00	899,007,929,000.00	773,896,070,000.00	843,625,380,000.00	76,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	188,541,876,464.63	474,295,717,000.00	490,194,717,000.00	112,080,715,565.00	899,007,929,000.00	773,896,070,000.00	843,625,380,000.00	76,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	22,090,973,897.48	17,523,519,000.00	17,681,519,000.00	2,672,641,853.88	7,132,108,126.22	7,132,108,126.22	7,132,108,126.22	
23020102	CONSTRUCTION / PROVISION OF		30,000,000.00	30,000,000.00		440,000,000.00	1,580,000,000.00	440,000,000.00	
23020103	CONSTRUCTION / PROVISION OF	175,561,050.60	3,810,000,000.00	3,810,000,000.00	292,598,649.05	13,106,000,000.00	13,106,000,000.00	13,106,000,000.00	
23020104	CONSTRUCTION / PROVISION OF	704,254,787.46	1,039,200,000.00	2,439,200,000.00	1,289,633,940.00	46,268,500,000.00	56,268,500,000.00	56,268,500,000.00	
23020105	CONSTRUCTION / PROVISION OF WATER	3,629,275,096.58	21,615,344,000.00	15,666,344,000.00	425,276,673.62	6,123,066,873.78	6,223,066,873.78	6,123,066,873.78	25,000,000.00
23020106	CONSTRUCTION / PROVISION OF	21,976,054,626.21	34,787,880,000.00	33,987,880,000.00	476,601,778.00	16,649,740,000.00	23,599,740,000.00	23,649,740,000.00	51,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC	42,861,277,965.12	101,004,907,000.00	102,504,907,000.00	55,434,389,853.78	228,998,613,000.00	50,346,754,000.00	124,106,064,000.00	
23020110	CONSTRUCTION / PROVISION OF FIRE		158,000,000.00	128,000,000.00		18,000,000.00	18,000,000.00	18,000,000.00	
23020111	CONSTRUCTION / PROVISION OF	569,966,275.00	162,000,000.00	162,000,000.00		270,000,000.00	270,000,000.00	270,000,000.00	
23020112	CONSTRUCTION / PROVISION OF	384,483,596.59				157,000,000.00	157,000,000.00	157,000,000.00	
23020113	CONSTRUCTION / PROVISION OF		54,601,300,000.00	23,601,300,000.00	314,174,981.00	77,271,300,000.00	88,271,300,000.00	88,271,300,000.00	
23020114	CONSTRUCTION / PROVISION OF ROADS	91,773,108,714.46	158,970,267,000.00	216,890,267,000.00	36,579,248,183.85	344,070,189,000.00	369,070,189,000.00	366,230,189,000.00	
23020115	CONSTRUCTION / PROVISION OF RAIL-	4,156,837,405.13	26,650,000,000.00	27,650,000,000.00	1,550,560,771.90	10,500,000,000.00	10,500,000,000.00	10,500,000,000.00	
23020116	CONSTRUCTION / PROVISION OF WATER-		4,012,000,000.00	4,012,000,000.00	60,000,000.00	3,015,000,000.00	3,015,000,000.00	3,015,000,000.00	
23020118	CONSTRUCTION / PROVISION OF	97,762,650.00	27,116,800,000.00	19,316,800,000.00	2,687,012,400.00	128,486,862,000.00	127,836,862,000.00	127,836,862,000.00	
23020119	CONSTRUCTION / PROVISION OF		21,650,000,000.00	21,650,000,000.00	10,153,576,479.92	9,500,000,000.00	9,500,000,000.00	9,500,000,000.00	
23020123	CONSTRUCTION OF TRAFFIC /STREET	14,700,000.00				-		-	
23020124	CONSTRUCTION OF MARKETS/PARKS	107,620,400.00	790,000,000.00	290,000,000.00	145,000,000.00	2,470,000,000.00	2,470,000,000.00	2,470,000,000.00	
23020125	CONSTRUCTION OF POWER GENERATING		500,000.00	500,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
23020127	CONSTRUCTION OF ICT		374,000,000.00	374,000,000.00		4,530,050,000.00	4,530,050,000.00	4,530,050,000.00	
2303	REHABILITATION / REPAIRS	19,462,075,747.22	58,904,437,000.00	58,661,437,000.00	4,043,853,217.77	94,429,513,100.00	97,629,513,100.00	97,629,513,100.00	97,000,000.00
230301	REHABILITATION / REPAIRS OF	19,462,075,747.22	58,904,437,000.00	58,661,437,000.00	4,043,853,217.77	94,429,513,100.00	97,629,513,100.00	97,629,513,100.00	97,000,000.00
23030101	REHABILITATION / REPAIRS OF	23,699,000.00	225,000,000.00	295,000,000.00	9,759,700.00	25,000,000.00	25,000,000.00	25,000,000.00	
23030102	REHABILITATION / REPAIRS -	16,000,000.00	52,500,000.00	52,500,000.00		49,710,000.00	49,710,000.00	49,710,000.00	
23030103	REHABILITATION / REPAIRS - HOUSING	1,721,787,257.05	610,000,000.00	610,000,000.00		1,137,000,000.00	1,137,000,000.00	1,137,000,000.00	
23030104	REHABILITATION / REPAIRS - WATER	389,290,312.47	1,152,500,000.00	1,152,500,000.00	8,130,000.00	14,132,500,000.00	14,132,500,000.00	14,132,500,000.00	
23030105	REHABILITATION / REPAIRS - HOSPITAL /	709,225,428.98	5,487,069,000.00	4,987,069,000.00	3,400,000.00	16,540,800,000.00	19,740,800,000.00	19,740,800,000.00	95,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC	7,452,000.00	16,629,218,000.00	17,629,218,000.00		29,797,699,100.00	29,797,699,100.00	29,797,699,100.00	
23030109	REHABILITATION / REPAIRS - FIRE	14,076,000.00	37,000,000.00	67,000,000.00	5,530,000.00	72,000,000.00	72,000,000.00	72,000,000.00	
23030110	REHABILITATION / REPAIRS - LIBRARIES		10,000,000.00	10,000,000.00		93,863,000.00	93,863,000.00	93,863,000.00	
23030111	REHABILITATION / REPAIRS - SPORTING	23,719,930.00	13,300,000,000.00	6,300,000,000.00	2,300,000.00	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	
23030112	REHABILITATION / REPAIRS -		1,145,450,000.00	1,145,450,000.00		1,330,000,000.00	1,330,000,000.00	1,330,000,000.00	
23030113	REHABILITATION / REPAIRS - ROADS	12,257,555,259.16	13,540,000,000.00	13,040,000,000.00	1,240,993,753.76	1,400,000,000.00	1,400,000,000.00	1,400,000,000.00	
23030115	REHABILITATION / REPAIRS - WATER-WAY		245,000,000.00	245,000,000.00		359,500,000.00	359,500,000.00	359,500,000.00	
23030118	REHABILITATION / REPAIRS -	1,622,332,986.00	1,100,000,000.00	4,100,000,000.00	2,436,363,700.00	3,010,000,000.00	3,010,000,000.00	3,010,000,000.00	
23030119	REHABILITATION / REPAIRS - AIR	43,719,000.00	10,000,000.00	610,000,000.00		110,000,000.00	110,000,000.00	110,000,000.00	
23030121	REHABILITATION / REPAIRS OF OFFICE	1,787,405,198.36	4,161,700,000.00	7,206,700,000.00	326,654,439.01	3,513,441,000.00	3,513,441,000.00	3,513,441,000.00	2,000,000.00
23030122	REHABILITATION/REPAIRS OF		765,000,000.00	765,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
23030123	REHABILITATION/REPAIRS- TRAFFIC	288,313,375.20	17,000,000.00	17,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
23030124	REHABILITATION/REPAIRS-	7,500,000.00	280,000,000.00	280,000,000.00	10,721,625.00	80,000,000.00	80,000,000.00	80,000,000.00	
23030127	REHABILITATION/REPAIRS- ICT	550,000,000.00	137,000,000.00	149,000,000.00		2,613,000,000.00	2,613,000,000.00	2,613,000,000.00	
2304	PRESERVATION OF THE	73,215,593.75	959,500,000.00	6,526,500,000.00	1,221,805,000.00	478,145,000.00	478,145,000.00	478,145,000.00	

230401	PRESERVATION OF THE	73,215,593.75	959,500,000.00	6,526,500,000.00	1,221,805,000.00	478,145,000.00	478,145,000.00	478,145,000.00	
23040101	TREE PLANTING	62,215,593.75	98,000,000.00	98,000,000.00		150,885,000.00	150,885,000.00	150,885,000.00	
23040102	EROSION & FLOOD CONTROL	11,000,000.00	515,000,000.00	6,082,000,000.00	1,221,805,000.00	262,000,000.00	262,000,000.00	262,000,000.00	
23040103	WILDLIFE CONSERVATION		50,000,000.00	50,000,000.00		65,260,000.00	65,260,000.00	65,260,000.00	
23040104	INDUSTRIAL POLLUTION PREVENTION &		21,500,000.00	21,500,000.00		-			-
23040105	WATER POLLUTION PREVENTION &		275,000,000.00	275,000,000.00		-			-
2305	OTHER CAPITAL PROJECTS	95,308,828,579.36	39,327,240,000.00	30,237,240,000.00	1,356,513,159.05	34,543,392,000.00	35,043,392,000.00	35,043,392,000.00	1,424,400,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	95,308,828,579.36	39,327,240,000.00	30,237,240,000.00	1,356,513,159.05	34,543,392,000.00	35,043,392,000.00	35,043,392,000.00	1,424,400,000.00
23050101	RESEARCH AND DEVELOPMENT	64,416,734,911.66	28,132,128,000.00	18,742,128,000.00	1,068,099,560.05	14,585,093,200.00	14,585,093,200.00	14,585,093,200.00	250,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	3,588,901,595.78	1,535,720,000.00	1,835,720,000.00	40,000,000.00	1,065,945,800.00	1,065,945,800.00	1,065,945,800.00	
23050103	MONITORING AND EVALUATION	426,361,349.50	1,861,392,000.00	1,861,392,000.00	65,845,599.00	1,337,091,000.00	1,337,091,000.00	1,337,091,000.00	
23050104	ANNIVERSARIES/CELEBRATIONS	735,500.00	214,000,000.00	214,000,000.00		1,728,476,000.00	1,728,476,000.00	1,728,476,000.00	1,174,400,000.00
23050108	ACQUISITION OF FINANCIAL ASSETS	26,876,095,222.42	7,584,000,000.00	7,584,000,000.00	182,568,000.00	15,826,786,000.00	16,326,786,000.00	16,326,786,000.00	

Enugu State Government 2026 Approved Budget - Total Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Expenditure	476,500,513,607.73	971,084,000,000.00	971,084,000,000.00	199,360,010,122.35	1,617,397,465,000.00	1,387,941,661,000.00	1,461,374,461,000.00	2,492,400,000.00
701	GENERAL PUBLIC SERVICES	216,940,721,992.44	217,202,674,486.00	193,107,974,486.00	33,793,764,323.19	488,044,643,742.00	460,113,198,742.00	460,940,698,742.00	376,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL	47,314,823,461.18	40,672,633,814.00	47,073,633,814.00	4,957,353,326.59	54,293,228,832.00	51,298,683,832.00	52,099,683,832.00	77,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	40,028,086,632.69	30,320,893,426.00	37,774,893,426.00	3,760,423,477.99	41,778,223,924.00	38,789,223,924.00	38,880,223,924.00	2,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	7,286,736,828.49	10,351,740,388.00	9,298,740,388.00	1,196,929,848.60	12,515,004,908.00	12,509,459,908.00	13,219,459,908.00	75,000,000.00
7013	GENERAL SERVICES	144,537,225,022.73	169,046,610,672.00	131,432,610,672.00	20,069,507,319.38	421,051,099,910.00	396,114,199,910.00	396,140,699,910.00	299,000,000.00
70131	GENERAL PERSONNEL SERVICES	7,154,863,655.00	9,304,154,496.00	9,227,154,496.00	1,063,779,885.30	16,012,043,930.00	15,615,143,930.00	15,635,143,930.00	-
70132	OVERALL PLANNING AND STATISTICAL	483,709,157.15	6,074,865,266.00	6,074,865,266.00	67,994,464.11	866,069,529.00	866,069,529.00	869,069,529.00	-
70133	OTHER GENERAL SERVICES	136,898,652,210.58	153,667,590,910.00	116,130,590,910.00	18,937,732,969.97	404,172,986,451.00	379,632,986,451.00	379,636,486,451.00	299,000,000.00
7014	BASIC RESEARCH	-	55,928,000.00	55,928,000.00	-	4,750,000.00	4,750,000.00	4,750,000.00	-
70141	BASIC RESEARCH	-	55,928,000.00	55,928,000.00	-	4,750,000.00	4,750,000.00	4,750,000.00	-
7015	R&D GENERAL PUBLIC SERVICES	-	265,000,000.00	345,000,000.00	8,040,000.00	250,000,000.00	250,000,000.00	250,000,000.00	-
70151	R&D GENERAL PUBLIC SERVICES	-	265,000,000.00	345,000,000.00	8,040,000.00	250,000,000.00	250,000,000.00	250,000,000.00	-
7016	GENERAL PUBLIC SERVICES N.E.C.	2,668,813,898.98	992,502,000.00	2,030,802,000.00	1,001,177,196.05	1,175,565,000.00	1,175,565,000.00	1,175,565,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	2,668,813,898.98	992,502,000.00	2,030,802,000.00	1,001,177,196.05	1,175,565,000.00	1,175,565,000.00	1,175,565,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT	-	60,000,000.00	60,000,000.00	-	60,000,000.00	60,000,000.00	60,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF	-	60,000,000.00	60,000,000.00	-	60,000,000.00	60,000,000.00	60,000,000.00	-
703	PUBLIC ORDER AND SAFETY	8,094,212,832.37	8,855,106,128.00	13,105,106,128.00	2,014,298,132.72	10,456,469,435.00	10,519,469,435.00	10,579,169,435.00	-
7031	POLICE SERVICES	-	-	-	-	42,700,000.00	42,700,000.00	42,700,000.00	-
70311	POLICE SERVICES	-	-	-	-	42,700,000.00	42,700,000.00	42,700,000.00	-
7033	LAW COURTS	4,227,139,863.09	6,835,536,128.00	7,835,536,128.00	1,673,549,649.52	8,248,050,435.00	8,311,050,435.00	8,370,750,435.00	-
70331	LAW COURTS	4,227,139,863.09	6,835,536,128.00	7,835,536,128.00	1,673,549,649.52	8,248,050,435.00	8,311,050,435.00	8,370,750,435.00	-
7035	R & D PUBLIC ORDER AND SAFETY	3,867,072,969.28	1,679,270,000.00	4,929,270,000.00	340,748,483.20	1,562,417,000.00	1,562,417,000.00	1,562,417,000.00	-
70351	R&D PUBLIC ORDER AND SAFETY	3,867,072,969.28	1,679,270,000.00	4,929,270,000.00	340,748,483.20	1,562,417,000.00	1,562,417,000.00	1,562,417,000.00	-

7036	PUBLIC ORDER AND SAFETY N.E.C.	-	340,300,000.00	340,300,000.00	-	603,302,000.00	603,302,000.00	603,302,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	340,300,000.00	340,300,000.00	-	603,302,000.00	603,302,000.00	603,302,000.00	-
704	ECONOMIC AFFAIRS	116,516,698,815.93	345,442,056,374.00	360,566,656,374.00	52,130,972,529.65	478,056,344,042.00	543,249,904,042.00	540,704,894,042.00	65,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL,	33,174,638,457.52	57,142,994,706.00	56,122,994,706.00	9,525,207,241.50	125,745,880,941.00	155,764,090,941.00	155,781,980,941.00	-
70411	GENERAL ECONOMIC AND	24,199,599,582.48	53,009,965,068.00	48,989,965,068.00	6,045,059,878.76	115,490,451,321.00	145,499,661,321.00	145,527,451,321.00	-
70412	GENERAL LABOUR AFFAIRS	8,975,038,875.04	4,133,029,638.00	7,133,029,638.00	3,480,147,362.74	10,255,429,620.00	10,264,429,620.00	10,254,529,620.00	-
7042	AGRICULTURE, FORESTRY, FISHING,	1,592,578,108.44	80,514,636,400.00	39,114,236,400.00	3,282,365,575.89	88,610,644,420.00	99,571,244,420.00	99,581,244,420.00	50,000,000.00
70421	AGRICULTURE	1,592,578,108.44	80,514,636,400.00	39,114,236,400.00	3,282,365,575.89	88,590,644,420.00	99,551,244,420.00	99,561,244,420.00	50,000,000.00
70423	FISHING AND HUNTING	-	-	-	-	20,000,000.00	20,000,000.00	20,000,000.00	-
7043	FUEL AND ENERGY	804,363,903.77	6,336,407,370.00	6,336,407,370.00	532,317,929.67	15,705,625,238.00	15,705,625,238.00	15,715,625,238.00	-
70431	COAL AND OTHER SOLID MINERAL FUEL	49,213,281.05	522,061,964.00	522,061,964.00	-	461,735,062.00	461,735,062.00	471,735,062.00	-
70432	PETROLUUM AND NATURAL GAS	23,000,000.00	20,000,000.00	20,000,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00	-
70435	ELECTRICITY	732,150,622.72	5,794,345,406.00	5,794,345,406.00	532,317,929.67	15,223,890,176.00	15,223,890,176.00	15,223,890,176.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	76,304,523,587.01	199,824,535,654.00	255,744,535,654.00	38,552,976,837.16	241,695,604,587.00	265,225,854,587.00	262,462,854,587.00	-
70441	MINING OF MINERAL RESOURCES OTHER	-	-	-	-	7,000,000,000.00	7,000,000,000.00	7,000,000,000.00	-
70442	MANUFACTURING	-	45,000,000.00	45,000,000.00	-	31,050,000.00	31,050,000.00	31,050,000.00	-
70443	CONSTRUCTION	76,304,523,587.01	199,779,535,654.00	255,699,535,654.00	38,552,976,837.16	234,664,554,587.00	258,194,804,587.00	255,431,804,587.00	-
7045	TRANSPORT	2,706,240,315.28	1,167,089,396.00	2,792,089,396.00	184,991,598.18	3,890,129,366.00	4,571,629,366.00	4,741,629,366.00	-
70451	ROAD TRANSPORT	2,705,240,315.28	1,167,089,396.00	2,792,089,396.00	184,991,598.18	3,890,129,366.00	4,571,629,366.00	4,741,629,366.00	-
70452	WATER TRANSPORT	1,000,000.00	-	-	-	-	-	-	-
7046	COMMUNICATION	-	2,750,000.00	2,750,000.00	-	12,500,000.00	12,500,000.00	12,500,000.00	-
70461	COMMUNICATION	-	2,750,000.00	2,750,000.00	-	12,500,000.00	12,500,000.00	12,500,000.00	-
7047	OTHER INDUSTRIES	1,514,510,332.83	299,712,288.00	299,712,288.00	11,527,191.30	2,222,390,402.00	2,225,390,402.00	2,230,390,402.00	-
70471	DISTRIBUTIVE TRADE, STORAGE AND	-	-	-	-	50,000,000.00	50,000,000.00	50,000,000.00	-
70472	HOTELS AND RESTUARANTS	-	-	-	-	116,000,000.00	119,000,000.00	124,000,000.00	-
70473	TOURISM	1,514,510,332.83	299,712,288.00	299,712,288.00	11,527,191.30	2,056,390,402.00	2,056,390,402.00	2,056,390,402.00	-
7048	R & D ECONOMIC AFFAIRS	419,844,111.08	153,930,560.00	153,930,560.00	41,586,155.95	173,569,088.00	173,569,088.00	178,669,088.00	15,000,000.00
70484	R & D MINING, MANUFACTURING AND	419,844,111.08	153,930,560.00	153,930,560.00	41,586,155.95	173,569,088.00	173,569,088.00	178,669,088.00	15,000,000.00
705	ENVIRONMENTAL PROTECTION	30,642,760,371.02	5,341,936,894.00	11,893,936,894.00	3,356,627,366.70	4,496,683,789.00	4,510,283,789.00	4,679,483,789.00	-
7051	WASTE MANAGEMENT	1,573,387,834.31	2,265,245,520.00	3,160,245,520.00	1,636,927,304.35	1,609,635,846.00	1,610,635,846.00	1,701,635,846.00	-
70511	WASTE MANAGEMENT	1,573,387,834.31	2,265,245,520.00	3,160,245,520.00	1,636,927,304.35	1,609,635,846.00	1,610,635,846.00	1,701,635,846.00	-
7053	POLLUTION ABATEMENT	49,174,111.15	87,530,000.00	87,530,000.00	6,068,836.80	139,300,000.00	139,400,000.00	211,400,000.00	-
70531	POLLUTION ABATEMENT	49,174,111.15	87,530,000.00	87,530,000.00	6,068,836.80	139,300,000.00	139,400,000.00	211,400,000.00	-
7054	PROTECTION OF BIODIVERSITYAND	725,186,426.30	1,481,341,980.00	7,048,341,980.00	1,596,348,306.55	1,982,714,079.00	1,995,214,079.00	1,999,414,079.00	-
70541	PROTECTION OF BIODIVERSITY AND	725,186,426.30	1,481,341,980.00	7,048,341,980.00	1,596,348,306.55	1,982,714,079.00	1,995,214,079.00	1,999,414,079.00	-
7055	R&D ENVIRONMENTAL PROTECTION	-	252,800,000.00	322,800,000.00	9,759,700.00	78,728,000.00	78,728,000.00	78,728,000.00	-
70551	R & D ENVIRONMENTAL PROTECTION	-	252,800,000.00	322,800,000.00	9,759,700.00	78,728,000.00	78,728,000.00	78,728,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	28,295,011,999.26	1,255,019,394.00	1,275,019,394.00	107,523,219.00	686,305,864.00	686,305,864.00	688,305,864.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	28,295,011,999.26	1,255,019,394.00	1,275,019,394.00	107,523,219.00	686,305,864.00	686,305,864.00	688,305,864.00	-
706	HOUSING AND COMMUNITY	3,594,905,140.22	2,835,957,606.00	2,935,957,606.00	4,827,090,912.50	3,308,460,986.00	3,325,000,986.00	3,342,700,986.00	5,000,000.00
7061	HOUSING DEVELOPMENT	1,489,613,607.08	630,170,826.00	630,170,826.00	4,152,069,428.49	901,058,867.00	901,058,867.00	901,058,867.00	-
70611	HOUSING DEVELOPMENT	1,489,613,607.08	630,170,826.00	630,170,826.00	4,152,069,428.49	901,058,867.00	901,058,867.00	901,058,867.00	-
7062	COMMUNITY DEVELOPMENT	488,290,467.91	374,248,440.00	474,248,440.00	173,521,328.04	471,625,862.00	478,725,862.00	488,725,862.00	-
70621	COMMUNITY DEVELOPMENT	488,290,467.91	374,248,440.00	474,248,440.00	173,521,328.04	471,625,862.00	478,725,862.00	488,725,862.00	-
7063	WATER SUPPLY	1,611,528,065.23	1,430,538,340.00	1,430,538,340.00	501,500,155.97	1,534,776,257.00	1,544,216,257.00	1,551,916,257.00	5,000,000.00
70631	WATER SUPPLY	1,611,528,065.23	1,430,538,340.00	1,430,538,340.00	501,500,155.97	1,534,776,257.00	1,544,216,257.00	1,551,916,257.00	5,000,000.00

7065	R & D HOUSING AND COMMUNITY	5,473,000.00	401,000,000.00	401,000,000.00	-	401,000,000.00	401,000,000.00	401,000,000.00	-
70651	R & D HOUSING AND COMMUNITY	5,473,000.00	401,000,000.00	401,000,000.00	-	401,000,000.00	401,000,000.00	401,000,000.00	-
707	HEALTH	12,374,902,467.13	58,877,195,804.00	57,077,195,804.00	6,303,494,767.63	95,564,880,230.00	75,787,880,230.00	73,678,080,230.00	1,918,400,000.00
7071	MEDICAL PRODUCTS, APPLIANCES,	235,062,097.68	4,598,609,000.00	3,598,609,000.00	455,503,728.00	8,071,693,000.00	6,071,693,000.00	6,071,693,000.00	-
70712	OTHER MEDICAL PRODUCTS	225,562,097.68	4,598,609,000.00	3,598,609,000.00	455,503,728.00	7,549,693,000.00	5,549,693,000.00	5,549,693,000.00	-
70713	THERAPEUTIC APPLIANCES AND	9,500,000.00	-	-	-	522,000,000.00	522,000,000.00	522,000,000.00	-
7072	OUTPATIENT SERVICES	5,698,800.00	2,487,975,000.00	2,487,975,000.00	3,400,000.00	18,253,397,000.00	24,103,397,000.00	21,913,397,000.00	-
70721	GENERAL MEDICAL SERVICES	-	2,303,000,000.00	2,303,000,000.00	3,400,000.00	17,859,222,000.00	23,709,222,000.00	21,519,222,000.00	-
70722	SPECIALIZED MEDICAL SERVICES	5,698,800.00	184,975,000.00	184,975,000.00	-	394,175,000.00	394,175,000.00	394,175,000.00	-
7073	HOSPITAL SERVICES	8,476,000,486.12	46,617,345,072.00	45,817,345,072.00	3,833,556,253.13	36,780,911,001.00	36,793,811,001.00	36,797,111,001.00	1,640,400,000.00
70731	GENERAL HOSPITAL SERVICES	8,476,000,486.12	24,593,164,072.00	24,593,164,072.00	3,812,458,203.13	33,438,020,001.00	23,450,920,001.00	23,454,220,001.00	1,640,400,000.00
70732	SPECIALIZED HOSPITAL SERVICES	-	20,020,000,000.00	20,020,000,000.00	21,098,050.00	2,002,000,000.00	12,002,000,000.00	12,002,000,000.00	-
70734	NURSING AND CONVALESCENT HOME	-	2,004,181,000.00	1,204,181,000.00	-	1,340,891,000.00	1,340,891,000.00	1,340,891,000.00	-
7074	PUBLIC HEALTH SERVICES	3,658,141,083.33	5,173,266,732.00	5,173,266,732.00	2,011,034,786.50	32,458,879,229.00	8,818,979,229.00	8,895,879,229.00	278,000,000.00
70741	PUBLIC HEALTH SERVICES	3,658,141,083.33	5,173,266,732.00	5,173,266,732.00	2,011,034,786.50	32,458,879,229.00	8,818,979,229.00	8,895,879,229.00	278,000,000.00
708	RECREATION, CULTURE AND	2,898,328,445.24	3,557,181,064.00	3,736,682,775.00	1,011,734,147.09	10,953,514,747.00	11,035,714,747.00	11,106,014,747.00	20,000,000.00
7081	RECREATIONAL AND SPORTING	2,038,803,009.42	1,851,387,920.00	1,834,689,631.00	525,004,979.50	9,055,401,816.00	9,132,501,816.00	9,200,701,816.00	-
70811	RECREATIONAL AND SPORTING SERVICES	2,038,803,009.42	1,851,387,920.00	1,834,689,631.00	525,004,979.50	9,055,401,816.00	9,132,501,816.00	9,200,701,816.00	-
7082	CULTURAL SERVICES	319,021,344.97	196,758,092.00	365,458,092.00	190,097,833.66	280,203,496.00	285,203,496.00	286,303,496.00	-
70821	CULTURAL SERVICES	319,021,344.97	196,758,092.00	365,458,092.00	190,097,833.66	280,203,496.00	285,203,496.00	286,303,496.00	-
7083	BROADCASTING AND PUBLISHING	539,317,090.85	829,935,052.00	857,435,052.00	296,631,333.93	882,309,435.00	882,409,435.00	883,409,435.00	20,000,000.00
70831	BROADCASTING AND PUBLISHING	539,317,090.85	829,935,052.00	857,435,052.00	296,631,333.93	882,309,435.00	882,409,435.00	883,409,435.00	20,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY	-	679,100,000.00	679,100,000.00	-	725,600,000.00	725,600,000.00	725,600,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY	-	679,100,000.00	679,100,000.00	-	725,600,000.00	725,600,000.00	725,600,000.00	-
7085	R & D RECREATION, CULTURE AND	1,187,000.00	-	-	-	10,000,000.00	10,000,000.00	10,000,000.00	-
70851	R & D RECREATION, CULTURE AND	1,187,000.00	-	-	-	10,000,000.00	10,000,000.00	10,000,000.00	-
709	EDUCATION	75,578,258,456.87	315,082,822,660.00	314,186,420,949.00	87,583,615,345.04	487,613,893,596.00	255,491,934,596.00	332,513,844,596.00	22,000,000.00
7091	PRE-PRIMARY AND PRIMARY	590,218,926.60	1,316,304,440.00	1,316,304,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
70912	PRIMARY EDUCATION	590,218,926.60	1,316,304,440.00	1,316,304,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
7092	SECONDARY EDUCATION	54,514,267,460.98	143,232,733,528.00	146,082,733,528.00	64,232,495,223.55	361,232,761,255.00	174,580,902,255.00	248,340,212,255.00	-
70921	LOWER SECONDARY EDUCATION	-	79,200,000.00	79,200,000.00	-	-	-	-	-
70922	UPPER-SECONDARY EDUCATION	54,514,267,460.98	143,153,533,528.00	146,003,533,528.00	64,232,495,223.55	361,232,761,255.00	174,580,902,255.00	248,340,212,255.00	-
7093	POSTSECONDARY NONTERTIARY	-	400,000,000.00	400,000,000.00	-	-	-	-	-
70931	POST-SECONDARY NON-TERTIARY	-	400,000,000.00	400,000,000.00	-	-	-	-	-
7094	TERTIARY EDUCATION	6,990,322,383.16	14,017,502,024.00	15,537,600,313.00	2,738,569,093.06	15,525,710,550.00	15,607,610,550.00	15,576,910,550.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	6,990,322,383.16	13,917,502,024.00	15,477,600,313.00	2,738,569,093.06	15,425,710,550.00	15,507,610,550.00	15,476,910,550.00	-
70942	SECOND STAGE OF TERTIARY EDUCATION	-	100,000,000.00	60,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	8,837,186,317.66	154,252,982,668.00	148,286,482,668.00	19,523,580,429.43	26,208,172,129.00	24,546,172,129.00	24,603,472,129.00	17,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	8,837,186,317.66	154,252,982,668.00	148,286,482,668.00	19,523,580,429.43	26,208,172,129.00	24,546,172,129.00	24,603,472,129.00	17,000,000.00
7096	SUBSIDIARY SERVICES TO	4,646,263,368.47	1,218,800,000.00	1,918,800,000.00	835,845,599.00	5,693,700,000.00	5,693,700,000.00	5,693,700,000.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	4,646,263,368.47	1,218,800,000.00	1,918,800,000.00	835,845,599.00	5,693,700,000.00	5,693,700,000.00	5,693,700,000.00	-
7097	R & D EDUCATION	-	91,500,000.00	91,500,000.00	-	110,000,000.00	110,000,000.00	110,000,000.00	-
70971	R & D EDUCATION	-	91,500,000.00	91,500,000.00	-	110,000,000.00	110,000,000.00	110,000,000.00	-
7098	EDUCATION N.E.C.	-	553,000,000.00	553,000,000.00	-	45,000,000.00	45,000,000.00	45,000,000.00	-
70981	EDUCATION N.E.C	-	553,000,000.00	553,000,000.00	-	45,000,000.00	45,000,000.00	45,000,000.00	-
710	SOCIAL PROTECTION	9,859,725,086.51	13,889,068,984.00	14,474,068,984.00	8,338,412,597.83	38,902,574,433.00	23,908,274,433.00	23,829,574,433.00	86,000,000.00

7101	SICKNESS AND DISABILITY	-	400,000,000.00	400,000,000.00	-	190,000,000.00	190,700,000.00	194,000,000.00	-
71012	DISABILITY	-	400,000,000.00	400,000,000.00	-	190,000,000.00	190,700,000.00	194,000,000.00	-
7102	OLD AGE	9,507,546,599.41	12,734,748,000.00	12,734,748,000.00	8,205,521,287.74	37,505,575,400.00	22,505,575,400.00	22,505,575,400.00	-
71021	OLD AGE	9,507,546,599.41	12,734,748,000.00	12,734,748,000.00	8,205,521,287.74	37,505,575,400.00	22,505,575,400.00	22,505,575,400.00	-
7103	SURVIVORS	8,706,982.50	206,200,000.00	206,200,000.00	1,800,608.00	420,200,000.00	420,200,000.00	420,200,000.00	20,000,000.00
71031	SURVIVORS	8,706,982.50	206,200,000.00	206,200,000.00	1,800,608.00	420,200,000.00	420,200,000.00	420,200,000.00	20,000,000.00
7104	FAMILY AND CHILDREN	301,152,504.60	524,820,984.00	509,820,984.00	131,090,702.09	763,423,033.00	768,423,033.00	686,423,033.00	66,000,000.00
71041	FAMILY AND CHILDREN	301,152,504.60	524,820,984.00	509,820,984.00	131,090,702.09	763,423,033.00	768,423,033.00	686,423,033.00	66,000,000.00
7105	UNEMPLOYMENT	-	4,000,000.00	4,000,000.00	-	4,076,000.00	4,076,000.00	4,076,000.00	-
71051	UNEMPLOYMENT	-	4,000,000.00	4,000,000.00	-	4,076,000.00	4,076,000.00	4,076,000.00	-
7107	SOCIAL EXCLUSSION N.E.C	42,319,000.00	10,000,000.00	610,000,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00	-
71071	SOCIAL EXCLUSION N.E.C.	42,319,000.00	10,000,000.00	610,000,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00	-
7108	R & D SOCIAL PROTECTION	-	9,300,000.00	9,300,000.00	-	9,300,000.00	9,300,000.00	9,300,000.00	-
71081	R & D SOCIAL PROTECTION	-	9,300,000.00	9,300,000.00	-	9,300,000.00	9,300,000.00	9,300,000.00	-

Enugu State Government 2026 Approved Budget - Personnel Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Personnel Expenditure</i>	<i>52,261,505,567.49</i>	<i>70,954,000,000.00</i>	<i>71,287,400,000.00</i>	<i>30,824,506,725.53</i>	<i>187,595,350,000.00</i>	<i>91,595,350,000.00</i>	<i>91,595,350,000.00</i>	<i>-</i>
701	GENERAL PUBLIC SERVICES	3,174,689,264.95	6,137,357,986.00	6,307,357,986.00	1,669,769,871.26	12,785,451,192.00	9,785,451,192.00	9,785,451,192.00	-
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL	1,970,781,508.14	3,870,133,814.00	4,040,133,814.00	949,460,026.98	10,832,083,832.00	7,832,083,832.00	7,832,083,832.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,200,183,239.51	1,637,743,426.00	1,707,743,426.00	421,456,846.39	4,818,073,924.00	1,818,073,924.00	1,818,073,924.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	770,598,268.63	2,232,390,388.00	2,332,390,388.00	528,003,180.59	6,014,009,908.00	6,014,009,908.00	6,014,009,908.00	-
7013	GENERAL SERVICES	1,203,907,756.81	2,267,224,172.00	2,267,224,172.00	720,309,844.28	1,953,367,360.00	1,953,367,360.00	1,953,367,360.00	-
70131	GENERAL PERSONNEL SERVICES	1,032,691,605.38	1,979,729,496.00	1,979,729,496.00	613,855,508.60	1,652,029,930.00	1,652,029,930.00	1,652,029,930.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	106,019,583.35	168,885,266.00	168,885,266.00	66,259,643.85	177,329,529.00	177,329,529.00	177,329,529.00	-
70133	OTHER GENERAL SERVICES	65,196,568.08	118,609,410.00	118,609,410.00	40,194,691.83	124,007,901.00	124,007,901.00	124,007,901.00	-
703	PUBLIC ORDER AND SAFETY	2,311,095,878.41	5,364,686,128.00	5,364,686,128.00	1,367,907,226.81	5,632,920,435.00	5,632,920,435.00	5,632,920,435.00	-
7033	LAW COURTS	2,311,095,878.41	5,364,686,128.00	5,364,686,128.00	1,367,907,226.81	5,632,920,435.00	5,632,920,435.00	5,632,920,435.00	-
70331	LAW COURTS	2,311,095,878.41	5,364,686,128.00	5,364,686,128.00	1,367,907,226.81	5,632,920,435.00	5,632,920,435.00	5,632,920,435.00	-
704	ECONOMIC AFFAIRS	1,627,735,370.60	3,091,593,374.00	3,091,593,374.00	785,544,446.51	5,384,673,042.00	3,384,673,042.00	3,384,673,042.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	255,871,542.29	375,904,706.00	375,904,706.00	151,611,792.47	394,699,941.00	394,699,941.00	394,699,941.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	228,136,507.58	343,905,068.00	343,905,068.00	132,830,177.83	361,100,321.00	361,100,321.00	361,100,321.00	-

70412	GENERAL LABOUR AFFAIRS	27,735,034.71	31,999,638.00	31,999,638.00	18,781,614.64	33,599,620.00	33,599,620.00	33,599,620.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	631,406,140.61	725,280,400.00	725,280,400.00	258,467,814.83	690,044,420.00	690,044,420.00	690,044,420.00	-
70421	AGRICULTURE	631,406,140.61	725,280,400.00	725,280,400.00	258,467,814.83	690,044,420.00	690,044,420.00	690,044,420.00	-
7043	FUEL AND ENERGY	77,933,706.35	716,357,370.00	716,357,370.00	9,987,645.30	752,175,238.00	752,175,238.00	752,175,238.00	-
70431	COAL AND OTHER SOLID MINERAL FUEL	-	23,461,964.00	23,461,964.00	-	24,635,062.00	24,635,062.00	24,635,062.00	-
70435	ELECTRICITY	77,933,706.35	692,895,406.00	692,895,406.00	9,987,645.30	727,540,176.00	727,540,176.00	727,540,176.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	239,394,494.48	373,918,654.00	373,918,654.00	148,541,525.43	2,392,614,587.00	392,614,587.00	392,614,587.00	-
70443	CONSTRUCTION	239,394,494.48	373,918,654.00	373,918,654.00	148,541,525.43	2,392,614,587.00	392,614,587.00	392,614,587.00	-
7045	TRANSPORT	286,799,222.24	794,799,396.00	794,799,396.00	177,142,858.75	1,044,539,366.00	1,044,539,366.00	1,044,539,366.00	-
70451	ROAD TRANSPORT	286,799,222.24	794,799,396.00	794,799,396.00	177,142,858.75	1,044,539,366.00	1,044,539,366.00	1,044,539,366.00	-
7047	OTHER INDUSTRIES	81,090,551.42	35,562,288.00	35,562,288.00	11,527,191.30	37,340,402.00	37,340,402.00	37,340,402.00	-
70473	TOURISM	81,090,551.42	35,562,288.00	35,562,288.00	11,527,191.30	37,340,402.00	37,340,402.00	37,340,402.00	-
7048	R & D ECONOMIC AFFAIRS	55,239,713.21	69,770,560.00	69,770,560.00	28,265,618.43	73,259,088.00	73,259,088.00	73,259,088.00	-
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	55,239,713.21	69,770,560.00	69,770,560.00	28,265,618.43	73,259,088.00	73,259,088.00	73,259,088.00	-
705	ENVIRONMENTAL PROTECTION	773,454,569.80	1,405,877,894.00	1,405,877,894.00	445,262,750.64	1,676,171,789.00	1,676,171,789.00	1,676,171,789.00	-
7051	WASTE MANAGEMENT	78,902,210.40	158,986,520.00	158,986,520.00	39,488,400.00	166,935,846.00	166,935,846.00	166,935,846.00	-
70511	WASTE MANAGEMENT	78,902,210.40	158,986,520.00	158,986,520.00	39,488,400.00	166,935,846.00	166,935,846.00	166,935,846.00	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	515,938,435.60	877,241,980.00	877,241,980.00	326,189,890.09	1,121,104,079.00	1,121,104,079.00	1,121,104,079.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	515,938,435.60	877,241,980.00	877,241,980.00	326,189,890.09	1,121,104,079.00	1,121,104,079.00	1,121,104,079.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	178,613,923.80	369,649,394.00	369,649,394.00	79,584,460.55	388,131,864.00	388,131,864.00	388,131,864.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	178,613,923.80	369,649,394.00	369,649,394.00	79,584,460.55	388,131,864.00	388,131,864.00	388,131,864.00	-
706	HOUSING AND COMMUNITY AMMENITIES	885,487,213.79	1,013,667,606.00	1,113,667,606.00	315,769,582.32	1,094,350,986.00	1,094,350,986.00	1,094,350,986.00	-
7061	HOUSING DEVELOPMENT	279,216,479.69	61,960,826.00	61,960,826.00	27,202,363.29	65,058,867.00	65,058,867.00	65,058,867.00	-
70611	HOUSING DEVELOPMENT	279,216,479.69	61,960,826.00	61,960,826.00	27,202,363.29	65,058,867.00	65,058,867.00	65,058,867.00	-
7062	COMMUNITY DEVELOPMENT	373,167,288.03	213,548,440.00	313,548,440.00	172,520,948.04	254,225,862.00	254,225,862.00	254,225,862.00	-

70621	COMMUNITY DEVELOPMENT	373,167,288.03	213,548,440.00	313,548,440.00	172,520,948.04	254,225,862.00	254,225,862.00	254,225,862.00	-
7063	WATER SUPPLY	233,103,446.07	738,158,340.00	738,158,340.00	116,046,270.99	775,066,257.00	775,066,257.00	775,066,257.00	-
70631	WATER SUPPLY	233,103,446.07	738,158,340.00	738,158,340.00	116,046,270.99	775,066,257.00	775,066,257.00	775,066,257.00	-
707	HEALTH	9,957,820,217.79	10,390,830,804.00	10,390,830,804.00	5,773,758,423.48	46,054,979,230.00	16,054,979,230.00	16,054,979,230.00	-
7073	HOSPITAL SERVICES	6,584,238,117.05	5,742,404,072.00	5,742,404,072.00	3,788,558,203.13	16,220,510,001.00	9,220,510,001.00	9,220,510,001.00	-
70731	GENERAL HOSPITAL SERVICES	6,584,238,117.05	5,742,404,072.00	5,742,404,072.00	3,788,558,203.13	16,220,510,001.00	9,220,510,001.00	9,220,510,001.00	-
7074	PUBLIC HEALTH SERVICES	3,373,582,100.74	4,648,426,732.00	4,648,426,732.00	1,985,200,220.35	29,834,469,229.00	6,834,469,229.00	6,834,469,229.00	-
70741	PUBLIC HEALTH SERVICES	3,373,582,100.74	4,648,426,732.00	4,648,426,732.00	1,985,200,220.35	29,834,469,229.00	6,834,469,229.00	6,834,469,229.00	-
708	RECREATION, CULTURE AND RELIGION	929,397,976.77	1,271,621,064.00	1,254,922,775.00	529,295,553.03	1,337,174,747.00	1,337,174,747.00	1,337,174,747.00	-
7081	RECREATIONAL AND SPORTING SERVICES	626,537,826.27	672,277,920.00	655,579,631.00	259,867,054.02	705,891,816.00	705,891,816.00	705,891,816.00	-
70811	RECREATIONAL AND SPORTING SERVICES	626,537,826.27	672,277,920.00	655,579,631.00	259,867,054.02	705,891,816.00	705,891,816.00	705,891,816.00	-
7082	CULTURAL SERVICES	101,534,765.35	174,908,092.00	174,908,092.00	67,081,929.34	183,653,496.00	183,653,496.00	183,653,496.00	-
70821	CULTURAL SERVICES	101,534,765.35	174,908,092.00	174,908,092.00	67,081,929.34	183,653,496.00	183,653,496.00	183,653,496.00	-
7083	BROADCASTING AND PUBLISHING SERVICES	201,325,385.15	424,435,052.00	424,435,052.00	202,346,569.67	447,629,435.00	447,629,435.00	447,629,435.00	-
70831	BROADCASTING AND PUBLISHING SERVICES	201,325,385.15	424,435,052.00	424,435,052.00	202,346,569.67	447,629,435.00	447,629,435.00	447,629,435.00	-
709	EDUCATION	22,999,524,920.97	29,200,896,160.00	29,280,994,449.00	11,677,048,613.10	75,733,180,146.00	29,733,180,146.00	29,733,180,146.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	151,985,340.32	244,904,440.00	244,904,440.00	253,125,000.00	26,257,149,662.00	257,149,662.00	257,149,662.00	-
70912	PRIMARY EDUCATION	151,985,340.32	244,904,440.00	244,904,440.00	253,125,000.00	26,257,149,662.00	257,149,662.00	257,149,662.00	-
7092	SECONDARY EDUCATION	15,010,879,518.35	17,595,774,528.00	17,595,774,528.00	8,708,402,502.03	37,237,563,255.00	19,237,563,255.00	19,237,563,255.00	-
70922	UPPER-SECONDARY EDUCATION	15,010,879,518.35	17,595,774,528.00	17,595,774,528.00	8,708,402,502.03	37,237,563,255.00	19,237,563,255.00	19,237,563,255.00	-
7094	TERTIARY EDUCATION	2,864,622,509.44	5,777,271,524.00	5,837,369,813.00	1,730,375,150.01	6,141,135,100.00	6,141,135,100.00	6,141,135,100.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	2,864,622,509.44	5,777,271,524.00	5,837,369,813.00	1,730,375,150.01	6,141,135,100.00	6,141,135,100.00	6,141,135,100.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	4,972,037,552.86	5,582,945,668.00	5,602,945,668.00	985,145,961.06	6,097,332,129.00	4,097,332,129.00	4,097,332,129.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	4,972,037,552.86	5,582,945,668.00	5,602,945,668.00	985,145,961.06	6,097,332,129.00	4,097,332,129.00	4,097,332,129.00	-
710	SOCIAL PROTECTION	9,602,300,154.41	13,077,468,984.00	13,077,468,984.00	8,260,150,258.38	37,896,448,433.00	22,896,448,433.00	22,896,448,433.00	-

7101	SICKNESS AND DISABILITY	-	-			37,350,000.00	37,350,000.00	37,350,000.00	-
71012	DISABILITY	-	-	-	-	37,350,000.00	37,350,000.00	37,350,000.00	-
7102	OLD AGE	9,507,546,599.41	12,734,748,000.00	12,734,748,000.00	8,205,521,287.74	37,505,575,400.00	22,505,575,400.00	22,505,575,400.00	-
71021	OLD AGE	9,507,546,599.41	12,734,748,000.00	12,734,748,000.00	8,205,521,287.74	37,505,575,400.00	22,505,575,400.00	22,505,575,400.00	-
7103	SURVIVORS	4,008,524.00	111,800,000.00	111,800,000.00		111,800,000.00	111,800,000.00	111,800,000.00	-
71031	SURVIVORS	4,008,524.00	111,800,000.00	111,800,000.00	-	111,800,000.00	111,800,000.00	111,800,000.00	-
7104	FAMILY AND CHILDREN	90,745,031.00	230,920,984.00	230,920,984.00	54,628,970.64	241,723,033.00	241,723,033.00	241,723,033.00	-
71041	FAMILY AND CHILDREN	90,745,031.00	230,920,984.00	230,920,984.00	54,628,970.64	241,723,033.00	241,723,033.00	241,723,033.00	-

Enugu State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Other Non-Debt Recurrent	70,313,801,926.99	56,076,000,000.00	66,742,600,000.00	13,855,582,453.90	122,499,650,000.00	106,045,705,000.00	110,749,195,000.00	507,000,000.00
701	GENERAL PUBLIC SERVICES	46,500,447,832.69	38,995,371,500.00	45,982,671,500.00	5,184,161,887.48	46,164,675,000.00	45,783,230,000.00	46,610,730,000.00	82,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL	42,556,581,953.04	36,770,500,000.00	43,001,500,000.00	4,007,893,299.61	43,401,145,000.00	43,406,600,000.00	44,207,600,000.00	77,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	36,040,443,393.18	28,653,150,000.00	36,037,150,000.00	3,338,966,631.60	36,900,150,000.00	36,911,150,000.00	37,002,150,000.00	2,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	6,516,138,559.86	8,117,350,000.00	6,964,350,000.00	668,926,668.01	6,500,995,000.00	6,495,450,000.00	7,205,450,000.00	75,000,000.00
7013	GENERAL SERVICES	1,275,051,980.67	1,176,671,500.00	894,671,500.00	175,091,391.82	1,539,730,000.00	1,152,830,000.00	1,179,330,000.00	5,000,000.00
70131	GENERAL PERSONNEL SERVICES	817,798,260.71	585,000,000.00	513,000,000.00	81,349,183.87	998,250,000.00	601,350,000.00	621,350,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	340,859,573.80	288,980,000.00	288,980,000.00	1,734,820.26	389,280,000.00	389,280,000.00	392,280,000.00	-
70133	OTHER GENERAL SERVICES	116,394,146.16	302,691,500.00	92,691,500.00	92,007,387.69	152,200,000.00	162,200,000.00	165,700,000.00	5,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	2,668,813,898.98	988,200,000.00	2,026,500,000.00	1,001,177,196.05	1,163,800,000.00	1,163,800,000.00	1,163,800,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	2,668,813,898.98	988,200,000.00	2,026,500,000.00	1,001,177,196.05	1,163,800,000.00	1,163,800,000.00	1,163,800,000.00	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT	-	60,000,000.00	60,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF	-	60,000,000.00	60,000,000.00	-	60,000,000.00	60,000,000.00	60,000,000.00	-
703	PUBLIC ORDER AND SAFETY	1,916,043,984.68	1,469,150,000.00	2,469,150,000.00	305,642,422.71	2,655,850,000.00	2,718,850,000.00	2,778,550,000.00	-
7031	POLICE SERVICES	-	-			42,700,000.00	42,700,000.00	42,700,000.00	-
70311	POLICE SERVICES	-	-	-	-	42,700,000.00	42,700,000.00	42,700,000.00	-
7033	LAW COURTS	1,916,043,984.68	1,469,150,000.00	2,469,150,000.00	305,642,422.71	2,613,150,000.00	2,676,150,000.00	2,735,850,000.00	-
70331	LAW COURTS	1,916,043,984.68	1,469,150,000.00	2,469,150,000.00	305,642,422.71	2,613,150,000.00	2,676,150,000.00	2,735,850,000.00	-

704	ECONOMIC AFFAIRS	6,116,984,950.16	3,079,660,000.00	4,984,260,000.00	817,457,268.65	6,118,680,000.00	7,312,240,000.00	7,607,230,000.00	65,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	484,853,834.06	490,860,000.00	620,860,000.00	413,505,701.32	753,330,000.00	771,540,000.00	789,430,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	436,949,545.98	412,030,000.00	542,030,000.00	384,153,224.00	704,200,000.00	713,410,000.00	741,200,000.00	-
70412	GENERAL LABOUR AFFAIRS	47,904,288.08	78,830,000.00	78,830,000.00	29,352,477.32	49,130,000.00	58,130,000.00	48,230,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING,	775,482,651.15	110,800,000.00	260,400,000.00	242,746,732.06	260,100,000.00	220,700,000.00	230,700,000.00	50,000,000.00
70421	AGRICULTURE	775,482,651.15	110,800,000.00	260,400,000.00	242,746,732.06	260,100,000.00	220,700,000.00	230,700,000.00	50,000,000.00
7043	FUEL AND ENERGY	453,291,384.42	848,050,000.00	848,050,000.00	110,753,385.32	918,450,000.00	918,450,000.00	928,450,000.00	-
70431	COAL AND OTHER SOLID MINERAL FUEL	49,213,281.05	498,600,000.00	498,600,000.00	-	437,100,000.00	437,100,000.00	447,100,000.00	-
70435	ELECTRICITY	404,078,103.37	349,450,000.00	349,450,000.00	110,753,385.32	481,350,000.00	481,350,000.00	481,350,000.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	186,891,808.21	1,159,350,000.00	1,159,350,000.00	29,282,173.00	1,165,850,000.00	1,696,100,000.00	1,773,100,000.00	-
70443	CONSTRUCTION	186,891,808.21	1,159,350,000.00	1,159,350,000.00	29,282,173.00	1,165,850,000.00	1,696,100,000.00	1,773,100,000.00	-
7045	TRANSPORT	2,418,441,093.04	372,290,000.00	1,997,290,000.00	7,848,739.43	2,785,590,000.00	3,467,090,000.00	3,637,090,000.00	-
70451	ROAD TRANSPORT	2,418,441,093.04	372,290,000.00	1,997,290,000.00	7,848,739.43	2,785,590,000.00	3,467,090,000.00	3,637,090,000.00	-
7047	OTHER INDUSTRIES	1,433,419,781.41	14,150,000.00	14,150,000.00	-	135,050,000.00	138,050,000.00	143,050,000.00	-
70472	HOTELS AND RESTUARANTS	-	-	-	-	116,000,000.00	119,000,000.00	124,000,000.00	-
70473	TOURISM	1,433,419,781.41	14,150,000.00	14,150,000.00	-	19,050,000.00	19,050,000.00	19,050,000.00	-
7048	R & D ECONOMIC AFFAIRS	364,604,397.87	84,160,000.00	84,160,000.00	13,320,537.52	100,310,000.00	100,310,000.00	105,410,000.00	15,000,000.00
70484	R & D MINING, MANUFACTURING AND	364,604,397.87	84,160,000.00	84,160,000.00	13,320,537.52	100,310,000.00	100,310,000.00	105,410,000.00	15,000,000.00
705	ENVIRONMENTAL PROTECTION	1,635,121,527.31	1,348,880,000.00	1,913,880,000.00	1,668,404,916.06	1,042,000,000.00	1,055,600,000.00	1,224,800,000.00	-
7051	WASTE MANAGEMENT	1,403,172,973.91	1,032,080,000.00	1,577,080,000.00	1,594,073,904.35	385,200,000.00	386,200,000.00	477,200,000.00	-
70511	WASTE MANAGEMENT	1,403,172,973.91	1,032,080,000.00	1,577,080,000.00	1,594,073,904.35	385,200,000.00	386,200,000.00	477,200,000.00	-
7053	POLLUTION ABATEMENT	45,174,111.15	67,030,000.00	67,030,000.00	6,068,836.80	82,800,000.00	82,900,000.00	154,900,000.00	-
70531	POLLUTION ABATEMENT	45,174,111.15	67,030,000.00	67,030,000.00	6,068,836.80	82,800,000.00	82,900,000.00	154,900,000.00	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	147,032,396.95	104,600,000.00	104,600,000.00	48,353,416.46	403,800,000.00	416,300,000.00	420,500,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	147,032,396.95	104,600,000.00	104,600,000.00	48,353,416.46	403,800,000.00	416,300,000.00	420,500,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	39,742,045.30	145,170,000.00	165,170,000.00	19,908,758.45	170,200,000.00	170,200,000.00	172,200,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	39,742,045.30	145,170,000.00	165,170,000.00	19,908,758.45	170,200,000.00	170,200,000.00	172,200,000.00	-
706	HOUSING AND COMMUNITY	2,615,073,438.65	774,290,000.00	774,290,000.00	4,511,321,330.18	879,410,000.00	895,950,000.00	913,650,000.00	5,000,000.00

7061	HOUSING DEVELOPMENT	1,121,525,639.61	21,210,000.00	21,210,000.00	4,124,867,065.20	28,300,000.00	28,300,000.00	28,300,000.00	-
70611	HOUSING DEVELOPMENT	1,121,525,639.61	21,210,000.00	21,210,000.00	4,124,867,065.20	28,300,000.00	28,300,000.00	28,300,000.00	-
7062	COMMUNITY DEVELOPMENT	115,123,179.88	160,700,000.00	160,700,000.00	1,000,380.00	217,400,000.00	224,500,000.00	234,500,000.00	-
70621	COMMUNITY DEVELOPMENT	115,123,179.88	160,700,000.00	160,700,000.00	1,000,380.00	217,400,000.00	224,500,000.00	234,500,000.00	-
7063	WATER SUPPLY	1,378,424,619.16	592,380,000.00	592,380,000.00	385,453,884.98	633,710,000.00	643,150,000.00	650,850,000.00	5,000,000.00
70631	WATER SUPPLY	1,378,424,619.16	592,380,000.00	592,380,000.00	385,453,884.98	633,710,000.00	643,150,000.00	650,850,000.00	5,000,000.00
707	HEALTH	1,395,643,861.42	1,477,410,000.00	1,477,410,000.00	25,834,566.15	2,945,180,000.00	2,968,180,000.00	3,048,380,000.00	278,000,000.00
7073	HOSPITAL SERVICES	1,111,084,878.83	964,570,000.00	964,570,000.00		1,196,770,000.00	1,209,670,000.00	1,212,970,000.00	-
70731	GENERAL HOSPITAL SERVICES	1,111,084,878.83	964,570,000.00	964,570,000.00	-	1,196,770,000.00	1,209,670,000.00	1,212,970,000.00	-
7074	PUBLIC HEALTH SERVICES	284,558,982.59	512,840,000.00	512,840,000.00	25,834,566.15	1,748,410,000.00	1,758,510,000.00	1,835,410,000.00	278,000,000.00
70741	PUBLIC HEALTH SERVICES	284,558,982.59	512,840,000.00	512,840,000.00	25,834,566.15	1,748,410,000.00	1,758,510,000.00	1,835,410,000.00	278,000,000.00
708	RECREATION, CULTURE AND	1,967,743,468.47	1,927,560,000.00	2,123,760,000.00	482,438,594.06	3,541,340,000.00	3,623,540,000.00	3,693,840,000.00	20,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	1,412,265,183.15	821,110,000.00	821,110,000.00	265,137,925.48	2,284,510,000.00	2,361,610,000.00	2,429,810,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	1,412,265,183.15	821,110,000.00	821,110,000.00	265,137,925.48	2,284,510,000.00	2,361,610,000.00	2,429,810,000.00	-
7082	CULTURAL SERVICES	217,486,579.62	21,850,000.00	190,550,000.00	123,015,904.32	96,550,000.00	101,550,000.00	102,650,000.00	-
70821	CULTURAL SERVICES	217,486,579.62	21,850,000.00	190,550,000.00	123,015,904.32	96,550,000.00	101,550,000.00	102,650,000.00	-
7083	BROADCASTING AND PUBLISHING	337,991,705.70	405,500,000.00	433,000,000.00	94,284,764.26	434,680,000.00	434,780,000.00	435,780,000.00	20,000,000.00
70831	BROADCASTING AND PUBLISHING	337,991,705.70	405,500,000.00	433,000,000.00	94,284,764.26	434,680,000.00	434,780,000.00	435,780,000.00	20,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	679,100,000.00	679,100,000.00		725,600,000.00	725,600,000.00	725,600,000.00	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	679,100,000.00	679,100,000.00	-	725,600,000.00	725,600,000.00	725,600,000.00	-
709	EDUCATION	7,951,636,931.51	6,657,078,500.00	6,670,578,500.00	782,059,129.16	58,281,465,000.00	40,811,365,000.00	44,073,965,000.00	22,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	438,233,586.28	1,071,400,000.00	1,071,400,000.00		52,521,400,000.00	34,631,400,000.00	37,867,400,000.00	5,000,000.00
70912	PRIMARY EDUCATION	438,233,586.28	1,071,400,000.00	1,071,400,000.00	-	52,521,400,000.00	34,631,400,000.00	37,867,400,000.00	5,000,000.00
7092	SECONDARY EDUCATION	367,429,193.90	600,900,000.00	600,900,000.00	55,130,717.74	600,900,000.00	600,900,000.00	600,900,000.00	-
70922	UPPER-SECONDARY EDUCATION	367,429,193.90	600,900,000.00	600,900,000.00	55,130,717.74	600,900,000.00	600,900,000.00	600,900,000.00	-
7094	TERTIARY EDUCATION	3,280,825,386.53	3,967,688,500.00	3,967,688,500.00	708,193,943.05	4,483,275,000.00	4,565,175,000.00	4,534,475,000.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	3,280,825,386.53	3,967,688,500.00	3,967,688,500.00	708,193,943.05	4,483,275,000.00	4,565,175,000.00	4,534,475,000.00	-
7095	EDUCATION NOT DEFINABLE BY	3,865,148,764.80	1,017,090,000.00	1,030,590,000.00	18,734,468.37	675,890,000.00	1,013,890,000.00	1,071,190,000.00	17,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	3,865,148,764.80	1,017,090,000.00	1,030,590,000.00	18,734,468.37	675,890,000.00	1,013,890,000.00	1,071,190,000.00	17,000,000.00
710	SOCIAL PROTECTION	215,105,932.10	346,600,000.00	346,600,000.00	78,262,339.45	871,050,000.00	876,750,000.00	798,050,000.00	35,000,000.00
7101	SICKNESS AND DISABILITY	-	-			102,650,000.00	103,350,000.00	106,650,000.00	-

71012	DISABILITY	-	-	-	-	102,650,000.00	103,350,000.00	106,650,000.00	-
7103	SURVIVORS	4,698,458.50	94,400,000.00	94,400,000.00	1,800,608.00	308,400,000.00	308,400,000.00	308,400,000.00	20,000,000.00
71031	SURVIVORS	4,698,458.50	94,400,000.00	94,400,000.00	1,800,608.00	308,400,000.00	308,400,000.00	308,400,000.00	20,000,000.00
7104	FAMILY AND CHILDREN	210,407,473.60	242,900,000.00	242,900,000.00	76,461,731.45	450,700,000.00	455,700,000.00	373,700,000.00	15,000,000.00
71041	FAMILY AND CHILDREN	210,407,473.60	242,900,000.00	242,900,000.00	76,461,731.45	450,700,000.00	455,700,000.00	373,700,000.00	15,000,000.00
7108	R & D SOCIAL PROTECTION	-	9,300,000.00	9,300,000.00		9,300,000.00	9,300,000.00	9,300,000.00	-
71081	R & D SOCIAL PROTECTION	-	9,300,000.00	9,300,000.00	-	9,300,000.00	9,300,000.00	9,300,000.00	-

Enugu State Government 2026 Approved Budget - Debt Service Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Debt Service Expenditure</i>	<i>22,419,859,609.55</i>	<i>6,110,000,000.00</i>	<i>12,110,000,000.00</i>	<i>7,757,686,481.17</i>	<i>11,210,000,000.00</i>	<i>11,210,000,000.00</i>	<i>11,210,000,000.00</i>	<i>-</i>
701	GENERAL PUBLIC SERVICES	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-
7017	PUBLIC DEBT TRANSACTIONS	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-
70171	PUBLIC DEBT TRANSACTIONS	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-

Enugu State Government 2026 Approved Budget - Capital Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Capital Expenditure</i>	<i>331,505,346,503.70</i>	<i>837,944,000,000.00</i>	<i>820,944,000,000.00</i>	<i>146,922,234,461.75</i>	<i>1,296,092,465,000.00</i>	<i>1,179,090,606,000.00</i>	<i>1,247,819,916,000.00</i>	<i>1,985,400,000.00</i>
701	GENERAL PUBLIC SERVICES	144,845,725,285.25	165,959,945,000.00	128,707,945,000.00	19,182,146,083.28	417,884,517,550.00	393,334,517,550.00	393,334,517,550.00	294,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL	2,787,460,000.00	32,000,000.00	32,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00	-
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,787,460,000.00	30,000,000.00	30,000,000.00	-	60,000,000.00	60,000,000.00	60,000,000.00	-
70112	FINANCIAL AND FISCAL AFFAIRS	-	2,000,000.00	2,000,000.00	-	-	-	-	-
7013	GENERAL SERVICES	142,058,265,285.25	165,602,715,000.00	128,270,715,000.00	19,174,106,083.28	417,558,002,550.00	393,008,002,550.00	393,008,002,550.00	294,000,000.00
70131	GENERAL PERSONNEL SERVICES	5,304,373,788.91	6,739,425,000.00	6,734,425,000.00	368,575,192.83	13,361,764,000.00	13,361,764,000.00	13,361,764,000.00	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	36,830,000.00	5,617,000,000.00	5,617,000,000.00	-	299,460,000.00	299,460,000.00	299,460,000.00	-
70133	OTHER GENERAL SERVICES	136,717,061,496.34	153,246,290,000.00	115,919,290,000.00	18,805,530,890.45	403,896,778,550.00	379,346,778,550.00	379,346,778,550.00	294,000,000.00
7014	BASIC RESEARCH	-	55,928,000.00	55,928,000.00		4,750,000.00	4,750,000.00	4,750,000.00	-
70141	BASIC RESEARCH	-	55,928,000.00	55,928,000.00	-	4,750,000.00	4,750,000.00	4,750,000.00	-
7015	R&D GENERAL PUBLIC SERVICES	-	265,000,000.00	345,000,000.00	8,040,000.00	250,000,000.00	250,000,000.00	250,000,000.00	-
70151	R&D GENERAL PUBLIC SERVICES	-	265,000,000.00	345,000,000.00	8,040,000.00	250,000,000.00	250,000,000.00	250,000,000.00	-

7016	GENERAL PUBLIC SERVICES N.E.C.	-	4,302,000.00	4,302,000.00		11,765,000.00	11,765,000.00	11,765,000.00	-
70161	GENERAL PUBLIC SERVICES N.E.C.	-	4,302,000.00	4,302,000.00	-	11,765,000.00	11,765,000.00	11,765,000.00	-
703	PUBLIC ORDER AND SAFETY	3,867,072,969.28	2,021,270,000.00	5,271,270,000.00	340,748,483.20	2,167,699,000.00	2,167,699,000.00	2,167,699,000.00	-
7033	LAW COURTS	-	1,700,000.00	1,700,000.00		1,980,000.00	1,980,000.00	1,980,000.00	-
70331	LAW COURTS	-	1,700,000.00	1,700,000.00	-	1,980,000.00	1,980,000.00	1,980,000.00	-
7035	R & D PUBLIC ORDER AND SAFETY	3,867,072,969.28	1,679,270,000.00	4,929,270,000.00	340,748,483.20	1,562,417,000.00	1,562,417,000.00	1,562,417,000.00	-
70351	R&D PUBLIC ORDER AND SAFETY	3,867,072,969.28	1,679,270,000.00	4,929,270,000.00	340,748,483.20	1,562,417,000.00	1,562,417,000.00	1,562,417,000.00	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	340,300,000.00	340,300,000.00		603,302,000.00	603,302,000.00	603,302,000.00	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	340,300,000.00	340,300,000.00	-	603,302,000.00	603,302,000.00	603,302,000.00	-
704	ECONOMIC AFFAIRS	108,771,978,495.17	339,270,803,000.00	352,490,803,000.00	50,527,970,814.49	466,552,991,000.00	532,552,991,000.00	529,712,991,000.00	-
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	32,433,913,081.17	56,276,230,000.00	55,126,230,000.00	8,960,089,747.71	124,597,851,000.00	154,597,851,000.00	154,597,851,000.00	-
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	23,534,513,528.92	52,254,030,000.00	48,104,030,000.00	5,528,076,476.93	114,425,151,000.00	144,425,151,000.00	144,425,151,000.00	-
70412	GENERAL LABOUR AFFAIRS	8,899,399,552.25	4,022,200,000.00	7,022,200,000.00	3,432,013,270.78	10,172,700,000.00	10,172,700,000.00	10,172,700,000.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	185,689,316.68	79,678,556,000.00	38,128,556,000.00	2,781,151,029.00	87,660,500,000.00	98,660,500,000.00	98,660,500,000.00	-
70421	AGRICULTURE	185,689,316.68	79,678,556,000.00	38,128,556,000.00	2,781,151,029.00	87,640,500,000.00	98,640,500,000.00	98,640,500,000.00	-
70423	FISHING AND HUNTING	-	-	-	-	20,000,000.00	20,000,000.00	20,000,000.00	-
7043	FUEL AND ENERGY	273,138,813.00	4,772,000,000.00	4,772,000,000.00	411,576,899.05	14,035,000,000.00	14,035,000,000.00	14,035,000,000.00	-
70432	PETROLUEM AND NATURAL GAS	23,000,000.00	20,000,000.00	20,000,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00	-
70435	ELECTRICITY	250,138,813.00	4,752,000,000.00	4,752,000,000.00	411,576,899.05	14,015,000,000.00	14,015,000,000.00	14,015,000,000.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	75,878,237,284.32	198,291,267,000.00	254,211,267,000.00	38,375,153,138.73	238,137,140,000.00	263,137,140,000.00	260,297,140,000.00	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	-	-	-	-	7,000,000,000.00	7,000,000,000.00	7,000,000,000.00	-
70442	MANUFACTURING	-	45,000,000.00	45,000,000.00	-	31,050,000.00	31,050,000.00	31,050,000.00	-
70443	CONSTRUCTION	75,878,237,284.32	198,246,267,000.00	254,166,267,000.00	38,375,153,138.73	231,106,090,000.00	256,106,090,000.00	253,266,090,000.00	-
7045	TRANSPORT	1,000,000.00	-			60,000,000.00	60,000,000.00	60,000,000.00	-
70451	ROAD TRANSPORT	-	-	-	-	60,000,000.00	60,000,000.00	60,000,000.00	-

70452	WATER TRANSPORT	1,000,000.00	-	-	-	-	-	-	-
7046	COMMUNICATION	-	2,750,000.00	2,750,000.00	-	12,500,000.00	12,500,000.00	12,500,000.00	-
70461	COMMUNICATION	-	2,750,000.00	2,750,000.00	-	12,500,000.00	12,500,000.00	12,500,000.00	-
7047	OTHER INDUSTRIES	-	250,000,000.00	250,000,000.00	-	2,050,000,000.00	2,050,000,000.00	2,050,000,000.00	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	-	-	-	-	50,000,000.00	50,000,000.00	50,000,000.00	-
70473	TOURISM	-	250,000,000.00	250,000,000.00	-	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	-
705	ENVIRONMENTAL PROTECTION	28,234,184,273.91	2,587,179,000.00	8,574,179,000.00	1,242,959,700.00	1,778,512,000.00	1,778,512,000.00	1,778,512,000.00	-
7051	WASTE MANAGEMENT	91,312,650.00	1,074,179,000.00	1,424,179,000.00	3,365,000.00	1,057,500,000.00	1,057,500,000.00	1,057,500,000.00	-
70511	WASTE MANAGEMENT	91,312,650.00	1,074,179,000.00	1,424,179,000.00	3,365,000.00	1,057,500,000.00	1,057,500,000.00	1,057,500,000.00	-
7053	POLLUTION ABATEMENT	4,000,000.00	20,500,000.00	20,500,000.00	-	56,500,000.00	56,500,000.00	56,500,000.00	-
70531	POLLUTION ABATEMENT	4,000,000.00	20,500,000.00	20,500,000.00	-	56,500,000.00	56,500,000.00	56,500,000.00	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	62,215,593.75	499,500,000.00	6,066,500,000.00	1,221,805,000.00	457,810,000.00	457,810,000.00	457,810,000.00	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	62,215,593.75	499,500,000.00	6,066,500,000.00	1,221,805,000.00	457,810,000.00	457,810,000.00	457,810,000.00	-
7055	R&D ENVIRONMENTAL PROTECTION	-	252,800,000.00	322,800,000.00	9,759,700.00	78,728,000.00	78,728,000.00	78,728,000.00	-
70551	R & D ENVIRONMENTAL PROTECTION	-	252,800,000.00	322,800,000.00	9,759,700.00	78,728,000.00	78,728,000.00	78,728,000.00	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	28,076,656,030.16	740,200,000.00	740,200,000.00	8,030,000.00	127,974,000.00	127,974,000.00	127,974,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	28,076,656,030.16	740,200,000.00	740,200,000.00	8,030,000.00	127,974,000.00	127,974,000.00	127,974,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	94,344,487.78	1,048,000,000.00	1,048,000,000.00	-	1,334,700,000.00	1,334,700,000.00	1,334,700,000.00	-
7061	HOUSING DEVELOPMENT	88,871,487.78	547,000,000.00	547,000,000.00	-	807,700,000.00	807,700,000.00	807,700,000.00	-
70611	HOUSING DEVELOPMENT	88,871,487.78	547,000,000.00	547,000,000.00	-	807,700,000.00	807,700,000.00	807,700,000.00	-
7063	WATER SUPPLY	-	100,000,000.00	100,000,000.00	-	126,000,000.00	126,000,000.00	126,000,000.00	-
70631	WATER SUPPLY	-	100,000,000.00	100,000,000.00	-	126,000,000.00	126,000,000.00	126,000,000.00	-
7065	R & D HOUSING AND COMMUNITY AMMENITIES	5,473,000.00	401,000,000.00	401,000,000.00	-	401,000,000.00	401,000,000.00	401,000,000.00	-
70651	R & D HOUSING AND COMMUNITY AMENITIES	5,473,000.00	401,000,000.00	401,000,000.00	-	401,000,000.00	401,000,000.00	401,000,000.00	-
707	HEALTH	1,021,438,387.92	47,008,955,000.00	45,208,955,000.00	503,901,778.00	46,564,721,000.00	56,764,721,000.00	54,574,721,000.00	1,640,400,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	235,062,097.68	4,598,609,000.00	3,598,609,000.00	455,503,728.00	8,071,693,000.00	6,071,693,000.00	6,071,693,000.00	-

70712	OTHER MEDICAL PRODUCTS	225,562,097.68	4,598,609,000.00	3,598,609,000.00	455,503,728.00	7,549,693,000.00	5,549,693,000.00	5,549,693,000.00	-
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	9,500,000.00	-	-	-	522,000,000.00	522,000,000.00	522,000,000.00	-
7072	OUTPATIENT SERVICES	5,698,800.00	2,487,975,000.00	2,487,975,000.00	3,400,000.00	18,253,397,000.00	24,103,397,000.00	21,913,397,000.00	-
70721	GENERAL MEDICAL SERVICES	-	2,303,000,000.00	2,303,000,000.00	3,400,000.00	17,859,222,000.00	23,709,222,000.00	21,519,222,000.00	-
70722	SPECIALIZED MEDICAL SERVICES	5,698,800.00	184,975,000.00	184,975,000.00	-	394,175,000.00	394,175,000.00	394,175,000.00	-
7073	HOSPITAL SERVICES	780,677,490.24	39,910,371,000.00	39,110,371,000.00	44,998,050.00	19,363,631,000.00	26,363,631,000.00	26,363,631,000.00	1,640,400,000.00
70731	GENERAL HOSPITAL SERVICES	780,677,490.24	17,886,190,000.00	17,886,190,000.00	23,900,000.00	16,020,740,000.00	13,020,740,000.00	13,020,740,000.00	1,640,400,000.00
70732	SPECIALIZED HOSPITAL SERVICES	-	20,020,000,000.00	20,020,000,000.00	21,098,050.00	2,002,000,000.00	12,002,000,000.00	12,002,000,000.00	-
70734	NURSING AND CONVALESCENT HOME SERVICES	-	2,004,181,000.00	1,204,181,000.00	-	1,340,891,000.00	1,340,891,000.00	1,340,891,000.00	-
7074	PUBLIC HEALTH SERVICES	-	12,000,000.00	12,000,000.00		876,000,000.00	226,000,000.00	226,000,000.00	-
70741	PUBLIC HEALTH SERVICES	-	12,000,000.00	12,000,000.00	-	876,000,000.00	226,000,000.00	226,000,000.00	-
708	RECREATION, CULTURE AND RELIGION	1,187,000.00	358,000,000.00	358,000,000.00		6,075,000,000.00	6,075,000,000.00	6,075,000,000.00	-
7081	RECREATIONAL AND SPORTING SERVICES	-	358,000,000.00	358,000,000.00		6,065,000,000.00	6,065,000,000.00	6,065,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	-	358,000,000.00	358,000,000.00	-	6,065,000,000.00	6,065,000,000.00	6,065,000,000.00	-
7085	R & D RECREATION, CULTURE AND RELIGION	1,187,000.00	-			10,000,000.00	10,000,000.00	10,000,000.00	-
70851	R & D RECREATION, CULTURE AND RELIGION	1,187,000.00	-	-	-	10,000,000.00	10,000,000.00	10,000,000.00	-
709	EDUCATION	44,627,096,604.39	279,224,848,000.00	278,234,848,000.00	75,124,507,602.78	353,599,248,450.00	184,947,389,450.00	258,706,699,450.00	-
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-			20,000,000.00	20,000,000.00	20,000,000.00	-
70912	PRIMARY EDUCATION	-	-	-	-	20,000,000.00	20,000,000.00	20,000,000.00	-
7092	SECONDARY EDUCATION	39,135,958,748.73	125,036,059,000.00	127,886,059,000.00	55,468,962,003.78	323,394,298,000.00	154,742,439,000.00	228,501,749,000.00	-
70921	LOWER SECONDARY EDUCATION	-	79,200,000.00	79,200,000.00	-	-	-	-	-
70922	UPPER-SECONDARY EDUCATION	39,135,958,748.73	124,956,859,000.00	127,806,859,000.00	55,468,962,003.78	323,394,298,000.00	154,742,439,000.00	228,501,749,000.00	-
7093	POSTSECONDARY NONTERTIARY EDUCATION	-	400,000,000.00	400,000,000.00		-	-	-	-
70931	POST-SECONDARY NON-TERTIARY EDUCATION	-	400,000,000.00	400,000,000.00	-	-	-	-	-
7094	TERTIARY EDUCATION	844,874,487.19	4,272,542,000.00	5,732,542,000.00	300,000,000.00	4,901,300,450.00	4,901,300,450.00	4,901,300,450.00	-
70941	FIRST STAGE OF TERTIARY EDUCATION	844,874,487.19	4,172,542,000.00	5,672,542,000.00	300,000,000.00	4,801,300,450.00	4,801,300,450.00	4,801,300,450.00	-

70942	SECOND STAGE OF TERTIARY EDUCATION	-	100,000,000.00	60,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00	-
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	147,652,947,000.00	141,652,947,000.00	18,519,700,000.00	19,434,950,000.00	19,434,950,000.00	19,434,950,000.00	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	147,652,947,000.00	141,652,947,000.00	18,519,700,000.00	19,434,950,000.00	19,434,950,000.00	19,434,950,000.00	-
7096	SUBSIDIARY SERVICES TO EDUCATION	4,646,263,368.47	1,218,800,000.00	1,918,800,000.00	835,845,599.00	5,693,700,000.00	5,693,700,000.00	5,693,700,000.00	-
70961	SUBSIDIARY SERVICES TO EDUCATION	4,646,263,368.47	1,218,800,000.00	1,918,800,000.00	835,845,599.00	5,693,700,000.00	5,693,700,000.00	5,693,700,000.00	-
7097	R & D EDUCATION	-	91,500,000.00	91,500,000.00		110,000,000.00	110,000,000.00	110,000,000.00	-
70971	R & D EDUCATION	-	91,500,000.00	91,500,000.00	-	110,000,000.00	110,000,000.00	110,000,000.00	-
7098	EDUCATION N.E.C.	-	553,000,000.00	553,000,000.00		45,000,000.00	45,000,000.00	45,000,000.00	-
70981	EDUCATION N.E.C	-	553,000,000.00	553,000,000.00	-	45,000,000.00	45,000,000.00	45,000,000.00	-
710	SOCIAL PROTECTION	42,319,000.00	465,000,000.00	1,050,000,000.00		135,076,000.00	135,076,000.00	135,076,000.00	51,000,000.00
7101	SICKNESS AND DISABILITY	-	400,000,000.00	400,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	-
71012	DISABILITY	-	400,000,000.00	400,000,000.00	-	50,000,000.00	50,000,000.00	50,000,000.00	-
7104	FAMILY AND CHILDREN	-	51,000,000.00	36,000,000.00		71,000,000.00	71,000,000.00	71,000,000.00	51,000,000.00
71041	FAMILY AND CHILDREN	-	51,000,000.00	36,000,000.00	-	71,000,000.00	71,000,000.00	71,000,000.00	51,000,000.00
7105	UNEMPLOYMENT	-	4,000,000.00	4,000,000.00		4,076,000.00	4,076,000.00	4,076,000.00	-
71051	UNEMPLOYMENT	-	4,000,000.00	4,000,000.00	-	4,076,000.00	4,076,000.00	4,076,000.00	-
7107	SOCIAL EXCLUSSION N.E.C	42,319,000.00	10,000,000.00	610,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	-
71071	SOCIAL EXCLUSION N.E.C.	42,319,000.00	10,000,000.00	610,000,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00	-

Enugu State Government 2026 Approved Budget - Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
414	Enugu	476,500,513,607.73	971,084,000,000.00	971,084,000,000.00	199,360,010,122.35	1,617,397,465,000.00	1,387,941,661,000.00	1,461,374,461,000.00	2,492,400,000.00
4141	Enugu East	137,572,188,791.94	134,422,291,610.00	170,339,291,610.00	33,177,341,219.91	245,385,059,543.00	264,401,359,543.00	261,524,359,543.00	-
41410300	ENUGU EAST	43,383,541,286.42	25,507,000,000.00	31,517,000,000.00	3,894,314,488.12	44,036,713,000.00	44,036,713,000.00	44,036,713,000.00	-
41410400	ENUGU NORTH	60,432,555,839.27	57,819,428,000.00	64,456,428,000.00	10,461,815,416.34	106,799,322,000.00	105,800,322,000.00	105,801,322,000.00	-
41410500	ENUGU SOUTH	4,595,848,007.35	14,960,000,000.00	31,480,000,000.00	14,676,542,455.29	17,804,111,000.00	17,804,111,000.00	17,804,111,000.00	-
41411000	ISI UZO	15,696,604,086.35	1,700,000,000.00	1,700,000,000.00	-	2,700,000,000.00	2,700,000,000.00	2,700,000,000.00	-
41411100	NKANU EAST	7,357,081,247.43	23,627,000,000.00	25,177,000,000.00	1,652,807,101.90	52,279,000,000.00	72,279,000,000.00	72,279,000,000.00	-
41411200	NKANU WEST	6,106,558,325.12	10,808,863,610.00	16,008,863,610.00	2,491,861,758.26	21,765,913,543.00	21,781,213,543.00	18,903,213,543.00	-
4142	Enugu North	4,882,821,506.98	29,071,408,642.00	29,311,506,931.00	1,992,080,264.86	29,935,702,374.00	32,098,602,374.00	29,921,902,374.00	-

41420700	IGBO ETITI	-	1,100,000,000.00	1,100,000,000.00	-	6,000,000,000.00	6,000,000,000.00	6,000,000,000.00	-
41420800	IGBO EZE NORTH	-	2,400,000,000.00	2,400,000,000.00	-	1,300,000,000.00	1,300,000,000.00	1,300,000,000.00	-
41420900	IGBO EZE SOUTH	-	2,100,000,000.00	2,100,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00	-
41421300	NSUKKA	529,182,273.46	16,230,153,782.00	16,470,252,071.00	65,920,520.00	6,537,321,471.00	6,537,321,471.00	6,547,321,471.00	-
41421500	UDENU	4,353,639,233.52	6,141,254,860.00	6,141,254,860.00	1,926,159,744.86	15,098,380,903.00	17,261,280,903.00	15,074,580,903.00	-
41421700	UZO UWANI	-	1,100,000,000.00	1,100,000,000.00	-	900,000,000.00	900,000,000.00	900,000,000.00	-
4143	Enugu West	7,642,815,875.34	44,176,495,082.00	38,397,495,082.00	2,523,536,596.91	52,936,670,436.00	52,943,270,436.00	52,927,270,436.00	-
41430100	AGWU	22,566,000.00	7,251,601,000.00	4,452,601,000.00	2,300,000.00	11,778,930,000.00	11,783,930,000.00	11,802,930,000.00	-
41430200	ANINRI	-	300,000,000.00	300,000,000.00	-	-	-	-	-
41430600	EZEAGU	1,981,076,982.89	17,154,113,300.00	14,654,113,300.00	327,289,098.46	22,144,848,965.00	22,146,448,965.00	22,111,448,965.00	-
41431400	OJI RIVER	39,165,402.71	4,203,013,782.00	4,223,013,782.00	102,267,803.85	10,112,891,471.00	10,112,891,471.00	10,112,891,471.00	-
41431600	UDI	5,600,007,489.74	15,267,767,000.00	14,767,767,000.00	2,091,679,694.60	8,900,000,000.00	8,900,000,000.00	8,900,000,000.00	-
4144	OTHERS	326,402,687,433.47	763,413,804,666.00	733,035,706,377.00	161,667,052,040.67	1,289,140,032,647.00	1,038,498,428,647.00	1,117,000,928,647.00	2,492,400,000.00
41441800	STATE WIDE	326,402,687,433.47	763,413,804,666.00	733,035,706,377.00	161,667,052,040.67	1,289,140,032,647.00	1,038,498,428,647.00	1,117,000,928,647.00	2,492,400,000.00

Enugu State Government 2026 Approved Budget - Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
414	Enugu	52,261,505,567.49	70,954,000,000.00	71,287,400,000.00	30,824,506,725.53	187,595,350,000.00	91,595,350,000.00	91,595,350,000.00	-
4141	Enugu East	4,707,889,583.88	5,078,045,110.00	5,078,045,110.00	816,000,000.00	3,567,186,543.00	3,567,186,543.00	3,567,186,543.00	-
41410400	ENUGU NORTH	1,266,300.00	-	-	-	-	-	-	-
41411200	NKANU WEST	4,706,623,283.88	5,078,045,110.00	5,078,045,110.00	816,000,000.00	3,567,186,543.00	3,567,186,543.00	3,567,186,543.00	-
4142	Enugu North	150,955,028.99	2,411,454,642.00	2,451,552,931.00	482,555,520.00	2,557,027,374.00	2,557,027,374.00	2,557,027,374.00	-
41421300	NSUKKA	38,576,869.49	54,553,782.00	94,652,071.00	62,555,520.00	57,281,471.00	57,281,471.00	57,281,471.00	-
41421500	UDENU	112,378,159.50	2,356,900,860.00	2,356,900,860.00	420,000,000.00	2,499,745,903.00	2,499,745,903.00	2,499,745,903.00	-
4143	Enugu West	315,414,317.34	487,267,082.00	507,267,082.00	326,945,876.01	511,630,436.00	511,630,436.00	511,630,436.00	-
41430600	EZEAGU	307,832,556.20	432,713,300.00	432,713,300.00	230,790,918.00	454,348,965.00	454,348,965.00	454,348,965.00	-
41431400	OJI RIVER	7,581,761.14	54,553,782.00	74,553,782.00	96,154,958.01	57,281,471.00	57,281,471.00	57,281,471.00	-
4144	OTHERS	47,087,246,637.28	62,977,233,166.00	63,250,534,877.00	29,199,005,329.52	180,959,505,647.00	84,959,505,647.00	84,959,505,647.00	-
41441800	STATE WIDE	47,087,246,637.28	62,977,233,166.00	63,250,534,877.00	29,199,005,329.52	180,959,505,647.00	84,959,505,647.00	84,959,505,647.00	-

Enugu State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
414	Enugu	70,313,801,926.99	56,076,000,000.00	66,742,600,000.00	13,855,582,453.90	122,499,650,000.00	106,045,705,000.00	110,749,195,000.00	507,000,000.00
4141	Enugu East	1,205,995,004.59	1,153,854,500.00	1,153,854,500.00	237,989,879.92	1,170,200,000.00	1,186,500,000.00	1,149,500,000.00	-
41410400	ENUGU NORTH	22,733,606.59	15,150,000.00	15,150,000.00	11,184,024.36	17,450,000.00	18,450,000.00	19,450,000.00	-
41411200	NKANU WEST	1,183,261,398.00	1,138,704,500.00	1,138,704,500.00	226,805,855.56	1,152,750,000.00	1,168,050,000.00	1,130,050,000.00	-
4142	Enugu North	798,592,136.16	822,054,000.00	822,054,000.00	412,381,006.95	1,043,695,000.00	1,056,595,000.00	1,069,895,000.00	-
41421300	NSUKKA	106,121,807.38	146,100,000.00	146,100,000.00	-	177,800,000.00	177,800,000.00	187,800,000.00	-
41421500	UDENU	692,470,328.78	675,954,000.00	675,954,000.00	412,381,006.95	865,895,000.00	878,795,000.00	882,095,000.00	-
4143	Enugu West	101,844,978.26	943,160,000.00	943,160,000.00	40,111,026.30	1,187,160,000.00	1,193,760,000.00	1,177,760,000.00	-
41430100	AGWU	-	393,800,000.00	393,800,000.00	-	513,900,000.00	518,900,000.00	537,900,000.00	-
41430600	EZEAGU	84,337,336.69	240,900,000.00	240,900,000.00	33,998,180.46	307,000,000.00	308,600,000.00	273,600,000.00	-
41431400	OJI RIVER	17,507,641.57	308,460,000.00	308,460,000.00	6,112,845.84	366,260,000.00	366,260,000.00	366,260,000.00	-
4144	OTHERS	68,207,369,807.98	53,156,931,500.00	63,823,531,500.00	13,165,100,540.73	119,098,595,000.00	102,608,850,000.00	107,352,040,000.00	507,000,000.00

41441800	STATE WIDE	68,207,369,807.98	53,156,931,500.00	63,823,531,500.00	13,165,100,540.73	119,098,595,000.00	102,608,850,000.00	107,352,040,000.00	507,000,000.00

Enugu State Government 2026 Approved Budget - Debt Service Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
414	Enugu	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-
4144	OTHERS	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-
41441800	STATE WIDE	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-

Enugu State Government 2026 Approved Budget - Capital Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
414	Enugu	331,505,346,503.70	837,944,000,000.00	820,944,000,000.00	146,922,234,461.75	1,296,092,465,000.00	1,179,090,606,000.00	1,247,819,916,000.00	1,985,400,000.00
4141	Enugu East	131,658,304,203.47	128,190,392,000.00	164,107,392,000.00	32,123,351,339.99	240,647,673,000.00	259,647,673,000.00	256,807,673,000.00	-
41410300	ENUGU EAST	43,383,541,286.42	25,507,000,000.00	31,517,000,000.00	3,894,314,488.12	44,036,713,000.00	44,036,713,000.00	44,036,713,000.00	-
41410400	ENUGU NORTH	60,408,555,932.68	57,804,278,000.00	64,441,278,000.00	10,450,631,391.98	106,781,872,000.00	105,781,872,000.00	105,781,872,000.00	-
41410500	ENUGU SOUTH	4,595,848,007.35	14,960,000,000.00	31,480,000,000.00	14,676,542,455.29	17,804,111,000.00	17,804,111,000.00	17,804,111,000.00	-
41411000	ISI UZO	15,696,604,086.35	1,700,000,000.00	1,700,000,000.00	-	2,700,000,000.00	2,700,000,000.00	2,700,000,000.00	-
41411100	NKANU EAST	7,357,081,247.43	23,627,000,000.00	25,177,000,000.00	1,652,807,101.90	52,279,000,000.00	72,279,000,000.00	72,279,000,000.00	-
41411200	NKANU WEST	216,673,643.24	4,592,114,000.00	9,792,114,000.00	1,449,055,902.70	17,045,977,000.00	17,045,977,000.00	14,205,977,000.00	-
4142	Enugu North	3,933,274,341.83	25,837,900,000.00	26,037,900,000.00	1,097,143,737.91	26,334,980,000.00	28,484,980,000.00	26,294,980,000.00	-
41420700	IGBO ETITI	-	1,100,000,000.00	1,100,000,000.00	-	6,000,000,000.00	6,000,000,000.00	6,000,000,000.00	-
41420800	IGBO EZE NORTH	-	2,400,000,000.00	2,400,000,000.00	-	1,300,000,000.00	1,300,000,000.00	1,300,000,000.00	-
41420900	IGBO EZE SOUTH	-	2,100,000,000.00	2,100,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00	-
41421300	INSUKKA	384,483,596.59	16,029,500,000.00	16,229,500,000.00	3,365,000.00	6,302,240,000.00	6,302,240,000.00	6,302,240,000.00	-
41421500	UDENU	3,548,790,745.24	3,108,400,000.00	3,108,400,000.00	1,093,778,737.91	11,732,740,000.00	13,882,740,000.00	11,692,740,000.00	-
41421700	UZO UWANI	-	1,100,000,000.00	1,100,000,000.00	-	900,000,000.00	900,000,000.00	900,000,000.00	-
4143	Enugu West	7,225,556,579.74	42,746,068,000.00	36,947,068,000.00	2,156,479,694.60	51,237,880,000.00	51,237,880,000.00	51,237,880,000.00	-
41430100	AGWU	22,566,000.00	6,857,801,000.00	4,058,801,000.00	2,300,000.00	11,265,030,000.00	11,265,030,000.00	11,265,030,000.00	-
41430200	ANINRI	-	300,000,000.00	300,000,000.00	-	-	-	-	-
41430600	EZEAGU	1,588,907,090.00	16,480,500,000.00	13,980,500,000.00	62,500,000.00	21,383,500,000.00	21,383,500,000.00	21,383,500,000.00	-
41431400	OJI RIVER	14,076,000.00	3,840,000,000.00	3,840,000,000.00	-	9,689,350,000.00	9,689,350,000.00	9,689,350,000.00	-
41431600	UDI	5,600,007,489.74	15,267,767,000.00	14,767,767,000.00	2,091,679,694.60	8,900,000,000.00	8,900,000,000.00	8,900,000,000.00	-
4144	OTHERS	188,688,211,378.66	641,169,640,000.00	593,851,640,000.00	111,545,259,689.25	977,871,932,000.00	839,720,073,000.00	913,479,383,000.00	1,985,400,000.00
41441800	STATE WIDE	188,688,211,378.66	641,169,640,000.00	593,851,640,000.00	111,545,259,689.25	977,871,932,000.00	839,720,073,000.00	913,479,383,000.00	1,985,400,000.00

Enugu State Government 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Expenditure	476,500,513,607.73	971,084,000,000.00	971,084,000,000.00	199,360,010,122.35	1,617,397,465,000.00	1,387,941,661,000.00	1,461,374,461,000.00	2,492,400,000.00
01	Agriculture	2,055,092,484.72	82,115,226,400.00	41,064,826,400.00	3,424,611,905.89	91,386,467,420.00	102,347,067,420.00	102,357,067,420.00	50,000,000.00
0101	Effective governance of the	135,701,644.08	58,300,000.00	58,300,000.00	-	6,000,000.00	6,000,000.00	6,000,000.00	-
010102	Agriculture sector coordination mechanisms	135,701,644.08	58,300,000.00	58,300,000.00	-	6,000,000.00	6,000,000.00	6,000,000.00	-
0102	Development of the livestock value	135,580,679.68	900,000,000.00	900,000,000.00	-	1,105,000,000.00	1,105,000,000.00	1,105,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production	-	-	-	-	200,000,000.00	200,000,000.00	200,000,000.00	-

010203	Poultry, pig, and micro livestock production	-	200,000,000.00	200,000,000.00	-	200,000,000.00	200,000,000.00	200,000,000.00	-
010205	Animal health and livestock diseases	-	500,000,000.00	500,000,000.00	-	505,000,000.00	505,000,000.00	505,000,000.00	-
010206	Livestock feeds development	135,580,679.68	200,000,000.00	200,000,000.00	-	200,000,000.00	200,000,000.00	200,000,000.00	-
0103	Enhancement of food production and	188,958,756.57	893,180,000.00	893,180,000.00	-	3,807,400,000.00	3,807,400,000.00	3,807,400,000.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's	2,165,014.50	451,300,000.00	451,300,000.00	-	461,300,000.00	461,300,000.00	461,300,000.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	-	100,000,000.00	100,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-	186,793,742.07	341,880,000.00	341,880,000.00	-	3,246,100,000.00	3,246,100,000.00	3,246,100,000.00	-
0104	Reduction of post-harvest losses	-	150,000,000.00	150,000,000.00	-	250,000,000.00	250,000,000.00	250,000,000.00	-
010401	Modern technology for post-harvest storage	-	150,000,000.00	150,000,000.00	-	250,000,000.00	250,000,000.00	250,000,000.00	-
0105	Enhancement of fisheries resources development (aquaculture, marine,	-	21,192,450,000.00	11,192,450,000.00	2,466,976,048.00	8,165,000,000.00	8,165,000,000.00	8,165,000,000.00	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing	-	21,192,450,000.00	11,192,450,000.00	2,466,976,048.00	8,165,000,000.00	8,165,000,000.00	8,165,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	187,962,612.63	58,085,216,000.00	26,885,216,000.00	456,421,311.00	77,102,923,000.00	88,102,923,000.00	88,102,923,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, &	149,105,975.63	5,210,250,000.00	4,060,250,000.00	142,246,330.00	49,670,259,000.00	60,670,259,000.00	60,670,259,000.00	-
010702	Youth and women In agriculture empowerment & smallholder agricultural	-	200,856,000.00	150,856,000.00	-	230,000,000.00	230,000,000.00	230,000,000.00	-
010703	Agricultural data and statistic management and institutionalisation of information and	-	90,010,000.00	90,010,000.00	-	163,364,000.00	163,364,000.00	163,364,000.00	-
010704	Adaptive research, unified and all-inclusive	-	4,000,000.00	4,000,000.00	-	3,000,000.00	3,000,000.00	3,000,000.00	-
010705	Public Private Partnerships (corporate private sector, NGOs, donors &	37,949,137.00	52,550,000,000.00	22,550,000,000.00	314,174,981.00	27,030,000,000.00	27,030,000,000.00	27,030,000,000.00	-
010706	Capacity building for stakeholders and professional human resources development	907,500.00	30,100,000.00	30,100,000.00	-	6,300,000.00	6,300,000.00	6,300,000.00	-
0110	Agriculture Sector Expenditures Not	1,406,888,791.76	836,080,400.00	985,680,400.00	501,214,546.89	950,144,420.00	910,744,420.00	920,744,420.00	50,000,000.00
011001	Agriculture Programme Not Elsewhere	1,406,888,791.76	836,080,400.00	985,680,400.00	501,214,546.89	950,144,420.00	910,744,420.00	920,744,420.00	50,000,000.00
02	Societal Re-orientation	23,781,526,457.19	4,446,470,380.00	9,615,170,380.00	4,087,613,497.38	19,606,378,898.00	19,620,378,898.00	19,632,978,898.00	-
0210	Societal Re-orientation - General	23,781,526,457.19	4,446,470,380.00	9,615,170,380.00	4,087,613,497.38	19,606,378,898.00	19,620,378,898.00	19,632,978,898.00	-
021001	Societal Re-orientation - General	23,781,526,457.19	4,446,470,380.00	9,615,170,380.00	4,087,613,497.38	19,606,378,898.00	19,620,378,898.00	19,632,978,898.00	-
03	Poverty Alleviation	27,735,034.71	290,699,638.00	290,699,638.00	24,621,614.64	683,599,620.00	683,599,620.00	683,599,620.00	-
0310	Poverty Alleviation - General	27,735,034.71	290,699,638.00	290,699,638.00	24,621,614.64	683,599,620.00	683,599,620.00	683,599,620.00	-
031001	Poverty Alleviation - General	27,735,034.71	290,699,638.00	290,699,638.00	24,621,614.64	683,599,620.00	683,599,620.00	683,599,620.00	-
04	Health	12,967,994,552.16	57,873,142,804.00	55,963,142,804.00	6,370,126,717.63	99,872,739,230.00	80,555,739,230.00	79,635,939,230.00	1,918,400,000.00
0401	Effective governance of the health	158,900.00	10,303,618,000.00	10,303,618,000.00	-	7,916,440,000.00	9,726,440,000.00	8,876,440,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and	-	41,928,000.00	41,928,000.00	-	1,241,640,000.00	2,051,640,000.00	1,201,640,000.00	-
040102	Human and institutional capacity	-	-	-	-	48,000,000.00	48,000,000.00	48,000,000.00	-
040103	Health sector coordination mechanisms	158,900.00	10,261,690,000.00	10,261,690,000.00	-	6,626,800,000.00	7,626,800,000.00	7,626,800,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	159,245,915.00	511,975,000.00	511,975,000.00	23,900,000.00	2,087,132,000.00	2,237,132,000.00	2,087,132,000.00	1,545,400,000.00
040301	Reproductive, maternal and neonatal health	151,111,615.00	33,000,000.00	33,000,000.00	-	284,800,000.00	284,800,000.00	284,800,000.00	124,400,000.00
040302	Child health	735,500.00	150,000,000.00	150,000,000.00	-	70,000,000.00	70,000,000.00	70,000,000.00	20,000,000.00
040303	Adolescent health	-	-	-	-	2,000,000.00	2,000,000.00	2,000,000.00	-

040304	Communicable diseases	5,698,800.00	32,975,000.00	32,975,000.00	-	129,332,000.00	129,332,000.00	129,332,000.00	-
040305	Non-communicable diseases	1,700,000.00	-	-	-	-	-	-	-
040306	Nutrition	-	276,000,000.00	276,000,000.00	23,900,000.00	1,501,000,000.00	1,651,000,000.00	1,501,000,000.00	1,401,000,000.00
040307	Emergency services	-	20,000,000.00	20,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health	1,112,631,175.71	34,584,609,000.00	32,874,609,000.00	546,633,728.00	39,875,758,000.00	48,575,758,000.00	48,575,758,000.00	95,000,000.00
040501	Functional health facilities	1,112,631,175.71	34,557,609,000.00	32,847,609,000.00	546,633,728.00	39,819,758,000.00	48,519,758,000.00	48,519,758,000.00	95,000,000.00
040502	Planned Preventive Maintenance (PPM)	-	27,000,000.00	27,000,000.00	-	56,000,000.00	56,000,000.00	56,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines,	342,494,482.24	508,000,000.00	308,000,000.00	-	767,000,000.00	767,000,000.00	767,000,000.00	-
040601	Sustainable drug supply	-	388,000,000.00	188,000,000.00	-	432,000,000.00	432,000,000.00	432,000,000.00	-
040602	Vaccines supply chain	342,494,482.24	120,000,000.00	120,000,000.00	-	335,000,000.00	335,000,000.00	335,000,000.00	-
0407	Evidence generation and utilisation	-	54,000,000.00	54,000,000.00	-	36,250,000.00	36,250,000.00	36,250,000.00	-
040701	Routine information system	-	37,000,000.00	37,000,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	-
040702	Surveys and facility assessments	-	12,000,000.00	12,000,000.00	-	30,000,000.00	30,000,000.00	30,000,000.00	-
040703	Research and development (Institutional	-	5,000,000.00	5,000,000.00	-	3,000,000.00	3,000,000.00	3,000,000.00	-
040704	Monitoring and Evaluation (M&E)	-	-	-	-	1,250,000.00	1,250,000.00	1,250,000.00	-
0408	Institution and maintenance of a responsive public health emergency	-	25,000,000.00	25,000,000.00	-	26,000,000.00	26,000,000.00	26,000,000.00	-
040802	Public health laboratories	-	25,000,000.00	25,000,000.00	-	26,000,000.00	26,000,000.00	26,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for	-	4,200,000.00	4,200,000.00	-	150,000,000.00	150,000,000.00	150,000,000.00	-
040902	Mobilising employers’ contributions to the State Social Health Insurance Scheme	-	4,200,000.00	4,200,000.00	-	150,000,000.00	150,000,000.00	150,000,000.00	-
0410	Health Sector Expenditures Not	11,353,464,079.21	11,881,740,804.00	11,881,740,804.00	5,799,592,989.63	49,014,159,230.00	19,037,159,230.00	19,117,359,230.00	278,000,000.00
041001	Health Not Elsewhere Classified	11,353,464,079.21	11,881,740,804.00	11,881,740,804.00	5,799,592,989.63	49,014,159,230.00	19,037,159,230.00	19,117,359,230.00	278,000,000.00
05	Education	78,357,620,728.03	321,375,219,660.00	319,619,817,949.00	87,743,412,382.56	522,403,094,146.00	260,281,135,146.00	337,308,145,146.00	37,000,000.00
0501	Effective governance of the education	2,412,420,277.59	1,501,401,000.00	2,201,401,000.00	776,557,000.00	3,375,377,350.00	3,375,377,350.00	3,375,377,350.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and	-	20,000,000.00	20,000,000.00	-	25,000,000.00	25,000,000.00	25,000,000.00	-
050102	Human and institutional capacity	-	-	-	-	68,280,000.00	68,280,000.00	68,280,000.00	-
050103	Education sector coordination mechanisms	2,402,010,277.59	1,481,401,000.00	2,181,401,000.00	776,557,000.00	3,282,097,350.00	3,282,097,350.00	3,282,097,350.00	-
050104	Integrated supportive supervision	10,410,000.00	-	-	-	-	-	-	-
0502	Increase in access, retention, and completion rate at all levels	-	456,991,000.00	1,856,991,000.00	345,845,599.00	694,891,000.00	694,891,000.00	694,891,000.00	-
050206	Tertiary institutions’ new courses	-	456,991,000.00	1,856,991,000.00	345,845,599.00	694,891,000.00	694,891,000.00	694,891,000.00	-
0503	Equity and inclusiveness in the provision of educational services	-	400,000,000.00	400,000,000.00	-	-	-	-	-
050302	Special education	-	400,000,000.00	400,000,000.00	-	-	-	-	-
0504	Improved quality of teaching and	-	178,500,000.00	178,500,000.00	-	988,613,000.00	988,613,000.00	988,613,000.00	-
050401	All levels of education quality assurance	-	60,000,000.00	60,000,000.00	-	111,113,000.00	111,113,000.00	111,113,000.00	-
050402	Instructional and learning materials	-	68,500,000.00	68,500,000.00	-	727,500,000.00	727,500,000.00	727,500,000.00	-
050403	Teaching and non-teaching staff capacity	-	50,000,000.00	50,000,000.00	-	150,000,000.00	150,000,000.00	150,000,000.00	-
0505	Adequate infrastructure at all levels	44,629,414,200.09	282,528,479,000.00	278,579,479,000.00	74,098,581,503.78	383,025,383,100.00	184,373,524,100.00	258,132,834,100.00	-
050501	Schools’ infrastructure construction and	43,996,470,155.15	125,457,630,000.00	127,507,630,000.00	55,578,881,503.78	264,037,063,100.00	85,385,204,100.00	159,144,514,100.00	-
050502	Furnishing	615,480,732.91	156,680,359,000.00	150,680,359,000.00	18,519,700,000.00	118,401,430,000.00	98,401,430,000.00	98,401,430,000.00	-
050503	Libraries and laboratories	17,463,312.03	194,400,000.00	194,400,000.00	-	510,000,000.00	510,000,000.00	510,000,000.00	-

050504	Water, sanitation and hygiene	-	196,090,000.00	197,090,000.00	-	76,890,000.00	76,890,000.00	76,890,000.00	-
0506	Improved education information management system (EIMS)	20,000.00	367,714,000.00	367,714,000.00	50,000,000.00	203,874,550.00	203,874,550.00	203,874,550.00	-
050601	ICT equipment, software and expertise	20,000.00	263,614,000.00	263,614,000.00	50,000,000.00	203,874,550.00	203,874,550.00	203,874,550.00	-
050602	Research and development	-	97,200,000.00	97,200,000.00	-	-	-	-	-
050603	Data and data management	-	6,900,000.00	6,900,000.00	-	-	-	-	-
0510	Education Sector Expenditures Not	31,315,766,250.35	35,942,134,660.00	36,035,732,949.00	12,472,428,279.78	134,114,955,146.00	70,644,855,146.00	73,912,555,146.00	37,000,000.00
051001	Education Not Elsewhere Classified	31,315,766,250.35	35,942,134,660.00	36,035,732,949.00	12,472,428,279.78	134,114,955,146.00	70,644,855,146.00	73,912,555,146.00	37,000,000.00
06	Housing and Urban Development	77,387,628,586.27	62,814,501,806.00	44,374,501,806.00	16,112,525,437.64	267,309,572,946.00	277,329,172,946.00	277,343,372,946.00	-
0610	Housing and Urban Development -	77,387,628,586.27	62,814,501,806.00	44,374,501,806.00	16,112,525,437.64	267,309,572,946.00	277,329,172,946.00	277,343,372,946.00	-
061001	Housing and Urban Development - General	77,387,628,586.27	62,814,501,806.00	44,374,501,806.00	16,112,525,437.64	267,309,572,946.00	277,329,172,946.00	277,343,372,946.00	-
07	Gender	400,000,000.00	191,000,000.00	191,000,000.00	21,579,500.00	277,000,000.00	277,000,000.00	277,000,000.00	66,000,000.00
0710	Gender - General	400,000,000.00	191,000,000.00	191,000,000.00	21,579,500.00	277,000,000.00	277,000,000.00	277,000,000.00	66,000,000.00
071001	Gender - General	400,000,000.00	191,000,000.00	191,000,000.00	21,579,500.00	277,000,000.00	277,000,000.00	277,000,000.00	66,000,000.00
08	Youth	2,449,506,536.01	15,096,387,920.00	8,079,689,631.00	527,304,979.50	23,029,512,816.00	23,106,612,816.00	23,174,812,816.00	-
0810	Youth - General	2,449,506,536.01	15,096,387,920.00	8,079,689,631.00	527,304,979.50	23,029,512,816.00	23,106,612,816.00	23,174,812,816.00	-
081001	Youth - General	2,449,506,536.01	15,096,387,920.00	8,079,689,631.00	527,304,979.50	23,029,512,816.00	23,106,612,816.00	23,174,812,816.00	-
09	Environmental Improvement	1,921,403,938.31	4,396,005,914.00	4,811,005,914.00	2,038,169,360.15	5,269,445,710.00	5,270,545,710.00	5,435,545,710.00	-
0910	Environmental Improvement - General	1,921,403,938.31	4,396,005,914.00	4,811,005,914.00	2,038,169,360.15	5,269,445,710.00	5,270,545,710.00	5,435,545,710.00	-
091001	Environmental Improvement - General	1,921,403,938.31	4,396,005,914.00	4,811,005,914.00	2,038,169,360.15	5,269,445,710.00	5,270,545,710.00	5,435,545,710.00	-
10	Water Resources and Rural	5,971,903,200.06	17,070,243,580.00	15,670,243,580.00	1,211,516,794.59	13,792,272,759.00	13,901,712,759.00	13,809,412,759.00	5,000,000.00
1010	Water Resources and Rural Deve -	5,971,903,200.06	17,070,243,580.00	15,670,243,580.00	1,211,516,794.59	13,792,272,759.00	13,901,712,759.00	13,809,412,759.00	5,000,000.00
101001	Water Resources and Rural Deve - General	5,971,903,200.06	17,070,243,580.00	15,670,243,580.00	1,211,516,794.59	13,792,272,759.00	13,901,712,759.00	13,809,412,759.00	5,000,000.00
11	Information Communication and	1,112,761,090.85	5,340,645,052.00	5,368,145,052.00	296,631,333.93	5,558,046,435.00	5,558,146,435.00	5,559,146,435.00	20,000,000.00
1110	Information Communication and	1,112,761,090.85	5,340,645,052.00	5,368,145,052.00	296,631,333.93	5,558,046,435.00	5,558,146,435.00	5,559,146,435.00	20,000,000.00
111001	Information Communication and Technology	1,112,761,090.85	5,340,645,052.00	5,368,145,052.00	296,631,333.93	5,558,046,435.00	5,558,146,435.00	5,559,146,435.00	20,000,000.00
12	Growing the Private Sector	23,763,112,912.22	9,155,685,068.00	9,285,685,068.00	1,906,569,094.66	40,469,550,321.00	40,472,760,321.00	40,494,050,321.00	-
1210	Growing the Private Sector - General	23,763,112,912.22	9,155,685,068.00	9,285,685,068.00	1,906,569,094.66	40,469,550,321.00	40,472,760,321.00	40,494,050,321.00	-
121001	Growing the Private Sector - General	23,763,112,912.22	9,155,685,068.00	9,285,685,068.00	1,906,569,094.66	40,469,550,321.00	40,472,760,321.00	40,494,050,321.00	-
13	Reform of Government and Governance	121,150,080,542.84	135,480,886,404.00	140,510,186,404.00	25,290,301,522.33	168,782,587,631.00	164,903,142,631.00	164,686,942,631.00	356,000,000.00
1310	Reform of Government and Governance - General	121,150,080,542.84	135,480,886,404.00	140,510,186,404.00	25,290,301,522.33	168,782,587,631.00	164,903,142,631.00	164,686,942,631.00	356,000,000.00
131001	Reform of Government and Governance -	121,150,080,542.84	135,480,886,404.00	140,510,186,404.00	25,290,301,522.33	168,782,587,631.00	164,903,142,631.00	164,686,942,631.00	356,000,000.00
14	Power	3,055,481,233.55	6,811,315,406.00	7,711,315,406.00	1,113,917,549.67	20,428,800,176.00	15,878,800,176.00	15,878,800,176.00	-
1410	Power - General	3,055,481,233.55	6,811,315,406.00	7,711,315,406.00	1,113,917,549.67	20,428,800,176.00	15,878,800,176.00	15,878,800,176.00	-
141001	Power - General	3,055,481,233.55	6,811,315,406.00	7,711,315,406.00	1,113,917,549.67	20,428,800,176.00	15,878,800,176.00	15,878,800,176.00	-
15	Rail	-	2,000,000,000.00	2,000,000,000.00	-	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	-
1510	Rail - General	-	2,000,000,000.00	2,000,000,000.00	-	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	-
151001	Rail - General	-	2,000,000,000.00	2,000,000,000.00	-	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	-
17	Road	111,085,501,893.49	210,953,908,050.00	271,065,908,050.00	38,513,029,631.32	240,977,594,953.00	265,189,344,953.00	262,596,344,953.00	-
1710	Road - General	111,085,501,893.49	210,953,908,050.00	271,065,908,050.00	38,513,029,631.32	240,977,594,953.00	265,189,344,953.00	262,596,344,953.00	-
171001	Road - General	111,085,501,893.49	210,953,908,050.00	271,065,908,050.00	38,513,029,631.32	240,977,594,953.00	265,189,344,953.00	262,596,344,953.00	-
18	Airways	995,250,000.00	21,230,000,000.00	21,230,000,000.00	2,232,047,850.95	47,000,000,000.00	77,000,000,000.00	77,000,000,000.00	-
1810	Airways - General	995,250,000.00	21,230,000,000.00	21,230,000,000.00	2,232,047,850.95	47,000,000,000.00	77,000,000,000.00	77,000,000,000.00	-
181001	Airways - General	995,250,000.00	21,230,000,000.00	21,230,000,000.00	2,232,047,850.95	47,000,000,000.00	77,000,000,000.00	77,000,000,000.00	-
21	Oil and Gas Infrastructure	49,213,281.05	522,061,964.00	522,061,964.00	-	961,735,062.00	961,735,062.00	971,735,062.00	-

2110	Oil and Gas Infrastructure - General	49,213,281.05	522,061,964.00	522,061,964.00	-	961,735,062.00	961,735,062.00	971,735,062.00	-
211001	Oil and Gas Infrastructure - General	49,213,281.05	522,061,964.00	522,061,964.00	-	961,735,062.00	961,735,062.00	971,735,062.00	-
23	Social Protection	9,968,701,136.27	13,920,599,954.00	13,710,599,954.00	8,446,030,949.51	39,589,066,877.00	24,604,766,877.00	24,529,566,877.00	40,000,000.00
2301	Effective Governance of Social	-	-	-	-	200,000.00	200,000.00	200,000.00	-
230102	Social protection coordination and	-	-	-	-	200,000.00	200,000.00	200,000.00	-
2303	Promote gender equity and social	-	40,000,000.00	40,000,000.00	-	-	-	-	-
230301	Women's Economic Empowerment	-	20,000,000.00	20,000,000.00	-	-	-	-	-
230304	Social Norms and Behaviour Change	-	20,000,000.00	20,000,000.00	-	-	-	-	-
2304	Enhancement of Child Rights and	-	17,810,000.00	17,810,000.00	-	-	-	-	-
230401	Child Protection Services	-	17,810,000.00	17,810,000.00	-	-	-	-	-
2305	Social Pensions and Old Age Support	-	2,000,000.00	2,000,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00	-
230501	Pensions Payments and Contributions	-	2,000,000.00	2,000,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00	-
2306	Disability and Survival Support	-	-	-	-	55,000,000.00	55,000,000.00	55,000,000.00	-
230603	Disability Insurance and Disability Benefit	-	-	-	-	55,000,000.00	55,000,000.00	55,000,000.00	-
2307	Promote Emergency and Humanitarian	11,000,000.00	78,200,000.00	78,200,000.00	-	215,600,000.00	215,600,000.00	215,600,000.00	-
230701	Disaster Preparedness and Risk Reduction	-	5,200,000.00	5,200,000.00	-	2,800,000.00	2,800,000.00	2,800,000.00	-
230702	Emergency Response and Relief Services	11,000,000.00	65,000,000.00	65,000,000.00	-	212,800,000.00	212,800,000.00	212,800,000.00	-
230703	Humanitarian Logistics and Coordination	-	8,000,000.00	8,000,000.00	-	-	-	-	-
2310	Social Protection Not Elsewhere	9,957,701,136.27	13,782,589,954.00	13,572,589,954.00	8,446,030,949.51	39,308,266,877.00	24,323,966,877.00	24,248,766,877.00	40,000,000.00
231001	Social Protection Not Elsewhere Classified	9,957,701,136.27	13,782,589,954.00	13,572,589,954.00	8,446,030,949.51	39,308,266,877.00	24,323,966,877.00	24,248,766,877.00	40,000,000.00

Enugu State Government 2026 Approved Budget - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Personnel Expenditure</i>	<i>52,261,505,567.49</i>	<i>70,954,000,000.00</i>	<i>71,287,400,000.00</i>	<i>30,824,506,725.53</i>	<i>187,595,350,000.00</i>	<i>91,595,350,000.00</i>	<i>91,595,350,000.00</i>	<i>-</i>
01	Agriculture	631,406,140.61	725,280,400.00	725,280,400.00	258,467,814.83	690,044,420.00	690,044,420.00	690,044,420.00	-
0110	Agriculture Sector Expenditures Not	631,406,140.61	725,280,400.00	725,280,400.00	258,467,814.83	690,044,420.00	690,044,420.00	690,044,420.00	-
011001	Agriculture Programme Not Elsewhere	631,406,140.61	725,280,400.00	725,280,400.00	258,467,814.83	690,044,420.00	690,044,420.00	690,044,420.00	-
02	Societal Re-orientation	182,625,316.77	210,470,380.00	210,470,380.00	78,609,120.64	220,993,898.00	220,993,898.00	220,993,898.00	-
0210	Societal Re-orientation - General	182,625,316.77	210,470,380.00	210,470,380.00	78,609,120.64	220,993,898.00	220,993,898.00	220,993,898.00	-
021001	Societal Re-orientation - General	182,625,316.77	210,470,380.00	210,470,380.00	78,609,120.64	220,993,898.00	220,993,898.00	220,993,898.00	-
03	Poverty Alleviation	27,735,034.71	31,999,638.00	31,999,638.00	18,781,614.64	33,599,620.00	33,599,620.00	33,599,620.00	-
0310	Poverty Alleviation - General	27,735,034.71	31,999,638.00	31,999,638.00	18,781,614.64	33,599,620.00	33,599,620.00	33,599,620.00	-
031001	Poverty Alleviation - General	27,735,034.71	31,999,638.00	31,999,638.00	18,781,614.64	33,599,620.00	33,599,620.00	33,599,620.00	-
04	Health	9,957,820,217.79	10,390,830,804.00	10,390,830,804.00	5,773,758,423.48	46,054,979,230.00	16,054,979,230.00	16,054,979,230.00	-
0410	Health Sector Expenditures Not	9,957,820,217.79	10,390,830,804.00	10,390,830,804.00	5,773,758,423.48	46,054,979,230.00	16,054,979,230.00	16,054,979,230.00	-
041001	Health Not Elsewhere Classified	9,957,820,217.79	10,390,830,804.00	10,390,830,804.00	5,773,758,423.48	46,054,979,230.00	16,054,979,230.00	16,054,979,230.00	-
05	Education	22,999,524,920.97	29,200,896,160.00	29,280,994,449.00	11,677,048,613.10	75,733,180,146.00	29,733,180,146.00	29,733,180,146.00	-
0510	Education Sector Expenditures Not	22,999,524,920.97	29,200,896,160.00	29,280,994,449.00	11,677,048,613.10	75,733,180,146.00	29,733,180,146.00	29,733,180,146.00	-
051001	Education Not Elsewhere Classified	22,999,524,920.97	29,200,896,160.00	29,280,994,449.00	11,677,048,613.10	75,733,180,146.00	29,733,180,146.00	29,733,180,146.00	-
06	Housing and Urban Development	795,154,915.29	939,202,806.00	939,202,806.00	353,392,253.38	1,186,162,946.00	1,186,162,946.00	1,186,162,946.00	-
0610	Housing and Urban Development -	795,154,915.29	939,202,806.00	939,202,806.00	353,392,253.38	1,186,162,946.00	1,186,162,946.00	1,186,162,946.00	-
061001	Housing and Urban Development - General	795,154,915.29	939,202,806.00	939,202,806.00	353,392,253.38	1,186,162,946.00	1,186,162,946.00	1,186,162,946.00	-
08	Youth	626,537,826.27	672,277,920.00	655,579,631.00	259,867,054.02	705,891,816.00	705,891,816.00	705,891,816.00	-
0810	Youth - General	626,537,826.27	672,277,920.00	655,579,631.00	259,867,054.02	705,891,816.00	705,891,816.00	705,891,816.00	-

081001	Youth - General	626,537,826.27	672,277,920.00	655,579,631.00	259,867,054.02	705,891,816.00	705,891,816.00	705,891,816.00	-
09	Environmental Improvement	257,516,134.20	528,635,914.00	528,635,914.00	119,072,860.55	555,067,710.00	555,067,710.00	555,067,710.00	-
0910	Environmental Improvement - General	257,516,134.20	528,635,914.00	528,635,914.00	119,072,860.55	555,067,710.00	555,067,710.00	555,067,710.00	-
091001	Environmental Improvement - General	257,516,134.20	528,635,914.00	528,635,914.00	119,072,860.55	555,067,710.00	555,067,710.00	555,067,710.00	-
10	Water Resources and Rural	510,773,904.42	807,863,580.00	907,863,580.00	257,932,909.61	878,256,759.00	878,256,759.00	878,256,759.00	-
1010	Water Resources and Rural Deve -	510,773,904.42	807,863,580.00	907,863,580.00	257,932,909.61	878,256,759.00	878,256,759.00	878,256,759.00	-
101001	Water Resources and Rural Deve - General	510,773,904.42	807,863,580.00	907,863,580.00	257,932,909.61	878,256,759.00	878,256,759.00	878,256,759.00	-
11	Information Communication and	201,325,385.15	424,435,052.00	424,435,052.00	202,346,569.67	447,629,435.00	447,629,435.00	447,629,435.00	-
1110	Information Communication and	201,325,385.15	424,435,052.00	424,435,052.00	202,346,569.67	447,629,435.00	447,629,435.00	447,629,435.00	-
111001	Information Communication and Technology	201,325,385.15	424,435,052.00	424,435,052.00	202,346,569.67	447,629,435.00	447,629,435.00	447,629,435.00	-
12	Growing the Private Sector	228,136,507.58	343,905,068.00	343,905,068.00	132,830,177.83	361,100,321.00	361,100,321.00	361,100,321.00	-
1210	Growing the Private Sector - General	228,136,507.58	343,905,068.00	343,905,068.00	132,830,177.83	361,100,321.00	361,100,321.00	361,100,321.00	-
121001	Growing the Private Sector - General	228,136,507.58	343,905,068.00	343,905,068.00	132,830,177.83	361,100,321.00	361,100,321.00	361,100,321.00	-
13	Reform of Government and	5,600,138,717.75	11,656,878,404.00	11,826,878,404.00	3,072,788,598.68	18,580,947,631.00	15,580,947,631.00	15,580,947,631.00	-
1310	Reform of Government and	5,600,138,717.75	11,656,878,404.00	11,826,878,404.00	3,072,788,598.68	18,580,947,631.00	15,580,947,631.00	15,580,947,631.00	-
131001	Reform of Government and Governance -	5,600,138,717.75	11,656,878,404.00	11,826,878,404.00	3,072,788,598.68	18,580,947,631.00	15,580,947,631.00	15,580,947,631.00	-
14	Power	77,933,706.35	692,895,406.00	692,895,406.00	9,987,645.30	727,540,176.00	727,540,176.00	727,540,176.00	-
1410	Power - General	77,933,706.35	692,895,406.00	692,895,406.00	9,987,645.30	727,540,176.00	727,540,176.00	727,540,176.00	-
141001	Power - General	77,933,706.35	692,895,406.00	692,895,406.00	9,987,645.30	727,540,176.00	727,540,176.00	727,540,176.00	-
17	Road	526,193,716.72	1,168,718,050.00	1,168,718,050.00	325,684,384.18	3,437,153,953.00	1,437,153,953.00	1,437,153,953.00	-
1710	Road - General	526,193,716.72	1,168,718,050.00	1,168,718,050.00	325,684,384.18	3,437,153,953.00	1,437,153,953.00	1,437,153,953.00	-
171001	Road - General	526,193,716.72	1,168,718,050.00	1,168,718,050.00	325,684,384.18	3,437,153,953.00	1,437,153,953.00	1,437,153,953.00	-
21	Oil and Gas Infrastructure	-	23,461,964.00	23,461,964.00	-	24,635,062.00	24,635,062.00	24,635,062.00	-
2110	Oil and Gas Infrastructure - General	-	23,461,964.00	23,461,964.00	-	24,635,062.00	24,635,062.00	24,635,062.00	-
211001	Oil and Gas Infrastructure - General	-	23,461,964.00	23,461,964.00	-	24,635,062.00	24,635,062.00	24,635,062.00	-
23	Social Protection	9,638,683,122.91	13,136,248,454.00	13,136,248,454.00	8,283,938,685.62	37,958,166,877.00	22,958,166,877.00	22,958,166,877.00	-
2310	Social Protection Not Elsewhere	9,638,683,122.91	13,136,248,454.00	13,136,248,454.00	8,283,938,685.62	37,958,166,877.00	22,958,166,877.00	22,958,166,877.00	-
231001	Social Protection Not Elsewhere Classified	9,638,683,122.91	13,136,248,454.00	13,136,248,454.00	8,283,938,685.62	37,958,166,877.00	22,958,166,877.00	22,958,166,877.00	-

Enugu State Government 2026 Approved Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Non-Debt Recurrent	70,313,801,926.99	56,076,000,000.00	66,742,600,000.00	13,855,582,453.90	122,499,650,000.00	106,045,705,000.00	110,749,195,000.00	507,000,000.00
01	Agriculture	775,482,651.15	110,800,000.00	260,400,000.00	242,746,732.06	260,100,000.00	220,700,000.00	230,700,000.00	50,000,000.00
0110	Agriculture Sector Expenditures Not	775,482,651.15	110,800,000.00	260,400,000.00	242,746,732.06	260,100,000.00	220,700,000.00	230,700,000.00	50,000,000.00
011001	Agriculture Programme Not Elsewhere	775,482,651.15	110,800,000.00	260,400,000.00	242,746,732.06	260,100,000.00	220,700,000.00	230,700,000.00	50,000,000.00
02	Societal Re-orientation	1,650,906,361.03	36,000,000.00	204,700,000.00	123,015,904.32	307,550,000.00	321,550,000.00	334,150,000.00	-
0210	Societal Re-orientation - General	1,650,906,361.03	36,000,000.00	204,700,000.00	123,015,904.32	307,550,000.00	321,550,000.00	334,150,000.00	-
021001	Societal Re-orientation - General	1,650,906,361.03	36,000,000.00	204,700,000.00	123,015,904.32	307,550,000.00	321,550,000.00	334,150,000.00	-
04	Health	1,395,643,861.42	1,477,410,000.00	1,477,410,000.00	25,834,566.15	2,945,180,000.00	2,968,180,000.00	3,048,380,000.00	278,000,000.00
0410	Health Sector Expenditures Not	1,395,643,861.42	1,477,410,000.00	1,477,410,000.00	25,834,566.15	2,945,180,000.00	2,968,180,000.00	3,048,380,000.00	278,000,000.00
041001	Health Not Elsewhere Classified	1,395,643,861.42	1,477,410,000.00	1,477,410,000.00	25,834,566.15	2,945,180,000.00	2,968,180,000.00	3,048,380,000.00	278,000,000.00
05	Education	8,316,241,329.38	6,741,238,500.00	6,754,738,500.00	795,379,666.68	58,381,775,000.00	40,911,675,000.00	44,179,375,000.00	37,000,000.00
0510	Education Sector Expenditures Not	8,316,241,329.38	6,741,238,500.00	6,754,738,500.00	795,379,666.68	58,381,775,000.00	40,911,675,000.00	44,179,375,000.00	37,000,000.00
051001	Education Not Elsewhere Classified	8,316,241,329.38	6,741,238,500.00	6,754,738,500.00	795,379,666.68	58,381,775,000.00	40,911,675,000.00	44,179,375,000.00	37,000,000.00
06	Housing and Urban Development	1,363,463,153.12	263,060,000.00	263,060,000.00	4,173,220,481.66	570,450,000.00	590,050,000.00	604,250,000.00	-

0610	Housing and Urban Development -	1,363,463,153.12	263,060,000.00	263,060,000.00	4,173,220,481.66	570,450,000.00	590,050,000.00	604,250,000.00	-
061001	Housing and Urban Development - General	1,363,463,153.12	263,060,000.00	263,060,000.00	4,173,220,481.66	570,450,000.00	590,050,000.00	604,250,000.00	-
08	Youth	1,412,265,183.15	821,110,000.00	821,110,000.00	265,137,925.48	2,284,510,000.00	2,361,610,000.00	2,429,810,000.00	-
0810	Youth - General	1,412,265,183.15	821,110,000.00	821,110,000.00	265,137,925.48	2,284,510,000.00	2,361,610,000.00	2,429,810,000.00	-
081001	Youth - General	1,412,265,183.15	821,110,000.00	821,110,000.00	265,137,925.48	2,284,510,000.00	2,361,610,000.00	2,429,810,000.00	-
09	Environmental Improvement	1,488,089,130.36	1,244,280,000.00	1,809,280,000.00	1,620,051,499.60	638,200,000.00	639,300,000.00	804,300,000.00	-
0910	Environmental Improvement - General	1,488,089,130.36	1,244,280,000.00	1,809,280,000.00	1,620,051,499.60	638,200,000.00	639,300,000.00	804,300,000.00	-
091001	Environmental Improvement - General	1,488,089,130.36	1,244,280,000.00	1,809,280,000.00	1,620,051,499.60	638,200,000.00	639,300,000.00	804,300,000.00	-
10	Water Resources and Rural	1,378,424,619.16	592,380,000.00	592,380,000.00	385,453,884.98	633,710,000.00	643,150,000.00	650,850,000.00	5,000,000.00
1010	Water Resources and Rural Deve -	1,378,424,619.16	592,380,000.00	592,380,000.00	385,453,884.98	633,710,000.00	643,150,000.00	650,850,000.00	5,000,000.00
101001	Water Resources and Rural Deve - General	1,378,424,619.16	592,380,000.00	592,380,000.00	385,453,884.98	633,710,000.00	643,150,000.00	650,850,000.00	5,000,000.00
11	Information Communication and	337,991,705.70	405,500,000.00	433,000,000.00	94,284,764.26	434,680,000.00	434,780,000.00	435,780,000.00	20,000,000.00
1110	Information Communication and	337,991,705.70	405,500,000.00	433,000,000.00	94,284,764.26	434,680,000.00	434,780,000.00	435,780,000.00	20,000,000.00
111001	Information Communication and Technology	337,991,705.70	405,500,000.00	433,000,000.00	94,284,764.26	434,680,000.00	434,780,000.00	435,780,000.00	20,000,000.00
12	Growing the Private Sector	436,949,545.98	392,380,000.00	522,380,000.00	384,153,224.00	610,600,000.00	613,810,000.00	635,100,000.00	-
1210	Growing the Private Sector - General	436,949,545.98	392,380,000.00	522,380,000.00	384,153,224.00	610,600,000.00	613,810,000.00	635,100,000.00	-
121001	Growing the Private Sector - General	436,949,545.98	392,380,000.00	522,380,000.00	384,153,224.00	610,600,000.00	613,810,000.00	635,100,000.00	-
13	Reform of Government and	48,179,873,309.18	40,947,990,000.00	49,145,290,000.00	5,436,327,243.07	49,525,085,000.00	49,205,640,000.00	50,079,440,000.00	77,000,000.00
1310	Reform of Government and	48,179,873,309.18	40,947,990,000.00	49,145,290,000.00	5,436,327,243.07	49,525,085,000.00	49,205,640,000.00	50,079,440,000.00	77,000,000.00
131001	Reform of Government and Governance -	48,179,873,309.18	40,947,990,000.00	49,145,290,000.00	5,436,327,243.07	49,525,085,000.00	49,205,640,000.00	50,079,440,000.00	77,000,000.00
14	Power	189,330,170.00	224,450,000.00	224,450,000.00	110,753,385.32	356,350,000.00	356,350,000.00	356,350,000.00	-
1410	Power - General	189,330,170.00	224,450,000.00	224,450,000.00	110,753,385.32	356,350,000.00	356,350,000.00	356,350,000.00	-
141001	Power - General	189,330,170.00	224,450,000.00	224,450,000.00	110,753,385.32	356,350,000.00	356,350,000.00	356,350,000.00	-
17	Road	3,020,909,612.95	1,694,460,000.00	3,319,460,000.00	37,130,912.43	4,114,260,000.00	5,326,010,000.00	5,573,010,000.00	-
1710	Road - General	3,020,909,612.95	1,694,460,000.00	3,319,460,000.00	37,130,912.43	4,114,260,000.00	5,326,010,000.00	5,573,010,000.00	-
171001	Road - General	3,020,909,612.95	1,694,460,000.00	3,319,460,000.00	37,130,912.43	4,114,260,000.00	5,326,010,000.00	5,573,010,000.00	-
21	Oil and Gas Infrastructure	49,213,281.05	498,600,000.00	498,600,000.00	-	437,100,000.00	437,100,000.00	447,100,000.00	-
2110	Oil and Gas Infrastructure - General	49,213,281.05	498,600,000.00	498,600,000.00	-	437,100,000.00	437,100,000.00	447,100,000.00	-
211001	Oil and Gas Infrastructure - General	49,213,281.05	498,600,000.00	498,600,000.00	-	437,100,000.00	437,100,000.00	447,100,000.00	-
23	Social Protection	319,018,013.36	626,341,500.00	416,341,500.00	162,092,263.89	1,000,100,000.00	1,015,800,000.00	940,600,000.00	40,000,000.00
2310	Social Protection Not Elsewhere	319,018,013.36	626,341,500.00	416,341,500.00	162,092,263.89	1,000,100,000.00	1,015,800,000.00	940,600,000.00	40,000,000.00
231001	Social Protection Not Elsewhere Classified	319,018,013.36	626,341,500.00	416,341,500.00	162,092,263.89	1,000,100,000.00	1,015,800,000.00	940,600,000.00	40,000,000.00

Enugu State Government 2026 Approved Budget - Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Debt Service Expenditure</i>	<u>22,419,859,609.55</u>	<u>6,110,000,000.00</u>	<u>12,110,000,000.00</u>	<u>7,757,686,481.17</u>	<u>11,210,000,000.00</u>	<u>11,210,000,000.00</u>	<u>11,210,000,000.00</u>	<u>-</u>
13	Reform of Government and	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-
1310	Reform of Government and	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-
131001	Reform of Government and Governance -	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	-

Enugu State Government 2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Capital Expenditure</i>	<u>331,505,346,503.70</u>	<u>837,944,000,000.00</u>	<u>820,944,000,000.00</u>	<u>146,922,234,461.75</u>	<u>1,296,092,465,000.00</u>	<u>1,179,090,606,000.00</u>	<u>1,247,819,916,000.00</u>	<u>1,985,400,000.00</u>

01	Agriculture	648,203,692.96	81,279,146,000.00	40,079,146,000.00	2,923,397,359.00	90,436,323,000.00	101,436,323,000.00	101,436,323,000.00	-
0101	Effective governance of the	135,701,644.08	58,300,000.00	58,300,000.00	-	6,000,000.00	6,000,000.00	6,000,000.00	-
010102	Agriculture sector coordination mechanisms	135,701,644.08	58,300,000.00	58,300,000.00	-	6,000,000.00	6,000,000.00	6,000,000.00	-
0102	Development of the livestock value	135,580,679.68	900,000,000.00	900,000,000.00	-	1,105,000,000.00	1,105,000,000.00	1,105,000,000.00	-
010201	Ruminant (cattle, sheep & goats) production	-	-	-	-	200,000,000.00	200,000,000.00	200,000,000.00	-
010203	Poultry, pig, and micro livestock production	-	200,000,000.00	200,000,000.00	-	200,000,000.00	200,000,000.00	200,000,000.00	-
010205	Animal health and livestock diseases	-	500,000,000.00	500,000,000.00	-	505,000,000.00	505,000,000.00	505,000,000.00	-
010206	Livestock feeds development	135,580,679.68	200,000,000.00	200,000,000.00	-	200,000,000.00	200,000,000.00	200,000,000.00	-
0103	Enhancement of food production and	188,958,756.57	893,180,000.00	893,180,000.00	-	3,807,400,000.00	3,807,400,000.00	3,807,400,000.00	-
010301	Crop value chains and food systems promotion (food and cash crops of state's	2,165,014.50	451,300,000.00	451,300,000.00	-	461,300,000.00	461,300,000.00	461,300,000.00	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	-	100,000,000.00	100,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00	-
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-	186,793,742.07	341,880,000.00	341,880,000.00	-	3,246,100,000.00	3,246,100,000.00	3,246,100,000.00	-
0104	Reduction of post-harvest losses	-	150,000,000.00	150,000,000.00	-	250,000,000.00	250,000,000.00	250,000,000.00	-
010401	Modern technology for post-harvest storage	-	150,000,000.00	150,000,000.00	-	250,000,000.00	250,000,000.00	250,000,000.00	-
0105	Enhancement of fisheries resources development (aquaculture, marine,	-	21,192,450,000.00	11,192,450,000.00	2,466,976,048.00	8,165,000,000.00	8,165,000,000.00	8,165,000,000.00	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing	-	21,192,450,000.00	11,192,450,000.00	2,466,976,048.00	8,165,000,000.00	8,165,000,000.00	8,165,000,000.00	-
0107	Promotion of enabling environment for increased agricultural development	187,962,612.63	58,085,216,000.00	26,885,216,000.00	456,421,311.00	77,102,923,000.00	88,102,923,000.00	88,102,923,000.00	-
010701	Integrated rural development (agricultural land development, farm mechanization, &	149,105,975.63	5,210,250,000.00	4,060,250,000.00	142,246,330.00	49,670,259,000.00	60,670,259,000.00	60,670,259,000.00	-
010702	Youth and women In agriculture empowerment & smallholder agricultural	-	200,856,000.00	150,856,000.00	-	230,000,000.00	230,000,000.00	230,000,000.00	-
010703	Agricultural data and statistic management and institutionalisation of information and	-	90,010,000.00	90,010,000.00	-	163,364,000.00	163,364,000.00	163,364,000.00	-
010704	Adaptive research, unified and all-inclusive	-	4,000,000.00	4,000,000.00	-	3,000,000.00	3,000,000.00	3,000,000.00	-
010705	Public Private Partnerships (corporate private sector, NGOs, donors &	37,949,137.00	52,550,000,000.00	22,550,000,000.00	314,174,981.00	27,030,000,000.00	27,030,000,000.00	27,030,000,000.00	-
010706	Capacity building for stakeholders and professional human resources development	907,500.00	30,100,000.00	30,100,000.00	-	6,300,000.00	6,300,000.00	6,300,000.00	-
02	Societal Re-orientation	21,947,994,779.39	4,200,000,000.00	9,200,000,000.00	3,885,988,472.42	19,077,835,000.00	19,077,835,000.00	19,077,835,000.00	-
0210	Societal Re-orientation - General	21,947,994,779.39	4,200,000,000.00	9,200,000,000.00	3,885,988,472.42	19,077,835,000.00	19,077,835,000.00	19,077,835,000.00	-
021001	Societal Re-orientation - General	21,947,994,779.39	4,200,000,000.00	9,200,000,000.00	3,885,988,472.42	19,077,835,000.00	19,077,835,000.00	19,077,835,000.00	-
03	Poverty Alleviation	-	258,700,000.00	258,700,000.00	5,840,000.00	650,000,000.00	650,000,000.00	650,000,000.00	-
0310	Poverty Alleviation - General	-	258,700,000.00	258,700,000.00	5,840,000.00	650,000,000.00	650,000,000.00	650,000,000.00	-
031001	Poverty Alleviation - General	-	258,700,000.00	258,700,000.00	5,840,000.00	650,000,000.00	650,000,000.00	650,000,000.00	-
04	Health	1,614,530,472.95	46,004,902,000.00	44,094,902,000.00	570,533,728.00	50,872,580,000.00	61,532,580,000.00	60,532,580,000.00	1,640,400,000.00
0401	Effective governance of the health	158,900.00	10,303,618,000.00	10,303,618,000.00	-	7,916,440,000.00	9,726,440,000.00	8,876,440,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and	-	41,928,000.00	41,928,000.00	-	1,241,640,000.00	2,051,640,000.00	1,201,640,000.00	-
040102	Human and institutional capacity	-	-	-	-	48,000,000.00	48,000,000.00	48,000,000.00	-
040103	Health sector coordination mechanisms	158,900.00	10,261,690,000.00	10,261,690,000.00	-	6,626,800,000.00	7,626,800,000.00	7,626,800,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	159,245,915.00	511,975,000.00	511,975,000.00	23,900,000.00	2,087,132,000.00	2,237,132,000.00	2,087,132,000.00	1,545,400,000.00

040301	Reproductive, maternal and neonatal health	151,111,615.00	33,000,000.00	33,000,000.00	-	284,800,000.00	284,800,000.00	284,800,000.00	124,400,000.00
040302	Child health	735,500.00	150,000,000.00	150,000,000.00	-	70,000,000.00	70,000,000.00	70,000,000.00	20,000,000.00
040303	Adolescent health	-	-	-	-	2,000,000.00	2,000,000.00	2,000,000.00	-
040304	Communicable diseases	5,698,800.00	32,975,000.00	32,975,000.00	-	129,332,000.00	129,332,000.00	129,332,000.00	-
040305	Non-communicable diseases	1,700,000.00	-	-	-	-	-	-	-
040306	Nutrition	-	276,000,000.00	276,000,000.00	23,900,000.00	1,501,000,000.00	1,651,000,000.00	1,501,000,000.00	1,401,000,000.00
040307	Emergency services	-	20,000,000.00	20,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health	1,112,631,175.71	34,584,609,000.00	32,874,609,000.00	546,633,728.00	39,875,758,000.00	48,575,758,000.00	48,575,758,000.00	95,000,000.00
040501	Functional health facilities	1,112,631,175.71	34,557,609,000.00	32,847,609,000.00	546,633,728.00	39,819,758,000.00	48,519,758,000.00	48,519,758,000.00	95,000,000.00
040502	Planned Preventive Maintenance (PPM)	-	27,000,000.00	27,000,000.00	-	56,000,000.00	56,000,000.00	56,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines,	342,494,482.24	508,000,000.00	308,000,000.00	-	767,000,000.00	767,000,000.00	767,000,000.00	-
040601	Sustainable drug supply	-	388,000,000.00	188,000,000.00	-	432,000,000.00	432,000,000.00	432,000,000.00	-
040602	Vaccines supply chain	342,494,482.24	120,000,000.00	120,000,000.00	-	335,000,000.00	335,000,000.00	335,000,000.00	-
0407	Evidence generation and utilisation	-	54,000,000.00	54,000,000.00	-	36,250,000.00	36,250,000.00	36,250,000.00	-
040701	Routine information system	-	37,000,000.00	37,000,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	-
040702	Surveys and facility assessments	-	12,000,000.00	12,000,000.00	-	30,000,000.00	30,000,000.00	30,000,000.00	-
040703	Research and development (Institutional	-	5,000,000.00	5,000,000.00	-	3,000,000.00	3,000,000.00	3,000,000.00	-
040704	Monitoring and Evaluation (M&E)	-	-	-	-	1,250,000.00	1,250,000.00	1,250,000.00	-
0408	Institution and maintenance of a responsive public health emergency	-	25,000,000.00	25,000,000.00	-	26,000,000.00	26,000,000.00	26,000,000.00	-
040802	Public health laboratories	-	25,000,000.00	25,000,000.00	-	26,000,000.00	26,000,000.00	26,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for	-	4,200,000.00	4,200,000.00	-	150,000,000.00	150,000,000.00	150,000,000.00	-
040902	Mobilising employers’ contributions to the State Social Health Insurance Scheme	-	4,200,000.00	4,200,000.00	-	150,000,000.00	150,000,000.00	150,000,000.00	-
0410	Health Sector Expenditures Not	-	13,500,000.00	13,500,000.00	-	14,000,000.00	14,000,000.00	14,000,000.00	-
041001	Health Not Elsewhere Classified	-	13,500,000.00	13,500,000.00	-	14,000,000.00	14,000,000.00	14,000,000.00	-
05	Education	47,041,854,477.68	285,433,085,000.00	283,584,085,000.00	75,270,984,102.78	388,288,139,000.00	189,636,280,000.00	263,395,590,000.00	-
0501	Effective governance of the education	2,412,420,277.59	1,501,401,000.00	2,201,401,000.00	776,557,000.00	3,375,377,350.00	3,375,377,350.00	3,375,377,350.00	-
050101	Legal, policy, regulations and standards, guidelines and protocols development and	-	20,000,000.00	20,000,000.00	-	25,000,000.00	25,000,000.00	25,000,000.00	-
050102	Human and institutional capacity	-	-	-	-	68,280,000.00	68,280,000.00	68,280,000.00	-
050103	Education sector coordination mechanisms	2,402,010,277.59	1,481,401,000.00	2,181,401,000.00	776,557,000.00	3,282,097,350.00	3,282,097,350.00	3,282,097,350.00	-
050104	Integrated supportive supervision	10,410,000.00	-	-	-	-	-	-	-
0502	Increase in access, retention, and completion rate at all levels	-	456,991,000.00	1,856,991,000.00	345,845,599.00	694,891,000.00	694,891,000.00	694,891,000.00	-
050206	Tertiary institutions’ new courses	-	456,991,000.00	1,856,991,000.00	345,845,599.00	694,891,000.00	694,891,000.00	694,891,000.00	-
0503	Equity and inclusiveness in the provision of educational services	-	400,000,000.00	400,000,000.00	-	-	-	-	-
050302	Special education	-	400,000,000.00	400,000,000.00	-	-	-	-	-
0504	Improved quality of teaching and	-	178,500,000.00	178,500,000.00	-	988,613,000.00	988,613,000.00	988,613,000.00	-
050401	All levels of education quality assurance	-	60,000,000.00	60,000,000.00	-	111,113,000.00	111,113,000.00	111,113,000.00	-
050402	Instructional and learning materials	-	68,500,000.00	68,500,000.00	-	727,500,000.00	727,500,000.00	727,500,000.00	-
050403	Teaching and non-teaching staff capacity	-	50,000,000.00	50,000,000.00	-	150,000,000.00	150,000,000.00	150,000,000.00	-
0505	Adequate infrastructure at all levels	44,629,414,200.09	282,528,479,000.00	278,579,479,000.00	74,098,581,503.78	383,025,383,100.00	184,373,524,100.00	258,132,834,100.00	-

050501	Schools’ infrastructure construction and	43,996,470,155.15	125,457,630,000.00	127,507,630,000.00	55,578,881,503.78	264,037,063,100.00	85,385,204,100.00	159,144,514,100.00	-
050502	Furnishing	615,480,732.91	156,680,359,000.00	150,680,359,000.00	18,519,700,000.00	118,401,430,000.00	98,401,430,000.00	98,401,430,000.00	-
050503	Libraries and laboratories	17,463,312.03	194,400,000.00	194,400,000.00	-	510,000,000.00	510,000,000.00	510,000,000.00	-
050504	Water, sanitation and hygiene	-	196,090,000.00	197,090,000.00	-	76,890,000.00	76,890,000.00	76,890,000.00	-
0506	Improved education information management system (EIMS)	20,000.00	367,714,000.00	367,714,000.00	50,000,000.00	203,874,550.00	203,874,550.00	203,874,550.00	-
050601	ICT equipment, software and expertise	20,000.00	263,614,000.00	263,614,000.00	50,000,000.00	203,874,550.00	203,874,550.00	203,874,550.00	-
050602	Research and development	-	97,200,000.00	97,200,000.00	-	-	-	-	-
050603	Data and data management	-	6,900,000.00	6,900,000.00	-	-	-	-	-
06	Housing and Urban Development	75,229,010,517.86	61,612,239,000.00	43,172,239,000.00	11,585,912,702.60	265,552,960,000.00	275,552,960,000.00	275,552,960,000.00	-
0610	Housing and Urban Development -	75,229,010,517.86	61,612,239,000.00	43,172,239,000.00	11,585,912,702.60	265,552,960,000.00	275,552,960,000.00	275,552,960,000.00	-
061001	Housing and Urban Development - General	75,229,010,517.86	61,612,239,000.00	43,172,239,000.00	11,585,912,702.60	265,552,960,000.00	275,552,960,000.00	275,552,960,000.00	-
07	Gender	400,000,000.00	191,000,000.00	191,000,000.00	21,579,500.00	277,000,000.00	277,000,000.00	277,000,000.00	66,000,000.00
0710	Gender - General	400,000,000.00	191,000,000.00	191,000,000.00	21,579,500.00	277,000,000.00	277,000,000.00	277,000,000.00	66,000,000.00
071001	Gender - General	400,000,000.00	191,000,000.00	191,000,000.00	21,579,500.00	277,000,000.00	277,000,000.00	277,000,000.00	66,000,000.00
08	Youth	410,703,526.59	13,603,000,000.00	6,603,000,000.00	2,300,000.00	20,039,111,000.00	20,039,111,000.00	20,039,111,000.00	-
0810	Youth - General	410,703,526.59	13,603,000,000.00	6,603,000,000.00	2,300,000.00	20,039,111,000.00	20,039,111,000.00	20,039,111,000.00	-
081001	Youth - General	410,703,526.59	13,603,000,000.00	6,603,000,000.00	2,300,000.00	20,039,111,000.00	20,039,111,000.00	20,039,111,000.00	-
09	Environmental Improvement	175,798,673.75	2,623,090,000.00	2,473,090,000.00	299,045,000.00	4,076,178,000.00	4,076,178,000.00	4,076,178,000.00	-
0910	Environmental Improvement - General	175,798,673.75	2,623,090,000.00	2,473,090,000.00	299,045,000.00	4,076,178,000.00	4,076,178,000.00	4,076,178,000.00	-
091001	Environmental Improvement - General	175,798,673.75	2,623,090,000.00	2,473,090,000.00	299,045,000.00	4,076,178,000.00	4,076,178,000.00	4,076,178,000.00	-
10	Water Resources and Rural	4,082,704,676.48	15,670,000,000.00	14,170,000,000.00	568,130,000.00	12,280,306,000.00	12,380,306,000.00	12,280,306,000.00	-
1010	Water Resources and Rural Deve -	4,082,704,676.48	15,670,000,000.00	14,170,000,000.00	568,130,000.00	12,280,306,000.00	12,380,306,000.00	12,280,306,000.00	-
101001	Water Resources and Rural Deve - General	4,082,704,676.48	15,670,000,000.00	14,170,000,000.00	568,130,000.00	12,280,306,000.00	12,380,306,000.00	12,280,306,000.00	-
11	Information Communication and	573,444,000.00	4,510,710,000.00	4,510,710,000.00	-	4,675,737,000.00	4,675,737,000.00	4,675,737,000.00	-
1110	Information Communication and	573,444,000.00	4,510,710,000.00	4,510,710,000.00	-	4,675,737,000.00	4,675,737,000.00	4,675,737,000.00	-
111001	Information Communication and Technology	573,444,000.00	4,510,710,000.00	4,510,710,000.00	-	4,675,737,000.00	4,675,737,000.00	4,675,737,000.00	-
12	Growing the Private Sector	23,098,026,858.66	8,419,400,000.00	8,419,400,000.00	1,389,585,692.83	39,497,850,000.00	39,497,850,000.00	39,497,850,000.00	-
1210	Growing the Private Sector - General	23,098,026,858.66	8,419,400,000.00	8,419,400,000.00	1,389,585,692.83	39,497,850,000.00	39,497,850,000.00	39,497,850,000.00	-
121001	Growing the Private Sector - General	23,098,026,858.66	8,419,400,000.00	8,419,400,000.00	1,389,585,692.83	39,497,850,000.00	39,497,850,000.00	39,497,850,000.00	-
13	Reform of Government and	44,950,208,906.36	76,766,018,000.00	67,428,018,000.00	9,023,499,199.41	89,466,555,000.00	88,906,555,000.00	87,816,555,000.00	279,000,000.00
1310	Reform of Government and	44,950,208,906.36	76,766,018,000.00	67,428,018,000.00	9,023,499,199.41	89,466,555,000.00	88,906,555,000.00	87,816,555,000.00	279,000,000.00
131001	Reform of Government and Governance -	44,950,208,906.36	76,766,018,000.00	67,428,018,000.00	9,023,499,199.41	89,466,555,000.00	88,906,555,000.00	87,816,555,000.00	279,000,000.00
14	Power	2,788,217,357.20	5,893,970,000.00	6,793,970,000.00	993,176,519.05	19,344,910,000.00	14,794,910,000.00	14,794,910,000.00	-
1410	Power - General	2,788,217,357.20	5,893,970,000.00	6,793,970,000.00	993,176,519.05	19,344,910,000.00	14,794,910,000.00	14,794,910,000.00	-
141001	Power - General	2,788,217,357.20	5,893,970,000.00	6,793,970,000.00	993,176,519.05	19,344,910,000.00	14,794,910,000.00	14,794,910,000.00	-
15	Rail	-	2,000,000,000.00	2,000,000,000.00	-	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	-
1510	Rail - General	-	2,000,000,000.00	2,000,000,000.00	-	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	-
151001	Rail - General	-	2,000,000,000.00	2,000,000,000.00	-	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	-
17	Road	107,538,398,563.82	208,090,730,000.00	266,577,730,000.00	38,150,214,334.71	233,426,181,000.00	258,426,181,000.00	255,586,181,000.00	-
1710	Road - General	107,538,398,563.82	208,090,730,000.00	266,577,730,000.00	38,150,214,334.71	233,426,181,000.00	258,426,181,000.00	255,586,181,000.00	-
171001	Road - General	107,538,398,563.82	208,090,730,000.00	266,577,730,000.00	38,150,214,334.71	233,426,181,000.00	258,426,181,000.00	255,586,181,000.00	-
18	Airways	995,250,000.00	21,230,000,000.00	21,230,000,000.00	2,232,047,850.95	47,000,000,000.00	77,000,000,000.00	77,000,000,000.00	-
1810	Airways - General	995,250,000.00	21,230,000,000.00	21,230,000,000.00	2,232,047,850.95	47,000,000,000.00	77,000,000,000.00	77,000,000,000.00	-
181001	Airways - General	995,250,000.00	21,230,000,000.00	21,230,000,000.00	2,232,047,850.95	47,000,000,000.00	77,000,000,000.00	77,000,000,000.00	-
21	Oil and Gas Infrastructure	-	-	-	-	500,000,000.00	500,000,000.00	500,000,000.00	-
2110	Oil and Gas Infrastructure - General	-	-	-	-	500,000,000.00	500,000,000.00	500,000,000.00	-

211001	Oil and Gas Infrastructure - General	-	-	-	-	500,000,000.00	500,000,000.00	500,000,000.00	-
23	Social Protection	11,000,000.00	158,010,000.00	158,010,000.00	-	630,800,000.00	630,800,000.00	630,800,000.00	-
2301	Effective Governance of Social	-	-	-	-	200,000.00	200,000.00	200,000.00	-
230102	Social protection coordination and	-	-	-	-	200,000.00	200,000.00	200,000.00	-
2303	Promote gender equity and social	-	40,000,000.00	40,000,000.00	-	-	-	-	-
230301	Women's Economic Empowerment	-	20,000,000.00	20,000,000.00	-	-	-	-	-
230304	Social Norms and Behaviour Change	-	20,000,000.00	20,000,000.00	-	-	-	-	-
2304	Enhancement of Child Rights and	-	17,810,000.00	17,810,000.00	-	-	-	-	-
230401	Child Protection Services	-	17,810,000.00	17,810,000.00	-	-	-	-	-
2305	Social Pensions and Old Age Support	-	2,000,000.00	2,000,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00	-
230501	Pensions Payments and Contributions	-	2,000,000.00	2,000,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00	-
2306	Disability and Survival Support	-	-	-	-	55,000,000.00	55,000,000.00	55,000,000.00	-
230603	Disability Insurance and Disability Benefit	-	-	-	-	55,000,000.00	55,000,000.00	55,000,000.00	-
2307	Promote Emergency and Humanitarian	11,000,000.00	78,200,000.00	78,200,000.00	-	215,600,000.00	215,600,000.00	215,600,000.00	-
230701	Disaster Preparedness and Risk Reduction	-	5,200,000.00	5,200,000.00	-	2,800,000.00	2,800,000.00	2,800,000.00	-
230702	Emergency Response and Relief Services	11,000,000.00	65,000,000.00	65,000,000.00	-	212,800,000.00	212,800,000.00	212,800,000.00	-
230703	Humanitarian Logistics and Coordination	-	8,000,000.00	8,000,000.00	-	-	-	-	-
2310	Social Protection Not Elsewhere	-	20,000,000.00	20,000,000.00	-	350,000,000.00	350,000,000.00	350,000,000.00	-
231001	Social Protection Not Elsewhere Classified	-	20,000,000.00	20,000,000.00	-	350,000,000.00	350,000,000.00	350,000,000.00	-

Enugu State Government 2026 Approved Budget - Health Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Capital Health Sector Expenditure	<u>1,614,530,472.95</u>	<u>46,004,902,000.00</u>	<u>44,094,902,000.00</u>	<u>570,533,728.00</u>	<u>50,722,580,000.00</u>	<u>61,382,580,000.00</u>	<u>60,382,580,000.00</u>	<u>1,640,400,000.00</u>
04	Health	1,614,530,472.95	46,004,902,000.00	44,094,902,000.00	570,533,728.00	50,722,580,000.00	61,382,580,000.00	60,382,580,000.00	1,640,400,000.00
0401	Effective governance of the health	158,900.00	10,303,618,000.00	10,303,618,000.00	-	7,916,440,000.00	9,726,440,000.00	8,876,440,000.00	-
040101	Legal, policy, regulations and standards, guidelines and protocols development and	-	41,928,000.00	41,928,000.00	-	1,241,640,000.00	2,051,640,000.00	1,201,640,000.00	-
04010100000001	Primary Health Care	-	30,000,000.00	30,000,000.00	-	1,239,640,000.00	2,049,640,000.00	1,199,640,000.00	-
04010100000004	Other/Multiple Level of Health Care	-	11,928,000.00	11,928,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	-
040102	Human and institutional capacity	-	-	-	-	48,000,000.00	48,000,000.00	48,000,000.00	-
04010200000001	Primary Health Care	-	-	-	-	48,000,000.00	48,000,000.00	48,000,000.00	-
040103	Health sector coordination mechanisms	158,900.00	10,261,690,000.00	10,261,690,000.00	-	6,626,800,000.00	7,626,800,000.00	7,626,800,000.00	-
04010300000001	Primary Health Care	158,900.00	10,236,690,000.00	10,236,690,000.00	-	6,591,800,000.00	7,591,800,000.00	7,591,800,000.00	-
04010300000004	Other/Multiple Level of Health Care	-	25,000,000.00	25,000,000.00	-	35,000,000.00	35,000,000.00	35,000,000.00	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	159,245,915.00	511,975,000.00	511,975,000.00	23,900,000.00	2,087,132,000.00	2,237,132,000.00	2,087,132,000.00	1,545,400,000.00
040301	Reproductive, maternal and neonatal health	151,111,615.00	33,000,000.00	33,000,000.00	-	284,800,000.00	284,800,000.00	284,800,000.00	124,400,000.00
04030100000001	Primary Health Care	151,111,615.00	33,000,000.00	33,000,000.00	-	284,800,000.00	284,800,000.00	284,800,000.00	124,400,000.00
040302	Child health	735,500.00	150,000,000.00	150,000,000.00	-	70,000,000.00	70,000,000.00	70,000,000.00	20,000,000.00
04030200000001	Primary Health Care	735,500.00	150,000,000.00	150,000,000.00	-	70,000,000.00	70,000,000.00	70,000,000.00	20,000,000.00
040303	Adolescent health	-	-	-	-	2,000,000.00	2,000,000.00	2,000,000.00	-
04030300000004	Other/Multiple Level of Health Care	-	-	-	-	2,000,000.00	2,000,000.00	2,000,000.00	-
040304	Communicable diseases	5,698,800.00	32,975,000.00	32,975,000.00	-	129,332,000.00	129,332,000.00	129,332,000.00	-
04030400000001	Primary Health Care	-	32,975,000.00	32,975,000.00	-	55,000,000.00	55,000,000.00	55,000,000.00	-

04030400000002	Secondary Health Care	-	-	-	-	44,332,000.00	44,332,000.00	44,332,000.00	-
04030400000004	Other/Multiple Level of Health Care	5,698,800.00	-	-	-	30,000,000.00	30,000,000.00	30,000,000.00	-
040305	Non-communicable diseases	1,700,000.00	-	-	-	-	-	-	-
04030500000004	Other/Multiple Level of Health Care	1,700,000.00	-	-	-	-	-	-	-
040306	Nutrition	-	276,000,000.00	276,000,000.00	23,900,000.00	1,501,000,000.00	1,651,000,000.00	1,501,000,000.00	1,401,000,000.00
040306000000001	Primary Health Care	-	254,000,000.00	254,000,000.00	23,900,000.00	1,501,000,000.00	1,651,000,000.00	1,501,000,000.00	1,401,000,000.00
040306000000004	Other/Multiple Level of Health Care	-	22,000,000.00	22,000,000.00	-	-	-	-	-
040307	Emergency services	-	20,000,000.00	20,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00	-
040307000000001	Primary Health Care	-	20,000,000.00	20,000,000.00	-	-	-	-	-
040307000000004	Other/Multiple Level of Health Care	-	-	-	-	100,000,000.00	100,000,000.00	100,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health	1,112,631,175.71	34,584,609,000.00	32,874,609,000.00	546,633,728.00	39,875,758,000.00	48,575,758,000.00	48,575,758,000.00	95,000,000.00
040501	Functional health facilities	1,112,631,175.71	34,557,609,000.00	32,847,609,000.00	546,633,728.00	39,819,758,000.00	48,519,758,000.00	48,519,758,000.00	95,000,000.00
040501000000001	Primary Health Care	254,302,341.20	7,134,000,000.00	7,134,000,000.00	-	5,804,500,000.00	2,804,500,000.00	2,804,500,000.00	95,000,000.00
040501000000002	Secondary Health Care	813,390,387.38	25,623,609,000.00	23,663,609,000.00	91,130,000.00	31,217,758,000.00	42,917,758,000.00	42,917,758,000.00	-
040501000000003	Tertiary Health Care	44,938,447.13	1,800,000,000.00	2,050,000,000.00	455,503,728.00	2,792,500,000.00	2,792,500,000.00	2,792,500,000.00	-
040501000000004	Other/Multiple Level of Health Care	-	-	-	-	5,000,000.00	5,000,000.00	5,000,000.00	-
040502	Planned Preventive Maintenance (PPM)	-	27,000,000.00	27,000,000.00	-	56,000,000.00	56,000,000.00	56,000,000.00	-
040502000000002	Secondary Health Care	-	12,000,000.00	12,000,000.00	-	31,000,000.00	31,000,000.00	31,000,000.00	-
040502000000004	Other/Multiple Level of Health Care	-	15,000,000.00	15,000,000.00	-	25,000,000.00	25,000,000.00	25,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines,	342,494,482.24	508,000,000.00	308,000,000.00	-	767,000,000.00	767,000,000.00	767,000,000.00	-
040601	Sustainable drug supply	-	388,000,000.00	188,000,000.00	-	432,000,000.00	432,000,000.00	432,000,000.00	-
040601000000001	Primary Health Care	-	25,000,000.00	25,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00	-
040601000000004	Other/Multiple Level of Health Care	-	363,000,000.00	163,000,000.00	-	332,000,000.00	332,000,000.00	332,000,000.00	-
040602	Vaccines supply chain	342,494,482.24	120,000,000.00	120,000,000.00	-	335,000,000.00	335,000,000.00	335,000,000.00	-
040602000000001	Primary Health Care	342,494,482.24	120,000,000.00	120,000,000.00	-	335,000,000.00	335,000,000.00	335,000,000.00	-
0407	Evidence generation and utilisation	-	54,000,000.00	54,000,000.00	-	36,250,000.00	36,250,000.00	36,250,000.00	-
040701	Routine information system	-	37,000,000.00	37,000,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	-
040701000000004	Other/Multiple Level of Health Care	-	37,000,000.00	37,000,000.00	-	2,000,000.00	2,000,000.00	2,000,000.00	-
040702	Surveys and facility assessments	-	12,000,000.00	12,000,000.00	-	30,000,000.00	30,000,000.00	30,000,000.00	-
040702000000004	Other/Multiple Level of Health Care	-	12,000,000.00	12,000,000.00	-	30,000,000.00	30,000,000.00	30,000,000.00	-
040703	Research and development (Institutional	-	5,000,000.00	5,000,000.00	-	3,000,000.00	3,000,000.00	3,000,000.00	-
040703000000004	Other/Multiple Level of Health Care	-	5,000,000.00	5,000,000.00	-	3,000,000.00	3,000,000.00	3,000,000.00	-
040704	Monitoring and Evaluation (M&E)	-	-	-	-	1,250,000.00	1,250,000.00	1,250,000.00	-
040704000000001	Primary Health Care	-	-	-	-	1,250,000.00	1,250,000.00	1,250,000.00	-
0408	Institution and maintenance of a responsive public health emergency	-	25,000,000.00	25,000,000.00	-	26,000,000.00	26,000,000.00	26,000,000.00	-
040802	Public health laboratories	-	25,000,000.00	25,000,000.00	-	26,000,000.00	26,000,000.00	26,000,000.00	-
040802000000004	Other/Multiple Level of Health Care	-	25,000,000.00	25,000,000.00	-	26,000,000.00	26,000,000.00	26,000,000.00	-
0409	Provision of universal health coverage and financial risk protection for	-	4,200,000.00	4,200,000.00	-	-	-	-	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	-	4,200,000.00	4,200,000.00	-	-	-	-	-
040902000000002	Secondary Health Care	-	4,200,000.00	4,200,000.00	-	-	-	-	-
0410	Health Sector Expenditures Not	-	13,500,000.00	13,500,000.00	-	14,000,000.00	14,000,000.00	14,000,000.00	-
041001	Health Not Elsewhere Classified	-	13,500,000.00	13,500,000.00	-	14,000,000.00	14,000,000.00	14,000,000.00	-
041001000000004	Other/Multiple Level of Health Care	-	13,500,000.00	13,500,000.00	-	14,000,000.00	14,000,000.00	14,000,000.00	-

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Total Capital Expenditure				331,505,346,503.70	837,944,000,000.00	820,944,000,000.00	146,922,234,461.75	1,296,092,465,000.00	1,179,090,606,000.00	1,247,819,916,000.00	1,985,400,000.00
Procurement of veterinary clinic and laboratory equipment (one (1) no each of monitoring equipment boarding cages veterinary surgery instruments centrifugal machines autoclave and sterilizers endoscopic instrument lightening veterinary ultrasound warming unit digital x-ray machine emergency equipment meat inspection equipment)	011100100100 - Office of the Executive Governor	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY					5,000,000.00	5,000,000.00	5,000,000.00	
Renovation of the slaughter house (roofing blockworks plumbing and wiring)	011100100100 - Office of the Executive Governor	23030103 - REHABILITATION / REPAIRS - HOUSING	70351 - R&D PUBLIC ORDER AND SAFETY					5,000,000.00	5,000,000.00	5,000,000.00	
Procurement of medical equipment: (Laboratory Equipment 2 Nos. Defibrillators (AEDs) bedside monitors 1 no mobile surgical lamp and other medical working tools)	011100100100 - Office of the Executive Governor	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	332,153,557.00							-
Upgrading of Government House Clinic to one storey building	011100100100 - Office of the Executive Governor	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70351 - R&D PUBLIC ORDER AND SAFETY	375,000,000.00							-
Procurement of MRI and CT scan for Government House Clinic	011100100100 - Office of the Executive Governor	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		1,500,000,000.00	540,000,000.00	66,631,950.00	500,000,000.00	500,000,000.00	500,000,000.00	
Establishment and equipping of a Technical Intelligence Unit	011100100100 - Office of the Executive Governor	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70133 - OTHER GENERAL SERVICES		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Purchase of office equipment: Industrial Photocopying Machine HP Desktop Computers HP Laser Jet Pro M Printers HP Deskjet 3-in-1 Coloured Printers Laptops HP Scanning Machines Public Address Systems & Accessories Still Cameras etc.	011100100100 - Office of the Executive Governor	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	527,872,500.00		10,000,000.00					-
Provision of internet facility for connectivity between State and National office for building of Social Register	011100100100 - Office of the Executive Governor	23050102 - COMPUTER SOFTWARE ACQUISITION	70412 - GENERAL LABOUR AFFAIRS	3,043,988,484.75							-
Rollout of a system of actively monitored CCTV cameras across the State	011100100100 - Office of the Executive Governor	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		10,000,000,000.00	2,000,000,000.00	45,000,000.00	9,000,000,000.00	9,000,000,000.00	9,000,000,000.00	
Acquisition of 20 no drones for aerial surveillance	011100100100 - Office of the Executive Governor	23010128 - PURCHASE OF SECURITY	70133 - OTHER GENERAL		40,000,000.00	40,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Purchase and installation of 200kva and 500kva generating sets	011100100100 - Office of the Executive Governor	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	97,100,000.00	120,000,000.00	120,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	
Purchase of 60KVA Power Generating Set for Focal Person Office	011100100100 - Office of the Executive Governor	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	11,000,000.00						-	
Purchase of office equipment: 8Nos computer equipment 2 Nos. laptop 8 Nos. printers and other accessories 4 Nos. photocopying machine and 4 Nos. external hard drives	011100100100 - Office of the Executive Governor	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	1,526,883,544.52			16,980,000.00			-	
Purchase of office furniture and fittings: 3Nos executive tables 12 Nos tables and 12 Nos Seats 42 inches plasma TV two air conditioners 3Nos refrigerator window blinds and other furniture and fittings	011100100100 - Office of the Executive Governor	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70351 - R&D PUBLIC ORDER AND SAFETY	29,330,000.00		250,000,000.00	152,364,375.00			-	
Procurement of communication equipment for security personnel	011100100100 - Office of the Executive Governor	23010128 - PURCHASE OF SECURITY EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY	847,219,340.00						-	
Purchase of Road Motor Vehicle	011100100100 - Office of the Executive Governor	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL	661,315,803.02						-	
Purchase of four (4) 2024 white BMW R 1300 GS Motorcycles	011100100100 - Office of the Executive Governor	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL SERVICES		560,000,000.00	560,000,000.00		360,000,000.00	360,000,000.00	360,000,000.00	
Procurement of grass mowing machines	011100100100 - Office of the Executive Governor	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY	629,556,950.10						-	
Purchase of Computer Equipment	011100100100 - Office of the Executive Governor	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL	146,037,600.00						-	
Purchase of Power Generating Plant	011100100100 - Office of the Executive Governor	23010119 - PURCHASE OF POWER GENERATING	70133 - OTHER GENERAL	7,847,500.00						-	
Construction/Reconstruction/Renovation of offices/Lounges in Government house	011100100100 - Office of the Executive Governor	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	644,488,651.97						-	
State Government fund for special intervention on roads and other programmes	011100100100 - Office of the Executive Governor	23020114 - CONSTRUCTION / PROVISION OF ROADS	70412 - GENERAL LABOUR AFFAIRS	5,855,411,067.50	4,000,000,000.00	7,000,000,000.00	3,432,013,270.78	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	
Procurement of working equipment and accessories for Public Enlightenment Unit	011100100100 - Office of the Executive Governor	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	149,900,000.00				50,000,000.00	50,000,000.00	50,000,000.00	
Construction of Conference Hall	011100100100 - Office of the Executive Governor	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70133 - OTHER GENERAL SERVICES	28,530,000.00						-	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Procurement of office equipment: 3 No Hp 15.6 Laptop Computer AMD Ryzen 7 5700U(Beats i7-1265U) 32GB RAM 1TB SSD @ N750 000.00 each for the Chief of Staff to the Governor Principal Secretary and Planning Research and Statistics officer; 7 no Hp 15.6 Laptop Computer;1 No Updated Mini Projector with Bluetooth and Projector Screen 9500Lumens Full HD 1080P Portable Video Projector @N950 000 each and accessories; 1 No apple iPad Air (10.9-inch Wi-Fi 64GB) @ N450 000 11 no desktops and acc	011100100100 - Office of the Executive Governor	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	2,850,000.00		500,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of Electrical fittings (compressors/ contactors LED/electrical fittings 100KVA Automatic Changeover 100KVA Inverter 500m of 75mm Comstar 4 Core Armored Cables 16mm Cable Iron Drillers D Board GRS Gear Switches Upgrading of Electrical Elevators and other Electrical Materials)	011100100100 - Office of the Executive Governor	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	3,100,000.00	50,000,000.00	50,000,000.00	2,475,000.00	50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of laundry equipment: Washing Machine Dry Cleaning Machine ironing machines Utility press shirt ironers dry cleaning troys and others.	011100100100 - Office of the Executive Governor	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70851 - R & D RECREATION, CULTURE AND RELIGION	1,187,000.00				10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of Kitchen Equipment for Kitchen One (1) and two (2) and logistics unit of government house (2 no thermo frost deep freezers 1 no thermo frost fridge 10 no big coolers 2 no industrial gas cylinder 10 no each of cooking spoon pan 5 no 35 litres iron pots 2 no grinding machine 1 no micro wave for media plates cutleries cups dishing spoons tongues bowls water flasks storage containers cheffing dish serving baskets trays)	011100100100 - Office of the Executive Governor	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70651 - R & D HOUSING AND COMMUNITY	4,473,000.00	1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Upgrading and equipping of Enugu State Security outfit (Training and retraining of security Personnel procurement of vehicles for security monitoring)	011100100100 - Office of the Executive Governor	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY	1,545,576,857.18	1,000,000,000.00	4,000,000,000.00	188,384,108.20	400,000,000.00	400,000,000.00	400,000,000.00	
Renovation of Old Govt's lodge in Enugu	011100100100 - Office of the Executive Governor	23030101 - REHABILITATION / REPAIRS OF	70133 - OTHER GENERAL SERVICES	23,699,000.00							-
Upgrading of lion Building (Additional features)	011100100100 - Office of the Executive Governor	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES	232,648,341.18							-
Rehabilitation of Toilet facilities in Lion Building (6 No Toilets)	011100100100 - Office of the Executive Governor	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES	4,000,000.00							-
Security fencing of Government House (see through fence)	011100100100 - Office of the Executive Governor	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70351 - R&D PUBLIC ORDER AND SAFETY	508,000.00							-
Renovation of general and private kitchens in Government House	011100100100 - Office of the Executive Governor	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70133 - OTHER GENERAL SERVICES	2,488,000.00							-
Rehabilitation of the central air conditioning system	011100100100 - Office of the Executive Governor	23030119 - REHABILITATION / REPAIRS - AIR NAVIGATTIONAL	71071 - SOCIAL EXCLUSION N.E.C.	42,319,000.00	10,000,000.00	610,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of two (2) Potable Public Address (PA) System	011100100100 - Office of the Executive Governor	23010129 - PURCHASE OF INDUSTRIAL	70133 - OTHER GENERAL	9,094,500.00							-
Purchase of photocopiers and printers (3 no Sharp 7024 photocopying machine @N900 000.00 each 5 no HP Laser Jet photocopier with printer M426 9 no Hp LaserJet and 1 no Deskjet printers 2 no stabilizers	011100100100 - Office of the Executive Governor	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	1,850,000.00	9,000,000.00	609,000,000.00	6,138,000.00	9,000,000.00	9,000,000.00	9,000,000.00	
Procurement of official and security vehicles for the State	011100100100 - Office of the Executive Governor	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL		5,000,000,000.00	6,000,000,000.00	2,372,148,500.00	14,000,000,000.00	14,000,000,000.00	14,000,000,000.00	
Procurement of electronics for logistics unit in the office of the governor (micro wave stabilizers dispensers electric kettle extension sockets	011100100100 - Office of the Executive Governor	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		1,000,000.00	1,000,000.00					-
Rehabilitation of the central air-conditioning system	011100100100 - Office of the Executive Governor	23030119 - REHABILITATION / REPAIRS - AIR NAVIGATTIONAL	70133 - OTHER GENERAL SERVICES	1,400,000.00				100,000,000.00	100,000,000.00	100,000,000.00	
Purchase of office furniture and fittings: 5Nos executive tables 18 Nos tables and 25 Nos Seats 42 inches plasma TV two air conditioners 3Nos refrigerator window blinds and other furniture and fittings	011100100200 - Office of the Deputy Governor	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		12,500,000.00	42,500,000.00	12,065,000.00				-
Construction of Other Public Building	011100100200 - Office of the Deputy Governor	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70133 - OTHER GENERAL SERVICES	1,441,300.00							-

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Remodelling and Upgrading of Administrative Complex of the Office of the Deputy Governor	011100100200 - Office of the Deputy Governor	23030121 - REHABILITATION / REPAIRS OF OFFICE	70412 - GENERAL LABOUR AFFAIRS					150,000,000.00	150,000,000.00	150,000,000.00	
Purchase of Utility Vehicle	011100100200 - Office of the Deputy Governor	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL					45,000,000.00	45,000,000.00	45,000,000.00	
Purchase of office equipment: 3Nos computer equipment printers and other accessories, and other office Equipment	011100100200 - Office of the Deputy Governor	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00	22,185,000.00	10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of communication equipment (walkie talkie and other communication equipment)	011100100200 - Office of the Deputy Governor	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C		5,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Renovation of Deputy Governor's lodge	011100100200 - Office of the Deputy Governor	23030101 - REHABILITATION / REPAIRS OF	70551 - R & D ENVIRONMENTAL PROTECTION		200,000,000.00	270,000,000.00	9,759,700.00			-	
Purchase of Disaster relief/rehabilitation materials and furniture.	011100800100 - Enugu State Emergency Management Agency	23040102 - EROSION & FLOOD CONTROL	70351 - R&D PUBLIC ORDER AND SAFETY	11,000,000.00	65,000,000.00	65,000,000.00		62,000,000.00	62,000,000.00	62,000,000.00	
Purchase of office Equipment (4 Nos office chairs and 4 nos tables)	011100800100 - Enugu State Emergency Management Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70161 - GENERAL PUBLIC SERVICES N.E.C		4,302,000.00	4,302,000.00		2,765,000.00	2,765,000.00	2,765,000.00	
Purchase of Window blind	011100800100 - Enugu State Emergency Management Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT					200,000.00	200,000.00	200,000.00	
Purchase of equipment (State Emergency/counterpart fund)	011100800100 - Enugu State Emergency Management Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	70133 - OTHER GENERAL SERVICES					50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of personal protective equipment for search & rescue (Coverall, safety shoes, boots, hand gloves, helmet, eyes/face protective google) etc	011100800100 - Enugu State Emergency Management Agency	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES					2,800,000.00	2,800,000.00	2,800,000.00	
Purchase of emergency tent materials	011100800100 - Enugu State Emergency Management Agency	23020104 - CONSTRUCTION / PROVISION OF	70561 - ENVIRONMENTAL PROTECTION		5,200,000.00	5,200,000.00				-	
Equipping of Due Process Co-ordinating Centres at the three (3) Senatorial Zones of Enugu State(3nos LG 14" LCD TVs and accessories 9nos swivel chairs 3 Nos. file racks 3 Nos. Hisense 2HP Split Unit Air conditioners 2 Nos. sumec fireman gen set 3 Nos. sharp AR 7024V photocopier Machine 3 Nos. mini tables 3 Nos. CVR 5000VA century stabilizer, 3 Nos. Paper Shredder.	011101000100 - Dept of Due Process and Budget Monitoring	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		7,826,000.00	7,826,000.00		7,200,000.00	7,200,000.00	7,200,000.00	
Installation of Internet equipment: routers, computer and its accessories, 3Nos Samsung Galaxy Tab A9 Plus	011101000100 - Dept of Due Process and Budget Monitoring	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Purchase of office equipment for Due process Headquarters (1 no HP Intel Pentium Gold Laptop, Desktop computer (8GB RAM, 500GB HDD) 1 no Hp Laserjet Printer, 2 nos Paper Shredder, 1No blue Gate UPS, 1 no HP scanning machine)	011101000100 - Dept of Due Process and Budget Monitoring	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		1,900,000.00	1,900,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
Equipping of one stop shop in each of the three(3) senatorial zones as a domicile for HIV testing	011103300100 - Enugu State Action Committee on Aids (ENSACA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70722 - SPECIALIZED MEDICAL SERVICES		22,975,000.00	22,975,000.00				-	
Procurement of equipment for HIV testing services (HTS) across some selected hot spots/Institutions in the State	011103300100 - Enugu State Action Committee on Aids (ENSACA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES					40,000,000.00	40,000,000.00	40,000,000.00	
Purchase of equipment for HIV intervention in Enugu State (Grant)	011103300100 - Enugu State Action Committee on Aids (ENSACA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES		10,000,000.00	10,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
Provision of Internet facilities (1No router)	011105200100 - SERVICOM	23050102 - COMPUTER SOFTWARE	70133 - OTHER GENERAL		400,000.00	400,000.00		291,000.00	291,000.00	291,000.00	
Purchase of Office equipment (1No Scanner, 1No of Microphone, 6 Nos. UPS, 2 Nos. HP Laptop Computers, 2 Nos. of heavy duty stabilizers)	011105200100 - SERVICOM	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					1,899,000.00	1,899,000.00	1,899,000.00	
Purchase of office equipment (2Nos. Split Unit LG ACs)	011105200100 - SERVICOM	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70351 - R&D PUBLIC ORDER AND SAFETY		2,750,000.00	2,750,000.00		1,311,000.00	1,311,000.00	1,311,000.00	
Purchase of Furniture (6No steel cabinets)	011105200100 - SERVICOM	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70351 - R&D PUBLIC ORDER AND SAFETY		700,000.00	700,000.00				-	
Installation of ICT Networking telephone/conferencing system web portal	011105300100 - State Electricity Regulatory Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		20,000,000.00	20,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00	
Purchase of 5 Nos desktops	011105300100 - State Electricity Regulatory Commission	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES		8,000,000.00	8,000,000.00				-	
Purchase of software equipment and license.	011105300100 - State Electricity Regulatory Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		1,000,000.00	1,000,000.00		900,000.00	900,000.00	900,000.00	
Purchase of Cameras & Accessories	011105300100 - State Electricity Regulatory Commission	23010128 - PURCHASE OF SECURITY	70133 - OTHER GENERAL					2,500,000.00	2,500,000.00	2,500,000.00	
Purchase of Fire-proof cabinets	011105300100 - State Electricity Regulatory Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
Purchase of Projector and related accessories	011105300100 - State Electricity Regulatory Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		1,000,000.00	1,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Purchase of 15 UPS equipment	011105300100 - State Electricity Regulatory Commission	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES		2,250,000.00	2,250,000.00				-	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Purchase of Solar Home System and security lights	011105300100 - State Electricity Regulatory Commission	23010119 - PURCHASE OF POWER GENERATING	70133 - OTHER GENERAL		10,000,000.00	10,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Purchase/installation of ERP Software.	011105300100 - State Electricity Regulatory Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		25,000,000.00	25,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00	
Reconstruction and remodelling of office building annex (Re-roofing, wiring, painting, etc.)	011105300100 - State Electricity Regulatory Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		74,000,000.00	74,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00	
Rehabilitation/Landscaping of the compound	011105300100 - State Electricity Regulatory Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					20,000,000.00	20,000,000.00	20,000,000.00	
Construction of Water supply system (Overhead tank and stand)	011105300100 - State Electricity Regulatory Commission	23020104 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES					1,000,000.00	1,000,000.00	1,000,000.00	
Purchase of New gate and construction of gate house and drive-way	011105300100 - State Electricity Regulatory Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
Purchase of office furniture and fittings (15 desks 10 chairs 10 file cabinets 2 fire proof cabinet window blinds 12 conference chairs 2 meeting room stand 12 meeting room chairs 4 centre tables 8 lounge chairs 1 meeting table 6 chairs for Chairman's office and 1 TV set)	011105300100 - State Electricity Regulatory Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		20,600,000.00	20,600,000.00					-
Purchase of 20 Nos Visitors' Chairs and 10 Nos Tables, 6 Nos Lounge chairs, 5 Nos Seater Sofa, 4 Nos Centre Tables, 5 Nos Chairs, 1 No Meeting table & 2 Nos Tv sets.	011105300100 - State Electricity Regulatory Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES					4,000,000.00	4,000,000.00	4,000,000.00	
Purchase of Split unit air conditioner (1.5hp) & 3 Fans	011105300100 - State Electricity Regulatory Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		3,500,000.00	3,500,000.00		800,000.00	800,000.00	800,000.00	
Purchase of Security and Safety Equipment (CCTV cameras Fire Extinguishers and First aid kits)	011105300100 - State Electricity Regulatory Commission	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		6,600,000.00	6,600,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Purchase/Installation of Generator	011105300100 - State Electricity Regulatory	23010119 - PURCHASE OF POWER GENERATING	70435 - ELECTRICITY		2,000,000.00	2,000,000.00					-
Constructions of 100km Secondary and Tertiary roads at Enugu New City	011105400100 - Enugu New City Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES					100,000,000,000.00	100,000,000,000.00	100,000,000,000.00	
Infrastructural Development at Enugu New City	011105400100 - Enugu New City Corporation	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		15,000,000,000.00	5,000,000,000.00	30,000,000.00	100,000,000,000.00	100,000,000,000.00	100,000,000,000.00	
Construction of road networks for approved layouts	011105500100 - Enugu State Geographical Information System (ENGIS)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES					19,403,200,000.00	19,403,200,000.00	19,403,200,000.00	

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Acquisition of Bulldozers (Cat)	011105500100 - Enugu State Geographical Information Svsstem (ENGIS)	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES					160,000,000.00	160,000,000.00	160,000,000.00	
Acquisition of Excavators (Cat)	011105500100 - Enugu State Geographical Information System (ENGIS)	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SFRVICES					190,000,000.00	190,000,000.00	190,000,000.00	
Purchase of Grader (Cat)	011105500100 - Enugu State Geographical Information System (ENGIS)	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES					120,000,000.00	120,000,000.00	120,000,000.00	
Acqusition of Drones(Phamton)	011105500100 - Enugu State Geographical Information System (ENGIS)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES					43,000,000.00	43,000,000.00	43,000,000.00	
Purchase of Digital carmera for communication Officers	011105500100 - Enugu State Geographical Information System (ENGIS)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES					1,300,000.00	1,300,000.00	1,300,000.00	
Purchase of External Hard drive	011105500100 - Enugu State Geographical Information System (ENGIS)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					150,000.00	150,000.00	150,000.00	
Acquisition of digital tape recorder	011105500100 - Enugu State Geographical Information System (ENGIS)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					250,000.00	250,000.00	250,000.00	
Purchase of 2 nos A0 flat bed scanners for survey operation	011105500100 - Enugu State Geographical Information System (ENGIS)	23010118 - PURCHASE OF SCANNERS	70133 - OTHER GENERAL SERVICES					1,200,000.00	1,200,000.00	1,200,000.00	
Purchase 50 nos laptops	011105500100 - Enugu State Geographical Information System (ENGIS)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					45,000,000.00	45,000,000.00	45,000,000.00	
Acquisition of A0 printer for survey operation	011105500100 - Enugu State Geographical Information System (ENGIS)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES					2,900,000.00	2,900,000.00	2,900,000.00	
Purchase of diffrential GPS (High Target VRTK2DF)	011105500100 - Enugu State Geographical Information System (ENGIS)	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70133 - OTHER GENERAL SERVICES					19,000,000.00	19,000,000.00	19,000,000.00	
Acquisition of Hp color Laser jet pro (MFP M479fnw)	011105500100 - Enugu State Geographical Information Svsstem (ENGIS)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES					1,200,000.00	1,200,000.00	1,200,000.00	
Purchase of 4 nos Odor Meter	011105500100 - Enugu State Geographical Information System (ENGIS)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES					1,000,000.00	1,000,000.00	1,000,000.00	
Purchase of 2 nos GIS Desktop System	011105500100 - Enugu State Geographical Information System (ENGIS)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					6,500,000.00	6,500,000.00	6,500,000.00	
Acquisition of Fire Safe for account department	011105500100 - Enugu State Geographical Information System (ENGIS)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SFRVICES					2,800,000.00	2,800,000.00	2,800,000.00	
Acquisition of 20 nos steel cabinet for various departments	011105500100 - Enugu State Geographical Information System (ENGIS)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					2,500,000.00	2,500,000.00	2,500,000.00	
Takeoff Grant for Enugu State Geographical Information System	011105500100 - Enugu State Geographical Information System (ENGIS)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		20,000,000,000.00	10,000,000,000.00	306,909,940.05			-	
Provision for intervention in Schools and Public Institution. (School of health Technology and college Health Science Oji-River Campus)	011110100100 - Project Development and Implementation Dept.	23050101 - RESEARCH AND DEVELOPMENT	70931 - POST-SECONDARY NON-TERTIARY EDUCATION		400,000,000.00	400,000,000.00					-

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Construction of Culvert and reinforced concrete drain at the Corner Stone Ugwunani Road, Ughene Nike Enugu	011110100100 - Project Development and Implementation Dept.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70561 - ENVIRONMENTAL PROTECTION N.E.C	28,076,656,030.16				54,974,000.00	54,974,000.00	54,974,000.00	
Renovation of 3 skill acquisition centers in the 3 senatorial zones for SDGs	011110100100 - Project Development and Implementation Dept.	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		28,000,000.00	28,000,000.00				-	
Purchase of Office Furniture: 4No Office Tables 8No Office Chairs 3No Steel Cabinet Super multi 4 drawers	011110100100 - Project Development and Implementation Dept.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		1,200,000.00	1,200,000.00		4,280,000.00	4,280,000.00	4,280,000.00	
Purchase of (1) No Hilux Van for Project Monitoring: Hilux 2.7L 4WD DC SS AT P.F.S	011110100100 - Project Development and Implementation Dept.	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES		66,000,000.00	66,000,000.00				-	
CNP- Construction of Agulu Ezigbo Road	011110100100 - Project Development and Implementation Dept.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70351 - R&D PUBLIC ORDER AND SAFETY	428,881,822.00				282,006,000.00	282,006,000.00	282,006,000.00	
Renovation and fencing of the Zonal Library at Nsukka	011110100100 - Project Development and Implementation Dept.	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70133 - OTHER GENERAL SERVICES					82,863,000.00	82,863,000.00	82,863,000.00	
Construction of perimeter fence at school of Health Oji- River Enugu	011110100100 - Project Development and Implementation Dept.	23020118 - CONSTRUCTION / PROVISION OF	70351 - R&D PUBLIC ORDER AND SAFETY		200,000,000.00	200,000,000.00				-	
Construction of Nnonkwa - Hans Crescent Road	011110100100 - Project Development and Implementation Dept.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES					340,919,000.00	340,919,000.00	340,919,000.00	
Purchase of Office Equipment: 2No HP Desktop Computer 4GB Ram 1TB 2No HP LaserJet 107A Printer 1No AR- 7024V Photocopier Machine. 3No 850VA Mercury UPS 1No Hisense Fridge 100L. 2No Century CVR -TUB 2000VA Stabilizer.	011110100100 - Project Development and Implementation Dept.	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	1,120,000.00	2,500,000.00	2,500,000.00		3,959,000.00	3,959,000.00	3,959,000.00	
Procurement of set of machine for waterproof extrusion	011118400100 - Volunteer Service Agency	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		1,200,000.00	1,200,000.00		1,200,000.00	1,200,000.00	1,200,000.00	
Purchase of office Equipment (5 Nos. desktop computers and accessories	011118400100 - Volunteer Service Agency	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES		800,000.00	800,000.00				-	
Procurement Of 2 Nos Steel Cabinets 5 Nos Standing Fan (Industrial) 3 Nos Photocopiers 3 Nos Refrigerators And 3 Nos TV Sets	011118400100 - Volunteer Service Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		2,000,000.00	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00	
Campaign for corporate bodies to join government to reduce unemployment by distribution of volunteer graduates to corporate bodies.	011118400100 - Volunteer Service Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	71051 - UNEMPLOYMENT		3,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Sensitization of the people on campaign for volunteerism in Enugu State	011118400100 - Volunteer Service Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	71051 - UNEMPLOYMENT		1,000,000.00	1,000,000.00		1,076,000.00	1,076,000.00	1,076,000.00	
Renovation of 5 buildings/Workshops (Shoe making, ICT, Capentry, tailoring workshop sections) at Rehab Center Emene	011118500100 - Enugu State Management Board for the Protection of State-Owned Homes	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					20,000,000.00	20,000,000.00	20,000,000.00	
Equipping of the Tailoring sections in Rehab center Emene (5 industria machines, 2 weaving machine, 10 bundles of fabric, packs of needles, 30pieces of sessicors, 10 tables, 20 chairs.	011118500100 - Enugu State Management Board for the Protection of State-Owned Homes	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES					8,000,000.00	8,000,000.00	8,000,000.00	
Equipping of the ICT sections in Rehab center Emene (10 laptops, 10 UPS, 10 Stablizers, 3 printers, 1 photocopy, 10 tables, 20 chairs,	011118500100 - Enugu State Management Board for the Protection of State-Owned Homes	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
Equipping of the Shoe making sections in Rehab center Emene (5 butterfly machines, leather materials	011118500100 - Enugu State Management Board for the Protection of State-Owned Homes	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES					3,000,000.00	3,000,000.00	3,000,000.00	
Equipping of the Capentary sections in Rehab center Emene (Bundles of wood, 20 harmers, bags of nails, 3 carpenters tables, stools, saws, chisels)	011118500100 - Enugu State Management Board for the Protection of State-Owned Homes	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES					3,000,000.00	3,000,000.00	3,000,000.00	
Renovation of 6 sections (Coordination, Kitchen, sanitary, security, Administraion and Therapeutic Departments) at Welfare Center Emene	011118500100 - Enugu State Management Board for the Protection of State-Owned Homes	23030103 - REHABILITATION / REPAIRS - HOUSING	70133 - OTHER GENERAL SERVICES					12,000,000.00	12,000,000.00	12,000,000.00	
Renovation of office space for secretariat at FSP center (Face lift, demarcation, tiling, filling, roofing, painting, drainage, electrical, plumbing etc)	011118500100 - Enugu State Management Board for the Protection of State-Owned Homes	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES					18,500,000.00	18,500,000.00	18,500,000.00	
Equipping of 3 buildings at Welfare center Emene	011118500100 - Enugu State Management Board for the Protection of State-Owned Homes	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					15,000,000.00	15,000,000.00	15,000,000.00	
Purchase of 1 no of 5.0KV (SDG7000SE) Fireman Generating Set	011118500100 - Enugu State Management Board for the Protection of State-Owned Homes	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES					1,300,000.00	1,300,000.00	1,300,000.00	
Construction of 4 motorized boreholes and overhead tank at FSP, Rehab AND Welfare centers.	011118500100 - Enugu State Management Board for the Protection of State-Owned Homes	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES					15,000,000.00	15,000,000.00	15,000,000.00	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Activation of Internet and website facility in ENHA for internet connectivity	011200300100 - Enugu State House of Assembly (The Legislature)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of 10 Nos Sharp-5623N Photocopier for Hon Speaker Clerk of the house HODs office	011200300100 - Enugu State House of Assembly (The Legislature)	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES		4,000,000.00	4,000,000.00		7,000,000.00	7,000,000.00	7,000,000.00	
Purchase and Installation of Solar Energy in Enugu State House of Assembly as alternative power source	011200300100 - Enugu State House of Assembly (The Legislature)	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		800,000,000.00	800,000,000.00	800,000,000.00	
Purchase and Installation of 100 Nos. of solar powered street light in FNHA Source	011200300100 - Enugu State House of Assembly (The Legislature)	23010118 - PURCHASE OF SCANNERS	70133 - OTHER GENERAL SERVICES		2,000,000.00	2,000,000.00		12,000,000.00	12,000,000.00	12,000,000.00	
Procurement of 10Nos 2000w Stabilizers	011200300100 - Enugu State House of Assembly (The Legislature)	23010113 - PURCHASE OF COMPUTERS	70351 - R&D PUBLIC ORDER AND SAFETY		400,000.00	400,000.00		500,000.00	500,000.00	500,000.00	
Purchase of 10 Nos Water Dispenser	011200300100 - Enugu State House of Assembly (The Legislature)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		300,000.00	300,000.00		850,000.00	850,000.00	850,000.00	
Procurement of 55 Nos Laptop Computer and accessories for Hon. Members Clerk of the House HODs and Committee Clerks	011200300100 - Enugu State House of Assembly (The Legislature)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		16,200,000.00	16,200,000.00		44,000,000.00	44,000,000.00	44,000,000.00	
Purchase of 10Nos External Hard Disk for Clerk and HODs offices	011200300100 - Enugu State House of Assembly (The Legislature)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		500,000.00	500,000.00		500,000.00	500,000.00	500,000.00	
Procurement of Security Gadgets (Metal Detector Bomb Detector electronic wire gauze and CCTV camera)	011200300100 - Enugu State House of Assembly (The Legislature)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY		30,000,000.00	30,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Purchase of Multimedia Equipment (14Nos Sony mini Digital Tape Recorder Mini Editing Suite Video Camera P6.1 Pixels Still Camera DVD Copier Machine 6950 ENHA 2023 Calenda Executive Diary 3000 ENHA Journal (THE MACE) Printing Machine Digital Projector Poly Stand and Flipchart Board)	011200300100 - Enugu State House of Assembly (The Legislature)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		25,000,000.00	25,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00	
Renovation of Petrol Pump Station and other Facilities in ENHA Complex	011200300100 - Enugu State House of Assembly (The Legislature)	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Provision of e-library in ENHA	011200300100 - Enugu State House of Assembly (The Legislature)	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION		100,000,000.00	60,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Demarcation of Office in PRS Department	011200300100 - Enugu State House of Assembly (The Legislature)	23030121 - REHABILITATION / REPAIRS OF OFFICE	70351 - R&D PUBLIC ORDER AND SAFETY		400,000.00	400,000.00				-	
Procurement of 2 Nos Motor Rolling Mowing Machine	011200300100 - Enugu State House of Assembly (The Legislature)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		3,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Procurement and Installation of Intercom facility in ENHA for effective internal communication	011200300100 - Enugu State House of Assembly (The Legislature)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Purchase and installation of Hospital Equipment (5 Cylinders 5 Oxygen tubes lab Testing device drugs etc.) for existing medical department in ENHA	011200300100 - Enugu State House of Assembly (The Legislature)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		5,000,000.00	5,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Procurement of 7Nos sets of Revised Edition of Laws	011200300100 - Enugu State House of Assembly (The Legislature)	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS					10,000,000.00	10,000,000.00	10,000,000.00	
General renovation and remodelling of Enugu House of Assembly iconic office building	011200300100 - Enugu State House of Assembly (The Legislature)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		50,000,000.00	90,000,000.00	85,590,830.81	200,000,000.00	200,000,000.00	200,000,000.00	
Purchase of 2 Nos. Official Toyota brand Land Cruiser, Prado Jeep for Speaker and Deputy Speaker of the House	011200300100 - Enugu State House of Assembly (The Legislature)	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Procurement of 3 Nos of Hyundai Elentra Cars for 3 Deputy Clerks of the House	011200300100 - Enugu State House of Assembly (The Legislature)	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES		60,000,000.00	60,000,000.00		90,000,000.00	90,000,000.00	90,000,000.00	
Procurement of 1 No Fire Insulated Best Safety Safe for Accounts Department	011200300100 - Enugu State House of Assembly (The Legislature)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY		300,000.00	300,000.00		500,000.00	500,000.00	500,000.00	
Procurement of 2 No Counting Machine for Accounts Department	011200300100 - Enugu State House of Assembly (The Legislature)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		250,000.00	250,000.00		300,000.00	300,000.00	300,000.00	
Procurement of 20 Nos Set of Upholstery Seats for the Clerk Office and 6 HODs	011200300100 - Enugu State House of Assembly (The Legislature)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of 10Nos Mini Thermocouple Refrigerator HR142 for Clerk Office and 7 HODs	011200300100 - Enugu State House of Assembly (The Legislature)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		1,200,000.00	1,200,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
Purchase of 10Nos Steel File Cabinet {Newclime Model} for Clerk's office and HODs offices	011200300100 - Enugu State House of Assembly (The Legislature)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		500,000.00	500,000.00		700,000.00	700,000.00	700,000.00	
Procurement of 20 Nos OX 26" Standing Fan for Clerk and other departments	011200300100 - Enugu State House of Assembly (The Legislature)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		1,000,000.00	1,000,000.00		2,200,000.00	2,200,000.00	2,200,000.00	
Procurement of 5 Nos Hand Mowing Machine	011200300100 - Enugu State House of Assembly (The Legislature)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY		3,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Purchase and installatin of window blinds and accessories for the ENHA conference halls	011200300100 - Enugu State House of Assembly (The Legislature)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		2,000,000.00	2,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Procurement of 1 Nos Hilux Van for Hon. Speaker	011200300100 - Enugu State House of Assembly (The Legislature)	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		85,000,000.00	85,000,000.00	85,000,000.00	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Procurement of 1 No 16 Seaters Toyota Hiace Bus for ooficial use	011200300100 - Enugu State House of Assembly (The Legislature)	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		80,000,000.00	80,000,000.00	80,000,000.00	
Completion of the Construction of 1No ongoing Administrative Office building in ENHA	011200300100 - Enugu State House of Assembly (The Legislature)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES					10,000,000.00	10,000,000.00	10,000,000.00	
Procurement and Installation of 1No Electronic bell	011200300100 - Enugu State House of Assembly (The Legislature)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		1,200,000.00	1,200,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
Completion of Generator house in ENHA	011200300100 - Enugu State House of Assembly (The Legislature)	23020103 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES					4,000,000.00	4,000,000.00	4,000,000.00	
Landscaping work and asphaltting of the Administrative Complex Enugu	011200300100 - Enugu State House of Assembly (The Legislature)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of seats and complete furnishing of the new Administrative offices in ENHA	011200300100 - Enugu State House of Assembly (The Legislature)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of 10 Nos External Hard Disk for clerk and HODs Offices	011200300100 - Enugu State House of Assembly (The Legislature)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					1,000,000.00	1,000,000.00	1,000,000.00	
Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission	011200400100 - Enugu State House of Assembly Service Commission	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION		1,500,000.00	1,500,000.00		4,000,000.00	4,000,000.00	4,000,000.00	
Procurement of 1 No Sharp Product Printer for Service Commission	011200400100 - Enugu State House of Assembly Service Commission	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		450,000.00	450,000.00		700,000.00	700,000.00	700,000.00	
Procurement of 5 Nos Desktop Computers and its Accessories	011200400100 - Enugu State House of Assembly Service Commission	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION		1,250,000.00	1,250,000.00		3,500,000.00	3,500,000.00	3,500,000.00	
Purchase of 5 Nos Plasma Televisions and Decoder	011200400100 - Enugu State House of Assembly Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		600,000.00	600,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
Procurement of 5 Nos Executive Tables for Service Commission	011200400100 - Enugu State House of Assembly Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		1,000,000.00	1,000,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
Procurement of 10 Nos Office Tables and seats for Service Commission	011200400100 - Enugu State House of Assembly Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		1,000,000.00	1,000,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
Procurement of 4 Nos sets of Upholstery seat for Service Commission	011200400100 - Enugu State House of Assembly Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		2,000,000.00	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00	
Procurement Thermocool Air conditioners 1horse power for Service Commission	011200400100 - Enugu State House of Assembly Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		1,200,000.00	1,200,000.00		1,200,000.00	1,200,000.00	1,200,000.00	
Procurement of 5 Nos Steel Cabinets	011200400100 - Enugu State House of Assembly Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		500,000.00	500,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Construction and equipping of 1 No Conference Room for Service Commission	011200400100 - Enugu State House of Assembly Service Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70443 - CONSTRUCTION		8,000,000.00	8,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Construction of 2 Nos. toilet facilities for the commission	011200400100 - Enugu State House of Assembly Service Commission	23020118 - CONSTRUCTION / PROVISION OF	70443 - CONSTRUCTION		3,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Concrete flooring using 13.6 concrete mix at 100mm (4) thickness and landscaping of the entire premises of Enugu state archives which is about 2160sqm.	012300100100 - Ministry of Information and Communication	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES					27,000,000.00	27,000,000.00	27,000,000.00	
Construction of Standard production/premiere studio of 20x16ft with three adjoining rooms and toilets	012300100100 - Ministry of Information and Communication	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES		52,000,000.00	52,000,000.00				-	
Procurement of 4 complete set of desktop computers comprising: 4 nos Hp flat screen, 4 nos keyboards, 4 nos mouse, 4 nos webcams, 4 nos stabilizers, 4 nos UPS, 4 nos scanners, 4nos photocopier machines, 4 nos printers.	012300100100 - Ministry of Information and Communication	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					8,500,000.00	8,500,000.00	8,500,000.00	
Procurement and installation of editing suit component 3Nos Desktop Dual Core I7 2.50ghz RAM 8GIG Hard Disk one terabyte and editing software	012300100100 - Ministry of Information and Communication	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					1,800,000.00	1,800,000.00	1,800,000.00	
Recopy & Reprinting of blurred historic pictures & storage in shelves and electronically	012300100100 - Ministry of Information and Communication	23050102 - COMPUTER SOFTWARE ACQUISITION	70351 - R&D PUBLIC ORDER AND SAFETY		6,120,000.00	6,120,000.00		7,000,000.00	7,000,000.00	7,000,000.00	
Renovation and furnishing of Ministry of Information Hall	012300100100 - Ministry of Information and Communication	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		40,000,000.00	40,000,000.00				-	
Purchase of 1 no direct image business hub c 415 and accessories for information bulletin publication	012300100100 - Ministry of Information and Communication	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		2,450,000.00	2,450,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Purchase of 2 Nos of laptop Hp envy 14x360 (2 in 1core7), 16GB/512GB 35D, 14`` windows 11	012300100100 - Ministry of Information and Communication	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					2,800,000.00	2,800,000.00	2,800,000.00	
Purchase of 18 sets of Digital public address system (PAS AMAZ) 12 inches for hqrts and the 17 LGAs for events and stakeholders engagement	012300100100 - Ministry of Information and Communication	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES					10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of office equipment (color laserjet pro 183FW1 printer, photocopier)	012300100100 - Ministry of Information and Communication	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES					2,000,000.00	2,000,000.00	2,000,000.00	
Procurement of 12 nos Samsung 43-Full High Definition LED TV serier 5 for news monitoring	012300100100 - Ministry of Information and Communication	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					6,000,000.00	6,000,000.00	6,000,000.00	

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Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Purchase of communication and recording equipments - 256gb 8 Nos of professional voice recorder (midgets) studio recording equipment	012300100100 - Ministry of Information and Communication	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					6,000,000.00	6,000,000.00	6,000,000.00	
Purchase of 18 Nos of Samsung Galaxy A16, 5G Smart Android, 6-5inch HD for info. Officers	012300100100 - Ministry of Information and Communication	23010113 - PURCHASE OF COMPUTERS	70361 - PUBLIC ORDER AND SAFETY N.E.C.					4,000,000.00	4,000,000.00	4,000,000.00	
Purchase of 6 digital radio set for monitoring	012300100100 - Ministry of Information and Communication	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					174,000.00	174,000.00	174,000.00	
Procurement of office furniture: 6 nos of office tables, 12 nos of office chairs, 1 no iron 3 seater chair, 3 nos office file drawers, 3 nos standing shelves	012300100100 - Ministry of Information and Communication	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
Procurement of office furniture: 3 Nos wooden shelves of 10x8ft, 2 nos fire proof shelves for storage of reprinted grand sheet pictures	012300100100 - Ministry of Information and Communication	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					3,100,000.00	3,100,000.00	3,100,000.00	
Takeoff Grant for ENUGU STATE Arch & Proc of Archives Mat for the ST	012300100100 - Ministry of Information and Communication	23050108 - ACQUISITION OF FINANCIAL ASSETS	70361 - PUBLIC ORDER AND SAFETY N.E.C		31,000,000.00	31,000,000.00				-	
Reconstruction of 4 room bungalow chalet for essential duty operations	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23030121 - REHABILITATION / REPAIRS OF OFFICE	70351 - R&D PUBLIC ORDER AND SAFETY		30,000,000.00	30,000,000.00				-	
Construction of ESBS Canteen	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00				-	
Conversion of 4 Nos rooms (2 for staff workers, 2 for mgt personnel)	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					10,000,000.00	10,000,000.00	10,000,000.00	
Construction of 30 Nos of security barriers for all the 1st floor, 2nd floor and 3rd floor windows	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY					7,500,000.00	7,500,000.00	7,500,000.00	
Establishment and operation of Digital Content Library	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23020111 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		25,000,000.00	25,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	
Purchase of 6 Nos Printers for the News room, Admins, Finance, Commercial and Engineering Departments	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		1,000,000.00	1,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Procurement of 2 Elevated synchronized Broadcasting frone and Dji Avator FPV Drone	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of Office furniture 9 Nos each (curtains, TV, Chairs, sets of computer system, A'Cs, tables and Radio and Monitors)	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		45,000,000.00	45,000,000.00		45,000,000.00	45,000,000.00	45,000,000.00	

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Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging	
Installation of public power supply	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70133 - OTHER GENERAL SERVICES		30,000,000.00	30,000,000.00					-	
Purchase of 2Nos Digital Camera	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00					-	
Purchase of 2No AVR 2 UPS 45KVA (Automatic Voltage Regulator) for studios	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		32,600,000.00	32,600,000.00		21,750,000.00	21,750,000.00	21,750,000.00		
Purchase of Solar Energy system installation	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70133 - OTHER GENERAL SERVICES		22,500,000.00	22,500,000.00					-	
Improved Radio and Television coverage through increased transmitter capacity from 2.5kw - 7.5 kilowatts on Radio and TV	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES					40,000,000.00	40,000,000.00	40,000,000.00		
Purchase of 12 Nos Multicamera CCTV with embedded solar light	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00		
Purchase of New generator of 350KVA capacity (soundproof) Perkins	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00					-	
Re-enforcement of ESBS fence landscaping of the premises and installation of new gate and gate house	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY		85,000,000.00	85,000,000.00					-	
Dismantling and clearing the rubble of burnt building and construction of new bungalow to house ESBS event hall	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES					30,000,000.00	30,000,000.00	30,000,000.00		
ESBS E-Governance Centre (15 Nos Laptops, 10 Nos Chairs, 10 Nos Computer tables)	012300300100 - Enugu State Broadcasting Service - Radio/TV ESBS/TV	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES					20,000,000.00	20,000,000.00	20,000,000.00		
Procurement of computer to plate (CTP) processing machine	012301300100 - Government Printing and Stationery Dept. (Govt. Press)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		35,000,000.00	35,000,000.00	35,000,000.00		
Procurement of Plate Puncher- Used for determining of Plate gauge	012301300100 - Government Printing and Stationery Dept. (Govt. Press)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		1,500,000.00	1,500,000.00	1,500,000.00		
Procurement of MOZ Original Heidelberg off set Printing machines two(2) colours units (for prompt and faster production)	012301300100 - Government Printing and Stationery Dept. (Govt. Press)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		35,000,000.00	35,000,000.00	35,000,000.00		
Procurement of Polar 92 Cutting and trimming of jobs	012301300100 - Government Printing and Stationery Dept. (Govt. Press)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		10,500,000.00	10,500,000.00		12,000,000.00	12,000,000.00	12,000,000.00		
Purchase and installation of Perkins Sound proof Generator 50KVA	012301300100 - Government Printing and Stationery Dept. (Govt. Press)	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00					-	
Procurement of two(2) computers, monitors, one (1) Scanner, Printer and Direct Image Colour Printer (DI)	012301300100 - Government Printing and Stationery Dept. (Govt. Press)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES					17,000,000.00	17,000,000.00	17,000,000.00		

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Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Purchase of Printing Machines; binding machine stitching machine Direct Image machine flex banner printer	012305500100 - Enugu State Printing and Publishing Company (Daily Star)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70442 - MANUFACTURING		45,000,000.00	45,000,000.00		31,050,000.00	31,050,000.00	31,050,000.00	
Purchase of Computer equipment and accessories: 5Nos HPcore I5 desktop computers, 2Nos HpI5 notebook core i3, 2Nos of CanonTR4640 Printers, 1No of HP Destop2710 printerian Scanner	012305500100 - Enugu State Printing and Publishing Company (Daily Star)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		2,400,000.00	2,400,000.00		3,400,000.00	3,400,000.00	3,400,000.00	
Purch of Furniture: 8Nos office tables, 15Nos of Executive chairs,1No Conference table 1812 by10, 10Nos executive chairs, 30Nos Big Bonquat Chairs Fuji power	012305500100 - Enugu State Printing and Publishing Company (Daily Star)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		2,970,000.00	2,970,000.00		8,850,000.00	8,850,000.00	8,850,000.00	
Purchase of Electronics (One 50"LED TV SAMSUNG, One 32" led Tvsamsung, 5Nos 1/10 Thermocool Refrigerators mode NOHRF160, 9Nos 1.5 HP Split Hisense Air Conditioners)	012305500100 - Enugu State Printing and Publishing Company (Daily Star)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		4,970,000.00	4,970,000.00		6,313,000.00	6,313,000.00	6,313,000.00	
Refurbishment of cutting machines (Kaura)	012305500100 - Enugu State Printing and Publishing Company (Daily Star)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		2,000,000.00	2,000,000.00		2,500,000.00	2,500,000.00	2,500,000.00	
Procurement and installation of Electronic clock-in machines in Enugu State	012500100100 - Office of the Head of State Civil Service	23050103 - MONITORING AND EVALUATION	70361 - PUBLIC ORDER AND SAFETY N.E.C.		9,300,000.00	9,300,000.00		9,302,000.00	9,302,000.00	9,302,000.00	
Purchase of office equipment: 240Nos Laptop and 240Nos Desktop Computers and accessories for 30 MDAs	012500100100 - Office of the Head of State Civil Service	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		12,500,000.00	12,500,000.00				-	
Purchase, Provision and installation of central internet facility	012500100100 - Office of the Head of State Civil Service	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
Renovation of Office of Head of Service	012500100100 - Office of the Head of State Civil Service	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					45,000,000.00	45,000,000.00	45,000,000.00	
Purchase of office equipment: 10Nos. Laptop and 10 Nos. Desktop Computers and accessories for Office of Head of Service Computer Room	012500100100 - Office of the Head of State Civil Service	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES					21,000,000.00	21,000,000.00	21,000,000.00	
Purchase of 1No. Commuter Bus, Two Hiace pickup van and Mini Bus for Dispatch	012500100100 - Office of the Head of State Civil Service	23010105 - PURCHASE OF MOTOR VEHICLES	70351 - R&D PUBLIC ORDER AND SAFETY					157,000,000.00	157,000,000.00	157,000,000.00	

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Construction of steel overhead water tank (10,000 gallons) by 20 FT at Secretariat Annex Ede Oballa Nsukka	012500100100 - Office of the Head of State Civil Service	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES					10,616,000.00	10,616,000.00	10,616,000.00	
Purchase of office equipment for public Service Biometric Enrolment Unit	012500100100 - Office of the Head of State Civil Service	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		1,000,000.00	1,000,000.00				-	
Purchase of 6Nos Standing Fans	012500500100 - Establishment, Pension and Training	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		1,200,000.00	1,200,000.00		2,200,000.00	2,200,000.00	2,200,000.00	
Purchase of 5nos files/ document racks	012500500100 - Establishment, Pension and Training	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		2,000,000.00	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00	
Digitalization of pension & Establishment Department	012500500100 - Establishment, Pension and Training	23050102 - COMPUTER SOFTWARE	70133 - OTHER GENERAL					10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of 2nos. Steel cabinet	012500500100 - Establishment, Pension and Training	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		300,000.00	300,000.00				-	
Purchase of office equipment (4 Nos. printers 9 nos UPS 3nos. computer 1 no photocopying)	012500500100 - Establishment, Pension and Training	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES		5,200,000.00	5,200,000.00		8,200,000.00	8,200,000.00	8,200,000.00	
Computerization of pensions documents/Registry	012500500100 - Establishment, Pension and Training	23050102 - COMPUTER SOFTWARE	70133 - OTHER GENERAL		2,000,000.00	2,000,000.00				-	
Purchase of Office Equipment and accessories(4no printers 9 no UPS 1 no computer 1 no photocopying)	012500500200 - Public Service Department	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		2,000,000.00	2,000,000.00		8,605,000.00	8,605,000.00	8,605,000.00	
Establishment of Public Service training institutes	012500500200 - Public Service Department	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70951 - EDUCATION NOT DEFINABLE BY					700,050,000.00	700,050,000.00	700,050,000.00	
Purchase of office furniture (10 Nos. tables 20 Nos. padded seats) for staff	012500500200 - Public Service Department	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00	
Purchase of office equipment: 2 Nos Desktop Computers 2Nos printers and accessories, 2Nos CVR-TaB 2000VA Stabilizer, 2 Nos UPS	014000100100 - Office of the State Auditor General	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		950,000.00	950,000.00		2,000,000.00	2,000,000.00	2,000,000.00	
Purchase of Office Furniture and Fittings: 10 Executive Table and Chairs 5 Nos. Air conditioner	014000100100 - Office of the State Auditor General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		4,500,000.00	4,500,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Purchase of 1 No of HP Scanner with Accessories, 1 No Spiral Binding Machine	014000100100 - Office of the State Auditor General	23010118 - PURCHASE OF SCANNERS	70133 - OTHER GENERAL SERVICES					750,000.00	750,000.00	750,000.00	
Renovation of Office building, Generator House and Generator	014000100100 - Office of the State Auditor General	23030121 - REHABILITATION / REPAIRS OF OFFICE	70443 - CONSTRUCTION		3,000,000.00	3,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Purchase of 10Nos laptop computers for use at head and zonal offices	014000200100 - Office of the Auditor General for Local Government	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		3,500,000.00	3,500,000.00				-	

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Purchase of office furniture for Head Office and three Zonal offices: 10 Nos. executive table with executive arm chairs 5Nos refrigerator 5Nos air conditioner (2HP)	014000200100 - Office of the Auditor General for Local Government	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00				-	
Purchase of 3 Nos Printers, 1 no photocopy machine, 1 no television	014000200100 - Office of the Auditor General for Local Government	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES					3,000,000.00	3,000,000.00	3,000,000.00	
Purchase of 1 No generator (sound-proof gen.)	014000200100 - Office of the Auditor General for Local Government	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES					1,600,000.00	1,600,000.00	1,600,000.00	
Installation of Internet facilities	014700100100 - Civil Service Commission	23050102 - COMPUTER SOFTWARE	70133 - OTHER GENERAL		2,430,000.00	2,430,000.00				-	
Installation of solar panels and inverters and installation of Internet facilities	014700100100 - Civil Service Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		9,220,000.00	9,220,000.00		12,000,000.00	12,000,000.00	12,000,000.00	
Purchase of office furniture: 5 Nos steal cabinets 6 Nos Chairs(office swivel chair) 3Nos Air Conditioners (Hisense Inverter 1.5 HP), and 4 Nos Executive Tables	014700100100 - Civil Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		20,500,000.00	20,500,000.00		3,760,000.00	3,760,000.00	3,760,000.00	
Purchase of 1No Motor Bike (Carter) for dispatch of mails	014700100100 - Civil Service Commission	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL		1,180,000.00	1,180,000.00		1,200,000.00	1,200,000.00	1,200,000.00	
Purchase of, 6 Nos. CPU for Computer (HP) 3 Nos. CPU for Computers (HP), 1No. Photocopy 2 Nos Printers (HP 3390 all in one Laserjet Printer), 3 Nos UPS (Mercury UPS Elite 2000)	014700100100 - Civil Service Commission	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		11,650,000.00	11,650,000.00		8,098,000.00	8,098,000.00	8,098,000.00	
Renovation of Planning, Research and Statistics Block (Re-roofing, hnaging of Doors, windows, plastering, tiling, ceiling, painting, re-wiringnetc.	014700100100 - Civil Service Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES		23,000,000.00	23,000,000.00		32,000,000.00	32,000,000.00	32,000,000.00	
Purchase of generator sets: 1No 10KVA for ENSIEC Headquarters and 4Nos 3.5KVA for Zonal Offices	014800100100 - Enugu State Independent Electoral Commission	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Building of ENSIEC Office in Awgu LGA for Enugu East Senatorial Zone	014800100100 - Enugu State Independent Electoral Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70133 - OTHER GENERAL SERVICES		19,200,000.00	17,200,000.00		19,200,000.00	19,200,000.00	19,200,000.00	
Furnishing of ENSIEC Offices in the 3 Senatorial Zones	014800100100 - Enugu State Independent Electoral Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		7,800,000.00	7,800,000.00		7,800,000.00	7,800,000.00	7,800,000.00	
Landscaping and asphalting of ENSIEC office	014800100100 - Enugu State Independent Electoral Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE	70351 - R&D PUBLIC ORDER AND SAFETY		41,600,000.00	41,600,000.00		41,600,000.00	41,600,000.00	41,600,000.00	
Purchase and Installation of two air conditioners for ENSIEC Conference Hall	014800100100 - Enugu State Independent Electoral Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		2,100,000.00	2,100,000.00		2,100,000.00	2,100,000.00	2,100,000.00	

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Building of ENSIEC Office in Nsukka LGA for Enugu North Senatorial Zone	014800100100 - Enugu State Independent Electoral Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70133 - OTHER GENERAL SERVICES		19,200,000.00	19,200,000.00		19,200,000.00	19,200,000.00	19,200,000.00	
Building of ENSIEC Office in Awgu LGA for Enugu West Senatorial Zone	014800100100 - Enugu State Independent Electoral Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70412 - GENERAL LABOUR AFFAIRS		19,200,000.00	19,200,000.00		19,200,000.00	19,200,000.00	19,200,000.00	
Purchase of Laptops (HP 1.5 intel core 13 15.6 4GB RAM ITB HOD) 8 Nos	014800100100 - Enugu State Independent Electoral Commission	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		5,120,000.00	7,120,000.00		5,120,000.00	5,120,000.00	5,120,000.00	
Completion of Re-roofing of office blocks with leaking roof	014900100100 - Local Government Service Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		6,000,000.00	6,000,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
Replacement of 11 Nos. obsolete and dilapidating Office furniture (4 Tables and 7 Chairs), 2 Steel Cabinets and general refurbishment	014900100100 - Local Government Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		16,000,000.00	16,000,000.00		7,000,000.00	7,000,000.00	7,000,000.00	
Purchase of 1 No. Toyota Hiace 18 Sitter Bus for Local Government Supervision	014900100100 - Local Government Service Commission	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES					70,000,000.00	70,000,000.00	70,000,000.00	
Purchase of Computers	014900200100 - Local Government Pension Board	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL		5,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Purchase of office furniture/Air conditioners	014900200100 - Local Government Pension Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		3,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Renovation of Estate Building	014900200100 - Local Government Pension Board	23030101 - REHABILITATION / REPAIRS OF	70611 - HOUSING DEVELOPMENT		15,000,000.00	15,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
Purchase of Road Motor Vehicles (1 No Hilux Van 2 no 16 seater Bus for SSG's office and Protocol unit GH	016100100100 - Office of the Secretary to the State Government	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	3,022,270,000.00	195,000,000.00	195,000,000.00		225,000,000.00	225,000,000.00	225,000,000.00	
Purchase of 15 Nos HP Laptops, 5 Nos HP Laserjet MFP 137 FNW Printers, 2 Nos HP Deskjet Plus 4120 All-in-One Printer for verification exercise and other activities in the State.	016100100100 - Office of the Secretary to the State Government	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		19,300,000.00	19,300,000.00	5,500,000.00	20,000,000.00	20,000,000.00	20,000,000.00	
Purchase and installation of Plumbing Materials (i.e. Materials for Water System) for SSG's Offices	016100100100 - Office of the Secretary to the State Government	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00					-
Reconstruction/Renovation of SSG'S Office	016100100100 - Office of the Secretary to the State Government	23030121 - REHABILITATION / REPAIRS OF OFFICE	70443 - CONSTRUCTION		50,000,000.00	50,000,000.00					-
Development of Computer Software	016100100100 - Office of the Secretary to the State Government	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	51,689,425.00							-
Purchase of Office Equipment (Steel Cabinet Photocopiers Printers UPS etc.)	016100100100 - Office of the Secretary to the State Government	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	18,286,000.00							-
Construction of new EXCO Secretariat building	016100100100 - Office of the Secretary to the State Government	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70443 - CONSTRUCTION	1,478,242.64	100,000,000.00	100,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	

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Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Purchase of Official and Security Vehicles for State Government	016100100100 - Office of the Secretary to the State Government	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	2,787,460,000.00							-
Purchase of Office Furniture in SSG's Office: (2 Nos Standing AC 2 Nos Split AC 2 Nos OX Standing Fans 6 Nos 32 inches Plasma TV 1 No Wall Fan 8 Nos Swivel Chairs 5 Nos Executive Tables 2 Nos Small-size Refrigerators 4 Nos Steel Cabinet 2 Nos GoTv Decoders 2 Nos Office Shelves, window, blind, Electronic Projector, etc.)	016100100100 - Office of the Secretary to the State Government	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	760,000.00	10,000,000.00	10,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Purchase of Office Equipment in SSG's Office: (9 Nos HP Desktops 10 Nos HP Laptops 10 Nos UPS 4 Nos Photocopiers 8 Nos LaserJet Printers 1 No Shredder 7 Nos 3-in-One Coloured Printers 2 No Heavy-duty Staplers 1 No Video Camera 1 No Platform Trolley 2 Nos Note-Taking Tablets etc.)	016100100100 - Office of the Secretary to the State Government	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	11,100,000.00	15,000,000.00	35,000,000.00	4,330,000.00	35,000,000.00	35,000,000.00	35,000,000.00	
Furnishing/equipping of new EXCO Secretariat building.	016100100100 - Office of the Secretary to the State Government	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS		30,000,000.00	30,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of 1 No canon EOS R6 Mark II Mirrorless Digital Camera 24.2mp full frame CMOS sensor dual pixel + 128GB speed with dual function of Video & Picture for coverage of official activities across the State.	016100100100 - Office of the Secretary to the State Government	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		450,000.00	450,000.00		3,850,000.00	3,850,000.00	3,850,000.00	
Purchase of Utility Vehicles (Hilux Buses) for MDAs in Enugu State.	016100100100 - Office of the Secretary to the State Government	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	185,625,000.00	500,000,000.00	480,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Purchase of Electrical Installations/Fittings:(Compressor s/Contactors LED/Electrical Fittings Automatic Changeovers Armored Cables 16mm Cables D Boards GRS Gear Switches etc.).	016100100100 - Office of the Secretary to the State Government	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	15,566,200.00							-
Purchase of 1 no of Dyna Truck for official use by Protocol Unit GHE	016100100100 - Office of the Secretary to the State Government	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES		160,000,000.00	160,000,000.00		165,500,000.00	165,500,000.00	165,500,000.00	
Purchase of 4 no hp laptop for 3 departments in the office	016600100100 - Ministry of Human Development and Poverty Eradication	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		8,000,000.00	8,000,000.00					-

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Creation of e-platform with biometric capture for the registration and management of Neighborhood Wch operations	016600100100 - Ministry of Human Development and Poverty Eradication	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES					30,000,000.00	30,000,000.00	30,000,000.00	
Purchase of Software for establishment of Enugu State Poverty Data Management System (PDMS) using the Enugu State Poverty Social Register (ENPSR) and Poverty Map	016600100100 - Ministry of Human Development and Poverty Eradication	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES					40,000,000.00	40,000,000.00	40,000,000.00	
Purchase of Software for Digitalization of Registration and Management of Co-operative Societies	016600100100 - Ministry of Human Development and Poverty Eradication	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES					30,000,000.00	30,000,000.00	30,000,000.00	
Purchase of 2 no Wi-Fi for the Ministry	016600100100 - Ministry of Human Development and Poverty Eradication	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		200,000.00	200,000.00				-	
Purchase of Solar Panel at Cooperative College No. 10 Colliery Avenue GRA Enugu	016600100100 - Ministry of Human Development and Poverty Eradication	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00				-	
Purchase of 1 no standing fan for inter-ministerial and liaison department	016600100100 - Ministry of Human Development and Poverty Eradication	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		500,000.00	500,000.00				-	
Marking of International Day for Poverty Eradication on the 17th of October 2024	016600100100 - Ministry of Human Development and Poverty Eradication	23050104 - ANNIVERSARIES/CELEBRATIONS	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00				-	
Purchase of office equipment (5Nos desktop computers with UPS 4 Nos. Printer 3 no scanner and 3No photocopier)	016600100100 - Ministry of Human Development and Poverty Eradication	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		40,000,000.00	40,000,000.00	5,840,000.00			-	
CNP - Empowerment of indigents and vulnerable people of Enugu State	016600100100 - Ministry of Human Development and Poverty Eradication	23050104 - ANNIVERSARIES/CELEBRATIONS	70351 - R&D PUBLIC ORDER AND SAFETY		150,000,000.00	150,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
Procurement of Security materials (Purchase of working tools such as whittles touch lights T-shirts Barret walkie talkie installation of sirens on operational vehicles and motorcycles for the Nieghbourhood Watch/Vigilante	016600100100 - Ministry of Human Development and Poverty Eradication	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.		20,000,000.00	20,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of equipment for the establishment of Local Emergency Management agencies (LEMA) and Training programs to enhance community response capabilities	016700100100 - Ministry of Special Duties	23010102 - PURCHASE OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY		22,500,000.00	22,500,000.00		30,000,000.00	30,000,000.00	30,000,000.00	

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Purchase of CAPI for enumeration of private commercial borehole operators to be under govt tax net	016700100100 - Ministry of Special Duties	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Purchase of office equipments 5 no laptops, 2 Canon G3420 Printers, 1 no Photocopier, 4 no PRO UPS and 3 no Stabilizer	016700100100 - Ministry of Special Duties	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					12,000,000.00	12,000,000.00	12,000,000.00	
Purchase of Office furnitures, 3 nos. Split unit inverter AC 1 no office and 1 no executive office chair, 4 nos. office table set and 4 nos. chairs, 1 no thermocool refridgrator, 1 no poly star television and 4 nos. steel cabinet	016700100100 - Ministry of Special Duties	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					13,000,000.00	13,000,000.00	13,000,000.00	
Establish institutions to foster cooperation with state and federal govt in Enugu State	016700100100 - Ministry of Special Duties	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70351 - R&D PUBLIC ORDER AND SAFETY		20,000,000.00	20,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Building of smart toilets in markets (Establish 30 no smart toilets at 10 000 000 each in existing markets to curb open defecation around the market and achieving SDG targets 6.2)	016700100100 - Ministry of Special Duties	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70361 - PUBLIC ORDER AND SAFETY N.E.C.		30,000,000.00	30,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
'Removal of abandoned vehicles from roadways and streets	016700100100 - Ministry of Special Duties	23040104 - INDUSTRIAL POLLUTION PREVENTION &	70351 - R&D PUBLIC ORDER AND SAFETY		21,500,000.00	21,500,000.00				-	
Provision of Directional Signage at the State Secretariat	016700100100 - Ministry of Special Duties	23010124 - PURCHASE OF TEACHING / LEARNING AID	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00		7,000,000.00	7,000,000.00	7,000,000.00	
Compliance and safety oversight (Increase awareness of safety measures among the public to ensure compliance with safety standard as petrol and Gas stations)	016700100100 - Ministry of Special Duties	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	
Procurement of 10 Nos. digital survey equipment for Agricultural officers and field workers on data collection and result-based monitoring and evaluation using digital electronic tools (Kobotool box)	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		25,000,000.00	25,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Purchase of digital tools (crop area yield survey-CAYS) for training of 100ns Extension agents and lead farmers on calculation of land size and yield measurement	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		20,000,000.00	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	

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Procurement of 50 no Power Tillers	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		200,000,000.00	200,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Procurement and installation of solar panels	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010119 - PURCHASE OF POWER GENERATING SET	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Perimeter fencing and clearing of acquired state model fish farm site at Mbulo Owo Nkanu East	021500100100 - Ministry of Agriculture and Agro-Industrialization	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	70421 - AGRICULTURE		165,000,000.00	165,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Abstraction of water from Idodo river to the ponds (Pipe water tank water pumping machine etc.)	021500100100 - Ministry of Agriculture and Agro-Industrialization	23020116 - CONSTRUCTION / PROVISION OF WATERWAYS	70421 - AGRICULTURE		12,000,000.00	12,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
Statistical survey for the establishment of farm clusters	021500100100 - Ministry of Agriculture and Agro-Industrialization	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		20,000,000.00	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Rehabilitation of center pivot irrigation system across the state to enable dry season agricultural production of rice and other crops	021500100100 - Ministry of Agriculture and Agro-Industrialization	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	150,000,000.00	102,246,330.00	150,000,000.00	150,000,000.00	150,000,000.00	
Establishment of Engineering workshop tractors agricultural implement coupling and maintenance plant for sustenance and repair	021500100100 - Ministry of Agriculture and Agro-Industrialization	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE		100,000,000.00	100,000,000.00				-	
Revamping of the tractor leasing Company	021500100100 - Ministry of Agriculture and Agro-Industrialization	23030113 - REHABILITATION / REPAIRS - ROADS	70421 - AGRICULTURE		1,000,000,000.00	500,000,000.00				-	
CC- Establishment of water harvesting and conservation structures (dams dykes reservoirs) to mitigate rising climate change challenges	021500100100 - Ministry of Agriculture and Agro-Industrialization	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Establishment of Piggery, Poultry and Rabbit demonstration farms in the State	021500100100 - Ministry of Agriculture and Agro-Industrialization	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Renovation and refurbishing of slaughter houses and slaughter slabs in the State	021500100100 - Ministry of Agriculture and Agro-Industrialization	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL	70421 - AGRICULTURE		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Co-ordination implementation supervision monitoring and evaluation of NAGS-AP projects all FG Agric assisted projects Donor agency projects in the state	021500100100 - Ministry of Agriculture and Agro-Industrialization	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE		20,000,000.00	20,000,000.00				-	
Establishment of green houses for pepper tomatoes and exotic vegetable production	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE		140,000,000.00	140,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	

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Establishment of 200 units of earthen catfish pond 100 units of tapoline ponds 100 units of green houses vegetable crops integrated farm cluster at Owo Alkany East	021500100100 - Ministry of Agriculture and Agro-Industrialization	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE		1,015,450,000.00	1,015,450,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Fencing of all Farm Estate	021500100100 - Ministry of Agriculture and Agro-Industrialization	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	70421 - AGRICULTURE		600,000,000.00	600,000,000.00				-	
Construction and Fencing of warehouses	021500100100 - Ministry of Agriculture and Agro-Industrialization	23020118 - CONSTRUCTION / PROVISION OF	70421 - AGRICULTURE		500,000,000.00	500,000,000.00				-	
Parcellation of a cluster of small holders farmers across the state	021500100100 - Ministry of Agriculture and Agro-Industrialization	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE		100,000,000.00	100,000,000.00				-	
Construction of farm Estate across the State	021500100100 - Ministry of Agriculture and Agro-Industrialization	23020113 - CONSTRUCTION / PROVISION OF	70421 - AGRICULTURE		2,000,000,000.00	1,000,000,000.00		49,000,000,000.00	60,000,000,000.00	60,000,000,000.00	
CNP- Procurement of agricultural equipment and inputs for farmers (Agricultural credit scheme for farmers)	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE		200,000,000.00	150,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Conduct a Thematic Survey on Agricultural Value Chains in Enugu State	021500100100 - Ministry of Agriculture and Agro-Industrialization	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE		20,000,000.00	20,000,000.00				-	
CNP - Purchase of 800 Nos tractors and implements to assist mechanized farming in Enugu State	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE		20,000,000,000.00	10,000,000,000.00	2,466,976,048.00	7,000,000,000.00	7,000,000,000.00	7,000,000,000.00	
FN - Grant for participation in Agricultural and World Food Fairs	021500100100 - Ministry of Agriculture and Agro-Industrialization	23050108 - ACQUISITION OF FINANCIAL ASSETS	70421 - AGRICULTURE		30,000,000.00	30,000,000.00				-	
Provision of agriculture equipment and inputs for the support programme for farmers in the production value chain	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	37,949,137.00						-	
Establishment of three(3) special Agricultural Industrial Processing Zones (SAPZs)	021500100100 - Ministry of Agriculture and Agro-Industrialization	23020113 - CONSTRUCTION / PROVISION OF	70421 - AGRICULTURE		52,500,000,000.00	22,500,000,000.00	314,174,981.00	27,000,000,000.00	27,000,000,000.00	27,000,000,000.00	
CNP - Procurement of 3No Meteorological Instrument to facilitate keeping of daily weather records and monitor climate changes	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70421 - AGRICULTURE		20,000,000.00	20,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Procurement of Agricultural equipment, raising and distribution of improved seeds and seedlings such as oil palm cashew cocoa cotton coconut for distribution to Smallholder Farmers at subsidized rates	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE		150,000,000.00	150,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	

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Procurement and distribution of organic fertilizer agrochemical and knap sacks power sprayer PPE and other safeguard Equipment to small holder farmers	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE		150,000,000.00	150,000,000.00				-	
Rehabilitation of Premier Cashew at Oghe Ahani Achi	021500100100 - Ministry of Agriculture and Agro-Industrialization	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL	70421 - AGRICULTURE		30,000,000.00	30,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Establishment of Cocoa Clusters across the State	021500100100 - Ministry of Agriculture and Agro-Industrialization	23020113 - CONSTRUCTION / PROVISION OF	70421 - AGRICULTURE		100,000,000.00	100,000,000.00		120,000,000.00	120,000,000.00	120,000,000.00	
Purchase of 2No Hospital Equipment for State Vertinary Clinic	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS		200,000,000.00	200,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Renovation and fencing of Vertinary Hospital	021500100100 - Ministry of Agriculture and Agro-Industrialization	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70721 - GENERAL MEDICAL SERVICES					150,000,000.00	150,000,000.00	150,000,000.00	
Purchase of equipment for the Establishment of revolving loan	021500100100 - Ministry of Agriculture and Agro-Industrialization	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					30,000,000.00	30,000,000.00	30,000,000.00	
Establishment of Enugu Fertilizer Processing Plants to attract investment, improve economic growth and encourage export (through PPP arrangement)	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Provision of Project vehicles (4 Nos Hilux Pick-up trucks) and 1 No Bus for adequate monitoring /supervision of field activities in the State	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010107 - PURCHASE OF TRUCKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					200,000,000.00	200,000,000.00	200,000,000.00	
Rehabilitation and reactivation of Ministry of Agriculture ICT Centre	021500100100 - Ministry of Agriculture and Agro-Industrialization	23030127 - REHABILITATION/REPAIRS- ICT	70131 - GENERAL PERSONNEL SERVICES					100,000,000.00	100,000,000.00	100,000,000.00	
Completion of Efi development Cluster (Developing of the pasture, restocking of the farm, water reticulation and refurbishing of the buildings)	021500100100 - Ministry of Agriculture and Agro-Industrialization	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					200,000,000.00	200,000,000.00	200,000,000.00	
Agricultural Land Bank (This is for land search community engagements digitalization full perimeter survey and beaconing of thousands of hectares of land for large scale commercial agriculture investment	021500100100 - Ministry of Agriculture and Agro-Industrialization	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Renovation and refurbishment of state veterinary school and investigation centre Achi.	021500100100 - Ministry of Agriculture and Agro-Industrialization	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	

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Procurement of Agricultural Equipment and Agro inputs for launching of 2026 wet farming season across all the 17 LGAs	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		10,000,000.00	10,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Procurement of 10 Nos. laptops 1 projector 1 public address system 4 Nos. printers 3Nos photocopier machines and accessories	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES		15,000,000.00	15,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Procurement of office furniture (10 Nos. office tables 10 Nos. chairs 8 Nos. air conditioner)	021500100100 - Ministry of Agriculture and Agro-Industrialization	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		25,000,000.00	25,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	
Purchase of soil testing equipment with chemicals & reagents	021510200100 - Enugu State Agricultural Development Programme (ENADEP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE		250,000.00	250,000.00		500,000.00	500,000.00	500,000.00	
Purchase of 6Nos Geographical Positioning System(GPS) for field enumerators to capture data on crop production yield per hectare and data for Agro forestry	021510200100 - Enugu State Agricultural Development Programme (ENADEP)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		360,000.00	360,000.00		364,000.00	364,000.00	364,000.00	
Purchase of materials for on-farm demonstration of rice cassava farmers(Fertilizers herbicides insecticides seeds cuttings and seed dressing)	021510200100 - Enugu State Agricultural Development Programme (ENADEP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		380,000.00	380,000.00		1,100,000.00	1,100,000.00	1,100,000.00	
Conduct market price survey (MPS) on Agric products in 2 randomly selected LGA each per senatorial zones	021510200100 - Enugu State Agricultural Development Programme (ENADEP)	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		650,000.00	650,000.00				-	
Demonstration on income generating activities for women and youths. Purchase of material for processing and demonstration cassava in HQCF Flakes chips/pellets beekeeping grasscutters snail rearing	021510200100 - Enugu State Agricultural Development Programme (ENADEP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE		856,000.00	856,000.00				-	
Purchase of Mini-processing equipments and materials for training of farmers on income-generating activities	021510200100 - Enugu State Agricultural Development Programme (ENADEP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					640,000.00	640,000.00	640,000.00	
Purchase of a Printer	021510200100 - Enugu State Agricultural Development Programme (ENADEP)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		750,000.00	750,000.00		530,000.00	530,000.00	530,000.00	
Setting up of palm nursery stations across the six (6) Agricultural zones in the state	021510200100 - Enugu State Agricultural Development Programme (ENADEP)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		1,300,000.00	1,300,000.00		1,300,000.00	1,300,000.00	1,300,000.00	

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Provision of integrated Agricultural production and processing assets for For Increased Agricultural Productivity and mitigation of food loss.	021510700100 - Enugu State FADAMA (CARES Implementation)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	149,105,975.63	100,000,000.00	100,000,000.00		244,119,000.00	244,119,000.00	244,119,000.00	
Community Sensitization And Verification Of Farmer Groups In The Communities Including Needs Assessment	021510700100 - Enugu State FADAMA (CARES Implementation)	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	6,362,700.00	5,100,000.00	5,100,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Procurement and distribution of Agricultural Equipment and Agro Inputs (Fertilizers; Herbicides; Insecticides Seeds (Rice Seed Pepper Seed Cassava Stem) and extension services to farmers across 17 LGA	021510700100 - Enugu State FADAMA (CARES Implementation)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	186,793,742.07	136,500,000.00	136,500,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
NF - Agricultural assets for production and mitigation of food process to 6 004 farmers across the 17 LGAs of Enugu State. @120 000 per beneficiary	021510700100 - Enugu State FADAMA (CARES Implementation)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,165,014.50						-	
Production of revised and approved CARPs to be used for implementation and as Disbursement instruments	021510700100 - Enugu State FADAMA (CARES Implementation)	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,888,000.00	3,200,000.00	3,200,000.00		1,000,000.00	1,000,000.00	1,000,000.00	
Capacity building on Utilization and Maintenance of Acquired Assets using Resource Persons (e.g, Power Tillers, Cassava Grater with Jack, multi-purpose grinder, cassava peelers, Threshers, Rice Milling Machine, Rice perboilers, Solar water pumping machine)	021510700100 - Enugu State FADAMA (CARES Implementation)	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	907,500.00	3,000,000.00	3,000,000.00		5,100,000.00	5,100,000.00	5,100,000.00	
Conduct Environmental & Social Impact Assessment of Sub-Projects in line with the IVA Protocol requirement to inform Site specific ESMPs through consultancy (Professional fee and logistics costs)	021510700100 - Enugu State FADAMA (CARES Implementation)	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		4,000,000.00	4,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Conduct Environment & Social Audit to ascertain the extent of the mitigation measures put in place to address issues contained in the ESMPs in line with the requirement of the IVA through consultancy	021510700100 - Enugu State FADAMA (CARES Implementation)	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		4,000,000.00	4,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	

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ICR through Consultancy	021510700100 - Enugu State FADAMA (CARES Implementation)	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		2,000,000.00	2,000,000.00					-
Purchase of office equipments, 3 No. Laptop Computers (CORE i5) with bags for Data capture Analysis & Reporting	021510700100 - Enugu State FADAMA (CARES Implementation)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	5,062,812.50	4,750,000.00	4,750,000.00		2,850,000.00	2,850,000.00	2,850,000.00	
Purchase of 5No. Anti-Virus software (1 for 5 Persons)	021510700100 - Enugu State FADAMA (CARES Implementation)	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES		125,000.00	125,000.00		125,000.00	125,000.00	125,000.00	
Purchase of office equipment (3 NO Tablets with pouch and 3 no external hard drive)	021510700100 - Enugu State FADAMA (CARES Implementation)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		990,000.00	990,000.00		960,000.00	960,000.00	960,000.00	
Purchase of 8 sets of personal protective Equipment (Nose mask Rain cape rain boot and hand gloves) for 13 communities facilitators and 12 field officers	021510700100 - Enugu State FADAMA (CARES Implementation)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	10,839,600.00							-
Provision of 13.5km access roads to Farms Aggregation & Processing Centres at an average of 4.5km per Senatorial zone and 350 potential users per road	021510700100 - Enugu State FADAMA (CARES Implementation)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		260,000,000.00	260,000,000.00					-
Procurement of equipment for the Formation and Training of members of Road Users Maintenance Committee at 8 ECAs	021510700100 - Enugu State FADAMA (CARES Implementation)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		5,100,000.00	5,100,000.00		1,200,000.00	1,200,000.00	1,200,000.00	
Counterpart Fund	021510700700 - Livestock Productivity and Resilience Support Project LPRES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	135,580,679.68	200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Renovation and remodelling of Ministry of Finance Hqrts. - structural repars, landscaping, installation of windows and doors	022000100100 - Ministry of Finance and Economic Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					150,000,000.00	150,000,000.00	150,000,000.00	
Purchase of 10Nos laptops (Elite Book) Computer and 10 no steel cabinets	022000100100 - Ministry of Finance and Economic Development	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00	3,880,000.00	12,750,000.00	12,750,000.00	12,750,000.00	
Development of Asset management software	022000100100 - Ministry of Finance and Economic Development	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00					-
Installation of Common Wealth Secretariat and Debt Management software	022000100100 - Ministry of Finance and Economic Development	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Automating Integrated Financial Management at Local Government Levels in collaboration with the office of the SPA on ICT	022000100100 - Ministry of Finance and Economic Development	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00					-

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Purchase of shares/right issues	022000100100 - Ministry of Finance and Economic Development	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Review and upgrade of integrated financial management information system	022000100100 - Ministry of Finance and Economic Development	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		50,000,000.00	50,000,000.00				-	
Installation of wireless storage device (cloud) and networking of ICT equipment in the Minstry (Old House of Assembly) for easy access to network	022000100100 - Ministry of Finance and Economic Development	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Purchase of 4 no photocopying machines and 4 Nos. UPS and other office gadgets	022000100100 - Ministry of Finance and Economic Development	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Purchase and Installation of 4No Air conditioners (Split unit)	022000100100 - Ministry of Finance and Economic Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		8,000,000.00	8,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Purchase of 20 swivel chairs, 200 visitors' chairs and other furniture and fittings for the offices and Dome at the Old House of Assembly to improve work environment, enhance staff productivity and better service delivery	022000100100 - Ministry of Finance and Economic Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00	3,550,000.00	50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of 4Nos. HP Printers, 1 No Bluetooth wireless Speaker for online zoom meeting with DMO Abuja/other partners and 1No External hard Drive Storage device (1Tb) and 4 Nos. Smart TV	022000100100 - Ministry of Finance and Economic Development	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
Purchase and installation of Solar Systems to enhance adequate power supply to all the major departments in the Ministry without Solar Power	022000100100 - Ministry of Finance and Economic Development	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES					4,000,000.00	4,000,000.00	4,000,000.00	
Purchase of 1No. Digital camera, 1No. Laptop, 1No. Digital Tap Recorder, and other tools like external hard drive, Transistor radio, filing cabinet, memory cards and transferable cords for the Public Relation Unit of the Ministry	022000100100 - Ministry of Finance and Economic Development	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					2,000,000.00	2,000,000.00	2,000,000.00	

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Development of E-Payment Contractor Ledger Modules and Access Restriction to Strengthen Security of Electronic Cash Books and Bank Reconciliation to Facilitate Linking of all MDAs to the Treasury Head Quarters as approved in IPSAS Cash Basis	022000700100 - Office of the State Accountant- General	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		200,000,000.00	200,000,000.00					-
2nd Batch of linking Additional MDAs Finance and Accounts department to the unified database server at the office of the Accountant General (Provision of wireless Network Infrastructure solar Power Infrastructure LAN Structured cabling and workstation computers Government House Ministry of Works Ministry of Health Judiciary and Ministry of Lands)	022000700100 - Office of the State Accountant- General	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		200,000,000.00	200,000,000.00					-
Retiling/Repairs of Awgu Sub-Treasury	022000700100 - Office of the State Accountant- General	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		14,130,000.00	14,130,000.00		16,249,000.00	16,249,000.00	16,249,000.00	
Purchase of office equipment 5 nos. (photocopying machine binding machine scanner printing machine)	022000700100 - Office of the State Accountant- General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	3,200,000.00							-
Upgrading of IPSAS software from cash to accrual	022000700100 - Office of the State Accountant- General	23050102 - COMPUTER SOFTWARE	70133 - OTHER GENERAL		100,000,000.00	100,000,000.00					-
Purchase of 10 Executive office arm chairs and tables 2 no full upholstery set of Italian leather including window blinds, etc. for Accountant General's Office	022000700100 - Office of the State Accountant- General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		17,700,000.00	17,700,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Upgrading of SIFMIS software to CBN TSA/End to end EFT compliant version	022000700100 - Office of the State Accountant- General	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES		150,000,000.00	150,000,000.00					-
Repairs of stamp Duty Dicing Machine	022000700100 - Office of the State Accountant- General	23030110 - REHABILITATION /	70133 - OTHER GENERAL					1,000,000.00	1,000,000.00	1,000,000.00	
Repairs/Retiling of AG's Office - Rooms A1,A10,B12	022000700100 - Office of the State Accountant- General	23030121 - REHABILITATION / REPAIRS OF OFFICE	70131 - GENERAL PERSONNEL SERVICES					15,000,000.00	15,000,000.00	15,000,000.00	
Extension of solar system to the remaining offices in Accountant General's office	022000700100 - Office of the State Accountant- General	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES					100,000,000.00	100,000,000.00	100,000,000.00	
Repair of Leaking Roof at the Accountant general's Office	022000700100 - Office of the State Accountant- General	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					20,000,000.00	20,000,000.00	20,000,000.00	
Purchase of office Laptops: 15 Nos. and Printers - 10 Nos.	022000700100 - Office of the State Accountant- General	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES					8,250,000.00	8,250,000.00	8,250,000.00	

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52 Unites of Dixon Iron Slotted shelving Planks	022000700100 - Office of the State Accountant- General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					18,980,000.00	18,980,000.00	18,980,000.00	
10 Nos. Split Unit Hisense (Air conditioner) 1.5HP	022000700100 - Office of the State Accountant- General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.					9,000,000.00	9,000,000.00	9,000,000.00	
New IGR System (Biometrics)	022000800100 - Enugu State Internal Revenue Services	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,500,000.00						-	
Purchase of 25No laptops for ESIRS officers for efficient service delivery	022000800100 - Enugu State Internal Revenue Services	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	28,168,140.00						-	
Purchase of Office equipment 50 No Laptop Computers 100 no Samsung galaxy 11 no canon printer 4 no photocopier machine	022000800100 - Enugu State Internal Revenue Services	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	6,447,097.20	75,050,000.00	75,050,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Procurement of office furniture and fittings (128Nos Chairs 187Nos tables, 20 nos office shelves, 109 6" Nexus fans, 20 no air conditioner)	022000800100 - Enugu State Internal Revenue Services	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		109,610,000.00	109,610,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Installation of a high capacity solar energy system alternative power supply for some of our outstation offices	022000800100 - Enugu State Internal Revenue Services	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES		50,000,000.00	50,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Purchase of 10Nos buses for the services of zonal Offices	022000800100 - Enugu State Internal Revenue Services	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL	4,234,275.00				60,000,000.00	60,000,000.00	60,000,000.00	
Construction of 1 story building new revenue office with complete perimeter fencing of the premises and furnishing at new Enugu City	022000800100 - Enugu State Internal Revenue Services	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		200,000,000.00	200,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction of 11 new tax offices at Agbani, 9th mile, Udi town, Idodo, Ibagwa-Aka, Oji- River,Ogurute, Emene, New Haven, Aninri and Adani	022000800100 - Enugu State Internal Revenue Services	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					400,000,000.00	400,000,000.00	400,000,000.00	
Renovation of brick house as Annex office to ESIRS Headquarters office and Edingbour tax office	022000800100 - Enugu State Internal Revenue Services	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	100,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Purchase of office equipment (20 Nos Laptop Hp, 4 Nos. hp desk jet printer 2710, 2 sharp Photocopying AR-7024 machine)	022001200100 - Enugu State Gaming/Lotto Commission	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	80,923,776.25	11,000,000.00	11,000,000.00		14,089,000.00	14,089,000.00	14,089,000.00	
Purchase of License for the Software on Application point interface - Infrastructure build & integration	022001200100 - Enugu State Gaming/Lotto Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					80,023,000.00	80,023,000.00	80,023,000.00	
Purchase of 1 no Lister for alternative Powe	022001200100 - Enugu State Gaming/Lotto Commission	23010119 - PURCHASE OF POWER GENERATING	70133 - OTHER GENERAL		5,000,000.00	5,000,000.00				-	

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Renovation of the Commission's Office and its equipment	022001200100 - Enugu State Gaming/Lotto Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE	70131 - GENERAL PERSONNEL SERVICES		10,000,000.00	10,000,000.00				-	
Purchase of Office furniture for offices in the headquarters (3 no LG TV sets, 6 Nos. Hisense (2hp) AC,1 No. Hisense Standing AC 3.0hp inverter)	022001200100 - Enugu State Gaming/Lotto Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		10,500,000.00	10,500,000.00		8,050,000.00	8,050,000.00	8,050,000.00	
Purchase of 2 Nos. KC Soyany Motorcycles for distribution of Demand Notice	022001200100 - Enugu State Gaming/Lotto Commission	23010104 - PURCHASE MOTOR CYCLES	70131 - GENERAL PERSONNEL SERVICES	19,076,233.75						-	
Operational equipping of Enugu State Tractor and Equipment Leasing Company Ltd.	022200100100 - Ministry of Trade, Investment and Industry	23010107 - PURCHASE OF TRUCKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction of structures for corion innovative paints Nigeria Limited	022200100100 - Ministry of Trade, Investment and Industry	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		200,000,000.00	200,000,000.00				-	
Building and furnishing of the Produce School of Technology	022200100100 - Ministry of Trade, Investment and Industry	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,400,000.00						-	
CP & T Laboratory equipment	022200100100 - Ministry of Trade, Investment and Industry	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES		50,000,000.00	50,000,000.00				-	
Purchase of 1No Internet wireless Routers	022200100100 - Ministry of Trade, Investment and Industry	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES		3,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Purchase of 3No 5KVA Generator Set	022200100100 - Ministry of Trade, Investment and Industry	23010119 - PURCHASE OF POWER GENERATING	70133 - OTHER GENERAL		6,000,000.00	6,000,000.00				-	
Cluster for welder and artisans	022200100100 - Ministry of Trade, Investment and Industry	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70131 - GENERAL PERSONNEL SERVICES		100,000,000.00	100,000,000.00				-	
Provision of Ministry of trade investment and industry library &museum	022200100100 - Ministry of Trade, Investment and Industry	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES		30,000,000.00	30,000,000.00				-	
Cluster for small scale industries e.g. Furniture welder etc.	022200100100 - Ministry of Trade, Investment and Industry	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00				-	
Take off grant for Enugu State Export Promotion	022200100100 - Ministry of Trade, Investment and Industry	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		15,000,000.00	15,000,000.00				-	
Provision and building of New Haven Shopping Complex Gate	022200100100 - Ministry of Trade, Investment and Industry	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	103,105,400.00						-	
Purchase of office furniture (2 Nos. standing fan 1 no 32 plasma TV 8 Nos. fridge)	022200100100 - Ministry of Trade, Investment and Industry	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	62,403,000.00						-	

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Dev. Cost for the estab. of mechanic villages/ 3 industrial p	022200100100 - Ministry of Trade, Investment and Industry	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21,500,000.00							-
Refurbishment and Re-engineering of Aluminium Products Company Ltd. Plant Obebedim Ioho-Efiti L.G.A	022200100100 - Ministry of Trade, Investment and Industry	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					2,500,000,000.00	2,500,000,000.00	2,500,000,000.00	
Establishment of Enugu Ultra-Modern Mechanic village Akegbe Ugwu, Nkanu West L.G.A	022200100100 - Ministry of Trade, Investment and Industry	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					6,600,000,000.00	6,600,000,000.00	6,600,000,000.00	
Establishment of Enugu State GSM and Computer Village Project	022200100100 - Ministry of Trade, Investment and Industry	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					3,200,000,000.00	3,200,000,000.00	3,200,000,000.00	
Construction of Okpara Avenue Smart Shopping and Office Complex, Enugu	022200100100 - Ministry of Trade, Investment and Industry	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					2,100,000,000.00	2,100,000,000.00	2,100,000,000.00	
Installation of 25KV Solar Energy System alternative to power supply	022200100100 - Ministry of Trade, Investment and Industry	23020103 - CONSTRUCTION / PROVISION OF	70131 - GENERAL PERSONNEL SERVICES					20,000,000.00	20,000,000.00	20,000,000.00	
Digital CCTV Installation for Hon. Commissioner's Office and Conference room	022200100100 - Ministry of Trade, Investment and Industry	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES					1,700,000.00	1,700,000.00	1,700,000.00	
Setting up E-Library in the Min. of Trade, Investment and Industry	022200100100 - Ministry of Trade, Investment and Industry	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES					10,800,000.00	10,800,000.00	10,800,000.00	
Purchase of Office Equipment: 5 Nos. AR603 INV Monochrome Sharp Photocopier, 5 Nos. Centurytub 5000VA	022200100100 - Ministry of Trade, Investment and Industry	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERVICES					10,850,000.00	10,850,000.00	10,850,000.00	
Purchase of 5 Nos. Office Laptops, 1 No. Hp Pavillion (15" 11th Gen Intel Core i7), 10 Nos. 14" Hp Notebook Corei3 Laptops	022200100100 - Ministry of Trade, Investment and Industry	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES					10,300,000.00	10,300,000.00	10,300,000.00	
Reactivation, commercialization & Privatization of Government owned industries	022200100100 - Ministry of Trade, Investment and Industry	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21,600,000,000.00							-
Construction of shops renovation and remodeling of a dilapidated toilet and 3 gates at New Haven shopping complex	022200100100 - Ministry of Trade, Investment and Industry	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		40,000,000.00	40,000,000.00					-
Computerization/automation of market development and export promotion registration of business	022200100100 - Ministry of Trade, Investment and Industry	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		10,000,000.00	10,000,000.00					-

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Purchase of Office equipment: 10No big Printers 5 no computer 10 Nos. photocopying machine for eight departments including commissioner & permanent secretary	022200100100 - Ministry of Trade, Investment and Industry	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES		15,000,000.00	15,000,000.00	6,500,000.00			-	
Procurement of Drone Camera, tablet and public address system for enlightenment and sensitization of business premises levy	022200100100 - Ministry of Trade, Investment and Industry	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00		5,700,000.00	5,700,000.00	5,700,000.00	
CP & T on the spot testing kits for fuel, water, oil and bread etc.	022200100100 - Ministry of Trade, Investment and Industry	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00		18,000,000.00	18,000,000.00	18,000,000.00	
Equipping of the Ministry's data room with complete set of 4 Nos. desktop computers (Hp Corei3, 16GB/1TB), 4 Nos 1.2KVA UPS	022200100100 - Ministry of Trade, Investment and Industry	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		4,000,000.00	4,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00	
Provision of Camera and video machine for the ministry	022200100100 - Ministry of Trade, Investment and Industry	23010128 - PURCHASE OF SECURITY	70133 - OTHER GENERAL		5,000,000.00	5,000,000.00				-	
Procurement of 200 Nos. coding tools and 200 Nos. Packets of steel seals for produce inspection	022200100100 - Ministry of Trade, Investment and Industry	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		9,000,000.00	9,000,000.00		14,000,000.00	14,000,000.00	14,000,000.00	
Renovation and equipping of produce laboratory	022200100100 - Ministry of Trade, Investment and Industry	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70133 - OTHER GENERAL SERVICES		14,000,000.00	14,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Rehabilitation & Asphaltting new heaven shopping complex environment	022200100100 - Ministry of Trade, Investment and Industry	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		80,000,000.00	80,000,000.00		80,000,000.00	80,000,000.00	80,000,000.00	
Coal block lease bid price and fees	022200100100 - Ministry of Trade, Investment and Industry	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS					7,000,000,000.00	7,000,000,000.00	7,000,000,000.00	
Acquisition of decommissioned River power station land and appurtenances from NELMCO	022200100100 - Ministry of Trade, Investment and Industry	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Counterpart Contribution for Project Facilitaion Fund (PFF)	022200100100 - Ministry of Trade, Investment and Industry	23020118 - CONSTRUCTION / PROVISION OF TNERASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					7,500,000,000.00	7,500,000,000.00	7,500,000,000.00	

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Major renovation and re-roofing of Enugu State Investment Development Authority building complex (Re-roofing, windows, doors, plastering, finishing, tiling, ceiling, painting, aluminium partition, electricals, mechanical, concrete, parapet and fence remedial)	022201700100 - Enugu State Investment Development Authority	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES		75,400,000.00	75,400,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Setting up/installation of a virtual Training Centre for Govt. Use and rental to businesses at commercial profitable terms	022201700100 - Enugu State Investment Development Authority	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		272,800,000.00	272,800,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Purchase and installation of office equipment: (4 Nos. Laptops intel core i7, 1 No. Canon printers, 5 Nos. desktop computers, 1No. Photocopier, 6 Nos. UPS, 1 No. Paper Shredder, 10 Nos. Stabilizers, 2 Nos. hard drive, 1 No. public address system, 1 No. Nikon camera, 1 No. Projector)	022201700100 - Enugu State Investment Development Authority	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	95,000.00	14,000,000.00	14,000,000.00	2,119,000.00	50,000,000.00	50,000,000.00	50,000,000.00	
Purchase and installation of office furniture (4 Nos. Executive Chairs, 14 Nos. Office tables, 1 No. full Executive table, 10 Nos. executive tables, 1 No. conference table, 6 Nos. 1.5hp Split unit Acs, 2Nos. LG standing fans, 2 Nos. Fridges, 2 Nos. Televisions, 2 Nos. steel Office cabinets, 1 No. Safe)	022201700100 - Enugu State Investment Development Authority	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00		48,000,000.00	48,000,000.00	48,000,000.00	
Purchase of 15 Seater Toyota Hiace Bus	022201700100 - Enugu State Investment Development Authority	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	39,396,642.00						-	
Purchase of 30KVA Solar Alternative power system	022201700100 - Enugu State Investment Development Authority	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		35,000,000.00	35,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00	
Purchase and installation of software (Tradenet)	022201700100 - Enugu State Investment Development Authority	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		1,200,000.00	1,200,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
Construction of Mechanic Village at Akwuke	022201700100 - Enugu State Investment Development Authority	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		1,200,000,000.00	1,200,000,000.00				-	
Development of Enugu Spare Parts and Allied Trades Market at Ogwofia and Nsude in Ezeagu and Udi LGA 9th Mile Axis projected cost for 2024	022201700100 - Enugu State Investment Development Authority	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		1,200,000,000.00	1,200,000,000.00	1,000,000,000.00				-

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Project concept development and promotion	022201700100 - Enugu State Investment Development Authority	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,030,475,600.14							-
Renovation & Expansion of Old CCB Building (Outstanding Floors)	022201800100 - Small and Medium Scale Enterprises Promotion	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		200,000,000.00	200,000,000.00	31,100,000.00	400,000,000.00	400,000,000.00	400,000,000.00	
Creation of SME Shared Facilities-Shoe & Leather Products Cluster	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		300,000,000.00	300,000,000.00					-
Operational Funds for GIZ Supported Enugu Jobs Center	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	100,000,000.00	19,590,000.00				-
Establishment of Startup & SME Accelerator & Hackathon Programs	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	75,000,000.00	100,000,000.00	100,000,000.00					-
Support for the Investment in Digital & Creative Enterprise (i-DICE) Program	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	990,000.00	200,000,000.00	200,000,000.00					-
Operationalization of Enugu State Human Capital Development Fund (HCDF)	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		200,000,000.00	170,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
IT Enhancement Grant - ICT Upgrades for MSME (N- CARES)	022201800100 - Small and Medium Scale Enterprises Promotion	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	31,755,000.00							-
Renovation of PPSMB ICT Centers across all seventeen (17) LGAs to be converted to Community ICT Centers to serve the Rural Community on Digital Literacy	022201800100 - Small and Medium Scale Enterprises	23030127 - REHABILITATION/REPAIRS	70133 - OTHER GENERAL	550,000,000.00	125,000,000.00	125,000,000.00					-
Creation of Enugu Startup Fund	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		300,000,000.00	300,000,000.00					-
Development of Digital Industrial Park (Enugu Talent City/Outsourcing Hub)	022201800100 - Small and Medium Scale Enterprises Promotion	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		500,000,000.00	500,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
Rehabilitation and operationalization of digital bridge Institute (NCC)	022201800100 - Small and Medium Scale Enterprises Promotion	23030113 - REHABILITATION / REPAIRS - ROADS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		1,000,000,000.00	1,000,000,000.00					-
Operationalization of the Dig one policy for WIOCC and Fibre Optic Investment in the state	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	100,000,000.00					-

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Broadband & Connectivity Accerelation Program	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					150,000,000.00	150,000,000.00	150,000,000.00	
SME Production Facilities: Shared Mechanised equipment for Agro fashion and other Artisans	022201800100 - Small and Medium Scale Enterprises Promotion	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	17,400,000.00		30,000,000.00	26,000,000.00				-
Operationalization of the Enugu Fashion hub	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		200,000,000.00	200,000,000.00					-
Enhancement of the Enugu Jobs Platform and Implementation of Graduate Apprenticeship Job Readiness Programs	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	83,506,216.52							-
Enugu Talent City - Training for Jobs Initiative (BPOs & IT - Enabled Services	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	18,755,000.00				200,000,000.00	200,000,000.00	200,000,000.00	
Startup & Innovation Enablement Fund (SEVCF, Hackathons, Sandbox, Startup Act Implementation)	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					250,000,000.00	250,000,000.00	250,000,000.00	
Establishment of Four (4) Digital Skills Enhancement & Training Centers	022201800100 - Small and Medium Scale Enterprises Promotion	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	240,000.00				150,000,000.00	150,000,000.00	150,000,000.00	
Enugu MSME & Enterprise Growth Fund	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					500,000,000.00	500,000,000.00	500,000,000.00	
Purchase of 2No Printers	022201800100 - Small and Medium Scale Enterprises Promotion	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	988,500.00							-
Enugu Industrial & Cluster Competitiveness Program	022201800100 - Small and Medium Scale Enterprises Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					400,000,000.00	400,000,000.00	400,000,000.00	
MSME Loan Programs	022201800100 - Small and Medium Scale Enterprises Promotion	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		500,000,000.00	500,000,000.00					-
Completion & Operationalization of Norrsken Enugu Concept Innovation Hub (old Printing Press)	022201800100 - Small and Medium Scale Enterprises Promotion	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES		700,000,000.00	700,000,000.00	335,376,692.83	1,200,000,000.00	1,200,000,000.00	1,200,000,000.00	
Creation of Innovation Hub at Nkanu East	022201800100 - Small and Medium Scale Enterprises Promotion	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES		500,000,000.00	500,000,000.00					-
Purchase of Generator Set	022201800100 - Small and Medium Scale Enterprises Promotion	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	980,000.00							-

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Installation of CCTV	022201800100 - Small and Medium Scale Enterprises Promotion	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	1,819,000.00							-
Purchase of Furniture	022201800100 - Small and Medium Scale Enterprises Promotion	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	900,000.00							-
SME Survey/interview Data Collection and Pub of Dir 470 Biz	022201800100 - Small and Medium Scale Enterprises Promotion	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12,005,000.00							-
Purchase office equipment (projector white board TV)	022201800100 - Small and Medium Scale Enterprises Promotion	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	940,000.00							-
Purchase of Equipment and processing of Agro- Commodities (Value addition) for domestic and export markets	022201900100 - Enugu Marketing Company	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		150,000,000.00	450,000,000.00	40,000,000.00	70,000,000.00	70,000,000.00	70,000,000.00	
Development of software for import and export/technology platform(Clearing of freights forwarding /dry port cargo transactions App/online store/show room e-wallet payment payless supermarket and community food care	022201900100 - Enugu Marketing Company	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		80,000,000.00	80,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of Rice Destoner Machine	022201900100 - Enugu Marketing Company	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		30,000,000.00	30,000,000.00					-
Grant for the purchase of equipment for Aggregation of commodities and Trading	022201900100 - Enugu Marketing Company	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		150,000,000.00	150,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	
Purchase of 2 Nos. Photocopying machine for Commissioner's office and perm sec	022700100100 - Ministry of Labour and Productivity	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERVICES		1,500,000.00	1,500,000.00		2,500,000.00	2,500,000.00	2,500,000.00	
Purchase of office Equipment 5Nos Desktop Computer and accessories 5Nos printers and 1No laptop	022700100100 - Ministry of Labour and Productivity	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES		4,600,000.00	4,600,000.00		5,600,000.00	5,600,000.00	5,600,000.00	
Procurement of the following equipment for the new training hall (4 1.5hp air conditioner 1 no projector 200 conference chairs 2 conference tables 2 white board 20 window blinds)	022700100100 - Ministry of Labour and Productivity	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		16,290,000.00	16,290,000.00					-
Construction of building beside skill acquisition center uwani for trainings on wig making, make-up and shoe making.	022700100100 - Ministry of Labour and Productivity	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		27,500,000.00	27,500,000.00		10,000,000.00	10,000,000.00	10,000,000.00	

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Construction of Staff Canteen /Business center and stationary lock up shope inside state secretariat complex	022700100100 - Ministry of Labour and Productivity	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					35,000,000.00	35,000,000.00	35,000,000.00	
Purchase of office furniture: 4Nos office tables 8Nos chairs 1No shelve 7Nos medium Ox Standing Fan	022700100100 - Ministry of Labour and Productivity	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		5,700,000.00	5,700,000.00		7,700,000.00	7,700,000.00	7,700,000.00	
Purchase, installation and activation of CCTV survelliance system in Secretariat complex and in rural areas, highways and public institution	022800100100 - Ministry of Innovation, Science and Technology	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES					300,000,000.00	300,000,000.00	300,000,000.00	
Construction of facility centre for the Artisans and fabricators	022800100100 - Ministry of Innovation, Science and Technology	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	100,000,000.00		70,000,000.00	70,000,000.00	70,000,000.00	
Establishment of herbal medicine processing and packaging centre	022800100100 - Ministry of Innovation, Science and Technology	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	100,000,000.00		70,000,000.00	70,000,000.00	70,000,000.00	
Purchase of materials for mass production of smokeless briquette stoves	022800100100 - Ministry of Innovation, Science and Technology	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Establishment of Raw Materials Library and complete Upgrading of the Raw Materials Resource and Investment Centre to the International best practice:	022800100100 - Ministry of Innovation, Science and Technology	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70131 - GENERAL PERSONNEL SERVICES		35,000,000.00	35,000,000.00		35,000,000.00	35,000,000.00	35,000,000.00	
Establishment of a model Science Laboratory	022800100100 - Ministry of Innovation, Science and Technology	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		65,000,000.00	65,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Procurement of Computer and its accessories for Digitalization of State MDAs	022800100100 - Ministry of Innovation, Science and Technology	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	21,625,000.00	500,000,000.00	500,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Feasibility study on Bio-gas digester production in collaboration with Firo and ECN	022800100100 - Ministry of Innovation, Science and Technology	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		30,000,000.00	30,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Establishment of smokeless coal briquette production factories in the three senatorial zones in the State (Feasibility study provision of land evaluation of building equipping of the centre with production machines)	022800100100 - Ministry of Innovation, Science and Technology	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	

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Equipment of riders permit offices in Enugu West and Enugu North: 20Nos computer sets 6Nos printers 3Nos generators 10Nos stabilizer 10Nos UPS 5Nos steel cabinet 4Nos photocopiers 4Nos router 25Nos desks 35Nos chairs	022900100100 - Ministry of Transport	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES		145,700,000.00	145,700,000.00					-
Biometrics of ministry activities like data of all commercial vehicle operators motorcycle operators taxi operators and payment of all related (IGR) of ministry manifest emblem registration of mass transit etc.	022900100100 - Ministry of Transport	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES		12,000,000.00	12,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
Installation of 100 No digital management cameras	022900100100 - Ministry of Transport	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES		1,000,000,000.00	1,000,000,000.00					-
Provision of IOT vehicle tracking system via PPP	022900100100 - Ministry of Transport	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	4,920,647,041.71	2,000,000,000.00	2,000,000,000.00		10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	
Development of 1 No STP Operating system	022900100100 - Ministry of Transport	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES		13,000,000.00	13,000,000.00					-
Vehicle Manufacturing Program - Procurement and Assembly of 2100 taxis for youth empowerment scheme and Security (DPS)	022900100100 - Ministry of Transport	23010108 - PURCHASE OF BUSES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		7,000,000.00	7,000,000.00		7,000,000.00	7,000,000.00	7,000,000.00	
Procurement of office equipment such as 12 no 14 Notebook	022900100100 - Ministry of Transport	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES		44,000,000.00	44,000,000.00					-
Procurement of equipment for public enlightenment such as 10 no horn 5 nos speakers public address system, 5 nos microphone speakers etc.) for ESTMA	022900100100 - Ministry of Transport	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES		5,000,000,000.00	5,000,000,000.00					-
Procurement of 10Nos Power bike with digital security system for ESTMA and VIO	022900100100 - Ministry of Transport	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		10,000,000.00	50,000,000.00	40,790,000.00	10,000,000.00	10,000,000.00	10,000,000.00	
Procurement of 200 Tipper Trucks for Mining	022900100100 - Ministry of Transport	23010107 - PURCHASE OF TRUCKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		4,000,000.00	4,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00	
Procurement of office equipment: 6 No Digital Casio Calculator 6Nos computer sets with printers and accessories	022900100100 - Ministry of Transport	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		900,000,000.00	900,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	

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Procurement of office furniture (3 Nos. Padded executive tables 5 Nos. office executive table 6 no writing table with drawers 10 No executive chairs etc.)	022900100100 - Ministry of Transport	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		5,000,000.00	5,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Provision of State Transport Master plan and development of the Enugu State Transportation Policy Document	022900100100 - Ministry of Transport	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	74,600,000.00						-	
Procurement of Equipment for Traffic Management Official such as clamps, camera, 20 Nos traffic cones, Radio Message and Communication equipment for ESTMA VIO	022900100100 - Ministry of Transport	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		150,000,000.00	110,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Rehabilitation of Toilet Facilities in Ministry of Transport	022900100100 - Ministry of Transport	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		3,000,000.00	3,000,000.00				-	
Establishment of model driving school and Testing Centre	022900100100 - Ministry of Transport	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		2,000,000.00	2,000,000.00				-	
Procurement of20 Nos smart Traffic control stand with solar	022900100100 - Ministry of Transport	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		1,200,000,000.00	1,200,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Purchase and installation of 20 Nos modern digital camera	022900100100 - Ministry of Transport	23010128 - PURCHASE OF SECURITY	70133 - OTHER GENERAL		1,600,000,000.00	1,600,000,000.00		3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Transport Infrastructure projec phase 2 - Construction of Ultra modern Logistics hub at Emene, 9th mile	022900100100 - Ministry of Transport	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		600,000,000.00	600,000,000.00				-	
Construction of 1 no Transport Interchange via PPP 1 NO (TIP Phase 2 at 9th mile, Emene, Own)	022900100100 - Ministry of Transport	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		1,000,000,000.00	1,000,000,000.00	224,942,000.00			-	
Provision of Traffic signages/road marking	022900100100 - Ministry of Transport	23010128 - PURCHASE OF SECURITY EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES		5,000,000.00	5,000,000.00				-	
Provision of 5 Hilux for Traffic Management Operations	022900100100 - Ministry of Transport	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL					250,000,000.00	250,000,000.00	250,000,000.00	
Provision of MOT command and control centre	022900100100 - Ministry of Transport	23010102 - PURCHASE OF OFFICE BUILDINGS	70133 - OTHER GENERAL	250,000,000.00	200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Equity contribution for additional 100 buses for the intra-city mass transit concession	022900100100 - Ministry of Transport	23010108 - PURCHASE OF BUSES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		2,000,000,000.00	2,000,000,000.00	723,887,895.98			-	
Construction of 10 No Electric Charging point	022900100100 - Ministry of Transport	23010102 - PURCHASE OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		1,000,000,000.00	1,000,000,000.00				-	

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Equity contribution for phase 1 of 135.4km rail	022900100100 - Ministry of Transport	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		2,000,000,000.00	2,000,000,000.00		10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	
Provision of maintenance repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP	022900100100 - Ministry of Transport	23010138 - PURCHASE OF AERO SPARES/MAINTENANCE	70133 - OTHER GENERAL SERVICES	974,650,000.00	100,000,000.00	100,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Provision of 6 Nos additional Air crafts for Enugu Air	022900100100 - Ministry of Transport	23010139 - PURCHASE OF AIRCRAFTS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		19,000,000,000.00	19,000,000,000.00	2,149,479,850.95	35,000,000,000.00	65,000,000,000.00	65,000,000,000.00	
Akanu Ibiam International Airport Concession contribution	022900100100 - Ministry of Transport	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20,600,000.00	2,130,000,000.00	2,130,000,000.00	82,568,000.00	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	
Purchase of 1 no Heavy duty floor trolley btobjacr	022905300200 - Coal City Transport Services	23010107 - PURCHASE OF TRUCKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		800,000.00	800,000.00		523,000.00	523,000.00	523,000.00	
Purchase of 10 no Complete tool box	022905300200 - Coal City Transport Services	23010129 - PURCHASE OF INDUSTRIAL	70133 - OTHER GENERAL		663,000.00	663,000.00		880,000.00	880,000.00	880,000.00	
Purchase of service machine 1 no complete tool box	022905300200 - Coal City Transport Services	23010129 - PURCHASE OF INDUSTRIAL	70133 - OTHER GENERAL					200,000.00	200,000.00	200,000.00	
Purchase of 1 No engine/Gear box Hoist	022905300200 - Coal City Transport Services	23010129 - PURCHASE OF INDUSTRIAL	70133 - OTHER GENERAL		300,000.00	300,000.00				-	
Construction of Truck/Tipper Park	023100100100 - Ministry of Energy and Mineral Resources	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		50,000,000.00	50,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of facilities/equipment for development of data base for oil and Gas in Enugu State Visitation of OML	023100100100 - Ministry of Energy and Mineral Resources	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70432 - PETROLUUM AND NATURAL GAS	23,000,000.00	20,000,000.00	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Purchase of Media equipment (VIDO Machines Cameras)	023100100100 - Ministry of Energy and Mineral Resources	23010124 - PURCHASE OF TEACHING / LEARNING AID	70412 - GENERAL LABOUR AFFAIRS		3,000,000.00	3,000,000.00		3,500,000.00	3,500,000.00	3,500,000.00	
Procurement of Sand lone clinometer DQL-10A Model	023100100100 - Ministry of Energy and Mineral Resources	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					628,000.00	628,000.00	628,000.00	
Procurement of Hydraulic corring UYX 400MODEL	023100100100 - Ministry of Energy and Mineral Resources	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					68,675,000.00	68,675,000.00	68,675,000.00	
Purchase of Machine for Gold mineral etc. Exploration GR-2000 model	023100100100 - Ministry of Energy and Mineral Resources	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					4,704,000.00	4,704,000.00	4,704,000.00	
Purchase of 10Nos desktop and 10 Nos. laptop computers and 5 Nos. Screens	023100100100 - Ministry of Energy and Mineral Resources	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES		3,200,000.00	3,200,000.00	3,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	

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Admt Electromagnetic (EM) Machine for mineral Exploration machine 300AX Model depth-300M	023100100100 - Ministry of Energy and Mineral Resources	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					6,750,000.00	6,750,000.00	6,750,000.00	
Renovation of Office Building	023100100100 - Ministry of Energy and Mineral Resources	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					20,000,000.00	20,000,000.00	20,000,000.00	
Purchase of furniture for Furnishing of office of building	023100100100 - Ministry of Energy and Mineral Resources	23010102 - PURCHASE OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES		6,100,000.00	6,100,000.00		26,000,000.00	26,000,000.00	26,000,000.00	
Take-off Fund for Ministry of Energy	023100100100 - Ministry of Energy and Mineral Resources	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					500,000,000.00	500,000,000.00	500,000,000.00	
Provison of power social service with kinetic solar and mini grid for 4 senatorial zones	023100100100 - Ministry of Energy and Mineral Resources	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES					4,000,000,000.00		-	
Provision of green energy for local communioty divisions and SME	023100100100 - Ministry of Energy and Mineral Resources	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Enugu Enerdy and investment forum	023100100100 - Ministry of Energy and Mineral Resources	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Exploration and feasibility studies for the water bodies within Enugu for possible mini hydro power projects	023100100100 - Ministry of Energy and Mineral Resources	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Procurement of 4 new mining blocks	023100100100 - Ministry of Energy and Mineral Resources	23010102 - PURCHASE OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		12,000,000,000.00	6,000,000,000.00		8,000,000,000.00	8,000,000,000.00	8,000,000,000.00	
CNP - Construction Extension and Boosting of Electrification Networks in rural communities of the 3 senatorial zones of the State	023100100200 - Enugu State Electrification Agency	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	6,400,000.00	1,050,000,000.00	1,050,000,000.00	103,665,759.05	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Provision of N150,000,000 Billion Naira for the construction & installation 100MW of micro and mini solar hydro power generations, state distribution grids, and metering system in pursuit of 24 hours seven days and 365 days of reliable, adequate, and uninterrupted electricity access in all parts of Enugu State	023100100200 - Enugu State Electrification Agency	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY					8,000,000,000.00	8,000,000,000.00	8,000,000,000.00	
Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones of the State	023100100200 - Enugu State Electrification Agency	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	169,161,050.60		120,000,000.00				-	
Boosting/ Energization of Electricity	023100100200 - Enugu State Electrification Agency	23050108 - ACOUISITION OF	70435 - ELECTRICITY	58,577,762.40						-	

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CNP- Electrification of Aguobu Obeleagu Umana	023100100200 - Enugu State Electrification Agency	23020103 - CONSTRUCTION / PROVISION OF	70435 - ELECTRICITY		50,000,000.00	50,000,000.00				-	
Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks in 3	023100100200 - Enugu State Electrification Agency	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	16,000,000.00						-	
Procurement of electrical materials for State contingency intervention in Electrification Projects	023100100200 - Enugu State Electrification Agency	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY		1,000,000,000.00	1,000,000,000.00	188,932,890.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
CNP- Procurement of 200 units rating distribution transformer for replacement of burnt/failed transformers at various communities of the State (100 Nos 500KVA 50 Nos. 100kva and 50 Nos 300KVA)	023100100200 - Enugu State Electrification Agency	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY		1,000,000,000.00	1,000,000,000.00	118,978,250.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Procurement of Electrical Equipment and tools	023100100200 - Enugu State Electrification Agency	23020103 - CONSTRUCTION / PROVISION OF	70435 - ELECTRICITY		150,000,000.00	30,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Rehabilitation of water works line	023100100200 - Enugu State Electrification Agency	23030104 - REHABILITATION / REPAIRS - WATER	70452 - WATER TRANSPORT	1,000,000.00						-	
Procurement of Operational vehicles: 5no Hilux and 8no. Mini Bus	023100100200 - Enugu State Electrification Agency	23010108 - PURCHASE OF BUSES	70131 - GENERAL PERSONNEL SERVICES					42,000,000.00	42,000,000.00	42,000,000.00	
Procurement of street light TxF and generator to replace old/wornout ones	023100100200 - Enugu State Electrification Agency	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Maintenance of street light generating sets	023100100200 - Enugu State Electrification Agency	23030123 - REHABILITATION/REPAIRS- TRAFFIC /STREET	70133 - OTHER GENERAL SERVICES					2,000,000.00	2,000,000.00	2,000,000.00	
Procurement of 4 No Truck self loader truck (Hiab and Platform) for Rural electrification Projects, for street light and traffic light maintenance	023100100200 - Enugu State Electrification Agency	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES		320,000,000.00	320,000,000.00		165,000,000.00	165,000,000.00	165,000,000.00	
Installation of rural streetlights in Nsukka to Obollo Afor	023100100200 - Enugu State Electrification Agency	23020123 - CONSTRUCTION OF TRAFFIC /STREET	70133 - OTHER GENERAL SERVICES	14,700,000.00						-	
CNP- Provision and replacement of automatic solar street lights at the major streets in the three senatorial zones of the State 6w 290	023100100200 - Enugu State Electrification Agency	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY		1,500,000,000.00	1,500,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Procurement and installation of 40KVA generator	023100100200 - Enugu State Electrification Agency	23010119 - PURCHASE OF POWER GENERATING	70133 - OTHER GENERAL	92,802,466.00						-	
Upgrade and Maintenance of Street lights in Enugu State	023100100200 - Enugu State Electrification Agency	23030123 - REHABILITATION/REPAIRS- TRAFFIC /STREET	70133 - OTHER GENERAL SERVICES	288,313,375.20	4,000,000.00	4,000,000.00				-	
Procurement of personal computer laptops for office use	023100100200 - Enugu State Electrification Agency	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES		25,000,000.00	25,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00	

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Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu-Onitsha Expressway Link road Oji River LGA 1Km Aji- Umuogbo Agu Road Umuaji-Umuida Road Ogrute Igboeze North LGA 6.5km Ozidem-Nrobo-Abbi-Nimbo Road (Eath Road) Uzo Uwani LGA construction of spot Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu-Onitsha Expressway Link road Oji River LGA 1Km Aji- Umuogbo Agu Road Umuaji-Umuida Road Ogrute Igboeze North	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Renovation of Amankpaka Cottage Hospital Amankpaka Nike	023400100100 - Ministry of Works and Infrastructure	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00				-	
Construction of Nurses Quarters and Perimeter Fencing at Igwebuike Health Centre Obeagu Awgu	023400100100 - Ministry of Works and Infrastructure	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
CNP-Renovation of Agulese Ugwieme Health Centre Awgu	023400100100 - Ministry of Works and Infrastructure	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70133 - OTHER GENERAL SERVICES		30,000,000.00	30,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Construction of Perimeter Fencing at Infectious Diseases Hospital Oji River	023400100100 - Ministry of Works and Infrastructure	23020106 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		40,000,000.00	40,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Construction and Furnishing of Type 3 Hospital Owo	023400100100 - Ministry of Works and Infrastructure	23020106 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		200,000,000.00	200,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Digitalization of the Contract Administration in Ministry of Works and Infrastructure	023400100100 - Ministry of Works and Infrastructure	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		70,000,000.00	70,000,000.00		70,000,000.00	70,000,000.00	70,000,000.00	
40KVA Inverter and 32 Nos of 200 Arms Battery (Quanta) MOW&I Headquarters	023400100100 - Ministry of Works and Infrastructure	23020103 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		40,000,000.00	40,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00	
Installation of Solar Energy at MOW&I Headquarters	023400100100 - Ministry of Works and Infrastructure	23020103 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
CNP- Construction of Health Centre at Umuaji Mgbagbuowa Ezeagu	023400100100 - Ministry of Works and Infrastructure	23020106 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		80,000,000.00	80,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Completion of the Construction of International Conference Center (payment of retention fee)	023400100100 - Ministry of Works and Infrastructure	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL S / HEALTH	70133 - OTHER GENERAL SERVICES	20,318,161,793.39				500,000,000.00	500,000,000.00	500,000,000.00	
Purchase of Office Equipment	023400100100 - Ministry of Works and Infrastructure	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	

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Construction/Renovation of Public Buildings in Enugu State	023400100100 - Ministry of Works and Infrastructure	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70133 - OTHER GENERAL SERVICES	20,958,088,933.02	10,000,000,000.00	10,000,000,000.00	1,819,490,071.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Provision of Solar Power Street Lightings and Generating Sets in Enugu Nsukka and Awgu Urban Centres	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	4,450,000.00	200,000,000.00	200,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Construction of Twin water fall and Swim Pool Governor's lodge	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES	100,000.00				100,000,000.00	100,000,000.00	100,000,000.00	
Construction of Doctor's Quarters Type 1 & 2 at Igbo Eno Campus	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF	70611 - HOUSING DEVELOPMENT	500,000.00						-	
Establishment of Enugu State Materials Testing Laboratory (Quality control/Inspection and Engineering Services at MOWI Area Office	023400100100 - Ministry of Works and Infrastructure	23050101 - RESEARCH AND DEVELOPMENT	70141 - BASIC RESEARCH		10,000,000.00	10,000,000.00				-	
Completion of Proposed Remodeling of Colliery Hospital (Lot I) Enugu North LGA Enugu State	023400100100 - Ministry of Works and Infrastructure	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	70133 - OTHER GENERAL SERVICES	1,477,506,724.91						-	
Completion of Astrotourf and Tratan tracks flood lighting and associated works at Nsukka Stadium Phase II	023400100100 - Ministry of Works and Infrastructure	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70443 - CONSTRUCTION	384,483,596.59						-	
Proposed Construction/ Remodeling (including external works and landscaping) of Ministry of Works and Infrastructure (MOW&I) Headquarters at Area Office Workroad, Enugu	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		60,000,000.00	60,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
CNP - Completion of the construction of International Conference Centre Enugu	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		1,000,000,000.00	3,000,000,000.00	1,014,362,400.00	300,000,000.00	300,000,000.00	300,000,000.00	
Renovation of State Secretariat Enugu	023400100100 - Ministry of Works and Infrastructure	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		500,000,000.00	500,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Renovation Fencing Landscaping of NCFC Building GRA Enugu	023400100100 - Ministry of Works and Infrastructure	23030121 - REHABILITATION / REPAIRS OF OFFICE	70541 - PROTECTION OF BIODIVERSITY AND		100,000,000.00	100,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00	
CNP - Remodeling and reconstruction of Hotel Presidential Enugu	023400100100 - Ministry of Works and Infrastructure	23030118 - REHABILITATION / REPAIRS -	70443 - CONSTRUCTION	1,622,332,986.00	1,000,000,000.00	4,000,000,000.00	2,436,363,700.00			-	
2 Nos Electrical Department Project Vehicle (Hilus) Electrical Department MOW&I	023400100100 - Ministry of Works and Infrastructure	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES		80,000,000.00	80,000,000.00		80,000,000.00	80,000,000.00	80,000,000.00	
Procurement of Asphalt Plant	023400100100 - Ministry of Works and Infrastructure	23010129 - PURCHASE OF INDUSTRIAL	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00				-	
Renovation of Old House of Assembly Building Enugu North LGA	023400100100 - Ministry of Works and Infrastructure	23030121 - REHABILITATION / REPAIRS OF OFFICE	70443 - CONSTRUCTION		70,000,000.00	70,000,000.00				-	

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Purchase of 3No Equipment for Enugu State Ministry of Works Material Testing Laboratory Quality Control & Inspection	023400100100 - Ministry of Works and Infrastructure	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70151 - R&D GENERAL PUBLIC SERVICES		40,000,000.00	120,000,000.00	8,040,000.00	40,000,000.00	40,000,000.00	40,000,000.00	
Purchase and Installation of Concrete equipment; i. Machine iron cutters ii. Vibrator iii. Concrete mixers	023400100100 - Ministry of Works and Infrastructure	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Procurement of Earth moving machine such as 2Nos Excavator 2Nos Bulldozer 2Nos Grader 1No Back Actor 2Nos Compactor/ Rollers 1No Low Bed 1No Forklift truck 1No Hiab truck/ Crane 1No Water tanker 1No Truck 1No Platform Truck	023400100100 - Ministry of Works and Infrastructure	23010107 - PURCHASE OF TRUCKS	70443 - CONSTRUCTION		3,500,000,000.00	500,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Remodeling/Construction of Gate House Toilets and Perimetre Fencing of MOW&I Area Office Enugu	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION		50,000,000.00	50,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Consultancy Services on Road and Public Building Construction in Enugu State	023400100100 - Ministry of Works and Infrastructure	23050101 - RESEARCH AND DEVELOPMENT	70151 - R&D GENERAL PUBLIC SERVICES		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Completion of the Reconstruction of 3km Ibagwa Junction - Ibagwa LGA Roundabout LGA IgboEze South LGA Enugu State	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Completion of Construction of New University Gate Nru Junction 9th Mile Makurdi Express Way Enugu State	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Rehabilitation of Enugu Urban Township Roads	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION /	70443 - CONSTRUCTION	4,902,530,873.56						-	
Proposed construction of Justice Nwazota - Ilogu Close with a Spurr to Works Road GRA Enugu 1.25km	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Completion/ construction of 3.75km Amankwo-Ameke Ngwo - Ama Brewery Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	3,600,007,489.74						-	
Rehabilitation of Urban area in Enugu State through strategic intervention	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	13,086,352,130.48	55,000,000,000.00	75,000,000,000.00	9,305,279,577.14	15,000,000,000.00	20,000,000,000.00	20,000,000,000.00	
CNP-Completion of the Construction of Ugwogo Nike - Aau Ukehe - Umunko road (Earth Road) 15KM Phase in Igbo Etiti/Enugu East LGAs	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	

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CC - Completion of Erosion Control/Protective and Reclamation Measures at Golf Estate Annex Ngwuagu Amaezike Abor Udi LGA Enugu State.	023400100100 - Ministry of Works and Infrastructure	23040102 - EROSION & FLOOD CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE		50,000,000.00	617,000,000.00				-	
Construction of 2-Span Bridge Across Ogurugu River Uzo - Uwani LGA Enugu State.	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction of 2-Span Bridge Across Adada River Uzo - Uwani LGA Enugu State	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction of 2-Span Bridge Across River Obina Uzo - Uwani LGA Enugu State.	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction of Asata River Bridge at Akani Ancestral Layout Emene Nike Enugu East LGA Enugu State	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF INERASTRUCTURE	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Design and construction of Amikwe- Amadin Okpu Ohebe Road.	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	1,576,747,590.00						-	
Construction of Agumgbuji-Ogbete Ehe-Amufu Road Isi Uzo Local Government	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	15,696,604,086.35	1,500,000,000.00	1,500,000,000.00				-	
CNP -Construction of 8.8km Ogurute Umuogbouno - Ofodo - Owerre Eze - Isiugwu - Umuopu Aguegu Road and 0.38km access road to Naval College	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
CC- Emergency Erosion control and protective works in Enugu State	023400100100 - Ministry of Works and Infrastructure	23040102 - EROSION & FLOOD CONTROL	70541 - PROTECTION OF BIODIVERSITY AND		200,000,000.00	5,200,000,000.00	1,221,805,000.00	200,000,000.00	200,000,000.00	200,000,000.00	
Payment of additional works of the Construction of Nike Lake/Nike Road T-Junction Flyover/Under Pass Enugu East LGA Enugu State	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	6,469,700.00	100,000,000.00	100,000,000.00				-	
CC- Completion of Erosion Control/Protective Works at Onuiyi - Amobi street - MCC Junction Road Nsukka, Nsukka LGA Enugu State	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,500,000.00	201,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
Completion of Construction of Access and Internal Road Network Golf Estate Annex Ngwuagu Amaezike Abor Udi LGA Enugu State	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction of 2-Span Bridge Across Idodo River Nkanu East LGA Enugu State.	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	

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Completion of the Construction of Ugbaike - Obollo Afor link Road with Smart Solar Street Lights at Obollo Afor - Enugu Ezike Road Igbo-eze North LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		20,000,000.00	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Construction of earth road/spot improvement/connectivity to communities with reinforced concrete culverts and drainage channels	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	550,000,000.00	1,335,076,911.07	100,000,000.00	100,000,000.00	100,000,000.00	
Completion of the Rehabilitation/Construction of IMT Boulevard Phase II Enugu North LGA Enugu	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		3,000,000.00	3,000,000.00				-	
Completion of the Construction of Eke Likke-Iheaka Junction-Amagu Uwani-Ekoi Iheaka-Ihunaowerri-Iheakpuawka Road in Igboeze South LGA Enugu	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Completion of Construction of Amadi-Agbogwu- Amajioke Road (1KM) Udenu LGA Enugu State	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		44,000,000.00	44,000,000.00		44,000,000.00	44,000,000.00	44,000,000.00	
Completion of Construction of Eke Amala-Otukpo Old Road (1km) Enugu	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		49,000,000.00	49,000,000.00		49,000,000.00	49,000,000.00	49,000,000.00	
Construction/Reconstruction/Rehabilitation of Annunciation junction Obinagu-Nchatancha - Akpuoga Nike - Onuogba Nike link road Enugu	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction of 2km Ologo road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Rehabilitation/Overlay/Potholes of Lagos Street Oqui	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION /	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00				-	
Construction of Enugu Airport Flyover Dual carriage way to Ebonvi Boder	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	15,627,932,883.74	5,000,000,000.00	5,000,000,000.00	2,951,998,283.24	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	1,958,917,744.71	10,000,000,000.00	10,000,000,000.00				-	
Construction of Amechi Idodo/Amagunze Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION	1,071,326,097.59	5,000,000,000.00	5,000,000,000.00				-	
Construction of Nara/Mburu/Nomeh Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00				-	
Construction Ugbawka/Ihuokpara Amagunze Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	170,000,000.00	1,500,000,000.00	1,500,000,000.00				-	
Dualisation of Nike/Ugwogo Abakpa Nike/Opi Nsukka dual Carriage way	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		10,000,000,000.00	10,000,000,000.00				-	

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Construction of Eziobodo Akpoga Mbulu Idodo Ajaogbo-Ogbuu Nnaji road 15km	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	2,508,863,283.05	1,500,000,000.00	1,500,000,000.00	1,093,778,737.91				-
Rehabilitation of Salvage Crescent GRA/Damija Junction Trans- Ekulu carriage way Enugu	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		800,000,000.00	800,000,000.00					-
Rehabilitation of 2.5km Agbani Road (Police College - Prisons Roundabout)	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		490,000,000.00	490,000,000.00					-
Rehabilitation of Owelli Street (Off Awkunanaw Street Timber shed junction Maryland Ugwuaji Road	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		550,000,000.00	550,000,000.00					-
Rehabilitation of Amokwe Street - CIC School Junction Enugu	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		160,000,000.00	160,000,000.00					-
Rehabilitation/Maintenance of 8.49km road at Abagana Akunyili Broadrick Nibo Silver Smith Tailor Avenue Calvary St. Patricks Okpatu Robinson Bishop Anyagu Owerri Ozalla Mount one day rd. College rd. Ohafia - Awkuzu - Awkunanaw - Etudo Junction Ahara Layout Umuonah Zik Avenue New Haven mkt Odudukoko St Peters streets etc.	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	4,574,348,007.35	1,000,000,000.00	1,000,000,000.00					-
Rehabilitation/Maintenance 1.7km road at Asata mine/Uno Okpete/Jamboline/Ajagu Roads	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Rehabilitation/Maintenance of 0.667km Rd at New Market/ Phone Layout	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	31,000,000.00	400,000,000.00	400,000,000.00					-
Rehabilitation/Maintenance of 0.370km road at College Road	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Rehabilitation/Maintenance of 2.5km road at Ohafia - Awkuzu - Awkunanaw -Etudo Junction Achara Layout	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-

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Rehabilitation/Maintenance of 18.955km Roads at various locations at Trans Ekulu zone (Ekulu - Dahmija Dahmija Avenue Road six (6) Dental Avenue CBN RD Ezike Extension Constitution Rd Colliery Avenue D'Angelo way Works rd. - Park Avenue Okolo Ozoamma lane River Lane Goshen RD/Owo Premier Layout.	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	1,263,501,549.95	2,000,000,000.00	2,000,000,000.00					-
Rehabilitation/Maintenance of 0.667km Rd at New Market/ Phone Layout	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	209,729,582.37	100,000,000.00	100,000,000.00					-
CNP - Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd Airport Roundabout - Eke Obinagu Rd Annunciation Junction - Emene Rd	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	226,014,730.63	1,000,000,000.00	1,000,000,000.00					-
Rehabilitation of 2.64m Rangers Avenue/ Virgin Forest/ Roban Independence /out - Loma Linda Road	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	43,000,000.00	300,000,000.00	300,000,000.00					-
Rehabilitation of 1.107km rd at Asata zone (Moore House Street with adjoining roads with Okigwe Lane shuttle streets Churchill street and Denten street Ogui new layout Enugu	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
CNP - Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Afia Abakpa- Nowas Junction Chijioke Agu - John Okwor - New Society Texaco Bus stop - IFO Corner Stone/Ugwunwani - Ikegbunam Sabastine -DDL Gate Ikegbunam Junction to Liberty bus stop	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	737,815,748.81	500,000,000.00	500,000,000.00	348,132,584.88				-
Rehabilitation of 0.690km/9m Robinson Street Road Uwani	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00	892,861,168.88				-
Construction/Rehabilitation of Nkpologwu/Aku Road in Igbo Etiti LGA Enugu State - Phase 1	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction/Rehabilitation of Ugbene Road Nike Enugu East LGA Enugu State	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-

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Construction of 2-Span Bridge Across Ogbafun River Agu Idume Amagunze Nkanu East LGA Enugu State	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00					-
Construction of 1-Span Bridge Across Olinama Stream at Obuofia/Olikwu Communities in Awgu LGA Enugu State	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction/Reconstruction of David Nnaji Avenue - Moses Ogbodo Street Topland Ndi Ogwu Amechi Uwani Awkunanaw Enugu	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00					-
Construction of Okojo link road: Uzomike- Nsude- Umuasie Ngwo Amabo - Ngwo-Ukana-Amachala-Etiti Ngwo Enugu	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		50,000,000.00	50,000,000.00					-
Construction of St Petre Amabu road Okpatu-Uzomike- IVA Ukwuna-Isiekpulu Okwojo Ngwo Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		50,000,000.00	50,000,000.00					-
Construction of 15.396Km Ibagwa Aka Itchi - Unadu - Alor Uno Road Igbo Eze South LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Reconstruction/Rehabilitation of Davis Umealu Street Ifemelumma Lane Osefoh Crescent Mgbowo Street Mater Dei Catholic Church Avenue Oguejiofor Avenue Biban Anekwe Street Azumiri Street Awka Etiti Street Ejeckam Crescent New GRA Enugu	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	269,614,766.49	200,000,000.00	200,000,000.00					-
Construction/rehabilitation of Sabastine - Onyeze - Ugwunani Street Ugbene 1 Abakpa Nike	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction/Reconstruction/Rehabilitation of Ugwuoba - Obinofia Ndiagu - Aguobu Umumba Ndiagu - Ebenebe Road Roads in Enugu State	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction/Reconstruction/Rehabilitation of Akpasha - Umuanugbuomu - Amagu - Atakwa Total Filling Station - Akogbe Ugwu Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00					-
Construction/Reconstruction/Rehabilitation of Enugu/Osha Express Imama Fzema Owa - Amifiti Fzema - Abonuzu Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00					-

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Construction/Reconstruction/Rehabilitation of 20km Nkwo Ezeagu - Umughu Umunba Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction/Reconstruction/Rehabilitation of Umabi - Ehuhe Achi with spur to Agudu - Ine - Owelli - Ogugu - Enugu /Port Harcourt Old Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction/Reconstruction/Rehabilitation of Nkwubor Nike - Ugwuomu Nike Junction Link Road Enugu East LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		400,000,000.00	400,000,000.00					-
Construction/Reconstruction/Rehabilitation of Eke Obinagu Nike	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction/Reconstruction/Rehabilitation of Umunonu - Umunagbo - Amakakpa Link Road Ugwogo Nike Enugu East LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction/Reconstruction/Rehabilitation of Amaowe/ Onyoho/Ezima Nike to Awhum in Udi LGA Enugu East LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction/Reconstruction/Rehabilitation of Onuogba Nike Nwaenebo NNPC Depot link Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	700,000,000.00					-
Construction/Reconstruction/Rehabilitation of Emenite Amaechi link Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00					-
Construction/Reconstruction/Rehabilitation of Emenite Ogulu Sunrise Estate link Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00					-
Construction/Reconstruction/Rehabilitation of Town School Otuku Emene link Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction/Reconstruction/Rehabilitation of Main land Emene internal link Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		250,000,000.00	250,000,000.00					-
Construction/Reconstruction/Rehabilitation of Harbtex Avenue Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Orié Owa Market Umuaji Ishiugwu Umuna road, Ezeagu LGA.	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00					-
Construction of Ugwunwode St Mary New Home to Amorji Nike road. Enugu East LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-

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Reconstruction of REHAB. ROAD to Adoration. Enugu East Local Government Area	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Nkwo Eziagu to Afor Nachi Road Udi LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00					-
Construction of Awgu Ugwueme to Isuochi Border. Awgu LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Umundu Ohulo Obollo Afor Road Udenu Local Government Area	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00					-
Rehabilitation of University Market Road Nsukka	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION /	70443 - CONSTRUCTION		240,000,000.00	240,000,000.00					-
Construction of Eke Achara Ama Uwani to Umuoka Makurdi Express Road. Igbo Etiti LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Owa Obeleagu Umana Okpudo Road. Ezeagu LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Amankwo Amufia Eke Umuozeowo Obodo Amankwo Eke to Afia Eke Road Udi LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Umulumgbe Ogbeke Nike Link road passing through Lett/Akpani farm land Udi LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		400,000,000.00	400,000,000.00					-
Construction of Ugwunkwo Otobo-Ogidi Aho-okwenye- Eha - Alumona Road Nsukka	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Ubegu Agu Ukehe Linking Maduka University Ugwogo Nike Road Igbo Etiti LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction of Aguobu Owa-Umuaji Mgbagbu Owa - Agba Umana -Ebenebe Anambra Border	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Tunnel Vehicular under Pass Between Okpara Avenue and Oguin road Via Station Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	70,000,000.00	130,000,000.00	630,000,000.00	1,136,684,520.00				-
Construction of Obeagu Ngene-Ugbo road.	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction of Aguobu Umumba-Obinofia Ndiagu-Okposhi Ugwuoba Enugu Onitsha Express Road. Ezeagu LGA	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Rehabilitation of Housing-Cooperative- College road	023400100100 - Ministry of Works and Infrastructure	23030121 - REHABILITATION / REPAIRS OF OFFICE	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-

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Rehabilitation of Church Street Housing Estate	023400100100 - Ministry of Works and Infrastructure	23030103 - REHABILITATION /	70611 - HOUSING DEVELOPMENT		100,000,000.00	100,000,000.00					-
Construction of Neke - Umualor Railway line - Ehamufu road.	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL -	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Rehabilitation of Umuoji Street Ugwume Crescent Ihiala Street Nwakanwa Street Awgu Street Ozubulu Street Independence Layout Enugu.	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Ikme - Umualor - Agbogazi Nike road.	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Eke -Aku - Akpakume Nze - Uzueme Adada road.	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL -	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Nkpologwu Uzo Uwani LGA to Aku Igb0 Etiti LGA	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL -	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Okporo - Agu Umuntu - Hill-Top Road. Nsukka	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL -	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Old Anglican road Nsukka.	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction 5km of Akpasha - Akagbe Ugwu link road.	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		400,000,000.00	400,000,000.00					-
Construction Amansiodo Junction - Olo -Ihuonyia - NONET OIL PALM Company roads	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL- WAYS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Obodomgbomgbo - Aniocha Umuojo - Oshogwugwu - Umuoda - Oshize Road Aguobu Umuumba 8km	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL- WAYS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Completion of Construction of Hill-View Estate Internal Roads	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL -	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00					-
Construction of Uduma Street New Haven	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction of Penoks road and Ekochin road from Old Airport road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL -	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction of Mission Obuofia - Atavu Omuoha - Umuatugbuoma Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL -	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00					-
Construction of Eze Chime Street White House Bus Stop - Ntasi Obi Hospital - CBN Quarters Road to Dhamija Avenue.	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL- WAYS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00					-
CNP - Completion of Construction of Ozi Edem - Akpa Edem – Akpa Ngbada with spur to Akpa Mgbago parish house	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL- WAYS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00					-

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Construction of Emudo Nenwe Sign Board Junction Nome Road with spur to Umulevo	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00					-
Construction of Eketeoke - Ogburugbu Road with spur to Maduka Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of world class mechanical maintenance workshop	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction of Penoks Junction - Tarmac School - Ekochin Junction Old Airpot Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction of Obioma Market - Evuazu - Ekeagu Obellagu - Umana Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction of Okpudo Obellagu - Umana - Onitsha Amokwe - Nkwo - Agu Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction of Mission Obuoffia - Obodo Igwesi - Court Akpakgbe Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00					-
Construction of Abor-Ebe-Eke Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Owo-Uguwuomu road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION	1,039,216,518.00	500,000,000.00	500,000,000.00	101,504,869.20				-
Construction of Amodu-Akpugo-Akpawfu road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION	3,117,620,887.13	400,000,000.00	1,900,000,000.00	724,527,951.35				-
Construction of Akpawfu - Amaunze road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		400,000,000.00	400,000,000.00	724,527,951.35				-
Construction of Agbani Law school link road through Amodu Nkanu West	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction of Akpuoga-Umuode-Oruku-Agu Ikpa Oruku -Amechi Idodo	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-
Construction of Nkerefi-Nara-Ugbawka-Amaunze road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00					-
Construction of Obinagu-Isu-Awa Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		400,000,000.00	400,000,000.00					-
Rehabilitation/completion of Nkwo Agana/Amadim Road	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION /	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction of law School Link - Ndiagu - Amodu Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00					-
Construction of 40km Amansiodo -Ihuonyia-Mbanito Plantation-Affa Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction of Onitsha Express road-Isiugwu Umana-Orie Ezumezu Umana Ndiagu	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		1,000,000,000.00	500,000,000.00					-

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Construction of 5Km Mgbagbu - Ezema- Umudim - Umuaji road-Mgbagbu Owa road with Nnam Ogbokwe bridge	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction of 2Km Ori Engine - Umana Ndiagu Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00					-
Construction of 2Km Eke Obodo Ula Agba Umana - Umuaii Mgbagbu Owa Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00					-
CNP- Completion of the construction of outstanding 3km Aku-Nsukka Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00					-
Construction of 5Km Amandiolo -Awha Ndiagu - Mgbagbu Owa Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction of 6Km Afor Oghe- Amankwo Ndiagu Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction of Aguobu Owa - Afor Ugwu - Ozom Aguobu Owa -Ezema Aguobuowa road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Borehole installation and reticulation at community markets in 17 LGAs Enugu State.	023400100100 - Ministry of Works and Infrastructure	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES		80,000,000.00	80,000,000.00					-
CNP-Construction of Awhum (Dev. Centre) - Egede - Eke/Affa Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction of Ukana Mission - Ebe Express	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction of Amofia Agu Affa - Oghu Road.	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction of Akpakwume - Nze - Aku Road	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION /	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction of Amagu Ibite - Umuele - Amachalla - Amoka - Amukwu Ring Road - New 9th Mile /Opi Nsukka Expressway	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction of Umulumgbe - Edem - New 9th Mile/Opi Nsukka Expressway	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction 14km Amoli Junction - Amoli Community - Enyimba Community - Ebeukwu Bridge - Amankponato Achi - Inyi Road with 1 span bridge	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-
Construction of Afor Market Junction - Central School - Health Centre - Aduogba Awgunta Road 2km	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-

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Construction of Imufu Junction by MCC Road-Orukpa- Aguibeje (Terminates at Aguibeje market) – 8KM	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-	
Construction of Amufie by Olido Junction-Anufie-Olido-Amube-Ihunowere (Terminates at Ihunowere Igbo-Eze South LGA) – 10KM	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-	
Construction of Obukpa Layout-Amugwu/ Uwani road through Igwe Raphael Eze Palace(Igwe of Obige Autonomous community obukpa)-Onu Ama. (terminates at Onu ama junction) -2KM	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00					-	
CNP- Construction of Umuabi-Ehuhe Achi-Court Road in Udi Local Government	023400100100 - Ministry of Works and Infrastructure	23020115 - CONSTRUCTION / PROVISION OF RAIL -	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00		
Establishment of Enugu State digital experience center and the remodeling of the interior of the Lion building and the Gate house Enugu North LGA.	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00		
Construction/reconstruction/rehabilitation of Emeka Ebila Street – Idaw-River Sec. School – Akwaihedi-Mount Street Umuchu Omachiani Ilo Franco Street Sir Charles Ozoude Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00					-	
Reconstruction/rehabilitation of Ugwuaji Flyover	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00					-	
CNP-Construction of Alulu Road Trans Ekulu -Local Government Link Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00					-	
Construction /reconstruction/rehabilitation of Edozie – Kenyatta Street – Timber Junction College Road Bishop Anyogu Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00					-	
Construction /reconstruction/rehabilitation of Airport Fly-Over Through Old Abakaliki Rd to Eke Obinagu Junction	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00					-	
Completion of the construction of Ama Brewery Junction-Eke-Akama Oghe-Iwollo-Umulokpa-Uzo Uwani with spur to Agwaba Owa	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	2,091,679,694.60				-	

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Construction of Road Network in the New Enugu City – (Dual Carriage Culverts Bridges Underground ducts (Sewage Water Pipes Fibre Electrical) Covered Drainages Side Walkways Streetlights Site Clearing of Bushes and	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION			10,000,000,000.00	10,000,000,000.00			-	
Completion of the construction of new secretariat block C&D and total maintenance of block A&B	023400100100 - Ministry of Works and Infrastructure	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction of Due Process Coordinating Office Block at the Three (3) Coordinating centres in Enugu State	023400100100 - Ministry of Works and Infrastructure	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Procurement of Cables Panels Components and Accessories for the State Secretariat	023400100100 - Ministry of Works and Infrastructure	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		25,000,000.00	25,000,000.00				-	
Construction/reconstruction/rehabilitation of Mount Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		50,000,000.00	50,000,000.00				-	
Construction/reconstruction/rehabilitation of Umuchu Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00				-	
Construction/reconstruction/rehabilitation of Omachiani Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00				-	
Construction/reconstruction/rehabilitation of Umuezeohachi Street Idaw River	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00				-	
Construction/reconstruction/rehabilitation of Meniru By Mount Street By Pass	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00				-	
Construction/reconstruction/rehabilitation of Amechi Flyover	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00				-	
Construction/reconstruction/rehabilitation of Trans Ekulu Flyover	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		140,000,000.00	140,000,000.00				-	
Construction/reconstruction/rehabilitation of Brodrick Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00				-	
Construction/reconstruction/rehabilitation of Gariki Flyover	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00				-	
Construction/reconstruction/rehabilitation of Independence Layout Flyover	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		400,000,000.00	400,000,000.00				-	
Construction/reconstruction/rehabilitation of New Market/Odegba Rd – Forest Hill Iva-Valley	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00				-	

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Construction/reconstruction/rehabilitation of Market Garden Road (Abakaliki Close)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00				-	
Construction/Reconstruction/Ugwueke road Abakpa, Enugu, Enugu State	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	250,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Ugbene II – Eke layout Abakpa Enugu State	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	250,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Mater Dei street – Mgbowo street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	450,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Ekulu Garden - Timber Market	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	500,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Dan Ogugua street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	220,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Mary Emmanuel street – Phase 6 Extension	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	1,000,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Emma Achukwu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	450,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Engr. B C Nwatu street – Willy Ugwuanyi close	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	250,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of River close	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		75,000,000.00	75,000,000.00		75,000,000.00	75,000,000.00	75,000,000.00	
Construction/Reconstruction/Rehabilitation of Okolo Ozomma lane	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	200,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Unity street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	300,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Ihioma street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	300,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Mgbu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	5,100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Amazing love crescent	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		250,000,000.00	250,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Allor - Agu Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of MFG Close	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		50,000,000.00	50,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Construction/Reconstruction/Rehabilitation of Enugu Ezike street (E/H)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	

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Construction/Reconstruction/Rehabilitation of Njikoka street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		90,000,000.00	90,000,000.00		90,000,000.00	90,000,000.00	90,000,000.00	
Construction/Reconstruction/Rehabilitation of 1ST 2ND 3RD&4TH AVENUE Trans Ekulu Enugu.	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
Construction/Reconstruction/Rehabilitation of West Road 1 8&9 Trans Ekulu Enugu.	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Road 7 8 9 10 12&18 Trans Ekulu Enugu.	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Parkway street GRA Enugu	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Udenweze street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	150,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Eziagu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	150,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Nana street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		100,000,000.00	200,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Nzimiro street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	150,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Assembly street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	200,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Nnaili street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		100,000,000.00	300,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Nteie street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		100,000,000.00	250,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Amawbia street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		120,000,000.00	120,000,000.00		120,000,000.00	120,000,000.00	120,000,000.00	
Construction/Reconstruction/Rehabilitation of Umuonnachi street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	130,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Umueke street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		80,000,000.00	130,000,000.00		80,000,000.00	80,000,000.00	80,000,000.00	
Construction/Reconstruction/Rehabilitation of Edward Nnaji park street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	150,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Nomeluym estate – Nnaili park	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	150,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Dr. Mathias Ilo Avenue	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	800,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Oji street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		75,000,000.00	75,000,000.00		75,000,000.00	75,000,000.00	75,000,000.00	

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Construction/Reconstruction/Rehabilitation of Nnajinwangwu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		50,000,000.00	50,000,000.00	87,075,698.49	50,000,000.00	50,000,000.00	50,000,000.00	
Construction/Reconstruction/Rehabilitation of Ufuma street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00	87,075,698.49	100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Ugwuaji street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		70,000,000.00	70,000,000.00	87,075,698.49	70,000,000.00	70,000,000.00	70,000,000.00	
Construction/Reconstruction/Rehabilitation of Nnaji Ogbodo street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00	87,075,698.49	150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Ozobu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00	87,075,698.49	100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Abba street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00	87,075,698.49	100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Agu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00	87,075,698.49	100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Ugwuaji road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00	87,075,698.49	300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Enugu Agidi street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00	87,075,698.49	100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Nwamba street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	1,100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Umunnangwu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Unubi street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Umuali street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Akpa street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Okestina street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Awuda crescent	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Ubaa- Reuben street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	200,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Ubaa street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	130,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Uobo street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Amagugwu road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	2,500,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Obuoffia/akpulu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	

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Construction/Reconstruction/Rehabilitation of Umujam/Ede- Onovo street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Amodu/Ajomadu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Brighter future road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Ozongwu Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Sam Eze Avenue	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Iyke Aduaka Avenue	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Dr Ben Nwokoye	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Elder Anthony Nwobodo street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Nwafor Agbor Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	2,500,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Ekwuluobia Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of USCO Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of St Peter's Church Spur	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Udo Club Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Umuonu-udeji Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Alo Aluminium – Emenite Junction	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	600,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Nnamani street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Obiagu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Sooil Plaza street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Eziani street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	

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Construction/Reconstruction/Rehabilitation of Isaac Okoro street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of St. Patrick street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Nsude street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Godwin street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Maku street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Umunwa street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		600,000,000.00	600,000,000.00		600,000,000.00	600,000,000.00	600,000,000.00	
Construction/Reconstruction/Rehabilitation of Ifemelumma street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Agbani street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Nkanu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Nwabueze street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Uga street - Aninwede street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of St peters Church Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Ifeanyi Emeazu street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		250,000,000.00	250,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction/Rehabilitation of Airport Mainland	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		120,000,000.00	120,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Eke Obinagu Nike	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Ude Maduka street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Nnaii Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	350,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Okolo lane	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	350,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Okpe Avenue	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	350,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	

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Construction/Reconstruction/Rehabilitation of Onicha Agu Lane	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Fountain of Grace	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Obioma street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		120,000,000.00	520,000,000.00		120,000,000.00	120,000,000.00	120,000,000.00	
Construction/Reconstruction/Rehabilitation of Nwankwo street Emene	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Igwe Edward Nnaji Avenue	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	750,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Eternal Paint Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	190,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Owunwa Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	1,150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Successways Avenue	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Onyewena Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Eddie Jideofor Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Asadu Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction/Rehabilitation of Ozalla Ezmio Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		180,000,000.00	1,180,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00	
Construction/Reconstruction/Rehabilitation of Amucha Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Tan Avenue	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		120,000,000.00	120,000,000.00		120,000,000.00	120,000,000.00	120,000,000.00	
Construction/Reconstruction/Rehabilitation of Penoks Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		350,000,000.00	350,000,000.00		350,000,000.00	350,000,000.00	350,000,000.00	
Construction/Reconstruction/Rehabilitation of Ibe Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Herbatex Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		250,000,000.00	250,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction/Rehabilitation of Enewally Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		180,000,000.00	220,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00	
Construction/Reconstruction/Rehabilitation of Jezie Ubochi Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		180,000,000.00	380,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00	

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Construction/Reconstruction/Rehabilitation of Christ The King Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		180,000,000.00	180,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00	
Construction/Reconstruction/Rehabilitation of Tarmac School Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		180,000,000.00	260,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00	
Construction/Reconstruction/Rehabilitation of Augustine Close	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		180,000,000.00	280,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00	
Construction/Reconstruction/Rehabilitation of Abor Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		180,000,000.00	310,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00	
Construction/Reconstruction/Rehabilitation of Odumegwu Ojukwu Street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		180,000,000.00	430,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00	
Construction/Reconstruction/Rehabilitation of Umuije street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Akutu Crescent	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Abomimi crescent	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Airforce Primary School road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction/Rehabilitation of Yosan drive	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		350,000,000.00	350,000,000.00		350,000,000.00	350,000,000.00	350,000,000.00	
Construction/Reconstruction/Rehabilitation of Ibusa street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		350,000,000.00	350,000,000.00		350,000,000.00	350,000,000.00	350,000,000.00	
Construction/Reconstruction/Rehabilitation of Paully Jaja close	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	1,800,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Chief okorowo avenue	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		250,000,000.00	250,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction/Rehabilitation of Sam eze Avenue & Sam eze Ugwuaji Link	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		250,000,000.00	250,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction/Rehabilitation of Ogbaru street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		250,000,000.00	250,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction/Rehabilitation of Nwankwo street Independence Layout	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		250,000,000.00	250,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction/Rehabilitation of Artisan Market road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		250,000,000.00	250,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction/Rehabilitation of Nzekwe street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Secretariat quarters road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	

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Construction/Reconstruction/Rehabilitation of Denton street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Moorehouse – Menkiti street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Onyiuke street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Udoii street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Neni street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Port Harcourt street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		120,000,000.00	120,000,000.00		120,000,000.00	120,000,000.00	120,000,000.00	
Construction/Reconstruction/Rehabilitation of Umunevo-100 foot road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction/Rehabilitation of Ologo Main road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		600,000,000.00	600,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
Construction/Reconstruction/Rehabilitation of Nibo street	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction/Rehabilitation of Airport Flyover - Okpara Square (Dual Carriageway)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	500,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction of Access road to 9th Mile Crash Programme	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction of Akwuke Road From Police Station to Coal Mining Site	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	3,500,000,000.00	3,000,000,000.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction of old UNTH Estate Road Phase 1/Phase 2	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
Construction of Umuedeani-Agu Enugu-John Agbo-Umunnaji Ngene-Chief Okeke Agbo Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
CNP - Construction of Aguobu-Umumba-Agba-Umana-Ebenebe Road with spur to Okpueze Umumba	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
CNP-Construction/Reconstruction/Rehabilitation of Oduma - Nomeh Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		600,000,000.00	600,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
CNP-Construction/Reconstruction/Rehabilitation of Mburumbu - Nkerefi Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		700,000,000.00	700,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
CNP-Construction/Reconstruction/Rehabilitation of Amagu-Atakwu-Akagbeugwuakpasha Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00	724,527,951.35	500,000,000.00	500,000,000.00	500,000,000.00	

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Construction/Reconstruction/Rehabilitation of Obouffia - Obeagu – Akagheugwu Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		500,000,000.00	500,000,000.00	724,527,951.35	500,000,000.00	500,000,000.00	500,000,000.00	
Construction/Reconstruction/Rehabilitation of Penocks Junction Nike Lake Road To T-Junction Flyover	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction/Rehabilitation of Iheaka-Ibagwa Road Igboeze South	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	500,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction/Rehabilitation of Nsukka-Ibagwa-Ogurute-Ette Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction/Rehabilitation of Orië Engine (Aguobu Umumba Ebenebe Road - Anambra State Border)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction/Rehabilitation of Ituku Roads - (i) Umuonyibanvuna Road (ii) Ugwunagbo - Ofeiyi Road (iii) Amata Ituku Ishi Ozalla Road (iv) Umuonyiba – Ofeiyi Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	4,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction/Rehabilitation of Obeleagu Umana (Nkwo Ezeagu) Omughu Umana Aguobu Umumba (14.3km) with Spur (1.5km) = (15.8km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	500,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction of Afor-Oghe-Neke-Oyofo-Aguobu Owa Road - 3KM	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		700,000,000.00	700,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
Construction of Ndu road: SEDES-Neke-Aguobu Owa Road- 3KM	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		700,000,000.00	700,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
CNP- Construction of Orië Owa Imezi-Enugwuagu Umudioha to Nsude Road -4KM	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	500,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
CNP- Construction of Amurie Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
CNP- Construction of Agbudu Udi Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		167,767,000.00	167,767,000.00				-	
Construction of Abonuzu Owa Imezi-Upata Ezema Owa-Aguobu Owa road - 8KM	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		1,000,000,000.00	500,000,000.00				-	
Construction of Ibite Olo - Amagu Umulokpa Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		1,000,000,000.00	500,000,000.00				-	
Construction of Ezema Olo-Oguloqu - Amansea Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION		1,000,000,000.00	500,000,000.00				-	
Reconstruction And Reroofing Of Enugu State Materials Testing Laboratory	023400100100 - Ministry of Works and Infrastructure	23030121 - REHABILITATION / REPAIRS OF OFFICE	70443 - CONSTRUCTION					20,000,000.00	20,000,000.00	20,000,000.00	

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(Quality Control/Inspection And Engineering Services) At Mowi Area Office											
Construction Of Electrical Maintenance Workshop	023400100100 - Ministry of Works and Infrastructure	23020118 - CONSTRUCTION / PROVISION OF	70443 - CONSTRUCTION					50,000,000.00	50,000,000.00	50,000,000.00	
Purchase Of Departmental Project Vehicle(Hilux) Electrical Dept	023400100100 - Ministry of Works and Infrastructure	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES					50,000,000.00	50,000,000.00	50,000,000.00	
State Secretariat Complex Electrical Maintenance	023400100100 - Ministry of Works and Infrastructure	23030102 - REHABILITATION /	70133 - OTHER GENERAL	-	-			5,000,000.00	5,000,000.00	5,000,000.00	
Departmental Project Vehicle Fot Mechanical Dept	023400100100 - Ministry of Works and Infrastructure	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL					40,000,000.00	40,000,000.00	40,000,000.00	
Enugu State New Secretariat Maintenance For Airconditioners, Pumps, Elevators, Hrac	023400100100 - Ministry of Works and Infrastructure	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES					10,000,000.00	10,000,000.00	10,000,000.00	
Purchase Of Industrial Machinery And Equipment, Buldozer, G.R.A der	023400100100 - Ministry of Works and Infrastructure	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES					300,000,000.00	300,000,000.00	300,000,000.00	
Design And Construction Of Eziaba Ugbawka Akpaa Imeama Umuigbo Amuri Road(11.4Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Design And Construction Of Afor Ugbawka Umuisu Ndaliyi Amaurulo Ogeja Ogbaku - Ph Express Road (13.58Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Design And Construction Of Abakaliki Exp. Afor Izza Junction-Oruku-Akpaofu Road With A Three Span Bridge Of 15M Each Span. (15.5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction Of Ishiegu-Ohani-Ogere-Obeagu Road. Owo (4Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction Of Ashishi-Ugwuodo-Ogbunnaji-Uzam Aneke Road (4Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction Of Ashishi-Mgbaguzo-Ihu Aniowo-Ukwuegbu-Ogere Road, Owo. (4Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction Of Ogare Hall-Eke Owo International Market, Owo. (2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					500,000,000.00	500,000,000.00	500,000,000.00	
Construction/Reconstruction Of Ogbunnaji-Onokoro Ajaogbo-Idodo Ajaogbo Road, Owo. (2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					500,000,000.00	500,000,000.00	500,000,000.00	

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Construction/Reconstruction Of Ekekwu Ashishi-Okonkwooriogu Road , Owo.(2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					500,000,000.00	500,000,000.00	500,000,000.00	
Construction/Reconstruction Of Onuani Ekiyi-Onu Orié Ashishi (1Km) Owo.	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					300,000,000.00	300,000,000.00	300,000,000.00	
Construction Of Roads In Amagunze 11Km	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction Of Ekeukwoka Isigwe-Akpugo Road. (8.4Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Construction Of Amauzam Umuisu Road (2.3Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction Of Onu Ngene Oma-Ogbunambo- Nkwo-Amaechichi Nara Road. (7.75Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Construction Of Aforiza Road Through Eziobodo Junction, Owo (8.32Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Construction Of Amauzam Amanfu Onuorie Road (1.2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					300,000,000.00	300,000,000.00	300,000,000.00	
Construction Of Amauzam Amanfu Obodo Ikoro Road, Ugbawka(4Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Construction Of Amauzam- Amanfu-Onuorie Road (1.2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					576,000,000.00	576,000,000.00	576,000,000.00	
Construction Of Obodo Ikoro-Obodonwaogowa-Obodoede-Ekeodogwu-Adalesu Road With Spur To Amaodoro. (4.2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Construction Of Obinagu Amegu-Uhuagu-Umuene Nomeh-Obinagu Ugbawka Road. (7.61Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Construction Of Obinagu Onuede Uhuoji Uhuafor Imama Road (4Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	
Construction Of Ogonogoegu Emegu Road (1Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					480,000,000.00	480,000,000.00	480,000,000.00	
Construction Of Agu Uwani Iji Road (0.8Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					384,000,000.00	384,000,000.00	384,000,000.00	
Construction Of Eke Imezie Osu Road (1.8Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					864,000,000.00	864,000,000.00	864,000,000.00	
Construction Of Akpawfu Ozam Ogbodo Agu Road(2.21Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Construction Of Ajama Agu-Isiegu Aqudene Road (6Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	
Construction Of South North Bypass Ring Road.(Dual Carriage) (1.70Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					6,000,000,000.00	21,000,000,000.00	21,000,000,000.00	

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Construction Of 2.4Km Amagunze To Ihuokpara Road With Two 20M Single Span Reinforced Concrete Bridges	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Construction Of Ugbawka I Roads Network (8Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Rehabilitation And Reconstruction Of Agbani Ugbawka Nara Nkerefi Ebonyi State Boundary Road. (37Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					5,760,000,000.00	10,760,000,000.00	10,760,000,000.00	
Construction Of Richard Street Road (0.315Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction Of Ike Ochu Avenue Street, Gwuagor Road (0.785Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					260,000,000.00	260,000,000.00	260,000,000.00	
Construction Of Ozogbodo Street Road (0.6Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					350,000,000.00	350,000,000.00	350,000,000.00	
Construction Of Obe Amuri Ogbaku Road (8Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					2,840,000,000.00	2,840,000,000.00	-	
Construction Of Nkwor Agbani - Nkwor Akpaugo - Nkwor Ihuokpara Road (12.271Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					3,135,500,000.00	3,135,500,000.00	3,135,500,000.00	
Rehabilitation Of Achara Layout Road (Ozalla Street) (1.2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction Of Amaechi Awkunanaw Roads (I. Umuedani Road, Ii. Agu Enugu, Iii. Jonah Agbo, Iv. Umunnaji Ngene Road, V. Chief Okeke Road (2.215Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction Of Chukwuani Street (Lower) (0.375Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					90,000,000.00	90,000,000.00	90,000,000.00	
Construction/Reconstruction Of St. Peters-Chinedu Onyia-Akonam Eze Cresent With Two Spurs (0.8025Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction Of Obinagu-Osisioma Road, Abakpa (2.3Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					800,000,000.00	800,000,000.00	800,000,000.00	
Construction/Reconstruction Of Another Level – Allulu – Nokpa – Ugbo MdaFu – Ugbene 2 Road (4.5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					760,000,000.00	760,000,000.00	760,000,000.00	
Construction/Reconstruction Of Ncheke Umuchigbo – Ugwunwode Road (0.6Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction Of New Home Phase 2 Street Roads (3.5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					680,000,000.00	680,000,000.00	680,000,000.00	

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Construction/Reconstruction Of New Home Phase 1 / Aniooma Umuchigbo Layout Roads (2.5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	
Construction/Reconstruction Of Nkwo-Country Home-Pipeline New Home Phase 2 To Adoration Link Road (4.5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					600,000,000.00	600,000,000.00	600,000,000.00	
Construction/Reconstruction Of Ibeagwa – Amokpo – Deeper Life High School – Mbuku Owehe (5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					800,000,000.00	800,000,000.00	800,000,000.00	
Construction/Reconstruction Of Ugwu Eke Roads By Cornerstone (1.5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					320,000,000.00	320,000,000.00	320,000,000.00	
Construction/Reconstruction Of Nkwo Nike – Amorji Phc – Goodluck Market Ugwomu Link Road (7Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,360,000,000.00	1,360,000,000.00	1,360,000,000.00	
Construction/Reconstruction Of Spur To Pascal Monastery Center & Ugwuorie (2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					360,000,000.00	360,000,000.00	360,000,000.00	
Construction/Reconstruction Of Old Orie Emenè – Juhel – Nkwubor – Ugwomu Road (2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					360,000,000.00	360,000,000.00	360,000,000.00	
Construction/Reconstruction Of Spur To Ezza Settlement (1Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction Of Spur To Goodluck International Market (1.2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction Of Eke Obinagu – Obinagu – Nchatancha – Onuogba – Akpuoga (6Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction Of Trans Aerodrome Layout Internal Roads (4Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					720,000,000.00	720,000,000.00	720,000,000.00	
Construction/Reconstruction Of Community estate Inter-Streets Roads (2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					360,000,000.00	360,000,000.00	360,000,000.00	
Construction/Reconstruction Of Harmony Estate Roads (2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					360,000,000.00	360,000,000.00	360,000,000.00	
Construction/Reconstruction Of Ugbene Abakpa Street Roads (2.5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	
Construction/Reconstruction Of Corperative Estate Street Roads (Abakpa) (2.5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	
Construction/Reconstruction Of Housing Estate Trust Roads (Abakpa) (2.5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	

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Construction/Reconstruction Of New World Hotel – Newtown Nkpologwu Road (3Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					500,000,000.00	500,000,000.00	500,000,000.00	
Construction/Reconstruction Of Ugbonenyi – Ugbo Odogwu Roads (2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					360,000,000.00	360,000,000.00	360,000,000.00	
Construction/Reconstruction Of Like Late Avenue Off Nike Lake Rd By Flyover Abakpa (3Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					440,000,000.00	440,000,000.00	440,000,000.00	
Construction/Reconstruction Of Harmony Estate To Ifo To Thinkers Corner To Emene Old Road With A Bridge (4Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					920,000,000.00	920,000,000.00	920,000,000.00	
Construction/Reconstruction Of Ike Ochu Avenue Street, Omwuagor Road (2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction Of Ozogbodo Street Road (0.6Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					240,000,000.00	240,000,000.00	240,000,000.00	
Construction/Reconstruction Of Chukwuikpa Street Road (0.23Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					50,000,000.00	50,000,000.00	50,000,000.00	
Construction/Reconstruction Of Okwunnaeme Street Road (0.43Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					94,000,000.00	94,000,000.00	94,000,000.00	
Construction/Reconstruction Of Benco Street Road 0.3Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					204,000,000.00	204,000,000.00	204,000,000.00	
Construction/Reconstruction Of Dr Charles Emehelu-Anselem Ogbu Street Road (0.8Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					370,000,000.00	370,000,000.00	370,000,000.00	
Rehabilitation Of Ugwuorie-Harmony Road (2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					240,000,000.00	240,000,000.00	240,000,000.00	
Construction/Reconstruction Of Agu Uwani Iji Road (0.8Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					45,000,000.00	45,000,000.00	45,000,000.00	
Construction/Reconstruction Of Eke Imezie Osu Road (1.8Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					800,000,000.00	800,000,000.00	800,000,000.00	
Construction/Reconstruction Of Akpawfu Ozam Ogbodo Agu (2.21Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					800,000,000.00	800,000,000.00	800,000,000.00	
Construction/Reconstruction Of Ajama Agu - Isiegu Agudene Road (6Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,100,000,000.00	1,100,000,000.00	1,100,000,000.00	
Construction/Reconstruction Of Ishide Road-Chief Okafor Nnamdi-Jim Nwobodo Road(Awkunanaw) (1.7Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					800,000,000.00	800,000,000.00	800,000,000.00	
Construction/Reconstruction Of Ebenebe Umumba Ndiagu Road (10Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					300,000,000.00	300,000,000.00	300,000,000.00	
Construction/Reconstruction Of Ogulogu- Olo - Anambra Border Road (6.5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	

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Construction/Reconstruction Of Amandim Ibite - Olo Road (12.15Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					3,500,000,000.00	3,500,000,000.00	3,500,000,000.00	
Construction/Reconstruction Of Pragmatic Farm Road (7.65Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	
Construction/Reconstruction Of Adaka - Olo + Spur Road (4.6Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction Of Nkwo Ezeagu-Umuhu-Heneke Farm-Ajali-Orie Engine (15.3Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					4,000,000,000.00	4,000,000,000.00	4,000,000,000.00	
Construction of Amansiodo-Ihuanvia, Ezeagu, Enugu	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Construction of Imezi-Owa By Umuaii Road Orie	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					800,000,000.00	800,000,000.00	800,000,000.00	
Construction/Reconstruction Of Abakpa - Thinkers Corner Link Road (3Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					500,000,000.00	500,000,000.00	500,000,000.00	
Construction/Reconstruction Of New Enugu City - Old Enugu City Link Road (9Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction Of Transekulu - G.R.A. Link Road (5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction Of Njamanze-Okpara Avenue Link Road (4Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction Of Idaw River - Akwuke Link Road (10Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	
Dualization Of Airport Roundabout To Deport Eke- Obiagu Junction (4.915Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Construction/Reconstruction Of Nkwo-Amorji- Country Home - Ugwuorie Road (9.2437)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Construction/Reconstruction Of Amodu Street/Ekwummiri Street/Imo Road (Amodu Street, Ekwummiri Close(A), Ekwummiri Close(B), Amodu Close (1.065Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					211,200,000.00	211,200,000.00	211,200,000.00	
Construction/Reconstruction Of Eha-Amufu-Umualor-Neke Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,200,000,000.00	1,200,000,000.00	1,200,000,000.00	
Construction/Reconstruction Of Eha-Amufu-Ikem Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	
Construction/Reconstruction Of Ugwu Ikenga Nyia Junction Uiwuiai-Obinagu 1	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					800,000,000.00	800,000,000.00	800,000,000.00	
Construction/Reconstruction Of More House-Menkiti Street Road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					300,000,000.00	300,000,000.00	300,000,000.00	

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Construction/Reconstruction Of Ama-Umani-Ekeachara-A-Ukehe-Ugwogo Road (14.3Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Construction/Reconstruction Of Ette Borehole - Ipu Ede - Umunebe - Ijekpe Road(14.3Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Construction/Reconstruction Of Itchi - Unadu - Alor-Agu Road (13.4)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,700,000,000.00	1,700,000,000.00	1,700,000,000.00	
Construction/Reconstruction Of Ekeoche - Osusu - Abaede - Amaebo - Umuidu - Ajarija - Ugbele - Amaegbu - Lejja Road (3.5Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					800,000,000.00	800,000,000.00	800,000,000.00	
Construction/Reconstruction Of Obollo-Eke - Amutenyi - Benue Border Road (3.2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					800,000,000.00	800,000,000.00	800,000,000.00	
Construction/Reconstruction Of Obollo-Eke - Umuitodo - Okpakerekere - Obollo Afor Road (3.2Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Construction/Reconstruction Of Anyazuru road, Ohom Orba (2km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction Of Umunagu - Eziani Junction Road (14.942Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					3,500,000,000.00	3,500,000,000.00	3,500,000,000.00	
Network Of Roads At Independence Layout And New Haven, Enugu State (I. Agric Bank Junction - Vosan Drive - Enugu Ph Expressway, Ii. Centenary Roundabout- Eke Otu Amechi Awkunanaw Rd, Iii. Lomalinda Junction-Hilveiw Str- Esbs Junction Rd, Iv. Completion Of Abor Street Maryland Enugu, V. Pioneer Street, Vi. New Heaven - Nza Link Rd, Vii. Dominion City Road, Viii. Umuoji Street-Ugwueme Crescent Rd, Ix. Ike Sabito Str- Christabel Crescent Agwu Str. (10.09Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Rehabilitation Of Achara Layout Road(Ozalla Str) (1.2Km)	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT					60,000,000.00	60,000,000.00	60,000,000.00	
Construction/Reconstruction Of Meniru-Oliver Agbo-One Day Road (0.65km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction Of Meniru-Eddy Brown Street-Oliver Agbo (0.5km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	

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Construction/Reconstruction Of Meniru-Ede Onovo Street-Amachara Ike-Precious Road (1.807km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					500,000,000.00	500,000,000.00	500,000,000.00	
Construction/Reconstruction Of Ede Onovo Street-Agbede-Oliver Agbo (0.632km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction Of Meniru-Umukalunta Street-Ikirike Road (0.4km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction Of Amaechi-William Street-Nwigwe-Umuigwe-Udo Club (0.4km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction Of Upper Chime-Nza Street Link Road (0.7km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction Of Kingsway-Aria-Ugwu Aaron-Dental Hosnital Road (1.6km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					350,000,000.00	350,000,000.00	350,000,000.00	
Construction/Reconstruction Of Kingsway-Udi Siding-Old Unth Road (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction Of 2Km Per Ward Of The 260 Wards In Enugu State Roads (520km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Rehabilitation Of Sabastin Street (0.85km)	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION /	70443 - CONSTRUCTION					140,000,000.00	140,000,000.00	140,000,000.00	
Construction/Reconstruction Of Bernard Anike Street (0.22km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					47,000,000.00	47,000,000.00	47,000,000.00	
Construction/Reconstruction of Aria Road (1.057km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	
Construction/Reconstruction of Nzekwe Street (0.28km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					14,000,000.00	14,000,000.00	14,000,000.00	
Construction/Reconstruction of Obosi Street (0.275km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					25,000,000.00	25,000,000.00	25,000,000.00	
Construction/Reconstruction of Poly Clinic-Illukwe Street (0.415km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					35,000,000.00	35,000,000.00	35,000,000.00	
Construction/Reconstruction of SECRETARIAT QUARTERS INTERNAL ROADS (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of OWERRI ROAD (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of ST THOMAS Street (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of ILLUKWE Street (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of RICHARD STREET EXTENSION (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of ARTISAN TO CHINA TOWN (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	

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Construction/Reconstruction of UDI ROAD (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of OGIDI STREET (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of MOORE HOUSE Street (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of CHIEF AGBO Street (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of WOODWARD Street (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of WATSON Street (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of Njikoka Street (0.16km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					25,000,000.00	25,000,000.00	25,000,000.00	
Construction/Reconstruction of Wokemba Street (0.3km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					40,000,000.00	40,000,000.00	40,000,000.00	
Construction/Reconstruction of Osina Street (0.2km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					40,000,000.00	40,000,000.00	40,000,000.00	
Construction/Reconstruction of Umuobi Street (0.25km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					60,000,000.00	60,000,000.00	60,000,000.00	
Construction/Reconstruction of Ogoja Street (0.18km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					35,000,000.00	35,000,000.00	35,000,000.00	
Construction/Reconstruction of Onyeabor Street (0.15km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					20,000,000.00	20,000,000.00	20,000,000.00	
Construction/Reconstruction of Jos Street (0.18km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					35,000,000.00	35,000,000.00	35,000,000.00	
Construction/Reconstruction of Abuja Street (0.18km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					35,000,000.00	35,000,000.00	35,000,000.00	
Construction/Reconstruction of Makurdi Street (0.18km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					35,000,000.00	35,000,000.00	35,000,000.00	
Construction/Reconstruction of Akure Street (0.17km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					30,000,000.00	30,000,000.00	30,000,000.00	
Construction/Reconstruction of Aziabo Lane (0.17km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					30,000,000.00	30,000,000.00	30,000,000.00	
Construction/Reconstruction of Ibadan Street (0.17km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					30,000,000.00	30,000,000.00	30,000,000.00	
Construction/Reconstruction of Ikorodu Street (0.17km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					30,000,000.00	30,000,000.00	30,000,000.00	
Construction/Reconstruction of Jalingo Street (0.17km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					30,000,000.00	30,000,000.00	30,000,000.00	
Construction/Reconstruction of Awka Etti Street (0.17km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					30,000,000.00	30,000,000.00	30,000,000.00	
Construction/Reconstruction of Ozo. E.O Nwokeabia Street (0.17km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					30,000,000.00	30,000,000.00	30,000,000.00	
Construction/Reconstruction of Urum Street + Spur (0.4km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					80,000,000.00	80,000,000.00	80,000,000.00	
Construction/Reconstruction of Isiogun Street (0.31km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					73,000,000.00	73,000,000.00	73,000,000.00	
Construction/Reconstruction of Isiuzo Street (0.33km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					75,000,000.00	75,000,000.00	75,000,000.00	
Construction/Reconstruction of Ugbodogwu - Phase 6 (0.91km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					164,000,000.00	164,000,000.00	164,000,000.00	

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Construction/Reconstruction of Kingsley N. Anyanwu Street (0.35km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					60,000,000.00	60,000,000.00	60,000,000.00	
Construction/Reconstruction of Ugbodogwu - Ugbowa Junction (1.85km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					340,000,000.00	340,000,000.00	340,000,000.00	
Construction/Reconstruction of P. Ozokoli Rd - Phase 6 Junction + Spur (0.62km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Nze S.N. Agu Street (0.21km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					45,000,000.00	45,000,000.00	45,000,000.00	
Construction/Reconstruction of Nweze Crescent New GRA (0.75km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Nwatakocho Avenue (0.88km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					160,000,000.00	160,000,000.00	160,000,000.00	
Construction/Reconstruction of Spur to Rev. Fr. Edeh Street (0.11km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					25,000,000.00	25,000,000.00	25,000,000.00	
Construction/Reconstruction of Transekulu - Winners junction (2.31km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					530,000,000.00	530,000,000.00	530,000,000.00	
Construction/Reconstruction of Aguabor - Obah Lane (0.65km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Aguabor - Golf Anex Extension (0.46km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					105,000,000.00	105,000,000.00	105,000,000.00	
Construction/Reconstruction of Mission Road (0.5km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Aguabor Primary School Health Center (0.3km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					60,000,000.00	60,000,000.00	60,000,000.00	
Construction/Reconstruction of Nnamezi Avenue - Sebastine Road (0.83km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					140,000,000.00	140,000,000.00	140,000,000.00	
Construction/Reconstruction of Fourty Eight - Onyeze Street (0.6km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					150,000,000.00	150,000,000.00	150,000,000.00	
Construction/Reconstruction of David Drive - Nike Road (0.21km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					45,000,000.00	45,000,000.00	45,000,000.00	
Construction/Reconstruction of Osmond Crescent - Ugbene Road + Spur to Nike Road (0.5km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Osakwe Street (0.334km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					55,000,000.00	55,000,000.00	55,000,000.00	
Construction/Reconstruction of Damian Street (0.334km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					50,000,000.00	50,000,000.00	50,000,000.00	
Construction/Reconstruction of Ezeoha Lane (0.53km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	

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Construction/Reconstruction of Ignatius Obi Street (0.334km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					55,000,000.00	55,000,000.00	55,000,000.00	
Construction/Reconstruction of Olo Street + Spur (0.36km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Eloka Street (0.35km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					80,000,000.00	80,000,000.00	80,000,000.00	
Construction/Reconstruction of Ekeanyawu Street + Spur (0.43km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Ikegbunam Street(0.5km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Abia Street (0.31km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					80,000,000.00	80,000,000.00	80,000,000.00	
Construction/Reconstruction of Abba Street - Ugbene Road (0.16km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					45,000,000.00	45,000,000.00	45,000,000.00	
Construction/Reconstruction of Umunze Street (0.12km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					30,000,000.00	30,000,000.00	30,000,000.00	
Construction/Reconstruction of Akpu Street (0.28km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					75,000,000.00	75,000,000.00	75,000,000.00	
Construction/Reconstruction of Hilltop Crescent Street (0.44km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Amezi Street (0.3km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					80,000,000.00	80,000,000.00	80,000,000.00	
Construction/Reconstruction of Ogwuagor - Ahiafor and Spur to Nike Road (2.4km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					600,000,000.00	600,000,000.00	600,000,000.00	
Construction/Reconstruction of Ozudor Street - Udi - Chief Omene (0.75km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction of Ugwu Amakparaki (0.3km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					80,000,000.00	80,000,000.00	80,000,000.00	
Construction/Reconstruction of Ozuanichebe (0.6km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Ameh Avenue (0.14km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					40,000,000.00	40,000,000.00	40,000,000.00	
Construction/Reconstruction of Amaluweze (0.42km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Ogburugvu/Merabeth (1.037km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					220,000,000.00	220,000,000.00	220,000,000.00	
Construction/Reconstruction of Imo River - Afimegwu (0.32km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					100,000,000.00	100,000,000.00	100,000,000.00	
Construction/Reconstruction of Isiekenesi (0.253km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					70,000,000.00	70,000,000.00	70,000,000.00	
Construction/Reconstruction of Ezeama/Obieze Street and Lawyer Avenue (1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction of Udogwu Street (0.23km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					80,000,000.00	80,000,000.00	80,000,000.00	
Rehabilitation of Nkwubor Nike Road (5.77km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	

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Construction/Reconstruction of Mbalegi-St Anthony Church road (2.55km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					700,000,000.00	700,000,000.00	700,000,000.00	
Construction/Reconstruction of Nkpologu-Free World road (2.5km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					500,000,000.00	500,000,000.00	500,000,000.00	
Construction/Reconstruction of Depot-Onuoba-Nkwubo road (3.6km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					700,000,000.00	700,000,000.00	700,000,000.00	
Construction/Reconstruction of Road Number 7 (25m Width) Independence Layout. (4.2km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					900,000,000.00	900,000,000.00	900,000,000.00	
Construction/Reconstruction of Road Number 9 (40m Width) (1.894km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	
Construction/Reconstruction of Road Number 10 (40m Width) (2.519km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					450,000,000.00	450,000,000.00	450,000,000.00	
Construction/Reconstruction of Road Number 3A (20m Width) (1.819km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	
Construction/Reconstruction of Road Number 1 (25m Width) (3.339km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					900,000,000.00	900,000,000.00	900,000,000.00	
Construction/Reconstruction of Road Number 5 (25m Width) (0.1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					20,000,000.00	20,000,000.00	20,000,000.00	
Construction/Reconstruction of Road Number 8B (25m Width) (1.121km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					250,000,000.00	250,000,000.00	250,000,000.00	
Construction/Reconstruction of Road Number 4 (25m Width) (0.905)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction/Reconstruction of Road Number 6 (25m Width) (1.438km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	
Construction/Reconstruction of Road Number 2 (25m Width) (1.99km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	
Construction/Reconstruction of Road Number 8A (38m Width) (1.468km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	
Construction/Reconstruction of Road Number 7B (50m Width) (4.572km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/Reconstruction of Road Number 3B (25m Width) (3.007km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					800,000,000.00	800,000,000.00	800,000,000.00	
Construction/Reconstruction of Road Number 310 (25m Width) (0.91km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Rehabilitation Of Afor Ugbawka To Modern Market	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	

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Provision For Designs And Scoping Of Roads And Infrastructure	023400100100 - Ministry of Works and Infrastructure	23050101 - RESEARCH AND DEVELOPMENT	70443 - CONSTRUCTION					40,000,000.00	40,000,000.00	40,000,000.00	
Development Of Enugu Arcade, Water Park And Amusement Park At Edward Nnaji Park, New Haven, Enugu	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	
Construction Of Proposed Parks Development For Enugu State	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					500,000,000.00	500,000,000.00	500,000,000.00	
Construction Of Enugu State Tech Hub At Enugu Printing Press, G.R.A	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					400,000,000.00	400,000,000.00	400,000,000.00	
Construction/ Reconstruction Of 18 Roundabouts In Enugu Urban	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					300,000,000.00	300,000,000.00	300,000,000.00	
Renovation/Landscapping Of Enugu State Electricity Regulation Commission (Eerc), Park Avenue, G.R.A., Enugu	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction/ Reconstruction Of St. Peter - Chinedu Onyia-Akonam Eze Crescent With Two Spurs (0.81Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction/ Reconstruction Of Gregory Mba Close, Old Airport Road (0.19Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					40,000,000.00	40,000,000.00	40,000,000.00	
Construction/ Reconstruction Of Onyebuchi Street (0.52Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					160,000,000.00	160,000,000.00	160,000,000.00	
Construction/ Reconstruction Of Power Line - Enewale - Christ Embassy - Dominiom City - New Haven Junction Under Pass (0.7Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					130,000,000.00	130,000,000.00	130,000,000.00	
Construction/ Reconstruction Of Cocobelle / 7 11 Hotel(0.13Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					35,000,000.00	35,000,000.00	35,000,000.00	
Construction/ Reconstruction Of New Haven Flyover - Omega Church - Chief G. O. Ume G.R.A Ju Close (0.38Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					50,000,000.00	50,000,000.00	50,000,000.00	
Construction/ Reconstruction Of Nkaa Drive- Lt. Col. Odionyemfe Close - Kings High School - Elias Igwegbu (0.99Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					310,000,000.00	310,000,000.00	310,000,000.00	
Construction/ Reconstruction Of Nachi Street / Nachi Close (0.21Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					60,000,000.00	60,000,000.00	60,000,000.00	
Construction/ Reconstruction Of Jerry Uwakwe Street (0.30Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					51,000,000.00	51,000,000.00	51,000,000.00	
Construction/ Reconstruction Of Mbaukwu Street (0.13Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION /	70443 - CONSTRUCTION					31,690,000.00	31,690,000.00	31,690,000.00	

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Construction/ Reconstruction Of Zion Avenue - New Haven City Layout - Railway Corridor (0.72Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					120,000,000.00	120,000,000.00	120,000,000.00	
Construction/ Reconstruction Of Arc Chris Orji Close (0.15Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					40,000,000.00	40,000,000.00	40,000,000.00	
Construction/ Reconstruction Of Barr. Anaene Nwankwo Close (0.12Km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					40,000,000.00	40,000,000.00	40,000,000.00	
Construction/ Reconstruction Of Enugu Akwu Obodo Ukwu Obodo Aja Inyi Road (5.8km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction/ Reconstruction Of Isiokwe Amankpuato-Amoli Awgu Boundary (6km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					1,020,000,000.00	1,020,000,000.00	1,020,000,000.00	
Construction/ Reconstruction Of Umuonwu Village Road Ugwuoba (1.75km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					500,000,000.00	500,000,000.00	500,000,000.00	
Construction/ Reconstruction Of Obune-Nkwere-Aguabosi-Ugwuoba Road 18km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Construction/ Reconstruction Of Eziachi/Okposi Road Ugwuoba Road (2.1km)	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					500,000,000.00	500,000,000.00	500,000,000.00	
Construction of Five Star Hotel at International Conference Centre	023400100100 - Ministry of Works and Infrastructure	23020104 - CONSTRUCTION / PROVISION OF	70443 - CONSTRUCTION					3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Rehabilitation of Presidential Hotel, Enugu	023400100100 - Ministry of Works and Infrastructure	23030103 - REHABILITATION /	70443 - CONSTRUCTION					600,000,000.00	600,000,000.00	600,000,000.00	
Zero tolerance on potholes on Roads in Urban Roads in Enugu State	023400100100 - Ministry of Works and Infrastructure	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Construction of Enugu International Hospital, Rangers Avenue, Enugu State	023400100100 - Ministry of Works and Infrastructure	23020104 - CONSTRUCTION / PROVISION OF	70443 - CONSTRUCTION					10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	
CNP- Construction of Agbani-Nkwo Agbani to Obinagu Uwani Akpugo road	023400100100 - Ministry of Works and Infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION		300,000,000.00	300,000,000.00				-	
Repair and Renovation of Public Buildings	023400100100 - Ministry of Works and Infrastructure	23030103 - REHABILITATION /	70443 - CONSTRUCTION	43,800,000.00						-	
Purchase of equipment for the Establishment of Enugu State Roads Fund (SRF)	023410200100 - Rural Access Mobility Project (RAMP)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Purchase of equipment for the Establishment of Enugu State Urban and Rural Access Roads Authority (BARA)	023410200100 - Rural Access Mobility Project (RAMP)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	

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State Counterpart Contribution for RAMP State Counterpart fund Provision for Rural Access and Agricultural Marketing Project (RAAMP) for construction/Rehabilitation of 300km of rural roads in Enugu	023410200100 - Rural Access Mobility Project (RAMP)	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		500,000,000.00	500,000,000.00		454,789,000.00	454,789,000.00	454,789,000.00	
Establishment and equipping of a State Orchestral Band for performances at Public and State functions (1 piano, 1 violin, 3 microphones, 3 bass drums, 2 flutes, 1 synthesizer, 2 trumpets, 2 keyboards, 2 music stands, 4 lightnings, 2 mixers,)	023600100100 - Ministry of Culture and Tourism	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		60,000,000.00	60,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00	
Enugu State Culture and Tourism Fiesta	023600100100 - Ministry of Culture and Tourism	23010130 - PURCHASE OF RECREATIONAL	70473 - TOURISM		100,000,000.00	100,000,000.00				-	
Purchase of public address system and other digital Equipment e.g. 2 Cameras computers laptops, 1 drones for enlightenment and sensitization of citizens in the state	023600100100 - Ministry of Culture and Tourism	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00	6,500,000.00	50,000,000.00	50,000,000.00	50,000,000.00	
Rehabilitation and Upgrading of Recreational (Ejindu) Park Coal Camp Enugu	023600100100 - Ministry of Culture and Tourism	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	7,500,000.00						-	
Refurbishment beautification and maintenance of 29 round Abouts and establishment of more roundabouts to reduce accidents in Enugu metropolis construction of new ones in Enugu Metropolis	023600100100 - Ministry of Culture and Tourism	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00	10,721,625.00			-	
Establishment of Eco-Tourism Nature viewing wildlife forest recreation and culture at Anugozze Oji River	023600100100 - Ministry of Culture and Tourism	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL	70473 - TOURISM		150,000,000.00	150,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Acquisition of land and establishment of Zoological and conservation theme park	023600100100 - Ministry of Culture and Tourism	23010101 - PURCHASE / ACQUISITION OF LAND	70811 - RECREATIONAL AND SPORTING SERVICES		150,000,000.00	150,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Repositioning water falls - Awhum water falls Iyizu waterfalls and Caves Ezimo NwoNwo waterfall - Awgu Opi waterfall - Opi Ngwo pine forest limestone cave and waterfall - Ngwo Ozom/Osum water falls - Elugwu Akwu Oji River	023600100100 - Ministry of Culture and Tourism	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES		200,000,000.00	200,000,000.00		4,000,000,000.00	4,000,000,000.00	4,000,000,000.00	

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Repositioning of Lakes- Opi lake Iheneke lake Nike Lake Ani Ozalla lake Nwachi Iyi-Umuaguinyi Ahuruma-Adu Ngene/UkwuNgene Una Deep black lake Ehuho	023600100100 - Ministry of Culture and Tourism	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		130,000,000.00	130,000,000.00		5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	
Repositioning and conservation of caves at- Iheneke cave Coal mines Ribadu Oti Onyeama Akwuke Isiama cave	023600100100 - Ministry of Culture and Tourism	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	100,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Repositioning of Water Fronts- Inyaba beach - Akwuke Iyioku - Alum Ohii warm water and quick sand swamp-Ehuhe Omoo spring - Awgu Okpoku spring Adu Dam	023600100100 - Ministry of Culture and Tourism	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		50,000,000.00	50,000,000.00		2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
Designation and upgrading of Enugu State museum at old Legislative Assembly in Enugu	023600100100 - Ministry of Culture and Tourism	23030118 - REHABILITATION / REPAIRS - RECREATIONAL	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		100,000,000.00	100,000,000.00		3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Purchase of office equipments 2 no Laptops, 2 nos printers, 3 nos desktops and 1 no photocopier	023600100300 - International Conference Centre (ICC)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					7,000,000.00	7,000,000.00	7,000,000.00	
Purchase of office furniture and fittings	023600100300 - International Conference Centre (ICC)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					5,847,000.00	5,847,000.00	5,847,000.00	
Provision of Water Facilities	023600100300 - International Conference Centre (ICC)	23020105 - CONSTRUCTION / PROVISION OF WATER	70133 - OTHER GENERAL SERVICES					306,000.00	306,000.00	306,000.00	
Beautification of the Icc enviroments with flowers	023600100300 - International Conference Centre (ICC)	23040101 - TREE PLANTING	70133 - OTHER GENERAL					4,835,000.00	4,835,000.00	4,835,000.00	
Rehabilitation of Electricity in the ICC building	023600100300 - International Conference Centre (ICC)	23030102 - REHABILITATION /	70133 - OTHER GENERAL					44,710,000.00	44,710,000.00	44,710,000.00	
Relocation of office and development of Arts Gallery	023600400100 - Enugu State Council for Arts and Culture	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Purchase of Floor Tiles	023600400100 - Enugu State Council for Arts and Culture	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					1,500,000.00	1,500,000.00	1,500,000.00	
Purchase of Plumbing Materials	023600400100 - Enugu State Council for Arts and Culture	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					962,000.00	962,000.00	962,000.00	
Purchase of Easels and exhibition stands	023600400100 - Enugu State Council for Arts and Culture	23010130 - PURCHASE OF RECREATIONAL	70133 - OTHER GENERAL		5,000,000.00	5,000,000.00				-	
Setting up and Audio-Visual Room Editing Suite and Purchase of still/Video Camera	023600400100 - Enugu State Council for Arts and Culture	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		5,900,000.00	5,900,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Purchase of power generating set 3.5kva	023600400100 - Enugu State Council for Arts and Culture	23010119 - PURCHASE OF POWER GENERATING	70133 - OTHER GENERAL		500,000.00	500,000.00				-	
Purchase of furniture and fittings (Sofa Air Conditioner Television set and Fans)	023600400100 - Enugu State Council for Arts and Culture	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES		800,000.00	800,000.00				-	

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Enhancement of Mini Arts and Craft shop	023600400100 - Enugu State Council for Arts and Culture	23030118 - REHABILITATION / REPAIRS - RECREATIONAL	70811 - RECREATIONAL AND SPORTING SERVICES					10,000,000.00	10,000,000.00	10,000,000.00	
Completion of Tourist/Film Parks	023605200100 - Tourism Board	23020119 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		1,500,000,000.00	1,500,000,000.00	424,540,747.42	2,500,000,000.00	2,500,000,000.00	2,500,000,000.00	
Construction of a five-star hotel at International Conference Centre Enugu	023605200100 - Tourism Board	23020119 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		20,000,000,000.00	20,000,000,000.00	9,729,035,732.50	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	
Construction of Water and amusement park at different locations across the State	023605200100 - Tourism Board	23020116 - CONSTRUCTION / PROVISION OF WATER-	70133 - OTHER GENERAL SERVICES		4,000,000,000.00	4,000,000,000.00	60,000,000.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	
Purchase of Statistical & Econometric Software for Policy Analysis and Projections	023800100100 - State Economic Planning Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES					2,000,000.00	2,000,000.00	2,000,000.00	
CNP - State Counterpart Contribution to Sustain Partnership with LGAs	023800100100 - State Economic Planning Commission	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES		2,000,000,000.00	2,000,000,000.00				-	
Acquisition of software for integration of result based management reporting.	023800100100 - State Economic Planning Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		8,000,000.00	8,000,000.00		8,000,000.00	8,000,000.00	8,000,000.00	
Purchase of 6 Nos Hp 15.6 Computer Laptop (corei7 intel) 32GB RAM 1 TB SSD (screen touch) @750,000 each for HODs of Planning, LG Coordination, Demos	023800100100 - State Economic Planning Commission	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		4,500,000.00	4,500,000.00		4,500,000.00	4,500,000.00	4,500,000.00	
Purchase of 1 No of Hp Scanner with its accessories	023800100100 - State Economic Planning Commission	23010118 - PURCHASE OF SCANNERS	70133 - OTHER GENERAL SERVICES		400,000.00	400,000.00		300,000.00	300,000.00	300,000.00	
Introduction and Institutionalization of Integrated software for Performance Improvement Plan (PIP)/Balanced Score Card (BSC) Model in the State and Capacity Building for sustainability	023800100100 - State Economic Planning Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		3,000,000.00	3,000,000.00				-	
Review and Printing of 340 copies of MTSS	023800100100 - State Economic Planning Commission	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		3,000,000.00	3,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00	
Development of State Medium Term Implementation Plan	023800100100 - State Economic Planning Commission	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Development of State Standardized Template for Collation and Consolidation of Sector Capital Performance	023800100100 - State Economic Planning Commission	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	25,000,000.00						-	
Purch. of 2No Gubabi Steel file cabinet for HODs Admin and Accounts department for storage sensitive documents	023800100100 - State Economic Planning Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		1,000,000.00	1,000,000.00				-	

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Purchase of 1 No Optima full 3D Projector with Bluetooth and projector screen 9500 lumens full HD 1080P and accessories	023800100100 - State Economic Planning Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		900,000.00	900,000.00		950,000.00	950,000.00	950,000.00	
Development of Monitoring and Evaluation Framework for benchmarking the performance of the implementation of Social Protection Programmes in the State in partnership with Donors	023800100100 - State Economic Planning Commission	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					15,000,000.00	15,000,000.00	15,000,000.00	
Development of Donor coordination Framework for the State in collaboration with relevant MDAs for proper cordination of Donor Assisted Programmes in the State.	023800100100 - State Economic Planning Commission	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		12,000,000.00	12,000,000.00	12,000,000.00	
Monitoring and Evaluation of the implementation of Social Protection Policy in the state	023800100100 - State Economic Planning Commission	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES		8,000,000.00	8,000,000.00				-	
Installation of wireless storage device & networking of ICT equipment in the commission	023800100100 - State Economic Planning Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		3,000,000.00	3,000,000.00				-	
Purchase of furniture & fitting; 4 Nos LG Refrigerators HODs Planning, Donor Coordination, Accounts, and Admin & Supply; 4 nos Industrial fans	023800100100 - State Economic Planning Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		2,500,000.00	2,500,000.00		2,980,000.00	2,980,000.00	2,980,000.00	
Purchase & installation of office Fittings (2 Nos 2 Hp Inverter Ac @1.5m each	023800100100 - State Economic Planning Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		3,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Purchase of 2 Nos HP LaserJet Pro M404n Printers wit accessories @ N350 000 each	023800100100 - State Economic Planning Commission	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		1,400,000.00	1,400,000.00		700,000.00	700,000.00	700,000.00	
Purchase of 2 No Sharp AR-6020v Photocopier with accessories @ N550 000	023800100100 - State Economic Planning Commission	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES		1,100,000.00	1,100,000.00		1,100,000.00	1,100,000.00	1,100,000.00	
State Counterpart Contribution for Donor and PPP	023800100100 - State Economic Planning Commission	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES		2,000,000,000.00	2,000,000,000.00	100,000,000.00	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	
Purchase of 1 No Toyota Hilux vehicle	023800100100 - State Economic Planning Commission	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES					35,000,000.00	35,000,000.00	35,000,000.00	
Purchase of 1 No Toyota Hiace Bus for M&E project & field visits across the State	023800100100 - State Economic Planning Commission	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES					30,000,000.00	30,000,000.00	30,000,000.00	

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Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Establishment of Server Infrastructure, setting up of a control system, dashboards, data collection infrastructure, and network to connect SBS with MDAs and LGAs for seamless display of key metrics for the Governor, SSG and other key	023800400100 - State Bureau of Statistics	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		150,000,000.00	150,000,000.00		144,106,800.00	144,106,800.00	144,106,800.00	
Small Area Estimation (SAE) to produce Multidimensional Poverty Index and other Socio-Economic indicators from LGAs and ward levels using survey and geospatial satellite data	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00					-
Procurement of 4 Project Vehicles (Hilux 2.7L 4WD DCSS AT P FS)	023800400100 - State Bureau of Statistics	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES					195,000,000.00	195,000,000.00	195,000,000.00	
Procurement of 2 Staff Buses (Hiace 3.0L SR 15-S Diesel)	023800400100 - State Bureau of Statistics	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL					124,000,000.00	124,000,000.00	124,000,000.00	
Purchase of Generator (Firman 5.0 KVA. SDG 7000 SE)	023800400100 - State Bureau of Statistics	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					1,400,000.00	1,400,000.00	1,400,000.00	
Compilation of State Gross Domestic Product (SGDP)	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL					213,193,200.00	213,193,200.00	213,193,200.00	
Capacity building in collaboration with National Bureau of Statistics (NBS)	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					55,000,000.00	55,000,000.00	55,000,000.00	
Conduct of Establishment and Market Census to generate a comprehensive frame of all markets and establishments in the State	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					120,000,000.00	120,000,000.00	120,000,000.00	
Conduct of Special Surveys in Schools to provide Government with actionable data to improve access, equity, quality and efficiency of education service delivery	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					55,000,000.00	55,000,000.00	55,000,000.00	
Conduct of Housing Statistics to improve housing delivery, reduce housing deficits and guide urban planning	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					50,000,000.00	50,000,000.00	50,000,000.00	
Conduct of Health Facility Census to develop a comprehensive and relable geo-referenced database of all health facilities in the State	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					49,500,000.00	49,500,000.00	49,500,000.00	
Conduct of Agricultural Sample Survey, to provide accurate and policy-relevant agricultural data that will guide food security planning	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					120,000,000.00	120,000,000.00	120,000,000.00	

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Revamping of PRSDs of MDAs and LGAs to build a robust data-driven planning and monitoring system to improve governance and accerelate sustainable socio-economic development in the the State	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					85,000,000.00	85,000,000.00	85,000,000.00	
Ad hoc Surveys and Assignments such as Tourism Sattelite Account (TSA)	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					25,000,000.00	25,000,000.00	25,000,000.00	
Stand-alone building as recommended in Enugu State Statistical Master Plan	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					140,000,000.00	140,000,000.00	140,000,000.00	
Establishment of two (2) zonal offices	023800400100 - State Bureau of Statistics	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS					70,000,000.00	70,000,000.00	70,000,000.00	
Purchase of 6 No Motorcycles for data collection at zonal office	023800400100 - State Bureau of Statistics	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL SERVICES		6,000,000.00	6,000,000.00				-	
Establishment of Library Service (Computers & Accessories, Furniture, Air Conditioners, Books & Statistical Publicaions, Archival Equipment, Digital Library Setup)	023800400100 - State Bureau of Statistics	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70133 - OTHER GENERAL SERVICES					32,700,000.00	32,700,000.00	32,700,000.00	
GRID3 Project - Updating of Enugu State datasets on GRID3 Portal through data collection analysis and publication on Points of Interest (POIs)	023800400100 - State Bureau of Statistics	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00		20,100,000.00	20,100,000.00	20,100,000.00	
Purchase of 1 No LG 43 UP9550 VHD Smart TV for dashboard and monitoring of field activities	023800400100 - State Bureau of Statistics	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		440,000.00	440,000.00				-	
Comprehensive Evaluation of Dams across state for safety stability and overall performance	025200100100 - Ministry of Water Resources	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Counterpart fund for partnership for Enugu Expanded water supply sanitation and hygiene (PEWASH) program	025200100100 - Ministry of Water Resources	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES		500,000,000.00	500,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
Counterpart Contribution for sustainable power and irrigation projects (SPIN)	025200100100 - Ministry of Water Resources	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Procurement of Auger Digging machine	025200100100 - Ministry of Water Resources	23010129 - PURCHASE OF INDUSTRIAL	70133 - OTHER GENERAL		350,000.00	350,000.00				-	

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Hydrological investigation of water resources 9River/stream characteristics across the state to measure streamline flow water level velocity and discharge\	025200100100 - Ministry of Water Resources	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Field survey and identification of erosion/flood prone areas across the state	025200100100 - Ministry of Water Resources	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00				-	
Purchase of 1 No. Projector with its accessories	025200100100 - Ministry of Water Resources	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL					350,000.00	350,000.00	350,000.00	
Purchase of 10No. Laptops Hp Computer set i4 with its accessories 6 No. Desktops and 1No photocopying machine Mita 2030	025200100100 - Ministry of Water Resources	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					11,000,000.00	11,000,000.00	11,000,000.00	
Purchase of 4No.Hp Printers set with its accessories black & white & 1No. colour printer	025200100100 - Ministry of Water Resources	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES					2,000,000.00	2,000,000.00	2,000,000.00	
Procurement of ABEM SAS 4000 terameter for geophysical surveys	025200100100 - Ministry of Water Resources	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00				-	
Establishment of Water quality refernce Laboratory	025200100100 - Ministry of Water Resources	23020104 - CONSTRUCTION /	70133 - OTHER GENERAL					100,000,000.00	100,000,000.00	100,000,000.00	
Design & Construction of City-wide inclusive sanitation (CWIS) in Enugu Urban centers and city layouts	025200100100 - Ministry of Water Resources	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES					100,000,000.00	100,000,000.00	100,000,000.00	
Procurement of 1No water level indicator	025200100100 - Ministry of Water Resources	23010129 - PURCHASE OF INDUSTRIAL	70133 - OTHER GENERAL		2,100,000.00	2,100,000.00		2,100,000.00	2,100,000.00	2,100,000.00	
NUT.3 WASH - Establishment of Water Sanitation and Hygiene WASH.COM Volunteer hygiene promoter in all primary and secondary schools in Enugu State.	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES		25,000,000.00	25,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
Take of grant for the purchase of furniture and water facilities for the establishment of Enugu State Water Service Regulatory Commission. EN-WASRECOM	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES		150,000,000.00	150,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
CNP - Design and construction of semi-urban water schemes across the State: Idodo Nvenne Amodu etc. water scheme	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES		1,000,000,000.00	1,000,000,000.00	18,818,100.00	300,000,000.00	300,000,000.00	300,000,000.00	
Construction and Equipping of hydro metrological stations at three 3 senatorial zones of Enugu State Agbani Nsukka and Ezeagu	025200100100 - Ministry of Water Resources	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES		90,000,000.00	90,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	

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Procurement of Down the hole camera Borehole inspection camera	025200100100 - Ministry of Water Resources	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		11,300,000.00	11,300,000.00		11,300,000.00	11,300,000.00	11,300,000.00	
Rehabilitation of headquarters office complex to improve better working condition	025210200100 - Enugu State Water Corporation	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		95,000,000.00	95,000,000.00	95,000,000.00	
The renovation of office building at Nsukka zonal office	025210200100 - Enugu State Water Corporation	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		35,000,000.00	35,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00	
Procurement and installation of modern ICT equipment (5 Nos HP- intel i5, 512 storage, 8GB laptops, 5 Nos HP laserjet Pro remote printing, 1 No HP laserjet MFP all-in-one printer, 1 No Sharp MX-6070 colour networked digital A3 photocopier printer, 2Nos HP Scanjet Pro 4500, 7 Nos Wifi 6E Router, 6 Nos antennas, 6 Nos Seagate backup plus 4TB, 3.0 USB, 2 Nos Hisense 100" Qled Smart Tv, 12 Nos Solar Security Cameras , 2K Pan/Tilt 360 view Solar/Battery Powered WiFi at the corporation	025210200100 - Enugu State Water Corporation	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Procurement and replacement of Transformers at Oji Augmentation schemes	025210200100 - Enugu State Water Corporation	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00		800,000,000.00	800,000,000.00	800,000,000.00	
Procurment of Spare parts for the maintenance operation for Oji Augmentation, 24/7 and Nsukka	025210200100 - Enugu State Water Corporation	23010138 - PURCHASE OF AERO SPARES/MAINTENANCE	70133 - OTHER GENERAL SERVICES					900,000,000.00	900,000,000.00	900,000,000.00	
Replacement/Relocation of existing pipelines in Enugu Metropolis due to construction activities	025210200100 - Enugu State Water Corporation	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					600,000,000.00	600,000,000.00	600,000,000.00	
Procurement of plumbing material such as pumping machine, tanks for Harts	025210200100 - Enugu State Water Corporation	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES					60,000,000.00	60,000,000.00	60,000,000.00	
Purchase and installation of 630KVA transformer including cables and fittings Pump \house 3. Nsukka Urban works	025210200100 - Enugu State Water Corporation	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES					60,000,000.00	60,000,000.00	60,000,000.00	
The procurement of office equipment at the corporation	025210200100 - Enugu State Water Corporation	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00				-	
CC- Control of erosion menace along Oji transmission pipeline and other hotspots (Umuaji, Obunofia, Iva Valley, Nsukka)	025210200100 - Enugu State Water Corporation	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
Procurement of water Treatment, instrumentations	025210200100 - Enugu State Water Corporation	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00		400,000,000.00	400,000,000.00	400,000,000.00	

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Procurement of Ductile Iron Pipe (UPVC, HDPE, steel of different diameters and fittings)	025210200100 - Enugu State Water Corporation	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		500,000,000.00	500,000,000.00		8,000,000,000.00	8,000,000,000.00	8,000,000,000.00	
Construction of water treatment plants	025210200100 - Enugu State Water Corporation	23020105 - CONSTRUCTION / PROVISION OF WATER	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00				-	
Rehabilitation of 9th Mile Ngwo Water scheme	025210200100 - Enugu State Water Corporation	23030104 - REHABILITATION / REPAIRS - WATER	70133 - OTHER GENERAL SERVICES	17,205,520.38						-	
Landscaping works at Oji Augmentation scheme	025210200100 - Enugu State Water Corporation	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Rehabilitation of existing pipeline network at Nsukka Urban	025210200100 - Enugu State Water Corporation	23030115 - REHABILITATION / REPAIRS - WATER-WAY	70133 - OTHER GENERAL SERVICES		200,000,000.00	200,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Procurement and installation of prepaid meter	025210200100 - Enugu State Water Corporation	23010128 - PURCHASE OF SECURITY	70133 - OTHER GENERAL		30,000,000.00	30,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Procurement and installation of Postpaid meter	025210200100 - Enugu State Water Corporation	23010123 - PURCHASE OF FIRE FIGHTING	70133 - OTHER GENERAL		30,000,000.00	30,000,000.00				-	
Provision of different sizes of multi layered pipes	025210200100 - Enugu State Water Corporation	23010129 - PURCHASE OF INDUSTRIAL	70133 - OTHER GENERAL		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Drilling of Sixteen (16) new boreholes in Ninth mile phase 2	025210200100 - Enugu State Water Corporation	23020105 - CONSTRUCTION / PROVISION OF WATER	70133 - OTHER GENERAL SERVICES		400,000,000.00	400,000,000.00				-	
Maintenance of boreholes with respect of repair of replacement of disuse	025210200100 - Enugu State Water Corporation	23030104 - REHABILITATION / REPAIRS - WATER	70133 - OTHER GENERAL SERVICES	118,412,915.09						-	
Rehabilitation of Iva Valley water scheme to increase its production potentials	025210200100 - Enugu State Water Corporation	23030104 - REHABILITATION / REPAIRS - WATER	70133 - OTHER GENERAL SERVICES	252,671,877.00	400,000,000.00	400,000,000.00		450,000,000.00	450,000,000.00	450,000,000.00	
The rehabilitation of existing 6 boreholes at Nsukka to provide water supply services to the urban residents	025210200100 - Enugu State Water Corporation	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Construction of new distribution lines from twin tank to new market reservoirs	025210200100 - Enugu State Water Corporation	23020105 - CONSTRUCTION / PROVISION OF WATER	70133 - OTHER GENERAL SERVICES	3,529,464,016.52	9,000,000,000.00	7,000,000,000.00				-	
Procurement of plants and equipment tools (Excavator, Backhoe, Crane, Compressor, Hiab truck) for improvement of output	025210200100 - Enugu State Water Corporation	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
The distribution of new pipeline extension to new estates and clusters in Enugu	025210200100 - Enugu State Water Corporation	23020105 - CONSTRUCTION / PROVISION OF WATER	70133 - OTHER GENERAL SERVICES		9,000,000,000.00	5,000,000,000.00	300,847,243.62	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
The purchase of water treatments instrumentations and consumables	025210200100 - Enugu State Water Corporation	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00				-	
CNP- Construction of 5 New boreholes at Nsukka urban borehole drilling pumps risers electrical works and other accessories	025210200100 - Enugu State Water Corporation	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES		200,000,000.00	200,000,000.00		1,250,000,000.00	1,250,000,000.00	1,250,000,000.00	

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Construction of ventilated improved gender mainstream 10 toilet apartment with urinary in 6 urban schools and 16 rural communities	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES		200,000,000.00	200,000,000.00	67,650,000.00	100,000,000.00	100,000,000.00	100,000,000.00	
Purchase of office equipment 9such as printers, solar installation) for the establishment of LGA Institutional Documentation of WASH facilities in all 17 LGA`	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES		34,000,000.00	34,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Purchase of office Equipment: 1 No. computer set with accessories, 1 No. Hp laptop (15.6 Intel Celeron, Corei5, 8GB Ram)	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		1,400,000.00	1,400,000.00		1,318,000.00	1,318,000.00	1,318,000.00	
Counterpart fund for partnership for expanded water supply sanitation and Hygiene (PE WASH) Program	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES			500,000,000.00	500,000,000.00			-	
Rehabilitation and upgrading of 20 Motorized Boreholes across three senatorial zones.	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES		120,000,000.00	120,000,000.00	8,130,000.00			-	
Rehabilitation/conversion to solar powered boreholes in 10 communities	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
CLTS supportive monitoring phase 1 & 2 in the intervening in Nkanu East L.G.A	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES		64,000,000.00	64,000,000.00				-	
Rehabilitation and development of 6 Nos. Spring waters in three (3) senatorial zones of the State.	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES					180,000,000.00	180,000,000.00	180,000,000.00	
Purchase of instruments such as buckets, taps, plastics stools, baths for construction of hygeiene facilities in 16 LGAs	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					16,000,000.00	16,000,000.00	16,000,000.00	
Purchase of absorbent and other materials like cutting fabrics, tools for implemntation of Menstrual Health and Hygiene in Schools and Communities in 16 LGAs	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					18,000,000.00	18,000,000.00	18,000,000.00	
Construction borehole and sanitation facilities in Rehabilitation Centre, Emene.	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES					50,000,000.00	50,000,000.00	50,000,000.00	

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Purchase of Wagtech Kits for water quality monitoring and surveillance, demo handpump tools and tool box for borehole maintenace by State, LGAs Staff, Village Level Operations and Maintenance (VLOM) and Local Area Mechanics (LAMs)	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES					25,000,000.00	25,000,000.00	25,000,000.00	
Rehabilitation/upgrade to ventilated improved geneder mainstream: 10 toilets apartments with urinary in 6 Urban Secondary Schools and 16 Rural Communities	025210300100 - Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES					100,000,000.00	100,000,000.00	100,000,000.00	
Rehabilitation of 12 non-functional motorized boreholes in Ezeagu , oji River, Nsukka Udi, Igbo Etiti Uzo-Uwani LGAs	025210400100 - Small Town Water and Sanitation Agency	23030115 - REHABILITATION / REPAIRS - WATER-WAY	70133 - OTHER GENERAL SERVICES		30,000,000.00	30,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00	
Rehabilitation of 23 non-functional hand pump boreholes in Nkanu East Nkanu West Enugu East and Awgu LGAs	025210400100 - Small Town Water and Sanitation Agency	23030115 - REHABILITATION / REPAIRS - WATER-WAY	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
Construction of 2 motorized boreholes and overhead Tank at Legacy Estate Phase 6 Extension	025300100100 - Ministry of Housing	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Legacy Estate: Clearing Perimeter Survey & Parcellation	025300100100 - Ministry of Housing	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	254,730,080.00							-
Extension of Electrical Equipment poles warring and Transformers at Akpuoga Nike Satellite Estate	025300100100 - Ministry of Housing	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		140,000,000.00	1,040,000,000.00	581,599,620.00				-
Installation of 200 Nos. Solar street light 90W-120W models	025300100100 - Ministry of Housing	23010128 - PURCHASE OF SECURITY	70133 - OTHER GENERAL					40,000,000.00	40,000,000.00	40,000,000.00	
Completion of Perimeter fence measuring 2.2m x 500m (at Legacy Estate Phase 6 Extension, Trans-Fkulu)	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES					22,600,000.00	22,600,000.00	22,600,000.00	
Construction of Perimeter Fence measuring 2.2m x 650m with gate house (at Communication Estate ESBS, Independence Layout)	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES					38,700,000.00	38,700,000.00	38,700,000.00	
Construction of 500 Nos Units of 2-bedrooms semi-detached Bungalow for 1000 families.	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES					15,000,000,000.00	15,000,000,000.00	15,000,000,000.00	

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Construction of Perimeter Fence measuring 2.2m x 1000m with gate house (at Innovation Estate Asata mine Road, Coal Camp, Enugu)	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES					80,200,000.00	80,200,000.00	80,200,000.00	
Construction 2 Nos. Multi-storey block buildings for residential services	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES					15,600,000,000.00	25,600,000,000.00	25,600,000,000.00	
Purchase of Technical/supervision equipment - 1 No. Drone (Dji Air 2s)	025300100100 - Ministry of Housing	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
Construction of affordable housing unit	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION /	70133 - OTHER GENERAL	148,514,127.50						-	
Procurement of surveying equipment quantity surveyors software High Target V100 GSSRtk survey system and Plan Printing (Plotter) for printing of drawing	025300100100 - Ministry of Housing	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		27,000,000.00	27,000,000.00		22,000,000.00	22,000,000.00	22,000,000.00	
Proposed construction of Ten Blocks of 12 2 bedroom apartment each for slum dwellers resettlement at Akpuoga Nike	025300100100 - Ministry of Housing	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES			1,400,000,000.00	1,289,633,940.00			-	
Acquisition of land for building of houses	025301000100 - Enugu State Housing Development Corporation	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES	5,175,417,460.02						-	
Infrastructural development of coal city Eastern Extension Alliance Estate Independence Layout Phase II	025301000100 - Enugu State Housing Development Corporation	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	25,000,000,000.00	500,000,000.00	500,000,000.00		600,000,000.00	600,000,000.00	600,000,000.00	
Infrastructural development of Blossom Estate Trans Ekulu Phase VII	025301000100 - Enugu State Housing Development Corporation	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	20,000,000,000.00	500,000,000.00	300,000,000.00		600,000,000.00	600,000,000.00	600,000,000.00	
Infrastructural development of Gateway Estate Owo Nkanu East LGA	025301000100 - Enugu State Housing Development Corporation	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Infrastructural development of University Estate Odoru Nsukka LGA	025301000100 - Enugu State Housing Development Corporation	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Infrastructural development of Sports Island Centenary City Enugu	025301000100 - Enugu State Housing Development Corporation	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Provision of basic infrastructural facilities in Existing Estates i.e. Harmony Trans-Ekulu Sunrise Abakpa Nike etc.	025301000100 - Enugu State Housing Development Corporation	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70133 - OTHER GENERAL SERVICES	5,266,666,593.29	100,000,000.00	300,000,000.00		400,000,000.00	400,000,000.00	400,000,000.00	
Construction of Estate roads at Republic Estate Phase III and Independence Layout Sunrise Estate Emene	025301000100 - Enugu State Housing Development Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES		1,000,000,000.00	1,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	

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Rehabilitation of Estate roads at Golf Estate Ekulu East Estate Coal City Garden Estate Maryland Estate phase I Maryland Estate Phase 2	025301000100 - Enugu State Housing Development Corporation	23030103 - REHABILITATION / REPAIRS - HOUSING	70133 - OTHER GENERAL SERVICES	1,677,987,257.05	500,000,000.00	500,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
Rehabilitation of Sewage lines at Abakpa Housing Estate	025301000100 - Enugu State Housing Development Corporation	23030103 - REHABILITATION / REPAIRS - HOUSING	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Procurement of vehicles	025301000100 - Enugu State Housing Development Corporation	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	165,442,500.00						-	
Opening-up of layouts (Golf phase Annex II, Federation Layout I, Gateway Phase I &II (Access road, drainages, site and services etc)	026000100100 - Ministry of Lands and Urban Development	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		200,000,000.00	200,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Acquisition of New Layout and Housing Estates for Urban and Rural Area (Layout designs, plotting, enumeration, valuation and compensation etc.)	026000100100 - Ministry of Lands and Urban Development	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	17,700,000,000.00	100,000,000.00	100,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Purchase of specialist equipment in town planning department: HP DesignJet 500 plotter colourtrac professional MFP Ready SC 42 large format Scanner	026000100100 - Ministry of Lands and Urban Development	23010101 - PURCHASE / ACQUISITION OF LAND	70133 - OTHER GENERAL SERVICES					30,000,000.00	30,000,000.00	30,000,000.00	
Purchase of office equipment 4 Nos Hp Laptop computers, 2 Nos desktop computers 2 Nos printers 5 Nos photocopier 6 Nos. UPS 1No 1TB external hard drive and 1 no Acer projector and accessories to enhance staff productivity and timely service delivery	026000100100 - Ministry of Lands and Urban Development	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		23,317,000.00	23,317,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
Procurement and installation of close circuit television (CCTV) for enhanced security & Monitoring	026000100100 - Ministry of Lands and Urban Development	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		5,500,000.00	5,500,000.00		6,600,000.00	6,600,000.00	6,600,000.00	
Implementation of GIS based Land Administration System	026000100100 - Ministry of Lands and Urban Development	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	446,071,124.00						-	
Purchase of 1 no Cenix VR P2340 New Digital Recorder, 3 Nos EOS4000D Camera for	026000100100 - Ministry of Lands and Urban Development	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		340,000.00	340,000.00		1,700,000.00	1,700,000.00	1,700,000.00	
Procurement and Installation of Solar power system to enhance energy reliability and sustainability	026000100100 - Ministry of Lands and Urban Development	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		34,300,000.00	34,300,000.00		37,000,000.00	37,000,000.00	37,000,000.00	

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Renovation of Office building (D Wing); Structural repairs, roof replacement, electrical rewiring, plumbing works, tiling, repainting, installation and doors for conducive working environment at Enugu North	026000100100 - Ministry of Lands and Urban Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		15,500,000.00	15,500,000.00		18,000,000.00	18,000,000.00	18,000,000.00	
Purchase of furniture and fittings 5 Nos office table with drawer, 10Nos armed chair 4 Nos steel file cabinet 4 nos air conditioner 7 Nos 18 inches industrial fans, 2 Nos 32 inches TV set, 1 No 5000 AVR Stabilizer to improve work environment and ensure better service delivery	026000100100 - Ministry of Lands and Urban Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		30,200,000.00	30,200,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Review and development of Enugu State Masterplan and Subject-Plan for Urban Areas	026000100100 - Ministry of Lands and Urban Development	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Completion of Renovation and remodelling of the Air Survey building: Structural demarcation and repairs, creation of a covenant room, purchasing of toilet system material, plumbing works, tiling, repainting, installtion of windows, door burglaries for safe and conducive working environment	026000100200 - Office of the Surveyor General	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES		24,000,000.00	24,000,000.00		26,000,000.00	26,000,000.00	26,000,000.00	
Parcellation of Government-Acquired Lands: Perimeter survey, Beacon plantation, Numbering, Plan production, and Plan lifting	026000100200 - Office of the Surveyor General	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		102,000,000.00	102,000,000.00		112,200,000.00	112,200,000.00	112,200,000.00	
Purchase of Office Computers Equipment (6 Nos. laptop 1 no A3 printer, 2 Nos. A3 flatbed scanner,10 no office desktop computers 1 no server computer, 10 Nos. UPS, 5 Nos. A4 Hp LaserJet printers)	026000100200 - Office of the Surveyor General	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		17,220,000.00	17,220,000.00		18,942,000.00	18,942,000.00	18,942,000.00	
Purchase of Office Furniture (8 Nos. Executive tables, 19 Nos armed Chairs, 20 Nos. armless chairs for general, 6 Nos. steel cabinets, 5 Nos. air conditioners, 2 Nos. 3-in-1 Vistors/reception chairs, 3 Nos. conference tables)	026000100200 - Office of the Surveyor General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		10,920,000.00	10,920,000.00		12,078,000.00	12,078,000.00	12,078,000.00	
Purchase of 6 no Laptop	026400100100 - Ministry of Budget and Planning	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL		4,800,000.00	4,800,000.00	4,775,000.00	5,000,000.00	5,000,000.00	5,000,000.00	
NG-CARES State Coordinating Unit activities	026400100100 - Ministry of Budget and Planning	23050103 - MONITORING AND	70133 - OTHER GENERAL		197,400,000.00	197,400,000.00		300,000,000.00	300,000,000.00	300,000,000.00	

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Purchase of office equipment (2Nos scanning machine steel cabinet 2 no wall fans 3 Nos. refrigerator, 2 Nos. wall fans)	026400100100 - Ministry of Budget and Planning	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00		13,000,000.00	13,000,000.00	13,000,000.00	
NUT. 6 NF - UNICEF Counterpart contribution /Capacity Building for Food and Nutrition programmes in the State	026400100100 - Ministry of Budget and Planning	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		200,000,000.00	200,000,000.00	160,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00
Purchase of 1No Tricycle (keke Napepp) for dispatch	026400100100 - Ministry of Budget and Planning	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL		2,500,000.00	2,500,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
NUT.5 Advocacy - Develop clear Advocacy Engagement with relevant Policy makers and stakeholders to improve nutritional status in the state	026400100100 - Ministry of Budget and Planning	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
NUT. 4- Advocacy- Demarcation of Office Space for separate units	026400100100 - Ministry of Budget and Planning	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					6,000,000.00	6,000,000.00	6,000,000.00	2,000,000.00
NUT. 4- Advocacy- Furnishing of Nutrition Unit (Chairs, steel cabinet, 1 no table, refridgerator)	026400100100 - Ministry of Budget and Planning	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Purchase and Installation of VSAT internet facilities for the JSC & Court Complex premises	031800100100 - Judicial Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		2,700,000.00	2,700,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Design construction of 20Nos 5 bedroom duplexes for proposed yearly appointment of Hon Judges in three phases of 8 6 and 6 buildings	031800100100 - Judicial Service Commission	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT		200,000,000.00	200,000,000.00		600,000,000.00	600,000,000.00	600,000,000.00	
Purchase of Computer Equipment: 4Nos Desktops 4Nos Sharp Photocopiers 4 Nos. Tablets, 4 Nos. HP Pro tower, 4 Nos. 15.6 intel Celeron core i5 8GB 1TB Laptops, 4Nos. 4000 lumen projectors, 4Nos. UPS, 10Nos. K35 wireless microphones, 1No. D3100SLR	031800100100 - Judicial Service Commission	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		13,500,000.00	13,500,000.00		17,940,000.00	17,940,000.00	17,940,000.00	
Construction of Generator House with Iron	031800100100 - Judicial Service Commission	23020125 - CONSTRUCTION OF POWER GENERATING	70531 - POLLUTION ABATEMENT		500,000.00	500,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
Renovation of the JSC Office building at High Court Enugu	031800100100 - Judicial Service Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		48,220,000.00	48,220,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of 5No Gubabi fire proof safe	031800100100 - Judicial Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		4,740,000.00	4,740,000.00		7,900,000.00	7,900,000.00	7,900,000.00	

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Furnishing of rented apartments for appointment of 10Nos Hon Judges of High Court (8 for High Court and 2 for Customary Court of Appeal)	031800100100 - Judicial Service Commission	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70611 - HOUSING DEVELOPMENT		147,000,000.00	147,000,000.00		127,500,000.00	127,500,000.00	127,500,000.00	
Purchase of 2 No Motorcycles for the dispatch of mails	031800100100 - Judicial Service Commission	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL SERVICES		2,000,000.00	2,000,000.00		2,700,000.00	2,700,000.00	2,700,000.00	
Purchase of 1No EC12.0 KWH Maxi Electricity Generating Set for JSC Enugu	031800100100 - Judicial Service Commission	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		960,000.00	960,000.00		2,550,000.00	2,550,000.00	2,550,000.00	
Purchase of office furniture for JSC offices (Executive tables chairs etc.): 6 Nos. Office tables, 6 Nos. Executive Office Chairs, 6 Nos. Mini Sofa	031800100100 - Judicial Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		3,100,000.00	3,100,000.00		15,990,000.00	15,990,000.00	15,990,000.00	
Purchase of Office Equipment (Refrigerator Steel Cabinets, TV Sets etc.): 6 Nos. Newclime Steel cabinets with 4 Drawers, 7 Nos. 43" LG Smart Tv. Sets/Tv Hangers	031800100100 - Judicial Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					7,570,000.00	7,570,000.00	7,570,000.00	
Furnishing of Judicial Service Commission Conference Hall (Air Conditioners tables Fans etc.): 1 No. Conference table, 18Ft. X20, 50 Nos. Executive Chairs F120, 1 No. 50 Smart Hisense Tv. Sets, 1 No. 2000W Stabilizer	031800100100 - Judicial Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		30,750,000.00	30,750,000.00		34,225,000.00	34,225,000.00	34,225,000.00	
Purchase of 1No. Prado Jeep as utility vehicle for Hon. Judges visiting the State	031800100100 - Judicial Service Commission	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES					146,000,000.00	146,000,000.00	146,000,000.00	
Purchase of 6 Nos. Jetour T2 2025 for Members, Secretary, and Deputy Secretary of the Commission	031800100100 - Judicial Service Commission	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES					390,000,000.00	390,000,000.00	390,000,000.00	
Purchase and Installation of 5 Nos. LED Portable Power Station 500W Solar Panels	031800100100 - Judicial Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					3,000,000.00	3,000,000.00	3,000,000.00	
Purchase of 10 Nos.Prado Jeep 2.7L for the proposed appointment of 10 Nos. Hon. Judges for the High Court and Customary Court of Appeal Enugu by the Commission	031800100100 - Judicial Service Commission	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES					1,460,000,000.00	1,460,000,000.00	1,460,000,000.00	
Purchase of 1 No. Toyota Hiace 16-S as utility vehicle	031800100100 - Judicial Service Commission	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL					56,000,000.00	56,000,000.00	56,000,000.00	
Purchase and installation of 6Nos. 50kg Angus DCP FE Electrical of fire B and C fire fighting equipment and extinguishers	031800100100 - Judicial Service Commission	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS		1,700,000.00	1,700,000.00		1,980,000.00	1,980,000.00	1,980,000.00	

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Purchase of 1No Toyota Hilux Van for inspection	031800100100 - Judicial Service Commission	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL					85,000,000.00	85,000,000.00	85,000,000.00	
Purchase of 10 Nos. 27KVA sound proof Perkins Generators for Hon. Judges and Multi door Court Building	031805100100 - Enugu State High Court	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		30,000,000.00	60,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Purchase of office furniture and fittings (79 Nos. Upholstry Leather Settees 92 padded Executive seats 92 padded executive office tables with 4 drawers, Plastic vertical curtains, 106 Nos. office wall dressing mirror (20 x 4 x 5mm), 6 Nos air conditioners; procurement of Fridges, standing fans)	031805100100 - Enugu State High Court	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		20,000,000.00	60,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Purchase of Computers, Printers and Photocopying Machine (15Nos Computers, Design and Installation of Electronic storage for court records, and autometric capture machines and accessories).	031805100100 - Enugu State High Court	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	4,320,000.00	3,850,000.00	3,850,000.00		3,850,000.00	3,850,000.00	3,850,000.00	
Purchase of fire fighting equipment (137 Nos. 9kg Gas Co2 Fire Extinguishers)	031805100100 - Enugu State High Court	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES	18,270,430.00	550,000.00	550,000.00		550,000.00	550,000.00	550,000.00	
Purchase of communication equipment for Judges (135 Nos. GLO Mobile communication equipment)	031805100100 - Enugu State High Court	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		550,000.00	550,000.00		550,000.00	550,000.00	550,000.00	
Construction/Provision of office building: 3Nos high court buildings in Udi, Ow, and Amagunze divisions; 7 Nos Magistrate Courts building in Amechi Idodo Nike Orba Nara Ozalla and Owo Communities; 25 Nos. Car parking lots, Fencing of 21 Nos. Magistrate Court buildings, Functional Family Court Building, Small Claim Court in all the 21 Magisterial districts of Enugu State, Exhibit Storage	031805100100 - Enugu State High Court	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		41,419,000.00	191,419,000.00	186,793,090.05	103,345,000.00	103,345,000.00	103,345,000.00	
Rehabilitation/Repairs of Residential Building: Rehabilitation of Post House of newly appointed Hon. Judges	031805100100 - Enugu State High Court	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Rehabilitation/Repair of Magistrate Court Buildings at Awgu Udi Amuri Ezeagu and Ibaqwa-Aka	031805100100 - Enugu State High Court	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	1,180,000.00	10,000,000.00	10,000,000.00		14,000,000.00	14,000,000.00	14,000,000.00	

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Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Purchase of 3 No Motorcycles/2 No. Tricycles for Court bailiffs	031805100100 - Enugu State High Court	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL SERVICES		3,500,000.00	3,500,000.00		5,500,000.00	5,500,000.00	5,500,000.00	
Purchase of Van (1 no Toyota Hilux van for protocol officers)	031805100100 - Enugu State High Court	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES		25,000,000.00	25,000,000.00		23,000,000.00	23,000,000.00	23,000,000.00	
Purchase of Trucks (1 no 17 tons water tanker)	031805100100 - Enugu State High Court	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL		25,000,000.00	25,000,000.00		23,000,000.00	23,000,000.00	23,000,000.00	
Purchase of 1No.18 Seaters Toyota Bus fully air-conditioned for Judiciary (High Court)	031805100100 - Enugu State High Court	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES		30,000,000.00	30,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	
Purchase of 1 No Projector for High Court of Justice Enugu Auditorium	031805100100 - Enugu State High Court	23010124 - PURCHASE OF TEACHING / LEARNING AID	70133 - OTHER GENERAL SERVICES		200,000.00	200,000.00		200,000.00	200,000.00	200,000.00	
Rehabilitation/Repair of ICT infrastructure: Maintenance and Repair of ICT equipment installed in the Judiciary Research Centre; Purchase and installation of IT equipment at Legal Research Centre; Design and hosting of State Judiciary Website	031805100100 - Enugu State High Court	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES		12,000,000.00	24,000,000.00		13,000,000.00	13,000,000.00	13,000,000.00	
Computer Software Acquisition: 5 Nos. Computer software application packages in law, Accounting and Administration	031805100100 - Enugu State High Court	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		500,000.00	500,000.00		500,000.00	500,000.00	500,000.00	
Purchase of Library books and Equipment: LB-SBW steel book wheel disassembly steel cabinets reading desk metal mobile filing storage metal bookshelf metal book case	031805100100 - Enugu State High Court	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70133 - OTHER GENERAL SERVICES		1,100,000.00	1,100,000.00		11,000,000.00	11,000,000.00	11,000,000.00	
Purchase of security Equipment (CCTV human scanning implements Pen tear gas etc.)	031805100100 - Enugu State High Court	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		1,200,000.00	1,200,000.00		1,200,000.00	1,200,000.00	1,200,000.00	
Purchase of Gubabi safe for Enugu North South and East Magistrate Court probate registry and multi door court house	031805100100 - Enugu State High Court	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		850,000.00	850,000.00		850,000.00	850,000.00	850,000.00	
General Landscaping Furnishing and Equipping of 10 No. Magistrate courts with attached registry in Adani Agbani Amagunze Awgu Enugu Ezike Ikem Nsukka High Court Nsukka Magistrate Court Obollo Afor and Oji	031805100100 - Enugu State High Court	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	

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Furnishing of magistrate court building 1x8 court rooms blocks A and B at Enugu North Enugu South Enugu East and Nsukka LGA Areas Magistrate Districts in Enugu and 1 unit x2 court rooms and registry at Enugu Ezike Magistrate District	031805100100 - Enugu State High Court	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	5,300,000.00							-
Purchase of vehicles (23 Nos. Pardo Jeeps, 10 Nos. Honda Cars,69 Nos. Honda Cars, 8 Nos. KIA Car and 3 Nos KIA Cars) for High Court Judges Magistrates and others	031805100100 - Enugu State High Court	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES		100,200,000.00	100,200,000.00		2,500,000,000.00	2,500,000,000.00	2,500,000,000.00	
Purchase of law library and periodicals	031805200100 - Customary Court of Appeal	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70133 - OTHER GENERAL SERVICES		13,000,000.00	13,000,000.00				-	
Purchase of office Equipment for Customary Court of Appeal Enugu	031805200100 - Customary Court of Appeal	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		6,137,000.00	6,137,000.00				-	
Purchase of 1 No. Land Cruiser SUV for the President, as Head of Court and as due.	031805200100 - Customary Court of Appeal	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES					100,000,000.00	100,000,000.00	100,000,000.00	
Purchase of 1 No. Hilux Van for President of Customary Court of Appeal as Head of Court and as due	031805200100 - Customary Court of Appeal	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES					88,000,000.00	88,000,000.00	88,000,000.00	
Purchase of 6 Nos. Prado SUV for 6 Hon. Judges	031805200100 - Customary Court of Appeal	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL					600,000,000.00	600,000,000.00	600,000,000.00	
Purchase of 1 No. Coaster Bus for Customary Court of Appeal, Enugu	031805200100 - Customary Court of Appeal	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES					127,000,000.00	127,000,000.00	127,000,000.00	
Purchase of KIA Sported EX AWD 2018 Model for the Chief Registrar Customary Court of Appeal Enugu	031805200100 - Customary Court of Appeal	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES					30,000,000.00	30,000,000.00	30,000,000.00	
Reconstitution of Customary Courts of Enugu State for 2026-2029 Judicial tenure	031805200100 - Customary Court of Appeal	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES					29,400,000.00	29,400,000.00	29,400,000.00	
Purchase of Office Furniture for 31Nos Customary Courts across the State. Items: tables, chairs, witness boxes, Docks, Desktop computers, Generators etc.	031805200100 - Customary Court of Appeal	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		52,287,000.00	52,287,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Construction of Auditorium for: (a) Trenchial swearing in of 540 Chairmen/Members of Customary Courts of Enugu State. (b) Periodic Conference, trainings and workshops. (c) Other events.	031805200100 - Customary Court of Appeal	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES					102,515,000.00	102,515,000.00	102,515,000.00	

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Establishment of ICT infrastructure unit for automation of process in the Ministry of Justice (Internet facility installation servers domain name hosting platform networking provision of stalls virtual hearing)	032600100100 - Ministry of Justice	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		420,225,000.00	420,225,000.00					-
Purchase and installation of E-Library and library equipment (4 Nos Laptops, 4 Nos Law Pavillions, 4 Nos Legal Pedia, softwares)	032600100100 - Ministry of Justice	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00	11,035,000.00	14,649,000.00	14,649,000.00	14,649,000.00	
Digitalization & Automation of processes of the Ministry of Justice	032600100100 - Ministry of Justice	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES					290,000,000.00	290,000,000.00	290,000,000.00	
Purchase of 40No Desktop Computers 10No Photocopy machines and 20No Printers, 40 Nos UPS, 10 Nos Stabilizers	032600100100 - Ministry of Justice	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		40,500,000.00	30,500,000.00		45,600,000.00	45,600,000.00	45,600,000.00	
Completion of the Ministry of Justice building landscaping of her surrounding.	032600100100 - Ministry of Justice	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		40,000,000.00	50,000,000.00	43,540,000.00	15,000,000.00	15,000,000.00	15,000,000.00	
Revision of Enugu State Laws.	032600100100 - Ministry of Justice	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL		250,000,000.00	250,000,000.00		210,500,000.00	210,500,000.00	210,500,000.00	
Purchase of 10 Nos. security fireproof steel cabinets	032600100100 - Ministry of Justice	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00					-
Purchase of office equipment for Enugu State Task Force on Human Trafficking (2 Nos. computers 2 Nos. printers 1 no photocopying machine and 1 no power generating set)	032600100100 - Ministry of Justice	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		2,810,000.00	2,810,000.00					-
Purchase and installation of office equipments: 1 no. HP Printer, 1 no. Desktop, 1 no. Photocopier, 1 no. UPS and 1 no. Stabilizer	032600700100 - Citizens' Rights and Mediation Centre	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	6,700,000.00	1,400,000.00	1,400,000.00		2,403,000.00	2,403,000.00	2,403,000.00	
Purchase of 1 No steel cabinets, 2 nos. OX-Standing Fans (26 & 18 inches)	032600700100 - Citizens' Rights and Mediation Centre	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		2,000,000.00	2,000,000.00		500,000.00	500,000.00	500,000.00	
Purchase of 1 No. Generator	032600700100 - Citizens' Rights and Mediation Centre	23010119 - PURCHASE OF POWER GENERATING	70133 - OTHER GENERAL					500,000.00	500,000.00	500,000.00	
Purchase of 3 Nos. Fire Proof Cabinet	032601200100 - Administrator General/Public Trustees	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					6,200,000.00	6,200,000.00	6,200,000.00	
Purchase and Installation of 6 Nos. Desktops (HP all in one)	032601200100 - Administrator General/Public Trustees	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL					3,540,000.00	3,540,000.00	3,540,000.00	
Purchase of 1No. AR Sharp Photocopier	032601200100 - Administrator General/Public Trustees	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES					1,020,000.00	1,020,000.00	1,020,000.00	

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Purchase and Installation of Office equipment, 2 Nos. Printers and 2 Nos. (3 in 1) Printers.	032601200100 - Administrator General/Public Trustees	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES					1,100,000.00	1,100,000.00	1,100,000.00	
Purchase of 6 Nos. Eastman UPS 3000 Watts	032601200100 - Administrator General/Public Trustees	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					930,000.00	930,000.00	930,000.00	
Purchase of 6 Nos. Stabilizers 5000 Watts	032601200100 - Administrator General/Public Trustees	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					912,000.00	912,000.00	912,000.00	
Purchase of 8 Nos. OX Standing Fans 20 inches	032601200100 - Administrator General/Public Trustees	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					851,000.00	851,000.00	851,000.00	
Procurement of Office Equipment 6No Printers 1No Photocopiers 6 no Fireproof Cabinet S/M (4Draweres)	032601200100 - Administrator General/Public Trustees	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		16,000,000.00	16,000,000.00				-	
Fencing at New Artisan -6.7824 hectares 998 x 12 metres perimeter, retaining wall, 1,600 meters perimeter fencing wall	046500100100 - Enugu Capital Territory Development Authority	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS		700,000,000.00	200,000,000.00	145,000,000.00	320,000,000.00	320,000,000.00	320,000,000.00	
Desilting of water ways within the capital city	046500100100 - Enugu Capital Territory Development Authority	23020105 - CONSTRUCTION / PROVISION OF WATER	70631 - WATER SUPPLY		75,000,000.00	75,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Provision of 100 units of ultra-modern bus shelters: 600mmx1800mm with 24 meter lay-bye (enough to accommodate 2 BRT Buses) 2 metre height rendered concrete base 150mm tubular steel translucent dunpalon sheet roofing and embedded gutter	046500100100 - Enugu Capital Territory Development Authority	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES		368,800,000.00	68,800,000.00				-	
Purchase of heavy duty Equipment -1 no. Low bed 1 no. Tow Trucks 2 no. Tipper, 1 no Excavator and 1 no payloader	046500100100 - Enugu Capital Territory Development Authority	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES		150,550,000.00	50,550,000.00		492,550,000.00	492,550,000.00	492,550,000.00	
Relocation of slums - Clearing / Evacuation of slums identified within the Capital city - Phase 1 & 2	046500100100 - Enugu Capital Territory Development Authority	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES		150,000,000.00	150,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Removal of encroachment and fencing of 1,101.26 hectares of land at special Agro processing Zone 9SAPZ) at Ashisi Owo, town Nkanu East	046500100100 - Enugu Capital Territory Development Authority	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE					1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Management and development of City Infrastructure (Development Control - Enugu North)	046500100100 - Enugu Capital Territory Development Authority	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00	75,000,000.00	400,000,000.00	400,000,000.00	400,000,000.00	

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Relocation and construction of Police Officers Wives Association (POWA) shops	046500100100 - Enugu Capital Territory Development Authority	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,515,000.00							-
Monitoring and evaluation of Enugu Capital Territory Development Authority (ECTDA) project activities	046500100100 - Enugu Capital Territory Development Authority	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	407,993,649.50							-
City road decongestion and intervention project at Part Avenue roundabout savage crescent to IBB bridge Trans-Ekulu and Orthopedic/Abakpa junction	046500100100 - Enugu Capital Territory Development Authority	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES	410,000.00							-
Deployment of SMS based automated building plan approval status confirmation system within Data office of ECTDA-purchase and installation of GMS SMS Gateway Middle software Airtime subscriptions System integration Solar System 10Kva 12V pure sine Wave inverter 2 units 200Ah 20kv lithium Batteries 20 units 150w Solar panels(Mono) 20Ah charger controller accessories and installation.	046500100100 - Enugu Capital Territory Development Authority	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	
Renovation and rehabilitation of Nnamdi Azikiwe Stadium complex	051300100100 - Ministry of Youth and Sport	23030111 - REHABILITATION / REPAIRS - SPORTING	70133 - OTHER GENERAL SERVICES		10,000,000,000.00	5,000,000,000.00		13,000,000,000.00	13,000,000,000.00	13,000,000,000.00	
Renovation of NYSC Infrastructure Camp Awgu	051300100100 - Ministry of Youth and Sport	23030111 - REHABILITATION / REPAIRS - SPORTING	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00	2,300,000.00				-
Construction of Olympic Standard Swimming Pool at Nnamdi Azikwe Stadium Enugu	051300100100 - Ministry of Youth and Sport	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70133 - OTHER GENERAL SERVICES		200,000,000.00	200,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Renovation of Nnamdi Azikiwe Stadium	051300100100 - Ministry of Youth and Sport	23030111 - REHABILITATION / REPAIRS - SPORTING	70133 - OTHER GENERAL SERVICES	11,566,000.00							-
Reconstruction of football facilities at Awgu Games Village	051300100100 - Ministry of Youth and Sport	23030111 - REHABILITATION / REPAIRS - SPORTING	70133 - OTHER GENERAL SERVICES	11,000,000.00							-
Renovation of Hostels at Agwu Games Village	051300100100 - Ministry of Youth and Sport	23030111 - REHABILITATION / REPAIRS - SPORTING	70133 - OTHER GENERAL SERVICES					6,800,000,000.00	6,800,000,000.00	6,800,000,000.00	
Maintenance of New Turf at Nnamdi Azikiwe Stadium	051300100100 - Ministry of Youth and Sport	23030111 - REHABILITATION / REPAIRS - SPORTING	70133 - OTHER GENERAL SERVICES	1,153,930.00							-
Establishment of skill acquisition center at three senatorial zones in Enugu	051300100100 - Ministry of Youth and Sport	23020104 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES	2,500,000.00	260,000,000.00	260,000,000.00					-

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Beautification of Rangers office landscaping and asphaltting the road within	051300200100 - Rangers Management Corporation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00		16,000,000.00	16,000,000.00	16,000,000.00	
Purchase of training kits and equipment	051300200100 - Rangers Management Corporation	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMFNT	70133 - OTHER GENERAL SRFVICES		9,000,000.00	9,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Purchase of communication Equipment (including accessories for zoom conference meeting)	051300200100 - Rangers Management Corporation	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00		3,500,000.00	3,500,000.00	3,500,000.00	
Provision of seat around Uwani Training pitch	051300200100 - Rangers Management Corporation	23010111 - PURCHASE OF TRAINS	70133 - OTHER GENERAL		6,000,000.00	6,000,000.00		6,111,000.00	6,111,000.00	6,111,000.00	
Purchase of 5 computer equipment and accessories	051300200100 - Rangers Management Corporation	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL		6,000,000.00	6,000,000.00		6,500,000.00	6,500,000.00	6,500,000.00	
Purchase of 1 no photocopier	051300200100 - Rangers Management Corporation	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES		2,000,000.00	2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00	
Revamping of Awgu Games Village	051305700100 - Games Village Awgu	23030111 - REHABILITATION / REPAIRS - SPORTING	70133 - OTHER GENERAL SERVICES		3,000,000,000.00	1,000,000,000.00				-	
Equiping/furnishing of women resources centre (Purchase of 2 Nos. cabinet 2 no laptop 2 Nos. Air conditioner and 1 NOS 8.5KVA generator	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		7,000,000.00	7,000,000.00				-	
Renovation of FSP Skill Acquisition	051400100100 - Ministry of Children, Gender Affairs and Social Development	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					250,000,000.00	250,000,000.00	250,000,000.00	
Purchase of office equipment for strenghen community based Auxilliary Social Workers in 3 LGAs	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES					64,000,000.00	64,000,000.00	64,000,000.00	
Provision/Installation of Energy, panels, inverter as alternative power supply @ MCGASD	051400100100 - Ministry of Children, Gender Affairs and Social Development	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70133 - OTHER GENERAL SERVICES					12,000,000.00	12,000,000.00	12,000,000.00	
Purchase of office equipment to strenghen capacity of CSO on gender-based voience	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN					20,000,000.00	20,000,000.00	20,000,000.00	
Renovation of 10nos. of toilets	051400100100 - Ministry of Children, Gender Affairs and Social Development	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
NUT. 1 SP - Purchase of training equipment for Emergency Managers on Mainstreaming Nutrition in Feeding Programmes targeted at the vulnerable groups in Emergency Situations	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00

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Renovation and furnishing of other offices in the Ministry of children Gender Affairs and Social Development (MCGASD) headquarters with tilling painting POP chairs tables Air-conditioner etc	051400100100 - Ministry of Children, Gender Affairs and Social Development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES		20,000,000.00	35,000,000.00	21,579,500.00			-	
Purchase of 60 no sewing machine, 40 nos. Hair dryer 40 Nos. oven 40 Nos. gas cooker and 30 Nos. cake mixer for empowerment of women and girls across the 17 LGAs in the state	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Purchase of office furniture for office hall: 25 no tables and 250 Nos. seats	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		19,000,000.00	19,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of office equipment: 4 Nos. laptop 4 Nos. printers 2 Nos. photocopier 2 no projector and projector screen 2 no canon EOS camera and 2 public address system	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		9,000,000.00	9,000,000.00				-	
Purchase of 1000 no shelter kits to promote the well-being of sexually Assaulted/ Raped victims Beggars and Lunatics across the state	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS		20,000,000.00	20,000,000.00				-	
NUT. 6 FSCP - Purchase of food processing equipment 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 me involvement in child care and grandmothers/mothers-in-law on optimal Nutrition Practices.	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	71041 - FAMILY AND CHILDREN		51,000,000.00	36,000,000.00		51,000,000.00	51,000,000.00	51,000,000.00	51,000,000.00
Purchase of survey equipment: e.g. Capi (Mapping and Needs Assessment of PWD HIV Widows OVC Elderly and Children Homes) across the State	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70133 - OTHER GENERAL SERVICES	400,000,000.00	20,000,000.00	20,000,000.00				-	
Purchase of equipment for Pilot scheme for Empowerment and Capacity building on Climate Change Knowledge Immersion Programme for Rural Women(across the 17 LGAs)	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00				-	

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Construction of 4 number Toilet Facilities and Fittings	051400100100 - Ministry of Children, Gender Affairs and Social Development	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00				-	
Production and printing of WEE Policy	051400100100 - Ministry of Children, Gender Affairs and Social Development	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	
Equipping of rehabilitation centre Emene: 100 no mattress and bed frame 30 Nos. blanket 10 Nos. sewing machine 10 no hand machine and 10 no button hole machine	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00				-	
Equipping and Establishment of skill development	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					30,000,000.00	30,000,000.00	30,000,000.00	
Purchase of media equipment for Information dissemination in Ministry Headquarter (HQ) Video machine canon EO Camera wireless megaphone office phone laptop computer printer, UPS	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00				-	
Production and Erection of bill boards on GBV child protection mental health seminars and drugs abuse in 3 senatorial zone.	051400100100 - Ministry of Children, Gender Affairs and Social Development	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00				-	
Equipping GBV situation room in Ministry of Children Gender Affairs & Social Development with Server (HP DL 360 G10 4210R INTEL XEON 10 CORE ECEIVED 3 Nos. Stabilizer century 20W 1 no 2hp Air Conditioner 3 Nos. chairs and 4 Nos. tables	051400100100 - Ministry of Children, Gender Affairs and Social Development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00				-	
CNP-Purchase of assistive Devices for persons with disabilities (Wheelchairs Manual & Automatic, Crutes, Whitecanes, Hearing Aids, Braillematerials, Prosthetics Artificial limbs/feet/hands)	051406100100 - Enugu State Disability Commission	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71012 - DISABILITY					50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of office equipments (Laptops, printers, Photocopiers)	051406100100 - Enugu State Disability Commission	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES					20,000,000.00	20,000,000.00	20,000,000.00	
Purchase of 500KVA generator	051406100100 - Enugu State Disability Commission	23010119 - PURCHASE OF POWER GENERATING	70435 - ELECTRICITY					5,000,000.00	5,000,000.00	5,000,000.00	
Purchase of office furnitures (Acs, TVs, Refrigerators)	051406100100 - Enugu State Disability Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES					20,000,000.00	20,000,000.00	20,000,000.00	
Development of interactive website for Disability Commission	051406100100 - Enugu State Disability Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION					5,000,000.00	5,000,000.00	5,000,000.00	

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Construction of 1 no borehole with solar installation at special education center coal camp	051700100100 - Ministry of Education	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY		25,000,000.00	25,000,000.00		26,000,000.00	26,000,000.00	26,000,000.00	
Construction and equipping of a vocational unit of 40 capacity at special education center coal camp	051700100100 - Ministry of Education	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES		60,000,000.00	60,000,000.00		70,000,000.00	70,000,000.00	70,000,000.00	
Construction of 4 Nos. teachers 2 bedroom apartments at special education center coal camp	051700100100 - Ministry of Education	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL	70611 - HOUSING DEVELOPMENT		30,000,000.00	30,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00	
Refurbishment of 6nos Zonal Head and area offices in the 6 Education Zones	051700100100 - Ministry of Education	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		45,000,000.00	45,000,000.00		48,000,000.00	48,000,000.00	48,000,000.00	
Setup Ministry of education hybrid Library	051700100100 - Ministry of Education	23020111 - CONSTRUCTION / PROVISION OF	70961 - SUBSIDIARY SERVICES TO		102,000,000.00	102,000,000.00		110,000,000.00	110,000,000.00	110,000,000.00	
Reconstruction of school fence at special education center coal camp	051700100100 - Ministry of Education	23030106 - REHABILITATION / REPAIRS - PUBLIC	70951 - EDUCATION NOT DEFINABLE BY		30,000,000.00	30,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00	
Construction of. 30 public secondary schools across the state	051700100100 - Ministry of Education	23020107 - CONSTRUCTION / PROVISION OF PUBLIC	70922 - UPPER-SECONDARY EDUCATION	250,000,000.00						-	
Renovation of 10 no classroom blocks	051700100100 - Ministry of Education	23030106 - REHABILITATION / REPAIRS - PUBLIC	70951 - EDUCATION NOT DEFINABLE BY		20,000,000.00	20,000,000.00		5,765,438,000.00	5,765,438,000.00	5,765,438,000.00	
Renovation of two Nos. male dormitories 1 hostel A of sixty capacity and hostel B of fifty capacity	051700100100 - Ministry of Education	23030106 - REHABILITATION / REPAIRS - PUBLIC	70961 - SUBSIDIARY SERVICES TO EDUCATION		15,000,000.00	15,000,000.00		5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	
Renovation of 1 female dormitory hostel A of 40 capacity	051700100100 - Ministry of Education	23030106 - REHABILITATION / REPAIRS - PUBLIC	70961 - SUBSIDIARY SERVICES TO		20,000,000.00	20,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Construct and equip 34 Nos. new technical and vocational Education schools and 34 new high school	051700100100 - Ministry of Education	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION			1,500,000,000.00	1,000,000,000.00			-	
Integration of the special school for the learners with special needs into the smart schools in 260 wards	051700100100 - Ministry of Education	23020104 - CONSTRUCTION / PROVISION OF HOUSING	71012 - DISABILITY		400,000,000.00	400,000,000.00				-	
Purchase of 150 pieces tablets	051700100100 - Ministry of Education	23010124 - PURCHASE OF TEACHING / LEARNING AID	70961 - SUBSIDIARY SERVICES TO		37,500,000.00	37,500,000.00				-	
Purchase of 1 no Mini bus, 2 nos. (18) Seater Toyota Bus, 1 no Hilux van(Hilux) 4wd DC SS 2-GD engine) for effective monitoring of the 260 Smart Schools, 1 no tricycle & 1 no motorcycle for dispatching of mails.	051700100100 - Ministry of Education	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES					518,750,000.00	518,750,000.00	518,750,000.00	

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Purchase of office fittings and furniture; 23 arm chairs, 3 cushion chairs, 5 steel cabinets, 21 nos. office bookshelves/cabinet, 39 set of office tables & chairs	051700100100 - Ministry of Education	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					33,100,000.00	33,100,000.00	33,100,000.00	
Digitalization of the state Education Management Information System (EMIS) 3 Nos. core i5 laptops 3 Nos. hp all in one 22 inches desktop computers and 300 tablets	051700100100 - Ministry of Education	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	794,770,808.00	80,400,000.00	780,400,000.00	740,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00	
Rebuilding of collapsed school fence and wiring of secondary school and deaf primary school, building of 5 modern special needs toilet	051700100100 - Ministry of Education	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70961 - SUBSIDIARY SERVICES TO EDUCATION					11,000,000.00	11,000,000.00	11,000,000.00	
Purchase of Computers & other digital equipment for the establishment of digital hub	051700100100 - Ministry of Education	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO		98,000,000.00	98,000,000.00	50,000,000.00	108,000,000.00	108,000,000.00	108,000,000.00	
Purchase of office furniture & fittings; 70 nos. computer table sets for Special Education Center Oji-River	051700100100 - Ministry of Education	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					13,100,000.00	13,100,000.00	13,100,000.00	
Purchase of 100 Nos. Braille Machines	051700100100 - Ministry of Education	23010124 - PURCHASE OF TEACHING / LEARNING AID	70951 - EDUCATION NOT DEFINABLE BY					25,000,000.00	25,000,000.00	25,000,000.00	
Purchase of office equipment; 70 nos desktop computer, 2 nos. Optoma projector, 3800 lumen, 50 no. OX ceiling fan, 1 no. Hisense refridgerator, 2 nos. thermofrost deep freezers, 1 no. SUMEC Firman Gen Set 2.5kW, 3 nos. Hp Split Royal ACs	051700100100 - Ministry of Education	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					27,470,000.00	27,470,000.00	27,470,000.00	
Purchase of office Equipment:(53 LaserJet printers 30 laptops 1 Nos. digital recorder 53 Nos. desktop computers and peripherals 3 projectors 3 Nos. projector screen 2 Nos. colored printers)	051700100100 - Ministry of Education	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00	850,000.00				-

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Purchase of Office Equipment: 1 no Public address system (Conkar 15 inches), 1 no Digital Recorder (Cenix) VR P2340 New, 1 no Camera (Canon EOS 4000D), 1 no Radio, 1no 32 inches television, 1no Projector & Screen, 16nos Hp Printers, 6 nos Photocopying Machines, 8 Nos Desktop Computers, 39nos Laptops, 4 nos ACs, 15 nos OX Standing fans and 4 nos refrigerators	051700100100 - Ministry of Education	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		150,000,000.00	150,000,000.00		42,459,000.00	42,459,000.00	42,459,000.00	
Procurement of Agriculture equipment to all public primary and Junior secondary schools	051700300100 - Enugu State Universal Basic Education Board	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	115,611,344.08	50,000,000.00	50,000,000.00				-	
Construction of 12 units of 5 classroom blocks in all the 17 LGAs of the State	051700300100 - Enugu State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC	70961 - SUBSIDIARY SERVICES TO	3,735,881,216.39	200,000,000.00	200,000,000.00				-	
Renovation of 88No dilapidated 5 classroom blocks across the State	051700300100 - Enugu State Universal Basic Education Board	23030106 - REHABILITATION / REPAIRS - PUBLIC	70951 - EDUCATION NOT DEFINABLE BY		1,090,947,000.00	1,090,947,000.00				-	
Construction of 16No 4 room WC squatting toilet with overhead tank	051700300100 - Enugu State Universal Basic Education Board	23020118 - CONSTRUCTION / PROVISION OF	70961 - SUBSIDIARY SERVICES TO		80,000,000.00	80,000,000.00				-	
Purchase of Library Books & Equipment for Public Primary Schools	051700300100 - Enugu State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID	70912 - PRIMARY EDUCATION					20,000,000.00	20,000,000.00	20,000,000.00	
Equipping/furnishing of the smart school across the 260 political wards in the State	051700300100 - Enugu State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID	70951 - EDUCATION NOT DEFINABLE BY		146,489,000,000.00	140,489,000,000.00	18,519,700,000.00	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	
Procurement of 1 No Lawn mower	051700300100 - Enugu State Universal Basic Education Board	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70541 - PROTECTION OF BIODIVERSITY AND		1,500,000.00	1,500,000.00		2,000,000.00	2,000,000.00	2,000,000.00	
Procurement of CCTV coverage to enhance security/surveillance in ENSUBEB Headquarters	051700300100 - Enugu State Universal Basic Education Board	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00	
Procurement of equipment for Enrolment drive campaign on inclusive education to reduce out of school children in the State	051700300100 - Enugu State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL		20,000,000.00	20,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	
Purchase/Distribution of sports equipment	051700300100 - Enugu State Universal Basic Education Board	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES					47,000,000.00	47,000,000.00	47,000,000.00	
Renovation of 47 units dilapidated 6 classroom blocks	051700300100 - Enugu State Universal Basic Education Board	23030106 - REHABILITATION / REPAIRS - PUBLIC	70133 - OTHER GENERAL SERVICES		590,000,000.00	590,000,000.00				-	
Provision/installation of Server at EMIS Unit and networking of ENSUBEB Headquarters	051700300100 - Enugu State Universal Basic Education Board	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	

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Intervention on disasters preparedness/ resilience on re-roofing of classroom blocks and equipment damaged by wind in Smart Schools	051700300100 - Enugu State Universal Basic Education Board	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70133 - OTHER GENERAL SERVICES		150,000,000.00	150,000,000.00				-	
Emergency Management and intervention to Public Basic Schools	051700300100 - Enugu State Universal Basic Education Board	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION		200,000,000.00	200,000,000.00				-	
Provision of office equipment: 1. Procurement of 2 projectors for School Services Department 2. Procurement of 1 set of Public Address system for School Services Department 3. Procurement of equipment for training	051700300100 - Enugu State Universal Basic Education Board	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES		1,200,000.00	1,200,000.00				-	
Digitalization of ENSUBEB library (Procurement of e-library books and journals)	051700300100 - Enugu State Universal Basic Education Board	23050102 - COMPUTER SOFTWARE ACQUISITION	70961 - SUBSIDIARY SERVICES TO		26,600,000.00	26,600,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Procurement of 8 No plasma TVs	051700300100 - Enugu State Universal Basic Education Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		4,500,000.00	4,500,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Provision of ICT equipment: 1. Procurement of 58 No Samsung tablets for various Departments 17 LG Guidance and Counsellors and 10 LGEA Education Secretaries @ N690 000 each 2. 23 laptops (2 for Pupils Performance Team 7 for Quality Assurance Dept 7 f	051700300100 - Enugu State Universal Basic Education Board	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		57,814,000.00	57,814,000.00				-	
Provision of office furniture 1. Procurement of 12 No steel cabinets for various offices including Executive Chairman's Office 2. Procurement of 10 No office conference tables for LGEAs @ 480 000 each. 3. Procure and distribute 2000 teachers desk 1 00	051700300100 - Enugu State Universal Basic Education Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00				-	
Procurement and Installation of inverter in ENSUBEB Headquarters	051700300100 - Enugu State Universal Basic Education Board	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		25,000,000.00	25,000,000.00				-	
Purhcase/Distribution of Quality Assurance instruments manuals for basic education	051700300100 - Enugu State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70971 - R & D EDUCATION		91,500,000.00	91,500,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction of 18no 3 classroom blocks with an office in all the 17 LGA for ECCDE	051700300100 - Enugu State Universal Basic Education Board	23020118 - CONSTRUCTION / PROVISION OF INERASTRUCTURE	70981 - EDUCATION N.E.C		548,000,000.00	548,000,000.00				-	

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2026 ENSUBEB/UBEC matching grant (Rehabilitation of secondary schools in each LGA of the state	051700300100 - Enugu State Universal Basic Education Board	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION		3,609,300,000.00	7,609,300,000.00		3,555,000,000.00	3,555,000,000.00	3,555,000,000.00	
Procure and install solar inverter in ENSUBEB Head Quarters	051700300100 - Enugu State Universal Basic Education Board	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES					20,000,000.00	20,000,000.00	20,000,000.00	
Procurement of 3 Nos. office seats (swivel) for Director of school services Advisory Service Unit and ECCDE	051700300100 - Enugu State Universal Basic Education Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					10,000,000.00	10,000,000.00	10,000,000.00	
Print and distribute 3000 Library manual for all Public Primary and Junior secondary schools	051700300100 - Enugu State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C					40,000,000.00	40,000,000.00	40,000,000.00	
Construction/ completion of Smart schools to increase access for learners whose residence are distant from existing Smart Schools	051700300100 - Enugu State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	
M & E Needs Assessment for Location of Mini-Smart Schools	051700300100 - Enugu State Universal Basic Education Board	23050103 - MONITORING AND EVALUATION	70971 - R & D EDUCATION					10,000,000.00	10,000,000.00	10,000,000.00	
Establishment of Smart Farm in all Smart Green Schools and Mini Smart Schools	051700300100 - Enugu State Universal Basic Education Board	23020113 - CONSTRUCTION / PROVISION OF	70961 - SUBSIDIARY SERVICES TO					60,000,000.00	60,000,000.00	60,000,000.00	
Provision of 280 Nos Smart Interactive Digital Boards for Smart Green Schools	051700300100 - Enugu State Universal Basic Education Board	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70951 - EDUCATION NOT DEFINABLE BY					450,000,000.00	450,000,000.00	450,000,000.00	
Procurement of athletics games, ball games, board games for Smart Green Schools in the State	051700300100 - Enugu State Universal Basic Education Board	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70951 - EDUCATION NOT DEFINABLE BY LEVEL					157,000,000.00	157,000,000.00	157,000,000.00	
Vocational Education/Skills Acquisition: Tailoring Garment and Shoe Making, Hair Dressing materials etc for Basic Education in 260 Smart Schools	051700300100 - Enugu State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL					160,000,000.00	160,000,000.00	160,000,000.00	
1. Procurement of learning materials for ECCDE: Building Blocks, Flash Cards, Numeracy 123 Literacy ABCD, Pictures Books, Charts Digestive System, wild and Domestic Animals Major Nigerian Tribes, Families, Mats 300 PIECES, 2. Procurement of ECCDE Round Tables and Chairs for ECCDE Centres 10 schools per Senatorial Zones	051700300100 - Enugu State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL					100,000,000.00	100,000,000.00	100,000,000.00	
Provision of four (4) Projectors for PRS, Accounts, Quality Assurance and TPD Departments	051700300100 - Enugu State Universal Basic Education Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					3,000,000.00	3,000,000.00	3,000,000.00	

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Provision of 2800 Tablets (ENSUBEB STAFF)	051700300100 - Enugu State Universal Basic Education Board	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					525,000,000.00	525,000,000.00	525,000,000.00	
Provision of office furniture: 1. Procurement of 12 Nos steel cabinets for various offices including Executive Chairman's office. 2. Procurement of 10 No. office conference tablets for	051700300100 - Enugu State Universal Basic Education Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					20,000,000.00	20,000,000.00	20,000,000.00	
2% UBEC/ENSUBEB Counter part Project/M&E	051700300100 - Enugu State Universal Basic Education Board	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES		71,092,000.00	71,092,000.00	20,000,000.00			-	
Extension of solar lighting to all ENSUBEB offices	051700300100 - Enugu State Universal Basic Education Board	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00				-	
Resurfacing/Landscaping and Beautification of ENSUBEB Premises/Compound	051700300100 - Enugu State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C		500,000,000.00	500,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Renovation and furnishing of ENSUBEB Hall (ESSPIN Hall)	051700300100 - Enugu State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		99,800,000.00	99,800,000.00		120,000,000.00	120,000,000.00	120,000,000.00	
Renovation of ENSUBEB Office Complex	051700300100 - Enugu State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		250,850,000.00	250,850,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Purchase of office equipment:1. Procurement and installation of Smart Board in the Boardroom of ENSUBEB Headquarters 2. Procurement of 8 No printers for various Departments @ N300 000 each 3. Procurement of 1 No of coloured printer HP for PRS Department 4. Procurement of 8 No photocopying machines for various Departments of the Board @ N618 000 each	051700300100 - Enugu State Universal Basic Education Board	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		11,880,000.00	11,880,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey 6 classroom block for primary and 6 classroom block for junior secondary in the 250 wards in the 17 LGAs	051700300100 - Enugu State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	38,875,396,748.73	100,253,917,000.00	100,253,917,000.00	54,374,386,353.78			-	
Drilling of 4 boreholes for public primary and Junior secondary schools	051700300100 - Enugu State Universal Basic Education Board	23020105 - CONSTRUCTION / PROVISION OF WATER	70921 - LOWER SECONDARY EDUCATION		79,200,000.00	79,200,000.00				-	
Procure and distribute 34 laptops for PRS Department and Account Departments	051700300100 - Enugu State Universal Basic Education Board	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					20,400,000.00	20,400,000.00	20,400,000.00	

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Rehabilitation of Zonal Library at Nsukka	051700800100 - Enugu State Library Board	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70961 - SUBSIDIARY SERVICES TO		5,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Rehabilitation Awgu Zonal Library	051700800100 - Enugu State Library Board	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70961 - SUBSIDIARY SERVICES TO		5,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Procure Books and Journals	051700800100 - Enugu State Library Board	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY		3,000,000.00	3,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Establishment of E-Library	051700800100 - Enugu State Library Board	23050102 - COMPUTER SOFTWARE ACQUISITION	70961 - SUBSIDIARY SERVICES TO		50,000,000.00	50,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Perimeter fencing	051700800100 - Enugu State Library Board	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Reconstruction of Office Building to one storey Building	051700900100 - Examinations Development Centre	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		60,000,000.00	60,000,000.00		70,000,000.00	70,000,000.00	70,000,000.00	
Renovation of Office fence	051700900100 - Examinations Development Centre	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					3,000,000.00	3,000,000.00	3,000,000.00	
Purchase of 8 Nos of Laptop Computer (HP)	051700900100 - Examinations Development Centre	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL		4,640,000.00	4,640,000.00		5,600,000.00	5,600,000.00	5,600,000.00	
Purchase of 4 Nos. printer (HP LaserJet MFP I359)	051700900100 - Examinations Development Centre	23010114 - PURCHASE OF COMPUTER	70133 - OTHER GENERAL		1,100,000.00	1,100,000.00		1,000,000.00	1,000,000.00	1,000,000.00	
Construction of shelfe with cement pavement for safe keeping of printing school results	051700900100 - Examinations Development Centre	23020118 - CONSTRUCTION / PROVISION OF INERASTRUCTURE	70133 - OTHER GENERAL SERVICES		5,500,000.00	5,500,000.00		8,500,000.00	8,500,000.00	8,500,000.00	
Construction of shelfe boxes for safe keeping of certificates	051700900100 - Examinations Development Centre	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		2,500,000.00	2,500,000.00		3,500,000.00	3,500,000.00	3,500,000.00	
Setting up of vocational skill acquisition/literacy Centres for Adult and Out of School Youth/Interested Members in the 6 Educational Zones (sewing machine weaving machine pressing iron large scissors measuring tape cooking gas)	051701000100 - Agency for Mass Literacy	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		2,000,000.00	2,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Reconstruction of office building/Vocational Skill Acquisition Centre in SAME Office	051701000100 - Agency for Mass Literacy	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		12,000,000.00	12,000,000.00				-	
Establishment of Literacy centre in all the Local Government Areas	051701000100 - Agency for Mass Literacy	23020118 - CONSTRUCTION / PROVISION OF	70951 - EDUCATION NOT DEFINABLE BY					2,462,000.00	2,462,000.00	2,462,000.00	
Production of Primer for Literacy and Vocational Centres	051701000100 - Agency for Mass Literacy	23010124 - PURCHASE OF TEACHING / LEARNING AID	70951 - EDUCATION NOT DEFINABLE BY					4,000,000.00	4,000,000.00	4,000,000.00	
Purchase of Hilux van for monitoring of all the Literacy/Vocational Centres in all the Local Government Areas	051701000100 - Agency for Mass Literacy	23010105 - PURCHASE OF MOTOR VEHICLES	70961 - SUBSIDIARY SERVICES TO EDUCATION					2,000,000.00	2,000,000.00	2,000,000.00	

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Establishment of Remedial Coaching Centres in all the Local Government Areas for continue Education	051701000100 - Agency for Mass Literacy	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70951 - EDUCATION NOT DEFINABLE BY LEVEL					1,000,000.00	1,000,000.00	1,000,000.00	
Purchase of Generating Plant for SAME Office/Literacy/Vocational skill Centre	051701000100 - Agency for Mass Literacy	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		1,000,000.00	1,000,000.00		800,000.00	800,000.00	800,000.00	
Purchase of office furniture for SAME office/literacy/vocational skills acquisition centre	051701000100 - Agency for Mass Literacy	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		2,000,000.00	2,000,000.00		100,000.00	100,000.00	100,000.00	
Purchase of 4 Nos. of brand new Tractors with implements	051701800100 - Enugu State Polytechnic Iwollo	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12,159,500.00	180,000,000.00	180,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00	
Construction of Administrative Buildings (1000 capacity auditorium clearing stumping and creation of Access roads)	051701800100 - Enugu State Polytechnic Iwollo	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		180,000,000.00	180,000,000.00	62,500,000.00	220,000,000.00	220,000,000.00	220,000,000.00	
Provision of broadband for internet access, relevant software, training facilities ICT	051701800100 - Enugu State Polytechnic Iwollo	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES					30,000,000.00	30,000,000.00	30,000,000.00	
Renovation of ESPLOY existing concrete fish pond and stocking/purchase of 6000 fingerlings	051701800100 - Enugu State Polytechnic Iwollo	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL	70423 - FISHING AND HUNTING					20,000,000.00	20,000,000.00	20,000,000.00	
Construction of a building for ESPOLY feedmill (production house and ware-house), procurement of 1 unit of feedmill plant, generator, delivering Van etc	051701800100 - Enugu State Polytechnic Iwollo	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING					50,000,000.00	50,000,000.00	50,000,000.00	
Renovation of ESPLOYexisting piggery house and stocking/purchase of 50 piglets	051701800100 - Enugu State Polytechnic Iwollo	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL	70421 - AGRICULTURE					20,000,000.00	20,000,000.00	20,000,000.00	
Rehabilitation and equipping of Entrepreneurship Development center (skill Acquisition Fashion Designing tractor repairs etc.)	051701800100 - Enugu State Polytechnic Iwollo	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	
Rehabilitation of bore hole and Reticulation of water in Udenu and Iwollo Enugu campus temporary site	051701800100 - Enugu State Polytechnic Iwollo	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES		2,500,000.00	2,500,000.00		2,500,000.00	2,500,000.00	2,500,000.00	
Construction of two story building for Civil Engineering Department (Fencing Clearing stumping and creation of Access road)	051701800100 - Enugu State Polytechnic Iwollo	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION		240,000,000.00	240,000,000.00		250,000,000.00	250,000,000.00	250,000,000.00	
Provision and equipping of medical centre	051701800100 - Enugu State Polytechnic Iwollo	23020106 - CONSTRUCTION / PROVISION OF	70741 - PUBLIC HEALTH SERVICES					20,000,000.00	20,000,000.00	20,000,000.00	

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Purchase/Installation of Software (SAGE 500)	051701800100 - Enugu State Polytechnic Iwollo	23050102 - COMPUTER SOFTWARE	70133 - OTHER GENERAL		3,000,000.00	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Provision of library equipment & books 250Nos computers Engineering equipment upgrading of e- learning & E- Library. Provision of CBT center	051701800100 - Enugu State Polytechnic Iwollo	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION		22,000,000.00	22,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Purchase of Vehicles (6 Nos. Toyota Camry 1 Nos. staff buses 2 Nos. operational/Project vehicles 2 Nos. equip Ambulance vehicle)	051701800100 - Enugu State Polytechnic Iwollo	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES		60,000,000.00	60,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00	
Purchase of Agric Input and Horticultural equipment for Iwollo	051701800100 - Enugu State Polytechnic Iwollo	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE		45,000,000.00	45,000,000.00		45,000,000.00	45,000,000.00	45,000,000.00	
Provision/Upgrade of office laboratory workshop and classroom equipment for the re-accreditation of 10 existing courses and accreditation of 10 new courses	051701800100 - Enugu State Polytechnic Iwollo	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION		100,000,000.00	100,000,000.00		120,000,000.00	120,000,000.00	120,000,000.00	
Purchase of sports and recreational development equipments at Iwollo	051701800100 - Enugu State Polytechnic Iwollo	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES		8,000,000.00	8,000,000.00		8,000,000.00	8,000,000.00	8,000,000.00	
Rehabilitation / Renovation of 1 no. Hostel building	051701900100 - Enugu State College of Education (Technical)	23030106 - REHABILITATION / REPAIRS - PUBLIC	70961 - SUBSIDIARY SERVICES TO		40,000,000.00	40,000,000.00		26,000,000.00	26,000,000.00	26,000,000.00	
Purchase of 8 nos. Dell Envy X360 core i7 14" laptops for ICT Dept.	051701900100 - Enugu State College of Education (Technical)	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO		6,800,000.00	6,800,000.00		6,800,000.00	6,800,000.00	6,800,000.00	
Purchase of Communication Equipment 1 no. multimedia projector and 1 no. video editing suit and Electric Kiln for School of Vocational Education; 1no multimedia ACER Projector P1173 3000 LUMENS with 1no projector/TV stand for Library	051701900100 - Enugu State College of Education (Technical)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		900,000.00	900,000.00		940,000.00	940,000.00	940,000.00	
Reconstruction of collapsed perimeter fence behind New Hostel	051701900100 - Enugu State College of Education (Technical)	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
Reconstruction of collapse drainage behind New Hostel with re-enforced concrete	051701900100 - Enugu State College of Education (Technical)	23030115 - REHABILITATION / REPAIRS - WATER-WAY	70541 - PROTECTION OF BIODIVERSITY AND					4,500,000.00	4,500,000.00	4,500,000.00	

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Purchase of 1 no Toyota Hilux Van for Works Department as Utility vehicle, 6 nos. Rush 1.5LATFS High grade for Six(6) Principial officers and 2 nos. Toyota Starlet cars for bursary and Library department	051701900100 - Enugu State College of Education (Technical)	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES					180,000,000.00	180,000,000.00	180,000,000.00	
Construction of box culvert at Agric Education department	051701900100 - Enugu State College of Education (Technical)	23020118 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		9,000,000.00	9,000,000.00		9,000,000.00	9,000,000.00	9,000,000.00	
Accreditation of 17 Degree and 16 NCE Programmes in the College	051701900100 - Enugu State College of Education (Technical)	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO		70,000,000.00	70,000,000.00	45,845,599.00			-	
Purchase of E-learning Equipment for easy learning development of e-learning software/ licensing 2 Nos. digital e- board 82 multi touch interactive white board	051701900100 - Enugu State College of Education (Technical)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION		32,500,000.00	32,500,000.00		30,500,000.00	30,500,000.00	30,500,000.00	
Purchase of office Equipment 3 Nos. colored printers 3 Nos. photocopying machines 3 Nos. scanners (Hp scan jet pro 3500 fl) 2 Nos. Numbering machines (15 digit 215) 2 Nos. Sanyo Paper Shredder 1 no Spiral binding machine for Library department	051701900100 - Enugu State College of Education (Technical)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		5,500,000.00	5,500,000.00		4,100,000.00	4,100,000.00	4,100,000.00	
Construction of 200 bed space hostel for male students	051701900100 - Enugu State College of Education (Technical)	23020118 - CONSTRUCTION / PROVISION OF	70961 - SUBSIDIARY SERVICES TO		300,000,000.00	300,000,000.00		154,400,000.00	154,400,000.00	154,400,000.00	
Purchase of 100 no. class room desk for the school of Technical	051701900100 - Enugu State College of Education (Technical)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY		15,540,000.00	15,540,000.00		15,570,000.00	15,570,000.00	15,570,000.00	
Perimeter fencing of 15Km Sch. Premises	051702600100 - Enugu State University of Science and Technology (ESUT)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70651 - R & D HOUSING AND COMMUNITY AMENITIES	1,000,000.00	400,000,000.00	400,000,000.00		400,000,000.00	400,000,000.00	400,000,000.00	
Const. of 3Km Access Road to New Hostel Areas & Pharmacy Building	051702600100 - Enugu State University of Science and Technology (ESUT)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	38,528,789.14						-	
Purchase of Vehicles for Principal Officers and Dri. Hod Deans of Faculty	051702600100 - Enugu State University of Science and Technology (ESUT)	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	10,410,000.00						-	
Purchase of Office Equipment	051702600100 - Enugu State University of Science and Technology (ESUT)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	13,797,087.50						-	
Purchase of Lab. & workshop Equipment for FANS and Environmental Science Faculties	051702600100 - Enugu State University of Science and Technology (ESUT)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	1,021,000.00						-	
Purchase of Office Furniture (tables chairs)	051702600100 - Enugu State University of Science and Technology (ESUT)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	14,547,100.00						-	

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Construction of building for works department/works yard	051702600100 - Enugu State University of Science and Technology (ESUT)	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70941 - FIRST STAGE OF TERTIARY	137,369,666.60						-	
Construction of 6 classrooms and Auditorium block	051702600100 - Enugu State University of Science and Technology (ESUT)	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70941 - FIRST STAGE OF TERTIARY		301,000,000.00	301,000,000.00		262,148,126.22	262,148,126.22	262,148,126.22	
Construction of 4 laboratories	051702600100 - Enugu State University of Science and Technology (ESUT)	23020106 - CONSTRUCTION / PROVISION OF	70941 - FIRST STAGE OF TERTIARY		15,980,000.00	15,980,000.00				-	
Water reticulation to all faculties and students hostels	051702600100 - Enugu State University of Science and Technology (ESUT)	23020105 - CONSTRUCTION / PROVISION OF WATER	70941 - FIRST STAGE OF TERTIARY		44,254,000.00	44,254,000.00		30,254,873.78	30,254,873.78	30,254,873.78	
Architecture & Quantity Survey Laboratory and Teaching Equipment	051702700100 - State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION		14,000,000.00	14,000,000.00		42,000,000.00	42,000,000.00	42,000,000.00	
Pharmacy Laboratory and Teaching Equipment	051702700100 - State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	245,000.00	4,500,000.00	4,500,000.00		33,500,000.00	33,500,000.00	33,500,000.00	
Medical & Basic Science Laboratory and Teaching Equipment	051702700100 - State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	30,150,400.00	25,000,000.00	25,000,000.00		75,000,000.00	75,000,000.00	75,000,000.00	
Engineering Laboratory and Teaching Equipment	051702700100 - State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	1,260,000.00	11,000,000.00	11,000,000.00		33,000,000.00	33,000,000.00	33,000,000.00	
E-Library set up facilities and equipment procurement of books subscription for journals library data base computers	051702700100 - State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION					44,855,450.00	44,855,450.00	44,855,450.00	
Furnishing of classrooms	051702700100 - State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	3,736,750.00						-	
Procurement of Office Equipment (Laptops desk tops etc0 for University principal Officers	051702700100 - State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	1,000,000.00						-	
Provision of Laboratory and scientific Equipment for Faculties of (Science Basic Health Architecture &Quantity survey Medical & Basic Science Pharmacy & Engineering)	051702700100 - State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	1,217,000.00	35,000,000.00	35,000,000.00				-	
Faculty of Science Lab and teaching equipment	051702700100 - State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION					75,000,000.00	75,000,000.00	75,000,000.00	
Basic and Health Science Lab and teaching equipments	051702700100 - State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION					30,000,000.00	30,000,000.00	30,000,000.00	

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Development of University Website and portal	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	12,509,562.03						-	
Procurement of ICT Infrastructure internet radios etc. for Internet data centre for campus internet and Wi-Fi	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20,000.00				27,884,550.00	27,884,550.00	27,884,550.00	
Data and power back-up devices workstation facilities server operation system and database	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		6,900,000.00	6,900,000.00				-	
Procurement of three (6) units of Sound Proof England Perkins GMG generators (350kva (1unit) 100 KVA generators (5units	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	4,000,000.00						-	
Procurement of Solar Power System to include arrangement of photovoltaic modules battery banks inverters and charge controllers all arranged to capture solar energy and generate electric power.	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	5,688,994.00				65,000,000.00	65,000,000.00	65,000,000.00	
Construction of 7 km Perimeter fence and gate house at State University of Medical and Applied Sciences (SUMAS) Igbo- Eno	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	301,951,203.75						-	
Furniture and fittings for Hostels block A & B	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	4,446,625.00						-	
Proposed Construction Furnishing and equipping of modern Mortuary	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	70941 - FIRST STAGE OF TERTIARY EDUCATION	40,046,832.91						-	
Proposed Construction furnishing and equipping of medical library complex	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	569,966,275.00						-	
Procurement of Office Furniture (Tables Chairs air conditioners file cabinets Gubabi safe etc.) for University principal officers and their staff)	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	13,554,575.00				74,000,000.00	74,000,000.00	74,000,000.00	
Construction of 2 No central workshops	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	270,000.00						-	

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Administration Building 5006 sqm (3 floors) Reception, 40 Nos. offices,10Nos. Classrooms, restrooms, control room, Utility rooms, Lounges, Boardroom store/janitor, executive offices and laboratories	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION					90,000,000.00	90,000,000.00	90,000,000.00	
Construction of works services workshop 350sqm reception 6 Nos. single offices general offices workshop restroom and lounge	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION		300,000,000.00	300,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00	
Construction of university library reception General reading hall group study audio-visual rooms cybercafe/computer labs board room lounge seminar room bookstore sorting exhibition hall offices 2 Nos. general offices 4 Nos. restrooms	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION		468,000,000.00	468,000,000.00				-	
2 nos. Office Building 1815 sqm (3 floors) Reception 41 single offices conference hall seminar room general office 4 nos. restrooms	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	400,000.00						-	
Construction of new Faculty building for Allied Health Sciences, 500sqm (2 floors) reception, offices, senate chamber, seminar room, rest rooms, control room, utility rooms, lounge, boardroom, etc	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	15,207,899.50				100,000,000.00	100,000,000.00	100,000,000.00	
Procurement of 5 Nos. Vehicles and Insurance Policy for Principal Officers	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES					90,000,000.00	90,000,000.00	90,000,000.00	
Purchase of 2 No. Toyota Hilux for vice chancellor and works service	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	7,199,000.00						-	
Procurement of 6 No. Vehicles and Insurance Policy for Deans of Faculties	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	22,050,000.00						-	
Procurement of Office Equipment (Laptops desk tops etc0 for University principal Officers	051702700100 - State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	2,507,745.00						-	
Computer Equipment	051703100100 - Institute of Management and Techonology (IMT)	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY	30,450,088.18						-	

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Equipping of the Chemistry, Biology and Physics laboratory for IMT Secondary School	051703100100 - Institute of Management and Techonology (IMT)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION					15,000,000.00	15,000,000.00	15,000,000.00	
Purchase of Industrial oven for the expansion of the IMT bread factory and Food Technology Department	051703100100 - Institute of Management and Techonology (IMT)	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION					40,950,000.00	40,950,000.00	40,950,000.00	
Purchase of teaching/learning aids (projectors loud speaker etc.	051703100100 - Institute of Management and Techonology (IMT)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION		25,000,000.00	25,000,000.00					-
Purchase of Office furniture	051703100100 - Institute of Management and Techonology (IMT)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	468,635,011.04							-
Completion and Roofing of Industrial Center Main Structure	051703100100 - Institute of Management and Techonology (IMT)	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70941 - FIRST STAGE OF TERTIARY		21,000,000.00	21,000,000.00		40,500,000.00	40,500,000.00	40,500,000.00	
Construction of Internal road network and installation of Solar Streets lights	051703100100 - Institute of Management and Techonology (IMT)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION					49,200,000.00	49,200,000.00	49,200,000.00	
Re-roofing of Computer Science Department Building	051703100100 - Institute of Management and Techonology (IMT)	23030106 - REHABILITATION / REPAIRS - PUBLIC	70941 - FIRST STAGE OF TERTIARY		12,000,000.00	12,000,000.00					-
Mass Com Dept. 1.5kw FM Transmitter Antenna Acer X 1123H Projector Machine Digital Vision mixer Head phones speakers etc	051703100100 - Institute of Management and Techonology (IMT)	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION		18,000,000.00	18,000,000.00					-
Reconstruction of Food Technology & Electrical Engineering Building	051703100100 - Institute of Management and Techonology (IMT)	23030106 - REHABILITATION / REPAIRS - PUBLIC	70941 - FIRST STAGE OF TERTIARY		18,169,000.00	18,169,000.00					-
Library & Information Science Dept. Encyclopedia of Library & information Science D.D.C scheme(Latest Edition) E -book & Soft wares	051703100100 - Institute of Management and Techonology (IMT)	23050102 - COMPUTER SOFTWARE ACQUISITION	70941 - FIRST STAGE OF TERTIARY EDUCATION		20,000,000.00	20,000,000.00					-
Statistics Dept. Electronic gadgets furniture air conditioners SPSS and MATLAB software packages 40 no of desktop computers and general office maintenance	051703100100 - Institute of Management and Techonology (IMT)	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION		13,000,000.00	13,000,000.00					-
Purchase of Accreditation Equipment and Materials Campus 3	051703100100 - Institute of Management and Techonology (IMT)	23010124 - PURCHASE OF TEACHING / LEARNING AID	70941 - FIRST STAGE OF TERTIARY		37,100,000.00	1,537,100,000.00	300,000,000.00				-
Chemical Engr. Dept. Tubular Heat Exchanger permeability/fluidization studio computer controlled water cooling tower	051703100100 - Institute of Management and Techonology (IMT)	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION		71,000,000.00	71,000,000.00					-

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Establishment of Online Teaching and Learning Programme built on windows server 2019 DL 360 Gen 10 inter Xeon silver 4110 x1 sockets 32GB RAM 2xPSU and software	051703100100 - Institute of Management and Techonology (IMT)	23050102 - COMPUTER SOFTWARE ACQUISITION	70941 - FIRST STAGE OF TERTIARY EDUCATION		26,200,000.00	26,200,000.00					-
Marketing Dept. Power point equipment Laptop Public address system Computer printer photocopier machine Scanning machine 50 numbers of computer workstation	051703100100 - Institute of Management and Techonology (IMT)	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION		10,000,000.00	10,000,000.00					-
Agric and Bio-Environmental/Engineering Dept. Flowers Harvesters Water pumps(7hp) 5 cubic meter galvanized tank seedlings	051703100100 - Institute of Management and Techonology (IMT)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION		8,000,000.00	8,000,000.00					-
2 000 metres (Perimeter) fencing of IMT premises at campuses 1 & 3	051703100100 - Institute of Management and Techonology (IMT)	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70443 - CONSTRUCTION		27,000,000.00	27,000,000.00		34,000,000.00	34,000,000.00	34,000,000.00	
Installation of Solar energy for the main Administrative block, Admission, Verification & Records Units	051703100100 - Institute of Management and Techonology (IMT)	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION		13,000,000.00	13,000,000.00		45,000,000.00	45,000,000.00	45,000,000.00	
Estate Management Dept. 15 Desktop Computers photocopying machines Led Tv sets projectors machine & screen spiral binders A/C generator(8kva) office chairs &tables public address systems.	051703100100 - Institute of Management and Techonology (IMT)	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION		7,000,000.00	7,000,000.00					-
Purchase of 2 Nos. Toyota Hilux for Rectory and Works Department	051703100100 - Institute of Management and Techonology (IMT)	23010106 - PURCHASE OF VANS	70941 - FIRST STAGE OF TERTIARY					52,436,900.00	52,436,900.00	52,436,900.00	
Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus	051703100100 - Institute of Management and Techonology (IMT)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY		31,950,000.00	31,950,000.00					-
Reconstruction of Science Lab Tech/ Mechanical Engr Ceramic Academic Building	051703100100 - Institute of Management and Techonology (IMT)	23030106 - REHABILITATION / REPAIRS - PUBLIC	70941 - FIRST STAGE OF TERTIARY		23,000,000.00	23,000,000.00		40,204,000.00	40,204,000.00	40,204,000.00	
Reconstruction of Chemical Engr Statistics Civil Engr Building tech and quantity surveying Academic blocks	051703100100 - Institute of Management and Techonology (IMT)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION		21,000,000.00	21,000,000.00					-
Reconstruction of Chemical Engr. Power Plant Lab.	051703100100 - Institute of Management and Techonology (IMT)	23030106 - REHABILITATION / REPAIRS - PUBLIC	70941 - FIRST STAGE OF TERTIARY					55,891,100.00	55,891,100.00	55,891,100.00	
Reconstruction of Academic Department of Printing technology	051703100100 - Institute of Management and Techonology (IMT)	23030106 - REHABILITATION / REPAIRS - PUBLIC	70941 - FIRST STAGE OF TERTIARY		29,849,000.00	29,849,000.00					-

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Water reticulation to offices, classrooms, workshops and laboratories	051703100100 - Institute of Management and Techonology (IMT)	23020105 - CONSTRUCTION / PROVISION OF WATER	70133 - OTHER GENERAL SERVICES					20,000,000.00	20,000,000.00	20,000,000.00	
Installation of furniture at parliament multipurpose hall/auditorium at PPSMB Headquarters	051705100100 - Post-Primary Schools Management Board (PPSMB)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70922 - UPPER-SECONDARY EDUCATION		12,400,000.00	12,400,000.00				-	
Upgrading of 106 Nos. of State Public Secondary Schools to Model Senior Secondary Schools (Structures) 2 -Nos in each of the 6 Education zones of the State initially	051705100100 - Post-Primary Schools Management Board (PPSMB)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION		10,700,000,000.00	7,700,000,000.00		15,000,000,000.00	15,000,000,000.00	15,000,000,000.00	
Procurement of Science equipment: Biology chemistry and Physics for 40Nos Secondary Schools in the State	051705100100 - Post-Primary Schools Management Board (PPSMB)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION		31,000,000.00	31,000,000.00		34,100,000.00	34,100,000.00	34,100,000.00	
Procurement of Digital Literacy equipment for the Smart Senior Sechool students (Smart Boards, Projectors, Palmtops, Laptops, etc)	051705100100 - Post-Primary Schools Management Board (PPSMB)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION					242,330,000.00	242,330,000.00	242,330,000.00	
SPORTS DEVELOPMENT: Purchase Javlin stick, shot-put, discus, high jump stand (Foreign), basketball poles, and rims construction, volley ball pitch construction, table tennis tools, hockey sticks (24 sticks each), balls, etc. for each 10Nos. Of schools in 6 educational zones of	051705100100 - Post-Primary Schools Managment Board (PPSMB)	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION					27,330,000.00	27,330,000.00	27,330,000.00	
Landscapping of PPSMB car parks ravaged by erosion	051705100100 - Post-Primary Schools Management Board (PPSMB)	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70922 - UPPER-SECONDARY EDUCATION					12,000,000.00	12,000,000.00	12,000,000.00	
Furnishing of 10nos Smart senior Secondary School	051705100100 - Post-Primary Schools Management Board (PPSMB)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70922 - UPPER-SECONDARY EDUCATION		10,000,000,000.00	10,000,000,000.00		78,000,000,000.00	88,000,000,000.00	88,000,000,000.00	
Construction of 16Nos. Smart Senior Secondary School	051705100100 - Post-Primary Schools Management Board (PPSMB)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC	70922 - UPPER-SECONDARY EDUCATION					158,000,000,000.00	47,348,141,000.00	121,107,451,000.00	
Purchase of Science Equipment for all 39 STV Schools/ Colleges	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23010124 - PURCHASE OF TEACHING / LEARNING AID	70922 - UPPER-SECONDARY EDUCATION		38,000,000.00	38,000,000.00		47,009,000.00	47,009,000.00	47,009,000.00	
Enhancing Teachers skills and knowledge through Training: 1. Continous Professional development 2. Capacity building	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23050101 - RESEARCH AND DEVELOPMENT	70922 - UPPER-SECONDARY EDUCATION					100,000,000.00	100,000,000.00	100,000,000.00	

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Purchase of Taching/ Learning Aid equipment t to Increase the rate of enrollment of females in TVET schools by paying the Tution fees and purchase of relevant teaching Aids	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION					37,113,000.00	37,113,000.00	37,113,000.00	
Construction of 10 nos Technical and vocational education and training school across the State. (Provision of 2no workshops 1no Science Laboratory blocks and equipment 2no six classroom block 2no Hostel facilities Technical tools and equipment.	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION					68,000,000,000.00		-	
Equipping and furnishing of Technical Colleges	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					30,000,000,000.00		-	
Purchase of furniture (office seats tables steel cabinets book shelves etc.) Concerned Staff room Libraries in All STV Colleges/Schools Zonal Offices and Headquarters	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70922 - UPPER-SECONDARY EDUCATION	3,110,000.00						-	
Rehabilitation of dilapidated Buildings in STV Schools/ Colleges	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23030106 - REHABILITATION / REPAIRS - PUBLIC	70922 - UPPER-SECONDARY EDUICATION	7,452,000.00						-	
Perimeter fencing and security post for the 39 STVSMB and encroachment prone areas (T.C Umachi S.S.B.S.S Agbani S.S.G.S.S. Agbani /Ugbawka S.S.S. Ukehe and S.S.S Oduma Alwaga Nike)	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70133 - OTHER GENERAL SERVICES		108,750,000.00	108,750,000.00	60,003,500.00	134,534,000.00	134,534,000.00	134,534,000.00	
Procurement of 40 no solar panels and accessories (15KVA) for Hostels (SSS boys Agbani and SSS Girls Agbani/Ugbwaka)	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		13,640,000.00	13,640,000.00		16,874,000.00	16,874,000.00	16,874,000.00	
Procurement of 60 nos solar panels and accessories for STVSMB Headquarters	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC	70922 - UPPER-SECONDARY EDUCATION		17,240,000.00	17,240,000.00				-	
Construction of security post at SSS Boys Agbani and SSS Girls Agbani/Ugbwaka	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23010124 - PURCHASE OF TEACHING / LEARNING AID	70922 - UPPER-SECONDARY EDUCATION		20,000,000.00	20,000,000.00				-	
Procurement and Installation of Technical/Vocational Equipment and hand tools for all vocational colleges in the State	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION		38,000,000.00	388,000,000.00	81,991,650.00	47,009,000.00	47,009,000.00	47,009,000.00	

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Purchase of 3no HP 3in1 printers (for printing scanning and photocopying) at STVSMB headquarters	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23010114 - PURCHASE OF COMPUTER PRINTERS	70922 - UPPER-SECONDARY EDUCATION		1,414,000.00	1,414,000.00		1,749,000.00	1,749,000.00	1,749,000.00	
Procurement of 79nos HP Laptop computer for transiting to digital age.	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23010113 - PURCHASE OF COMPUTERS	70922 - UPPER-SECONDARY EDUCATION		30,000,000.00	30,000,000.00	12,584,000.00	37,113,000.00	37,113,000.00	37,113,000.00	
Construction of Workshops in TC Obinagu Uwani Akpugo TC Edem Ani and TC Akpuoga Nike	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION		145,000,000.00	145,000,000.00		179,379,000.00	179,379,000.00	179,379,000.00	
Renovation of Examination halls in 6 STV schools across the six educational zones.	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23030106 - REHABILITATION / REPAIRS - PUBLIC	70922 - UPPER-SECONDARY EDUCATION		59,953,000.00	59,953,000.00		74,166,000.00	74,166,000.00	74,166,000.00	
Purchase of 1 No projector and accessories (ACER)	051705400100 - Enugu State Science Technical and Vocational Sch. Mgt. Board	23010124 - PURCHASE OF TEACHING / LEARNING AID	70922 - UPPER-SECONDARY EDUCATION		635,000.00	635,000.00				-	
Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Refrigerator, 2 Nos. public address systems 2Nos video and 2 Nos. Still Cameras)	051705600100 - Enugu State Scholarship and Education Loans Board	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00	3,123,000.00	7,985,000.00	7,985,000.00	7,985,000.00	
Procurement of modern classroom chairs and desks for the classrooms	051710300100 - Enugu State College of Health Technology, Oji River	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY		10,000,000.00	10,000,000.00				-	
Construction of two building to house 8 big classrooms each with capacity of 100 students per class	051710300100 - Enugu State College of Health Technology, Oji River	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION		40,000,000.00	40,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Procurement of 250Nos desktop tables and chairs 250 Nos. desktop computers and its accessories for computer based technology center (CBTC) as basic requirement for various professional regulatory bodies.	051710300100 - Enugu State College of Health Technology, Oji River	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION		15,000,000.00	15,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Construction of a standard Library for the College which is one of the major Accreditation and Re accreditation requirements.	051710300100 - Enugu State College of Health Technology, Oji River	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION					100,000,000.00	100,000,000.00	100,000,000.00	
Procurement of classroom projectors, modern immovable technical drawing board and it's iron stand for environmental health, public health and epidemiology and disease control classrooms	051710300100 - Enugu State College of Health Technology, Oji River	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION					5,000,000.00	5,000,000.00	5,000,000.00	
Installation of 25 Nos. Solar Lights with poles in the dark areas of the College	051710300100 - Enugu State College of Health Technology, Oji River	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY					5,000,000.00	5,000,000.00	5,000,000.00	

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Installation of 25 Nos. CCTV Cameras at strategic locations of the College	051710300100 - Enugu State College of Health Technology, Oji River	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY					6,250,000.00	6,250,000.00	6,250,000.00	
Contstruction of an ultra-modern Administrative Complex for the Principal Officers and Staff	051710300100 - Enugu State College of Health Technology, Oji River	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION					150,000,000.00	150,000,000.00	150,000,000.00	
Construction of 2Nos. two(2) Storey hostel buildings to house atleast 1000 students for the proposed Oji-River Nursing College	051710300100 - Enugu State College of Health Technology, Oji River	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION					200,000,000.00	200,000,000.00	200,000,000.00	
Construction of a 2000 capacity College auditorium	051710300100 - Enugu State College of Health Technology, Oji River	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70941 - FIRST STAGE OF TERTIARY					100,000,000.00	100,000,000.00	100,000,000.00	
Construction of 2Nos. Buildings to accommodate 200 capacity classroom per class	051710300100 - Enugu State College of Health Technology, Oji River	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION					200,000,000.00	200,000,000.00	200,000,000.00	
Accreditation of National board for technical education (NBTE) requiremments for accreditation of community health department environmental health department and pharmacy technician department	051710300100 - Enugu State College of Health Technology, Oji River	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION		35,000,000.00	35,000,000.00					-
Renovation of dilapidating two storey building housing offices and classrooms	051710400100 - Enugu State College of Nursing Sciences and Health Technology, Nsukka	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION		36,000,000.00	36,000,000.00		39,000,000.00	39,000,000.00	39,000,000.00	
Procurement of classroom seats for new and existing programmes	051710400100 - Enugu State College of Nursing Sciences and Health Technology, Nsukka	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION		20,000,000.00	20,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	
Procurement of Educational equipment for accreditation and re-accreditation of new and Existinmg programme: pharmacy Technician Radiography/Medical imaging, Environmental Health Programme (Public Health Technology Epidemiology and Diseases Control)	051710400100 - Enugu State College of Nursing Sciences and Health Technology, Nsukka	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION		25,000,000.00	25,000,000.00		35,000,000.00	35,000,000.00	35,000,000.00	
Procurement of desktop computers and accessories, tables and chairs for ICT cenntre and E-library facilities	051710400100 - Enugu State College of Nursing Sciences and Health Technology, Nsukka	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION					70,000,000.00	70,000,000.00	70,000,000.00	
Construction of deep motorized borehole and reticulation of the College	051710400100 - Enugu State College of Nursing Sciences and Health Technology, Nsukka	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION					25,000,000.00	25,000,000.00	25,000,000.00	

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Construction of two storey building for administrative and staff offices	051710400100 - Enugu State College of Nursing Sciences and Health Technology, Nsukka	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION		870,000,000.00	870,000,000.00		658,000,000.00	658,000,000.00	658,000,000.00	
Procurement of equipment for establishment of dedicted Basic Science Laboratories for Biology, Chemistry and Physics	051710400100 - Enugu State College of Nursing Sciences and Health Technology, Nsukka	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION					50,000,000.00	50,000,000.00	50,000,000.00	
Provision of Books for the newly established programs/courses e.g. Pharmacy Technicians, Medical Image/X-Ray Technicians, Public Health Technology, Epidemiology and Disease Control	051710400100 - Enugu State College of Nursing Sciences and Health Technology, Nsukka	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION					30,000,000.00	30,000,000.00	30,000,000.00	
Construction of two storey building for classrooms	051710400100 - Enugu State College of Nursing Sciences and Health Technology, Nsukka	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL S / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION		620,000,000.00	620,000,000.00		521,740,000.00	521,740,000.00	521,740,000.00	
Construction of two story building for female hostel	051710400100 - Enugu State College of Nursing Sciences and Health Technology, Nsukka	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL S / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION		500,000,000.00	500,000,000.00		510,000,000.00	510,000,000.00	510,000,000.00	
Upgrading of campuses of Awgu and Oji River Nursing school with new facilities.	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70734 - NURSING AND CONVALESCENT HOME SERVICES		1,000,000,000.00	500,000,000.00				-	
Furnishing the office of the principal officers	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70734 - NURSING AND CONVALESCENT HOME SERVICES		25,000,000.00	25,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00	
Payment of accreditation and purchase of equipment for accreditation and re0accreditation requirements for department of public health and midwifery	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70734 - NURSING AND CONVALESCENT HOME SERVICES		49,706,000.00	49,706,000.00		59,706,000.00	59,706,000.00	59,706,000.00	
Accreditation of 3 new courses introduced in the college which will involve the procurement of lab practical equipment, equipment for demonstration ground and other equipment as part of the requirement for accreditation of programme by NMCN and NBTE	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70734 - NURSING AND CONVALESCENT HOME SERVICES		40,185,000.00	40,185,000.00		50,185,000.00	50,185,000.00	50,185,000.00	

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Construction of Library shelves and purchase of office equipment for the college (10 Nos. Desktop computers with accessories, 5 Nos. printers 2 Nos. photocopy machine 6 Nos. steel cabinets, installation of e-books in computers, 6 Nos. standing fan 10 Nos. library steel shelves)	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70734 - NURSING AND CONVALESCENT HOME SERVICES		15,400,000.00	15,400,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Renovation and refurbishment of existing hostel and college complex and classrooms	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70734 - NURSING AND CONVALESCENT HOME SERVICES		18,890,000.00	18,890,000.00		31,000,000.00	31,000,000.00	31,000,000.00	
Construction of overhead tank, purchase of 6 Nos. of GP 750 Gallons tank with plumbing accessories and 1No. pumping machine for the new hostel complex	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES		3,890,000.00	4,890,000.00		5,890,000.00	5,890,000.00	5,890,000.00	
Purchase of 2 nos. power generator set for the College	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		600,000.00	600,000.00		2,000,000.00	2,000,000.00	2,000,000.00	
Procurement of 1 No. Utility Car for Office of the Provost	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES					25,000,000.00	25,000,000.00	25,000,000.00	
First phase construction of 3 storey building for standard library 350-500 capacity Auditorium and 150-capacity class rooms at Awgu Campus	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70734 - NURSING AND CONVALESCENT HOME SERVICES		500,000,000.00	200,000,000.00		570,000,000.00	570,000,000.00	570,000,000.00	
First phase construction and furnishing of 2 storey building of 2 bedroom self contained flats for staff at Awgu Campus	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70734 - NURSING AND CONVALESCENT HOME SERVICES		300,000,000.00	300,000,000.00		500,000,000.00	500,000,000.00	500,000,000.00	
Equipping the new Hostel/class rooms under construction	051710500100 - Enugu State College of Nursing Sciences, Parklane/Awgu	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70734 - NURSING AND CONVALESCENT HOME SERVICES		55,000,000.00	55,000,000.00		70,000,000.00	70,000,000.00	70,000,000.00	
Purchase of Office equipment to Strengthen Health Management Information System (HMIS) at all levels and infrastructural support for digital health (Survey on health indices)	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES		12,000,000.00	12,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Procurement of LLINs Mapping and geographic reconnaissance of areas for indoor residual spraying (Malaria Elimination Programme)	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	1,700,000.00							-

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Procurement of CT Scan Machine , 2nos. Digital X-ray, & laboratory equipment at SUMAS teaching hospital Igbo-Eno	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70713 - THERAPEUTIC APPLIANCES AND EQUIPMENT	9,500,000.00				500,000,000.00	500,000,000.00	500,000,000.00	
Purchase of medical equipment for accreditation requirements for residence training program at SUMAS Teaching hospital Igbo-Eno	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	1,999,600.00	200,000,000.00	200,000,000.00		2,500,000.00	2,500,000.00	2,500,000.00	
Purchase of medical equipment for Strenghtening health security through improved prevention, detection, preparedness, and response to public health emergencies, including pandemics.	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES					100,000,000.00	100,000,000.00	100,000,000.00	
Procrement of equipments for implementation of comprehensive Negelected Tropical Diseases (NTDs) programme activities	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES	5,698,800.00				30,000,000.00	30,000,000.00	30,000,000.00	
Government Counterpart Contribution Fund (GCCF)/Free Maternal and Child Health (MCH) Programme	052100100100 - Ministry of Health	23050108 - ACQUISITION OF FINANCIAL ASSETS	70741 - PUBLIC HEALTH SERVICES					80,000,000.00	80,000,000.00	80,000,000.00	
(Establishment of the State Health Workforce Registry/Human Resources for Health Information System (SHRHIS)	052100100100 - Ministry of Health	23050103 - MONITORING AND EVALUATION	70722 - SPECIALIZED MEDICAL SERVICES		3,000,000.00	3,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00	
Equipping and furnishing of newly constructed Amenity Building in Enugu Ezike General Hospital at Igboeze North LGA	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	29,875,051.80						-	
Procurement of equipments, to ease Integrated Vector Management (IVM)	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70722 - SPECIALIZED MEDICAL SERVICES					30,479,000.00	30,479,000.00	30,479,000.00	
Completion of the construction landscaping fencing of Cottage Hospital with Isolation Wing at Oji River Udenu Igboeze North and Awgu LGA	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70611 - HOUSING DEVELOPMENT	8,448,400.00						-	
Upgrading of Central Medical Stores(CMS) to pharma grade warehouse (to meet pharmacy storage standard)	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70611 - HOUSING DEVELOPMENT	28,854,095.78						-	
Procurement of office furniture and equipment (1 No Refrigerator, 2 Nos. Laptops, 2 Nos. Office chairs, table and 2 Nos. Acc	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	

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Establishment of traditional complementary and alternative Medicines unit (TCAM)	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL S / HEALTH	70731 - GENERAL HOSPITAL SERVICES		13,500,000.00	13,500,000.00		14,000,000.00	14,000,000.00	14,000,000.00	
Establishment of the joint Health sector regulatory Division of SMOH for regulating Private Health Establishment public laboratories for service standard and revenue	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES		25,000,000.00	25,000,000.00		26,000,000.00	26,000,000.00	26,000,000.00	
Procurement and installation of a step-down transformer at the new pharma upgraded Enugu State Drug warehouse	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		12,000,000.00	12,000,000.00				-	
Establishment of the Nutrition Department (Office furniture and equipment)	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES		22,000,000.00	22,000,000.00				-	
Establishment of Enugu Blood Service Commission (Construction of building, furnishing and equipping)	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL S / HEALTH	70721 - GENERAL MEDICAL SERVICES		500,000,000.00	500,000,000.00				-	
Establishment of Health Research ethical	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF	70721 - GENERAL MEDICAL SERVICES		5,000,000.00	5,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Establishment of Drug Management Division DMD SMOH (Procurement of office equipment office furniture and fittings for the 18 officers one conference hall and 100kva Perkins Generator in the new pharma upgraded warehouse at the CMS	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES		25,000,000.00	25,000,000.00				-	
Construction of breast cancer clinic	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES		17,000,000.00	17,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00	
Renovation of Other Public Buildings	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70611 - HOUSING DEVELOPMENT	150,000.00						-	
Purchase and distribution of medical equipment	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	39,059,282.80						-	
Establishment of one health information system at the state level (data digitalization) Procurement of software and Equipment	052100100100 - Ministry of Health	23050101 - RESEARCH AND DEVELOPMENT	70141 - BASIC RESEARCH		20,000,000.00	20,000,000.00				-	

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Purchase of Teaching/Learning equipment to improve public awareness and behavior on prevention detection and control of public health threats through coordinated health promotion including campaigns use of media risk communication.	052100100100 - Ministry of Health	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70151 - R&D GENERAL PUBLIC SERVICES		25,000,000.00	25,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Counterpart support to NTD for mass drugs administration to all school/ communities across endemic 11 LGAs for control and prevention of schistosomiasis and soil transmitted Helminths	052100100100 - Ministry of Health	23050108 - ACQUISITION OF FINANCIAL ASSETS	70721 - GENERAL MEDICAL SERVICES		13,000,000.00	13,000,000.00					-
Review of Enugu State Health Policy	052100100100 - Ministry of Health	23050101 - RESEARCH AND DEVELOPMENT	70141 - BASIC RESEARCH		5,928,000.00	5,928,000.00					-
Fund for free MCH programme in the state through the provision of GCCC	052100100100 - Ministry of Health	23050108 - ACQUISITION OF FINANCIAL ASSETS	70721 - GENERAL MEDICAL SERVICES		80,000,000.00	80,000,000.00					-
Equipping of Cottage Hospital with Isolation Facility	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70721 - GENERAL MEDICAL SERVICES		50,000,000.00	50,000,000.00					-
Procurement of medical equipment to reduce the impact of HIV/AIDS, prevent mother to child transmission of HIV/AIDS, Syphilis and vital Hepatitis in Enugu State	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES					44,332,000.00	44,332,000.00	44,332,000.00	
Procurement of digital and communication equipments for digitalization of Enugu State Health System	052100100100 - Ministry of Health	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					35,900,000.00	35,900,000.00	35,900,000.00	
Control of malaria including support for the mass distribution of procured 120 000 ITN and drugs test and Equipment social mobilization.	052100100100 - Ministry of Health	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES		15,000,000.00	15,000,000.00					-
Procurement of hospital equipments to Institutionalize maternal, perinatal and child death surveillance and response (MPCDSR) Team (active death search for audit at facilities/communities for quality improvement and monitor response) Reducing maternal	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70713 - THERAPEUTIC APPLIANCES AND EQUIPMENT					22,000,000.00	22,000,000.00	22,000,000.00	

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Strengthening supply chain management and Pharmaceutical services in Enugu State for a better service delivery and patient care	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES					32,000,000.00	32,000,000.00	32,000,000.00	
Procurement of 4 Nos. Ambulances for efficient response of emergency. Responding to efficient and timely mergency response in Enugu State	052100100100 - Ministry of Health	23010105 - PURCHASE OF MOTOR VEHICLES	70731 - GENERAL HOSPITAL SERVICES		180,000,000.00	180,000,000.00		319,000,000.00	319,000,000.00	319,000,000.00	
Establishment of Healthy Schools Sexual and Reproductive Health Digital Corners (adolescents and enabling atleast 80% of schools to run quarterly SRH heath clubs)	052100100100 - Ministry of Health	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70732 - SPECIALIZED HOSPITAL SERVICES					2,000,000.00	2,000,000.00	2,000,000.00	
Construction of Health facilities:Liae with Pharma Manufactureers and major dealers to ensure adequate drugs and commodities in the stores(Recapitalization Fund)	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES		350,000,000.00	150,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Fund for the implement health State adaptation plan (HSAP) to address climate risks to health, and building resilience in health programmes, services and infrastructure in line with COP26 health commitment	052100100100 - Ministry of Health	23050101 - RESEARCH AND DEVELOPMENT	70551 - R & D ENVIRONMENTAL PROTECTION					25,000,000.00	25,000,000.00	25,000,000.00	
Purchase of Office equipment for Strenghten stakeholder's emgagement and consultations on health workforce production, Public-Private Partnerships and labour market	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					25,000,000.00	25,000,000.00	25,000,000.00	
Purchase of office equipment for the review, develop and print copies of relevant policy documents (Enugu State Health Law HRH & PPP Policy)	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		6,000,000.00	6,000,000.00				-	
Purchase of office equipment for the review of the AOP MTSS and Annual Health sector Management Performance	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70141 - BASIC RESEARCH					2,000,000.00	2,000,000.00	2,000,000.00	
Purchase of office equipment for the producation of Enugu State Public Health laws	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70141 - BASIC RESEARCH					1,500,000.00	1,500,000.00	1,500,000.00	

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Procurement of basic health equipments to Improve access to Basic and Comprehensive emergency obsteric and new born care (EMOnC) services through upskill of HCWs on MNCH services, ANC and PNC for uncomplicated pregnancies, Family Planning, newborn and child health services	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES					16,000,000.00	16,000,000.00	16,000,000.00	
purchase of office equipment for expand and strengthen preventive diagnosis and treatment of malaria in all levels of care including improving access and utilization to malaria	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES					16,000,000.00	16,000,000.00	16,000,000.00	
Purchase of office equipments for the establishment of Patient satisfaction Unit (Survey on patient satisfaction)	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70133 - OTHER GENERAL SERVICES					10,000,000.00	10,000,000.00	10,000,000.00	
Renovation of building and fencing (SMOH Annex housing Accounts Department	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70611 - HOUSING DEVELOPMENT	50,918,992.00	55,000,000.00	55,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	
Operationalization of the two (2) PSA medical oxygen plants in the State	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
Renovation of buildings (State Ministry of Health) and construction of WASH facilities in all the building	052100100100 - Ministry of Health	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70511 - WASTE MANAGEMENT		71,179,000.00	71,179,000.00		85,000,000.00	85,000,000.00	85,000,000.00	
Increase access and uptake of Tuberculosis care finding treatment and leprosy program	052100100100 - Ministry of Health	23050101 - RESEARCH AND DEVELOPMENT	70722 - SPECIALIZED MEDICAL SERVICES		12,000,000.00	12,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
Procurement of office furniture and ICT equipment for the new health sector command centre/public Health emergency operation centre	052100100100 - Ministry of Health	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		100,000,000.00	100,000,000.00	192,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	
Establishment of an ICT unit in the SMOH in readiness for the ENSG E-Governance Policy	052100100100 - Ministry of Health	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES		38,000,000.00	38,000,000.00				-	
Completion of Enugu International Hospital Rangers Avenue Enugu State	052100100100 - Ministry of Health	23020106 - CONSTRUCTION / PROVISION OF	70732 - SPECIALIZED HOSPITAL		20,000,000,000.00	20,000,000,000.00	21,098,050.00	2,000,000,000.00	12,000,000,000.00	12,000,000,000.00	
Procurement of office equipments for the establishment of Voluntry Service in secondary health facilities.	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES					36,000,000.00	36,000,000.00	36,000,000.00	

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Purchase and installation of 100kva solar inverter system in the new pharma upgraded	052100100100 - Ministry of Health	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		90,000,000.00	90,000,000.00				-	
Purchase of Office equipment for Production of 100,000 units of beneficiary health insurance cards	052100200100 - Enugu State Agency for Universal Health Coverage	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70721 - GENERAL MEDICAL SERVICES					150,000,000.00	150,000,000.00	150,000,000.00	
Provisional accreditation and reaccreditation of 25 public secondary healthcare facilities in the state for referrals	052100200100 - Enugu State Agency for Universal Health Coverage	23010113 - PURCHASE OF COMPUTERS	70721 - GENERAL MEDICAL SERVICES		5,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
Purchase of 10 Nos. laptop	052100200100 - Enugu State Agency for Universal Health Coverage	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		3,200,000.00	3,200,000.00				-	
Purchase of 10 Nos. 5000 WTS stabilizer	052100200100 - Enugu State Agency for Universal Health Coverage	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		2,100,000.00	2,100,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
25% counterpart fund for the 1st and 2nd quarter from BHCPF release amount N339 390 666.00	052100200100 - Enugu State Agency for Universal Health Coverage	23050108 - ACQUISITION OF FINANCIAL ASSETS	70722 - SPECIALIZED MEDICAL SERVICES		100,000,000.00	100,000,000.00		169,696,000.00	169,696,000.00	169,696,000.00	
Expansion of local server from 5TB to 10TB	052100200100 - Enugu State Agency for Universal Health Coverage	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES		3,500,000.00	3,500,000.00				-	
Purchase and Commissioning of flexible accounting software for account department to monitor end to end disbursment of capitation at PHCs level	052100200100 - Enugu State Agency for Universal Health Coverage	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
Procurement of 1Nos card writers and accessories	052100200100 - Enugu State Agency for Universal Health Coverage	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		4,200,000.00	4,200,000.00				-	
Procurement of 1No fago card printers and accessories	052100200100 - Enugu State Agency for Universal Health Coverage	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		4,200,000.00	4,200,000.00				-	
Construction and Installation of ESAUHC Advertorial Bill Boards at each of the 17LGA Headquarters	052100200100 - Enugu State Agency for Universal Health Coverage	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		10,200,000.00	10,200,000.00		13,600,000.00	13,600,000.00	13,600,000.00	
Equity fund as counterpart contribution for Universal Health coverage (1% of Actual State TGR)	052100200100 - Enugu State Agency for Universal Health Coverage	23050108 - ACQUISITION OF FINANCIAL ASSETS	70721 - GENERAL MEDICAL SERVICES		100,000,000.00	100,000,000.00		2,007,090,000.00	2,507,090,000.00	2,507,090,000.00	
Purchase of solar energy panel and accessories for alternative power supply in the office	052100200100 - Enugu State Agency for Universal Health Coverage	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		30,000,000.00	30,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Purchase of 50 Nos. tablets for enrollment	052100200100 - Enugu State Agency for Universal Health Coverage	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		40,000,000.00	40,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
Construction of new building including equipping and furnishing for housing thw 24/7 control room	052100200100 - Enugu State Agency for Universal Health Coverage	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES					70,000,000.00	70,000,000.00	70,000,000.00	

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Purchase of flexible accounting software package for account department	052100200100 - Enugu State Agency for Universal Health Coverage	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		3,000,000.00	3,000,000.00				-	
Strengthening Health Management Information System (HMIS) in all PHCs in the state	052100300100 - Enugu State Primary Healthcare Development Agency	23050102 - COMPUTER SOFTWARE ACQUISITION	70731 - GENERAL HOSPITAL SERVICES		15,000,000.00	15,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
National Immunization Plus Days (NIPDs) Programme	052100300100 - Enugu State Primary Healthcare Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES		20,000,000.00	20,000,000.00				-	
Production of 2000 pieces of customised immunization jackets to improve identification of HCWs during	052100300100 - Enugu State Primary Healthcare Development Agency	23050103 - MONITORING AND EVALUATION	70731 - GENERAL HOSPITAL SERVICES					10,000,000.00	10,000,000.00	10,000,000.00	
Print and distribute 1000 copies of the current National immunization Schedule	052100300100 - Enugu State Primary Healthcare Development Agency	23050103 - MONITORING AND EVALUATION	70731 - GENERAL HOSPITAL SERVICES					5,000,000.00	5,000,000.00	5,000,000.00	
Procurement of office equipment for Print and distribute 850 Reach Every Ward (REW) Micro Plan for ward based data for immunization strengthening	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES					2,000,000.00	2,000,000.00	2,000,000.00	
State Counterpart fund during the 4 rounds of National Immunization programme	052100300100 - Enugu State Primary Healthcare Development Agency	23050108 - ACQUISITION OF FINANCIAL ASSETS	70731 - GENERAL HOSPITAL SERVICES					320,000,000.00	320,000,000.00	320,000,000.00	
Construction of permanent site for State Primary HealthCare	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF	70731 - GENERAL HOSPITAL SERVICES					1,000,000,000.00		-	
Fencing and landscaping of 230 type 2 Primary Health Care	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF	70731 - GENERAL HOSPITAL SERVICES					3,000,000,000.00		-	
NUT. 2 IDH - Implementation of 2 round of MNCH week in the State (May/June and November/December)	052100300100 - Enugu State Primary Healthcare Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES					124,400,000.00	124,400,000.00	124,400,000.00	124,400,000.00
NUT. 3 IMAM - Establishment /revitalization of functional Outpatient Therapeutic Programme (OTP) sites a min. of 2 PHC per LGA	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES					95,000,000.00	95,000,000.00	95,000,000.00	95,000,000.00
NUT. 6 FSCP - Purchase of office equipment to support the management of malnourished children (Strengthen the procurement of commodities).	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES					20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
Development , upgrade, maintenance, hosting and Technical support of the Ephic App and PEDUMIS App for attendance tracking and essential drugs and logistics	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES					48,000,000.00	48,000,000.00	48,000,000.00	
Purchase of office equipment for Printing & dissemination of 566 copies of standing order	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES					5,660,000.00	5,660,000.00	5,660,000.00	

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Purchase of office equipemnt Printing & dissemination of 566 copies of standing operating procedures (SOPs) for Nurses/Midwives in 566 PHCs	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES					5,660,000.00	5,660,000.00	5,660,000.00	
Purchase and deployment of Samsung Galaxy Tablets with keyboards for 566 PHCs for real-time electronic data capture and transmission of health care and revenue	052100300100 - Enugu State Primary Healthcare Development Agency	23010113 - PURCHASE OF COMPUTERS	70731 - GENERAL HOSPITAL SERVICES					226,400,000.00	226,400,000.00	226,400,000.00	
Purchase and installation of mini xprinters for revenue tracking and accountability in 566 PHCs	052100300100 - Enugu State Primary Healthcare Development Agency	23010114 - PURCHASE OF COMPUTER PRINTERS	70731 - GENERAL HOSPITAL SERVICES					67,920,000.00	67,920,000.00	67,920,000.00	
NUT. 3 MS - Procurement of Albendazole and Multiple Micro Nutrient Supplement for celebration of MNCH week	052100300100 - Enugu State Primary Healthcare Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES					1,030,000,000.00	1,030,000,000.00	1,030,000,000.00	1,030,000,000.00
Improve Reproductive Health Programme in 17 LGA	052100300100 - Enugu State Primary Healthcare Development Agency	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	151,111,615.00						-	
Family Planning (FP) Programme (Procurement of IARC insertion Instrument)	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		10,000,000.00	10,000,000.00				-	
Upgrading renovation and equipping of existing PHCs to Type III PHC Facilities in Enugu State	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	1,765,000.00	540,000,000.00	540,000,000.00		540,000,000.00	540,000,000.00	540,000,000.00	
Rehabilitation of cold chain Units and surroundings	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70731 - GENERAL HOSPITAL SERVICES		10,000,000.00	10,000,000.00				-	
Organization of 2 rounds of MNCHW in the state (May and Nov)	052100300100 - Enugu State Primary Healthcare Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES	735,500.00						-	
NUT. 2 IDH - Conduct 2026 World Breastfeeding Week and other national nutrition events at the state LGA and wards in Enugu State	052100300100 - Enugu State Primary Healthcare Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES		20,000,000.00	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
NUT. 4 -IEC/SBC - Establishment of Nutrition corners and food demonstration corners in 291 health facilities per LGA	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES		12,000,000.00	12,000,000.00		51,000,000.00	51,000,000.00	51,000,000.00	51,000,000.00
NUT. 1- FNS - Purchase of health facilities for processing/training site for locally nutritious dense food for management of malnaurished children.	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		30,000,000.00	30,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	300,000,000.00
Upgrade health facilities for Infant & Young Child Feeding (IYCF) Programme	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70731 - GENERAL HOSPITAL SERVICES		12,000,000.00	12,000,000.00				-	

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construction of health facilities for FN-Integrated Management of Childhood Illnesses (IMCI) Programme - Orientation of Care-Givers & HWs on IMCI case Management sub-Programme; Community Resource Persons sub-Programme; Evaluation sub-programme etc.)	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES		50,000,000.00	50,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Purchase of 360 Long Acting Reversible Contraceptives (LARC insertion equipment for 360 trained providers)	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		13,000,000.00	13,000,000.00		80,400,000.00	80,400,000.00	80,400,000.00	
Procurement and installation of 3 incinerators at 3 central PHCs in the State (one per zone)	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000.00	
Purchase of Office equipment for the Development & dissemination of 1 000 copies of the SPHCDA's Annual Work Plan to Guide & financially back the Agency's operations	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES					2,000,000.00	2,000,000.00	2,000,000.00	
Health Education Programme (BCC & IEC materials sub-programme, Sub-Programme on World Health Days Celebration etc.)	052100300100 - Enugu State Primary Healthcare Development Agency	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	158,900.00							-
Infant Immunization Programme (conduct immunization of infants and children in the State)	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	342,494,482.24							-
Procurement of Family planning Commodities	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		10,000,000.00	10,000,000.00					-
CNP-Upgrading and renovation of 30 no existing type 2 PHCs in the 17 LGAs	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70731 - GENERAL HOSPITAL SERVICES		2,000,000,000.00	2,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	
Equipping of the 230 Type 2 Primary Health Care Facilities across the State	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		4,000,000,000.00	4,000,000,000.00		700,000,000.00	700,000,000.00	700,000,000.00	
Procurement of BeMonC Demonstration Equipment	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		15,000,000.00	15,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Purchase of 2 no of covered vans for vaccine distribution to retain vaccine potency	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		100,000,000.00	100,000,000.00					-
Upgrading & Renovation of Existing PHCs to Type III PHC Facilities across the 17 LGAs	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	252,537,341.20							-

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Construction of Iron shelves for packing of vaccine devices and other dry stock commodities	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL S / HEAL TH	70731 - GENERAL HOSPITAL SERVICES		9,000,000.00	9,000,000.00					-
Procurement of customized gadgets for data capturing and transmission to DHIS 2 platform by surveyed PHCs in the State	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		20,000,000.00	20,000,000.00					-
Purchase of laboratory equipment(Seed funding for the purchase of drugs, medical consumables and laboratory equipment and reagents)	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES					100,000,000.00	100,000,000.00	100,000,000.00	
State Counterpart Fund for 260 BHC PF PHC Facility overhead (i.e. 25% of NPHCDA budget for strengthening of service delivery improving commodity availability ensuring PHC Facility functionality & generating demand)	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		133,690,000.00	133,690,000.00		403,900,000.00	403,900,000.00	403,900,000.00	
Establishment of state and LGA Maternal perinatal death surveillance response (MPDSR) team	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL S / HEAL TH	70731 - GENERAL HOSPITAL SERVICES		10,000,000.00	10,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
Procurement and distribution of health commodities to both existing and new CHIPS to improve efficiency	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		10,000,000.00	10,000,000.00					-
Provision of Data tools for the community Health influencer and promoter services (CHIPS) agent for 12 months	052100300100 - Enugu State Primary Healthcare Development Agency	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES		4,000,000.00	4,000,000.00					-
Advocacy & Technical support for establishment of LEMCHIC in LGAs	052100300100 - Enugu State Primary Healthcare Development Agency	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES		4,000,000.00	4,000,000.00		7,900,000.00	7,900,000.00	7,900,000.00	
Matching fund for UNICEF child vitamin foods	052100300100 - Enugu State Primary Healthcare Development Agency	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		200,000,000.00	200,000,000.00	23,900,000.00				-
CNP - Construction of 230 type 2 Primary Health Care facilities across the State	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF	70731 - GENERAL HOSPITAL SERVICES		10,000,000,000.00	10,000,000,000.00		6,000,000,000.00	7,000,000,000.00	7,000,000,000.00	
Procure additional freezers to support Coldchain	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES		60,000,000.00	60,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	
Establishment of E-Library and Procurement of ICT equipment at the SPHCDA new site	052100300100 - Enugu State Primary Healthcare Development Agency	23050101 - RESEARCH AND DEVELOPMENT	70141 - BASIC RESEARCH		20,000,000.00	20,000,000.00					-

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Purchase of health facilities for PHC to ensure the uptake on infrastructural and community adoption program as a means to achieving universal Health Coverage	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES		30,000,000.00	30,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Purchase of medical equipment for Out Break Response to possible disease outbreak such as; yellow fever cholera etc.	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES		20,000,000.00	20,000,000.00					-
Procure 54 Hp Elitebook 840 , 1 Hp Elite desktop with accessories, 2 canon IR photocopiers and 2 hp laserjet pro M404dn printer for SPHCDA	052100300100 - Enugu State Primary Healthcare Development Agency	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES		27,000,000.00	27,000,000.00		35,000,000.00	35,000,000.00	35,000,000.00	
Procurement of 291 megaphone at 1 per ward to saturate publicity and acceptability of health programmes.	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES					17,460,000.00	17,460,000.00	17,460,000.00	
Provision of Solar Power/Electricity for the SPHCDA and the 3 revitalized PHC facilities in the 3 senatorial zones of the State	052100300100 - Enugu State Primary Healthcare Development Agency	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	2,027,732,703.00	85,000,000.00	85,000,000.00					-
Purchase of Office Furniture & Fittings	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41,146,780.00							-
Purchase of 17 laptops for LGA-level dashboard monitoring by LGHA secretaries	052100300100 - Enugu State Primary Healthcare Development Agency	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					17,000,000.00	17,000,000.00	17,000,000.00	
Construction/provision of water facilities (2 overhead plastic Tanks with metal stands)	052100300100 - Enugu State Primary Healthcare Development Agency	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	99,811,080.06	5,000,000.00	5,000,000.00					-
Purchase of Office Safe for the Accounts department	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS		2,000,000.00	2,000,000.00					-
Purchase of health/medical equipment for the Develop and host Cloud Base monitoring tracking tool for all the programmes in the State	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70141 - BASIC RESEARCH					1,250,000.00	1,250,000.00	1,250,000.00	
Procurement of accreditation requirements for Anesthesia Department	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS		200,000,000.00	100,000,000.00					-
Construction of West Africa College of Surgeon re-accreditation of Anaesthesia department	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	70712 - OTHER MEDICAL PRODUCTS					100,000,000.00	100,000,000.00	100,000,000.00	
Construction of Schools of Nursing & Midwifery Building	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23020106 - CONSTRUCTION / PROVISION OF	70712 - OTHER MEDICAL PRODUCTS	131,890,875.00							-

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Procurement of office equipment/safe for Accounts Department	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70712 - OTHER MEDICAL PRODUCTS	8,733,901.75							-	
Purchase of Office equipment for Community Medicine Department (1 No. Printer 1 No. Laptop etc.)	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010114 - PURCHASE OF COMPUTER PRINTERS	70712 - OTHER MEDICAL PRODUCTS	6,500,000.00							-	
Purchase of Hospital Equipment	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	33,438,847.13							-	
Purchase of office equipment for ICT department	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010113 - PURCHASE OF COMPUTERS	70712 - OTHER MEDICAL PRODUCTS	3,218,191.00							-	
Construction of Medicine department for Internal Accerditation.	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23020106 - CONSTRUCTION / PROVISION OF	70712 - OTHER MEDICAL PRODUCTS					150,000,000.00	150,000,000.00	150,000,000.00		
Construction of Surgery Department for Re-accreditation	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23020106 - CONSTRUCTION / PROVISION OF	70712 - OTHER MEDICAL PRODUCTS					200,000,000.00	200,000,000.00	200,000,000.00		
Construction of Pediatrics Department for re-accreditation.	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23020106 - CONSTRUCTION / PROVISION OF	70712 - OTHER MEDICAL PRODUCTS					100,000,000.00	100,000,000.00	100,000,000.00		
Upgrading ENT/Orthopedics and Plastics Surgery Dept.	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS					100,000,000.00	100,000,000.00	100,000,000.00		
Procurement of 1 No. Laparoscope machine for upgrade of service delivery at Gyneocology department	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS					110,000,000.00	110,000,000.00	110,000,000.00		
Upgrading service delivery at the Neurosurgical Clinic/ward	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70712 - OTHER MEDICAL PRODUCTS					200,000,000.00	200,000,000.00	200,000,000.00		
Furnishing of the tw0-stroey Triage building	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70712 - OTHER MEDICAL PRODUCTS					200,000,000.00	200,000,000.00	200,000,000.00		
Furnishing of 2 Nos. twin Six-Storey building constructed for Pathology/Laboratory and Nursing Complex	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70712 - OTHER MEDICAL PRODUCTS					2,000,000,000.00	2,000,000,000.00	2,000,000,000.00		
Purchase of medical equipment (3 No. Ultra sound machine)	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS		100,000,000.00	500,000,000.00		180,000,000.00	180,000,000.00	180,000,000.00		
Completion and furnishing of 2 no buildings for Radiology department. A storey building and a bungalow	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70712 - OTHER MEDICAL PRODUCTS		185,000,000.00	185,000,000.00		220,000,000.00	220,000,000.00	220,000,000.00		
Procurement of 1 No. CT Scan Machine, 1 No MRI Machine, 1 No. Digitizer machine, etc. for re-accreditation of Radiology Department	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS					600,000,000.00	600,000,000.00	600,000,000.00		
Construction of two storey building at Iji-Nike	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23020106 - CONSTRUCTION / PROVISION OF	70712 - OTHER MEDICAL PRODUCTS		350,000,000.00	200,000,000.00					-	

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Upgrade of 2 No Building at ESUTTH. P Annex Colliery	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23020106 - CONSTRUCTION / PROVISION OF	70712 - OTHER MEDICAL PRODUCTS		350,000,000.00	200,000,000.00		300,000,000.00	300,000,000.00	300,000,000.00	
Fencing of Nenwe hospital Annex	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23020106 - CONSTRUCTION / PROVISION OF	70712 - OTHER MEDICAL PRODUCTS		150,000,000.00	150,000,000.00				-	
Completion of the construction of 2 Noo. Twin six storey buildings for Pathology/Laboratory & Nursing lecture/Demonstration complex	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70712 - OTHER MEDICAL PRODUCTS		1,000,000,000.00	1,000,000,000.00	455,503,728.00	800,000,000.00	800,000,000.00	800,000,000.00	
Furniture: staff tables staff chairs computer table compu	052102600100 - ESUT Teaching Hospital ParkLane, Enugu	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	1,749,800.00						-	
Purchase of equipment and medical facilities for SHC and hospitals	052110200100 - Enugu State Hospitals Management Board (SHB)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS		165,650,000.00	165,650,000.00		2,048,356,000.00	48,356,000.00	48,356,000.00	
Purchase of Hospital Equipment for Secondary Healthcare Facilities: Physiotherapy Equipment across 5 general hospital	052110200100 - Enugu State Hospitals Management Board (SHB)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS		120,025,000.00	120,025,000.00		124,775,000.00	124,775,000.00	124,775,000.00	
Purchase of Hospital Equipment for General Surgery instruments across cottage and general hospitals in the state	052110200100 - Enugu State Hospitals Management Board (SHB)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS		1,757,934,000.00	757,934,000.00		66,562,000.00	66,562,000.00	66,562,000.00	
Upgrading /renovation of 43 cottage Hospitals and 12 General Hospitals	052110200100 - Enugu State Hospitals Management Board (SHB)	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70721 - GENERAL MEDICAL SERVICES		1,500,000,000.00	1,500,000,000.00	3,400,000.00	13,926,800,000.00	17,126,800,000.00	17,126,800,000.00	
Purchase of Office Equipment for communication and publicity unit (Digital camera digital recorder tripod public address system filing Cabinet Transistor radio mass storage devices)	052110200100 - Enugu State Hospitals Management Board (SHB)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		3,500,000.00	3,500,000.00		3,503,000.00	3,503,000.00	3,503,000.00	
Purchase of office furniture for office of all heads of department (17 Nos Air conditioner, 32 Nos ceiling fan 10 Nos executive chairs 12 Nos sec desk 9 Nos executive tables 45 Nos simple office chair 10 Nos refrigerators 10 Nos TV)	052110200100 - Enugu State Hospitals Management Board (SHB)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		40,330,000.00	40,330,000.00		40,330,000.00	40,330,000.00	40,330,000.00	
Purchase of 11 laptops	052110200100 - Enugu State Hospitals Management Board (SHB)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		10,760,000.00	10,760,000.00		10,780,000.00	10,780,000.00	10,780,000.00	
Purchase of Photocopier machine	052110200100 - Enugu State Hospitals Management Board (SHB)	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES					2,400,000.00	2,400,000.00	2,400,000.00	

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Purchase of Biometric Attendance machine, LAN System(Inter Com), CCTV Camera	052110200100 - Enugu State Hospitals Management Board (SHB)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					170,500,000.00	170,500,000.00	170,500,000.00	
Completion of Renovation and Furnishing at SHMB Hqters	052110200100 - Enugu State Hospitals Management Board (SHB)	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70133 - OTHER GENERAL SERVICES					319,000,000.00	319,000,000.00	319,000,000.00	
Solarize 52 Secondary health Centres and deploy internet facilities	052110200100 - Enugu State Hospitals Management Board (SHB)	23010119 - PURCHASE OF POWER GENERATING SFT	70133 - OTHER GENERAL SERVICES					550,000,000.00		-	
Construction of ramps & Convenience in selected health facilities	052110200100 - Enugu State Hospitals Management Board (SHB)	23020118 - CONSTRUCTION / PROVISION OF	70741 - PUBLIC HEALTH SERVICES					650,000,000.00		-	
Construction of Doctors Residential Building	052110300100 - SUMAS Teaching Hospital	23020102 - CONSTRUCTION / PROVISION OF	70721 - GENERAL MEDICAL SERVICES					200,000,000.00	1,340,000,000.00	200,000,000.00	
Expansion and furbishing of the ANC/Gynae Reception area	052110300100 - SUMAS Teaching Hospital	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70721 - GENERAL MEDICAL SERVICES					50,000,000.00	50,000,000.00	50,000,000.00	
Procurement and installation of 64 slides Siemens CT Scan for Radiology Department	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES					300,000,000.00	900,000,000.00	300,000,000.00	
Procurement of Digiter X-ray Machine for Radiology Department	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES					160,000,000.00	160,000,000.00	160,000,000.00	
Procurment of Equipments/machines to set up a Medical Laboratory Department	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES					100,000,000.00	220,000,000.00	100,000,000.00	
Procurement of 5 No.Dialysis machine with water treatment units.	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES					150,000,000.00	200,000,000.00	150,000,000.00	
Contruction of one storey building for Moutaury service	052110300100 - SUMAS Teaching Hospital	23020106 - CONSTRUCTION / PROVISION OF	70721 - GENERAL MEDICAL SERVICES					200,000,000.00	150,000,000.00	200,000,000.00	
Equipping/furbishing of the pathological and Moutuary services	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES					50,000,000.00	200,000,000.00	50,000,000.00	
Procurement of 3 Perkins Generator set (500, 250,and 250 KVA)	052110300100 - SUMAS Teaching Hospital	23010119 - PURCHASE OF POWER GENERATING SFT	70721 - GENERAL MEDICAL SERVICES					20,000,000.00		-	
Procurement and installation of Solar system	052110300100 - SUMAS Teaching Hospital	23010119 - PURCHASE OF POWER GENERATING	70721 - GENERAL MEDICAL SERVICES					120,000,000.00	180,000,000.00	100,000,000.00	
Procurement and installation of Physiotherapy gym equipments and machines	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES					50,000,000.00	50,000,000.00	50,000,000.00	
Digging of Borehole and Installation of Water Plant	052110300100 - SUMAS Teaching Hospital	23020105 - CONSTRUCTION / PROVISION OF WATER	70721 - GENERAL MEDICAL SERVICES					100,000,000.00	200,000,000.00	100,000,000.00	
Urban Beautification: Planting of Beautiful Trees & Flowers	053500100100 - Ministry of Environment and Climate Change	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND	62,215,593.75						-	
CC- Renovation and Equipping of pollution Control laboratory	053500100100 - Ministry of Environment and Climate Change	23030121 - REHABILITATION / REPAIRS OF OFFICE	70531 - POLLUTION ABATEMENT	4,000,000.00	20,000,000.00	20,000,000.00		55,000,000.00	55,000,000.00	55,000,000.00	

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Fencing/Revitalization of plant multiplication Nursery Centre at Aria Road GRA	053500100100 - Ministry of Environment and Climate Change	23030121 - REHABILITATION / REPAIRS OF OFFICE	70551 - R & D ENVIRONMENTAL PROTECTION		50,000,000.00	50,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
CC- Re-grassing of Road Verges/Medians in Enugu Metropolis: Ziks Avenue Okpara Avenue GRA Ogui Road etc.	053500100100 - Ministry of Environment and Climate Change	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE		23,000,000.00	23,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Construction of Engineered Land fill Sewage site at Owo (Waste to wealth initiative)	053500100100 - Ministry of Environment and Climate Change	23040105 - WATER POLLUTION PREVENTION &	70511 - WASTE MANAGEMENT		100,000,000.00	100,000,000.00				-	
Equipment of our conference room with chairs tables and fans	053500100100 - Ministry of Environment and Climate Change	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		18,000,000.00	18,000,000.00				-	
Construction of Permanent Sewage site at Ugwuomu/Nkwubo	053500100100 - Ministry of Environment and Climate Change	23040105 - WATER POLLUTION PREVENTION &	70511 - WASTE MANAGEMENT		150,000,000.00	150,000,000.00				-	
Construction of modern abattoir pit under (PPP) in the state in 6 no location. (main market New market Abakpa Market Nsukka Oji River market)	053500100100 - Ministry of Environment and Climate Change	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70511 - WASTE MANAGEMENT	91,312,650.00	100,000,000.00	100,000,000.00				-	
Purchase of 4 Nos. Operational vehicles: 1 No. 4x4 double cabin, 1 No. 18 Seater bus, 2 Nos. 7 Seater buses	053500100100 - Ministry of Environment and Climate Change	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES	10,400,000.00				100,000,000.00	100,000,000.00	100,000,000.00	
Solar Installation in the Ministry of Environment and Climate Change (Climate change action)	053500100100 - Ministry of Environment and Climate Change	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES		25,000,000.00	25,000,000.00		35,000,000.00	35,000,000.00	35,000,000.00	
Research and Development/Feasibility Studies on Coal and other solid mineral deposit in Enugu	053500100100 - Ministry of Environment and Climate Change	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C		25,000,000.00	5,000,000.00				-	
Procurement of 50 nos. lawn mowers and 50 nos. brush cutters	053500100100 - Ministry of Environment and Climate Change	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION		10,000,000.00	30,000,000.00	8,030,000.00	50,000,000.00	50,000,000.00	50,000,000.00	
CC- Urban beautification: planting of trees and flowers in Enugu/Nsukka	053500100100 - Ministry of Environment and Climate Change	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND		25,000,000.00	25,000,000.00		50,000,000.00	50,000,000.00	50,000,000.00	
CC- Acquisition of gaseous emission and monitoring/measuring Equipment e.g. Geographic Information system (GIS) and global positioning system (GPS) for volatiles organic compounds (VOC) Delineation and forest scoping: Equipment of pollution control lab. To standard at ESWAMA	053500100100 - Ministry of Environment and Climate Change	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.					3,000,000.00	3,000,000.00	3,000,000.00	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Procurement of 4 no lap top 4 no desktop computers 2 n0 photocopies 4 no printers tripod stand camera power point projector 2 no public address system/micro phone 2 Nos. smart television	053500100100 - Ministry of Environment and Climate Change	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		20,000,000.00	20,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
Clearing of drainages checkmating of blockage of natural flood water channels (Obioma/timber shed Agbani road ITC GRA Enugu Ogui road Celf Etc	053500100100 - Ministry of Environment and Climate Change	23040105 - WATER POLLUTION PREVENTION & CONTROL	70511 - WASTE MANAGEMENT		25,000,000.00	25,000,000.00				-	
Construction of 6 Nos. Public toilets in Enugu and Nsukka	053500100100 - Ministry of Environment and Climate Change	23020105 - CONSTRUCTION / PROVISION OF WATER	70511 - WASTE MANAGEMENT		30,000,000.00	30,000,000.00	3,365,000.00	100,000,000.00	100,000,000.00	100,000,000.00	
Purchase of Computer and other office equipment	053505300100 - Enugu State Waste Management Authority (ESWAMA)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of 10 units of 12 000m waste bin	053505300100 - Enugu State Waste Management Authority (ESWAMA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT		100,000,000.00	150,000,000.00		45,000,000.00	45,000,000.00	45,000,000.00	
Purchase of 20 units of 7 000m waste bin	053505300100 - Enugu State Waste Management Authority (ESWAMA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT		140,000,000.00	140,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00	
Construction of two mini hub	053505300100 - Enugu State Waste Management Authority (ESWAMA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE	70511 - WASTE MANAGEMENT		50,000,000.00	50,000,000.00				-	
Reconstruction of ESWAMA reception and Revenue unit/Nsukka, Painting/Replacement of Kebbs in ESWAMA Premises	053505300100 - Enugu State Waste Management Authority (ESWAMA)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70511 - WASTE MANAGEMENT		8,000,000.00	8,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
purchase of 150 units of 1100 liters waste bins.	053505300100 - Enugu State Waste Management Authority (ESWAMA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT		80,000,000.00	80,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Purchase of 20 units of 20 000m Waste Bin.	053505300100 - Enugu State Waste Management Authority (ESWAMA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT		70,000,000.00	370,000,000.00		120,000,000.00	120,000,000.00	120,000,000.00	
Purchase of 5 000 waste bin	053505300100 - Enugu State Waste Management Authority (ESWAMA)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT		20,000,000.00	20,000,000.00		7,500,000.00	7,500,000.00	7,500,000.00	
Remodeling of 10 units of waste point.	053505300100 - Enugu State Waste Management Authority (ESWAMA)	23030121 - REHABILITATION / REPAIRS OF OFFICE	70511 - WASTE MANAGEMENT		100,000,000.00	100,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
Reconstruction of Land Fill Site	053505300100 - Enugu State Waste Management Authority (ESWAMA)	23030103 - REHABILITATION / REPAIRS - HOUSING	70511 - WASTE MANAGEMENT					10,000,000.00	10,000,000.00	10,000,000.00	
Purchase of 100Nos Tricycle Trucks for waste disposal	053505300100 - Enugu State Waste Management Authority (ESWAMA)	23010104 - PURCHASE MOTOR CYCLES	70511 - WASTE MANAGEMENT		30,000,000.00	30,000,000.00		400,000,000.00	400,000,000.00	400,000,000.00	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Nursery establishment for production of 200 000 assorted seedlings including indigenous fruit tree seedlings e.g. Ogbonno Ugiri Ukwa etc.	053505400100 - Forestry Commission	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE		20,000,000.00	20,000,000.00		33,800,000.00	33,800,000.00	33,800,000.00	
Afforestation/Plantation establishment of 30 hectares in Government Forest Reserve	053505400100 - Forestry Commission	23040103 - WILDLIFE CONSERVATION	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE		50,000,000.00	50,000,000.00		65,260,000.00	65,260,000.00	65,260,000.00	
CC- Enrichment planting of forest tree seedlings in existing Government forest reserves	053505400100 - Forestry Commission	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE		30,000,000.00	30,000,000.00		42,250,000.00	42,250,000.00	42,250,000.00	
Purchase of Office furniture tables chairs and air-conditioners	053505400100 - Forestry Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00		6,760,000.00	6,760,000.00	6,760,000.00	
Renovation of headquarter office block	053505400100 - Forestry Commission	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		9,000,000.00	9,000,000.00		11,830,000.00	11,830,000.00	11,830,000.00	
Purchase of 5 No Dolmer machines for cutting/cross of marked trees	053505400100 - Forestry Commission	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70551 - R & D ENVIRONMENTAL PROTECTION		1,300,000.00	1,300,000.00		1,690,000.00	1,690,000.00	1,690,000.00	
Purchase of forestry field Equipment e.g. 30 Nos. pass hammer safeguard climbing kits forest guard clothes booths rain coats etc	053505400100 - Forestry Commission	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70551 - R & D ENVIRONMENTAL PROTECTION		1,500,000.00	1,500,000.00		2,038,000.00	2,038,000.00	2,038,000.00	
Purchase of 1 no Dyna Truck	053505400200 - Enugu State Structures for Signage and Advertisement Agency	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES					28,000,000.00	28,000,000.00	28,000,000.00	
Purchase of 4 no Hi-Jet Bus	053505400200 - Enugu State Structures for Signage and Advertisement Agency	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES					22,400,000.00	22,400,000.00	22,400,000.00	
Purchase of 1 no Ford Cara Van	053505400200 - Enugu State Structures for Signage and Advertisement Agency	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES					17,000,000.00	17,000,000.00	17,000,000.00	
Purchas eand installation of fast Starlink Internet	053505400200 - Enugu State Structures for Signage and Advertisement Agency	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					1,200,000.00	1,200,000.00	1,200,000.00	
Purchase of 5 nos laptop and 5 nos desktop computers	053505400200 - Enugu State Structures for Signage and Advertisement Agency	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES					4,700,000.00	4,700,000.00	4,700,000.00	
Purcdhase of software for Ministry of Local Government and Rural Dev. Website	055100100100 - Ministry of Local Government, Rural Development and Chieftaincy Affairs	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00		5,500,000.00	5,500,000.00	5,500,000.00	
Purchase of 2No Printers (Laserjet HP Colour WFP M430 3FDN)) and 1 No Photocopying Machine (Sharp AR 7024V)	055100100100 - Ministry of Local Government, Rural Development and Chieftaincy Affairs	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES		4,000,000.00	4,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00	
Purchase of 7 nos. Laptops pavilion (intel core i7 16 GB RAM, 1 TB SSD)	055100100100 - Ministry of Local Government, Rural Development and Chieftaincy Affairs	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		13,500,000.00	13,500,000.00		10,500,000.00	10,500,000.00	10,500,000.00	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Purchase and installation of 6KVA Generator Set	055100100100 - Ministry of Local Government, Rural Development and Chieftaincy Affairs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		5,000,000.00	5,000,000.00				-	
Purchase and Installation of Power Gen set (maxi Gen set 17.0 KVA, E150KWH) and procurement of alternative source of light (Solar)	055100100100 - Ministry of Local Government, Rural Development and Chieftaincy Affairs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00		10,000,000.00	10,000,000.00	10,000,000.00	
Production of Community Directory having important Land marks, Names of PGs and TRs and other important notable Stakeholders	055100100100 - Ministry of Local Government, Rural Development and Chieftaincy Affairs	23050101 - RESEARCH AND DEVELOPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.					15,000,000.00	15,000,000.00	15,000,000.00	
Procurement of 600 Nos. Staff of Office for Traditional Rulers	055100100100 - Ministry of Local Government, Rural Development and Chieftaincy Affairs	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.		50,000,000.00	50,000,000.00		25,000,000.00	25,000,000.00	25,000,000.00	
Establishment of Liaison Office in the 17 L.G.A	055100100100 - Ministry of Local Government, Rural Development and Chieftaincy Affairs	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES		50,000,000.00	50,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Fire Fighting Aids e.g. Personal Protecting Equipment (PPE)	055100200100 - Fire Service Department	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES	10,974,500.00		10,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
Construction of 20 000 litre capacity overhead tank and installation of pumping machine at Ogui Rd and Nsukka	055100200100 - Fire Service Department	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES		8,000,000.00	8,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
Renovation of fire station building at Nsukka and fencing of collapsed section	055100200100 - Fire Service Department	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES					8,000,000.00	8,000,000.00	8,000,000.00	
Renovation and fencing of Idaw river fire station	055100200100 - Fire Service Department	23030121 - REHABILITATION / REPAIRS OF OFFICE	70133 - OTHER GENERAL SERVICES		47,000,000.00	37,000,000.00		47,000,000.00	47,000,000.00	47,000,000.00	
Renovation of Other Fire Units (Timber shade and Ogbete)	055100200100 - Fire Service Department	23030109 - REHABILITATION / REPAIRS - FIRE	70133 - OTHER GENERAL SERVICES		10,000,000.00	10,000,000.00		12,000,000.00	12,000,000.00	12,000,000.00	
Purchase of 100No 6 Spring iron bed (single cabin) for Ogui road Nsukka Orba Ogrute Oji-River Udi Ozalla Idaw River Fire Station	055100200100 - Fire Service Department	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
CC- Installation of Fire Extinguishers Eg. DCP, CO2 , Fire Balls of various sizes in the New Secretariat/Government Buildings/ markets/ Public Buildings, Smart Schools and Health Centers	055100200100 - Fire Service Department	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70133 - OTHER GENERAL SERVICES		12,000,000.00	42,000,000.00	5,530,000.00	60,000,000.00	60,000,000.00	60,000,000.00	
Construction of Staff Quarters in fire stations 1 in each senatorial zones	055100200100 - Fire Service Department	23020110 - CONSTRUCTION / PROVISION OF FIRE	70133 - OTHER GENERAL SERVICES		140,000,000.00	110,000,000.00				-	

Enugu State Government 2026 Approved Budget - Capital Expenditure by Project

Project Name	Administrative Code and Description	Economic Code and Description	Function Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Installation of Solar Street/security light (Motion Sensor) at Ogui Rd, Idaw river fire stations	055100200100 - Fire Service Department	23030123 - REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	70133 - OTHER GENERAL SERVICES		13,000,000.00	13,000,000.00		13,000,000.00	13,000,000.00	13,000,000.00	
Construction of main store at Ogui Road Fire Station	055100200100 - Fire Service Department	23020110 - CONSTRUCTION / PROVISION OF FIRE	70133 - OTHER GENERAL SERVICES		18,000,000.00	18,000,000.00		18,000,000.00	18,000,000.00	18,000,000.00	
Asphalting of the premises of the newly Constructed Fire Service Headquarters	055100200100 - Fire Service Department	23030109 - REHABILITATION / REPAIRS - FIRE	70133 - OTHER GENERAL SERVICES		15,000,000.00	15,000,000.00				-	
Upgrading of Oji River Fire Station at Oji River	055100200100 - Fire Service Department	23030109 - REHABILITATION / REPAIRS - FIRE	70133 - OTHER GENERAL SERVICES	14,076,000.00						-	
Purchase of 1no Hilux Van	055100200100 - Fire Service Department	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL	6,201,000.00						-	
Procurement and installation of HF/VHF/UHF Radio Communication Gadgets (walkie talkie) in Fire Stations	055100200100 - Fire Service Department	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES		12,000,000.00	12,000,000.00		12,000,000.00	12,000,000.00	12,000,000.00	
Purchase of 2No water tanker	055100200100 - Fire Service Department	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES		150,000,000.00	150,000,000.00		200,000,000.00	200,000,000.00	200,000,000.00	
Purchase of 1 No Commuter Bus Ambulance	055100200100 - Fire Service Department	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL		37,000,000.00	37,000,000.00		90,000,000.00	90,000,000.00	90,000,000.00	
Purchase of 4 Nos computer system (Hp Laptops) 2 printers and other accessories	055100200100 - Fire Service Department	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES		3,000,000.00	3,000,000.00		7,000,000.00	7,000,000.00	7,000,000.00	
Construction of Smart public toilets at 377 communities	055100400100 - Community and Social Developmnt Agency	23020104 - CONSTRUCTION / PROVISION OF	70133 - OTHER GENERAL SERVICES	553,240,659.96				1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	
Provision of sustainable Boreholes in 377 nos communitie.	055100400100 - Community and Social Developmnt Agency	23020105 - CONSTRUCTION / PROVISION OF WATER	70133 - OTHER GENERAL SERVICES		1,000,000,000.00	1,000,000,000.00		1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	

Enugu State Government 2026 Approved Budget - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Expenditure</i>	<i>590,218,926.60</i>	<i>1,395,504,440.00</i>	<i>1,395,504,440.00</i>	<i>253,125,000.00</i>	<i>78,798,549,662.00</i>	<i>34,908,549,662.00</i>	<i>38,144,549,662.00</i>	<i>5,000,000.00</i>
050000000000	Social Sector	590,218,926.60	1,395,504,440.00	1,395,504,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
051700000000	Ministry of Education	590,218,926.60	1,395,504,440.00	1,395,504,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
051700300100	Enugu State Universal Basic Education Board	590,218,926.60	1,395,504,440.00	1,395,504,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00

Enugu State Government 2026 Approved Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Expenditure	590,218,926.60	1,395,504,440.00	1,395,504,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
2	EXPENDITURES	590,218,926.60	1,395,504,440.00	1,395,504,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
21	PERSONNEL COST	151,985,340.32	244,904,440.00	244,904,440.00	253,125,000.00	26,257,149,662.00	257,149,662.00	257,149,662.00	
2101	SALARY	151,985,340.32	244,904,440.00	244,904,440.00	253,125,000.00	26,257,149,662.00	257,149,662.00	257,149,662.00	
210101	SALARIES AND WAGES	151,985,340.32	244,904,440.00	244,904,440.00	253,125,000.00	26,257,149,662.00	257,149,662.00	257,149,662.00	
21010101	SALARY	151,985,340.32	244,904,440.00	244,904,440.00	253,125,000.00	26,257,149,662.00	257,149,662.00	257,149,662.00	
22	OTHER RECURRENT COSTS	438,233,586.28	1,071,400,000.00	1,071,400,000.00		52,521,400,000.00	34,631,400,000.00	37,867,400,000.00	5,000,000.00
2202	OVERHEAD COST	438,233,586.28	1,071,400,000.00	1,071,400,000.00		52,521,400,000.00	34,631,400,000.00	37,867,400,000.00	5,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	20,724,003.60	20,000,000.00	20,000,000.00		40,000,000.00	40,000,000.00	40,000,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,724,003.60	20,000,000.00	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					20,000,000.00	20,000,000.00	20,000,000.00	
220202	UTILITIES - GENERAL	5,372,000.00	9,550,000.00	9,550,000.00		9,550,000.00	9,550,000.00	9,550,000.00	
22020201	ELECTRICITY CHARGES	4,722,000.00	8,000,000.00	8,000,000.00		8,000,000.00	8,000,000.00	8,000,000.00	
22020205	WATER RATES	650,000.00	900,000.00	900,000.00		900,000.00	900,000.00	900,000.00	
22020206	SEWERAGE CHARGES		650,000.00	650,000.00		650,000.00	650,000.00	650,000.00	
220203	MATERIALS & SUPPLIES - GENERAL	6,476,791.38	828,200,000.00	828,200,000.00		52,156,200,000.00	34,256,200,000.00	37,477,200,000.00	5,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,778,307.00	30,000,000.00	30,000,000.00		808,000,000.00	808,000,000.00	1,028,000,000.00	
22020302	BOOKS		12,000,000.00	12,000,000.00		13,000,000.00	13,000,000.00	14,000,000.00	
22020303	NEWSPAPERS		200,000.00	200,000.00		200,000.00	200,000.00	200,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	698,484.38	15,000,000.00	15,000,000.00		15,000,000.00	15,000,000.00	15,000,000.00	
22020308	FIELD & CAMPING MATERIALS SUPPLIES		750,000,000.00	750,000,000.00		900,000,000.00	1,000,000,000.00	1,000,000,000.00	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		21,000,000.00	21,000,000.00		420,000,000.00	420,000,000.00	420,000,000.00	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES					50,000,000,000.00	32,000,000,000.00	35,000,000,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	43,930,749.50	69,400,000.00	69,400,000.00		69,400,000.00	69,400,000.00	69,400,000.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,104,098.50	30,000,000.00	30,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	195,651.00	200,000.00	200,000.00		200,000.00	200,000.00	200,000.00	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,325,500.00	13,000,000.00	13,000,000.00		13,000,000.00	13,000,000.00	13,000,000.00	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	105,500.00	1,800,000.00	1,800,000.00		1,800,000.00	1,800,000.00	1,800,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS		400,000.00	400,000.00		400,000.00	400,000.00	400,000.00	

22020406	OTHER MAINTENANCE SERVICES	27,200,000.00	24,000,000.00	24,000,000.00		24,000,000.00	24,000,000.00	24,000,000.00	
220205	TRAINING - GENERAL	1,660,000.00	1,500,000.00	1,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
22020501	LOCAL TRAINING	1,660,000.00	1,500,000.00	1,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00	
220206	OTHER SERVICES - GENERAL	2,243,500.00	5,800,000.00	5,800,000.00		5,800,000.00	5,800,000.00	5,800,000.00	
22020601	SECURITY SERVICES	1,953,000.00	5,500,000.00	5,500,000.00		5,500,000.00	5,500,000.00	5,500,000.00	
22020605	CLEANING & FUMIGATION SERVICES	290,500.00	300,000.00	300,000.00		300,000.00	300,000.00	300,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	279,778,127.60	6,200,000.00	6,200,000.00		103,200,000.00	113,200,000.00	123,200,000.00	
22020701	FINANCIAL CONSULTING		1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00	
22020702	INFORMATION TECHNOLOGY CONSULTING	278,538,077.60	4,000,000.00	4,000,000.00		101,000,000.00	111,000,000.00	121,000,000.00	
22020703	LEGAL SERVICES	1,240,050.00	1,200,000.00	1,200,000.00		1,200,000.00	1,200,000.00	1,200,000.00	
220208	FUEL & LUBRICANTS - GENERAL	52,641,285.14	41,000,000.00	41,000,000.00		41,000,000.00	41,000,000.00	41,000,000.00	
22020801	MOTOR VEHICLE FUEL COST	52,058,385.16	33,500,000.00	33,500,000.00		33,500,000.00	33,500,000.00	33,500,000.00	
22020803	PLANT / GENERATOR FUEL COST	582,899.98	7,500,000.00	7,500,000.00		7,500,000.00	7,500,000.00	7,500,000.00	
220209	FINANCIAL CHARGES - GENERAL	144,323.06	1,200,000.00	1,200,000.00		1,200,000.00	1,200,000.00	1,200,000.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	144,323.06	200,000.00	200,000.00		200,000.00	200,000.00	200,000.00	
22020902	INSURANCE PREMIUM		1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL	25,262,806.00	88,550,000.00	88,550,000.00		93,550,000.00	93,550,000.00	98,550,000.00	
22021001	REFRESHMENT & MEALS	19,138,516.00	6,000,000.00	6,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00	
22021002	HONORARIUM & SITTING ALLOWANCE	3,300,000.00	7,000,000.00	7,000,000.00		7,000,000.00	7,000,000.00	7,000,000.00	
22021003	PUBLICITY & ADVERTISEMENTS	2,188,164.00	4,000,000.00	4,000,000.00		4,000,000.00	4,000,000.00	4,000,000.00	
22021004	MEDICAL EXPENSES-LOCAL		5,000,000.00	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00	
22021006	POSTAGES & COURIER SERVICES	416,126.00	250,000.00	250,000.00		250,000.00	250,000.00	250,000.00	
22021007	WELFARE PACKAGES	220,000.00	16,000,000.00	16,000,000.00		16,000,000.00	16,000,000.00	16,000,000.00	
22021009	SPORTING ACTIVITIES		50,000,000.00	50,000,000.00		55,000,000.00	55,000,000.00	60,000,000.00	
22021014	Annual Budget Defence Expenses & Administration		300,000.00	300,000.00		300,000.00	300,000.00	300,000.00	
23	Capital Expenditure		79,200,000.00	79,200,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
2301	FIXED ASSETS PURCHASED					20,000,000.00	20,000,000.00	20,000,000.00	
230101	PURCHASE OF FIXED ASSETS - GENERAL					20,000,000.00	20,000,000.00	20,000,000.00	
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT					20,000,000.00	20,000,000.00	20,000,000.00	
2302	CONSTRUCTION / PROVISION		79,200,000.00	79,200,000.00				-	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		79,200,000.00	79,200,000.00				-	
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		79,200,000.00	79,200,000.00				-	

Enugu State Government 2026 Approved Budget - Basic Education Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Expenditure	590,218,926.60	1,395,504,440.00	1,395,504,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
709	EDUCATION	590,218,926.60	1,395,504,440.00	1,395,504,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	590,218,926.60	1,316,304,440.00	1,316,304,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
70912	PRIMARY EDUCATION	590,218,926.60	1,316,304,440.00	1,316,304,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
7092	SECONDARY EDUCATION	-	79,200,000.00	79,200,000.00	-	-	-	-	-
70921	LOWER SECONDARY EDUCATION	-	79,200,000.00	79,200,000.00	-	-	-	-	-

Enugu State Government 2026 Approved Budget - Basic Education Expenditure by Programme Classification

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Expenditure	590,218,926.60	1,395,504,440.00	1,395,504,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
05	Education	590,218,926.60	1,395,504,440.00	1,395,504,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
0504	Improved quality of teaching and learning outcomes	-	-	-	-	20,000,000.00	20,000,000.00	20,000,000.00	-
050402	Instructional and learning materials	-	-	-	-	20,000,000.00	20,000,000.00	20,000,000.00	-
0505	Adequate infrastructure at all levels	-	79,200,000.00	79,200,000.00	-	-	-	-	-
050504	Water, sanitation and hygiene	-	79,200,000.00	79,200,000.00	-	-	-	-	-
0510	Education Sector Expenditures Not Elsewhere Classified	590,218,926.60	1,316,304,440.00	1,316,304,440.00	253,125,000.00	78,778,549,662.00	34,888,549,662.00	38,124,549,662.00	5,000,000.00
051001	Education Not Elsewhere Classified	590,218,926.60	1,316,304,440.00	1,316,304,440.00	253,125,000.00	78,778,549,662.00	34,888,549,662.00	38,124,549,662.00	5,000,000.00

Enugu State Government 2026 Approved Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transf

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	26,257,149,662.00	52,521,400,000.00	-	78,778,549,662.00	20,000,000.00	78,798,549,662.00
050000000000	Social Sector	26,257,149,662.00	52,521,400,000.00	-	78,778,549,662.00	20,000,000.00	78,798,549,662.00
051700000000	Ministry of Education	26,257,149,662.00	52,521,400,000.00	-	78,778,549,662.00	20,000,000.00	78,798,549,662.00
051700300100	Enugu State Universal Basic Education Board	26,257,149,662.00	52,521,400,000.00	-	78,778,549,662.00	20,000,000.00	78,798,549,662.00

Enugu State Government 2026 Approved Budget - Primary Health Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	<i>Total Expenditure</i>	<i>814,035,345.09</i>	<i>19,880,611,896.00</i>	<i>19,880,611,896.00</i>	<i>47,952,560.13</i>	<i>21,359,008,901.00</i>	<i>18,330,008,901.00</i>	<i>17,400,008,901.00</i>	<i>1,910,400,000.00</i>
01000000000	Administration Sector	5,704,992.00	58,955,000.00	58,955,000.00	1,500,862.90	140,900,000.00	140,900,000.00	140,900,000.00	-
01110000000	Governor’s Office	5,704,992.00	58,955,000.00	58,955,000.00	1,500,862.90	140,900,000.00	140,900,000.00	140,900,000.00	-
011103300100	Enugu State Action Committee on Aids (ENSACA)	5,704,992.00	58,955,000.00	58,955,000.00	1,500,862.90	140,900,000.00	140,900,000.00	140,900,000.00	-
02000000000	Economic Sector	-	410,000,000.00	410,000,000.00	-	180,000,000.00	180,000,000.00	180,000,000.00	-
02340000000	Ministry of Works and Infrastructure	-	410,000,000.00	410,000,000.00	-	180,000,000.00	180,000,000.00	180,000,000.00	-
023400100100	Ministry of Works and Infrastructure	-	410,000,000.00	410,000,000.00	-	180,000,000.00	180,000,000.00	180,000,000.00	-
05000000000	Social Sector	808,330,353.09	19,411,656,896.00	19,411,656,896.00	46,451,697.23	21,038,108,901.00	18,009,108,901.00	17,079,108,901.00	1,910,400,000.00
05210000000	Ministry of Health	808,330,353.09	19,411,656,896.00	19,411,656,896.00	46,451,697.23	21,038,108,901.00	18,009,108,901.00	17,079,108,901.00	1,910,400,000.00
052100100100	Ministry of Health	-	105,000,000.00	105,000,000.00	-	119,500,000.00	119,500,000.00	119,500,000.00	-
052100300100	Enugu State Primary Healthcare Development	808,330,353.09	19,306,656,896.00	19,306,656,896.00	46,451,697.23	19,918,608,901.00	15,929,608,901.00	15,999,608,901.00	1,910,400,000.00
052110300100	SUMAS Teaching Hospital	-	-	-	-	1,000,000,000.00	1,960,000,000.00	960,000,000.00	-

Enugu State Government 2026 Approved Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Expenditure	814,035,345.09	19,880,611,896.00	19,880,611,896.00	47,952,560.13	21,359,008,901.00	18,330,008,901.00	17,400,008,901.00	1,910,400,000.00
2	EXPENDITURES	814,035,345.09	19,880,611,896.00	19,880,611,896.00	47,952,560.13	21,359,008,901.00	18,330,008,901.00	17,400,008,901.00	1,910,400,000.00
21	PERSONNEL COST		1,618,616,896.00	1,618,616,896.00		4,057,168,901.00	2,057,168,901.00	2,057,168,901.00	
2101	SALARY		865,999,040.00	865,999,040.00		147,576,790.00	1,274,298,992.00	1,274,298,992.00	
210101	SALARIES AND WAGES		865,999,040.00	865,999,040.00		147,576,790.00	1,274,298,992.00	1,274,298,992.00	
21010101	SALARY		865,999,040.00	865,999,040.00		147,576,790.00	1,274,298,992.00	1,274,298,992.00	
2102	ALLOWANCES AND SOCIAL		752,617,856.00	752,617,856.00		3,909,592,111.00	782,869,909.00	782,869,909.00	
210201	ALLOWANCES		752,617,856.00	752,617,856.00		3,909,592,111.00	782,869,909.00	782,869,909.00	
21020101	Housing/Rent Allowance		302,730,370.00	302,730,370.00		3,274,298,992.00	310,488,049.00	310,488,049.00	
21020102	Transport Allowance		6,424,660.00	6,424,660.00		162,911,259.00	6,745,893.00	6,745,893.00	
21020103	Meal Subsidy		2,795,180.00	2,795,180.00		6,745,893.00	2,934,939.00	2,934,939.00	
21020104	Utility Allowance		10,335,140.00	10,335,140.00		2,934,939.00	10,851,897.00	10,851,897.00	
21020106	Leave allowances		37,681,160.00	37,681,160.00		10,851,897.00	39,565,218.00	39,565,218.00	
21020107	Domestic Staff Allowance		200,775,446.00	200,775,446.00		39,565,218.00	210,814,218.00	210,814,218.00	
21020108	Shift Duty Allowance		52,151,900.00	52,151,900.00		210,814,218.00	54,759,495.00	54,759,495.00	
21020109	Call Duties Allowances		101,324,000.00	101,324,000.00		54,759,495.00	106,390,200.00	106,390,200.00	
21020111	Hazard Allowance		26,400,000.00	26,400,000.00		106,390,200.00	27,720,000.00	27,720,000.00	
21020112	Rural Posting Allowance		7,600,000.00	7,600,000.00		27,720,000.00	7,980,000.00	7,980,000.00	
21020113	Teaching Allowance		400,000.00	400,000.00		7,980,000.00	420,000.00	420,000.00	
21020114	Admin Allowance		4,000,000.00	4,000,000.00		4,620,000.00	4,200,000.00	4,200,000.00	
22	OTHER RECURRENT COSTS	65,232,506.65	226,330,000.00	226,330,000.00	24,052,560.13	1,270,850,000.00	1,281,850,000.00	1,351,850,000.00	270,000,000.00
2202	OVERHEAD COST	65,232,506.65	226,330,000.00	226,330,000.00	24,052,560.13	1,270,850,000.00	1,281,850,000.00	1,351,850,000.00	270,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	19,817,700.00	12,800,000.00	12,800,000.00	4,621,600.00	19,000,000.00	19,000,000.00	19,000,000.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	963,600.00	1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,854,100.00	11,800,000.00	11,800,000.00	4,621,600.00	18,000,000.00	18,000,000.00	18,000,000.00	

22020104	INTERNATIONAL TRAVEL & TRANSPORT:	3,000,000.00							-
220202	UTILITIES - GENERAL	1,683,600.00	2,100,000.00	2,100,000.00	811,000.00	2,550,000.00	2,550,000.00	2,550,000.00	
22020201	ELECTRICITY CHARGES		100,000.00	100,000.00	32,000.00	400,000.00	400,000.00	400,000.00	
22020202	TELEPHONE CHARGES	129,600.00	400,000.00	400,000.00	80,000.00	400,000.00	400,000.00	400,000.00	
22020203	INTERNET ACCESS CHARGES	1,204,000.00	1,200,000.00	1,200,000.00	494,000.00	1,350,000.00	1,350,000.00	1,350,000.00	
22020205	WATER RATES	350,000.00	400,000.00	400,000.00	205,000.00	400,000.00	400,000.00	400,000.00	
220203	MATERIALS & SUPPLIES - GENERAL	7,018,450.00	52,500,000.00	52,500,000.00	1,545,920.00	252,500,000.00	262,500,000.00	282,500,000.00	70,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER	6,547,450.00	8,450,000.00	8,450,000.00	1,491,820.00	8,450,000.00	8,450,000.00	8,450,000.00	
22020304	MAGAZINES & PERIODICALS		100,000.00	100,000.00		100,000.00	100,000.00	100,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	104,000.00	500,000.00	500,000.00	11,100.00	500,000.00	500,000.00	500,000.00	
22020306	PRINTING OF SECURITY DOCUMENTS	367,000.00	2,500,000.00	2,500,000.00	43,000.00	2,500,000.00	2,500,000.00	2,500,000.00	
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		20,000,000.00	20,000,000.00		220,000,000.00	230,000,000.00	250,000,000.00	70,000,000.00
22020309	UNIFORMS & OTHER CLOTHING		20,000,000.00	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		750,000.00	750,000.00		750,000.00	750,000.00	750,000.00	
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		200,000.00	200,000.00		200,000.00	200,000.00	200,000.00	
220204	MAINTENANCE SERVICES - GENERAL	10,192,550.00	17,700,000.00	17,700,000.00	5,834,500.00	27,100,000.00	27,100,000.00	27,100,000.00	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,060,100.00	4,000,000.00	4,000,000.00	1,621,000.00	13,000,000.00	13,000,000.00	13,000,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE		100,000.00	100,000.00		100,000.00	100,000.00	100,000.00	
22020403	MAINTENANCE OF OFFICE BUILDING /	2,600,000.00	11,000,000.00	11,000,000.00	2,765,000.00	11,000,000.00	11,000,000.00	11,000,000.00	
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	292,750.00	1,100,000.00	1,100,000.00	477,000.00	1,100,000.00	1,100,000.00	1,100,000.00	
22020405	MAINTENANCE OF PLANTS/GENERATORS	302,000.00	500,000.00	500,000.00	202,000.00	900,000.00	900,000.00	900,000.00	
22020406	OTHER MAINTENANCE SERVICES	2,937,700.00	1,000,000.00	1,000,000.00	769,500.00	1,000,000.00	1,000,000.00	1,000,000.00	
220205	TRAINING - GENERAL	296,000.00	26,000,000.00	26,000,000.00	50,000.00	709,000,000.00	710,000,000.00	710,000,000.00	200,000,000.00
22020501	LOCAL TRAINING	296,000.00	26,000,000.00	26,000,000.00	50,000.00	709,000,000.00	710,000,000.00	710,000,000.00	200,000,000.00
220206	OTHER SERVICES - GENERAL	2,618,100.00	3,700,000.00	3,700,000.00	810,000.00	21,700,000.00	21,700,000.00	21,700,000.00	
22020601	SECURITY SERVICES	645,000.00	1,600,000.00	1,600,000.00	450,000.00	1,600,000.00	1,600,000.00	1,600,000.00	
22020605	CLEANING & FUMIGATION SERVICES	1,973,100.00	2,100,000.00	2,100,000.00	360,000.00	20,100,000.00	20,100,000.00	20,100,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES	4,862,441.22	16,000,000.00	16,000,000.00	6,939,422.22	25,500,000.00	25,500,000.00	25,500,000.00	
22020701	FINANCIAL CONSULTING	4,393,441.22							-
22020702	INFORMATION TECHNOLOGY CONSULTING	469,000.00	10,500,000.00	10,500,000.00	6,919,422.22	20,000,000.00	20,000,000.00	20,000,000.00	
22020708	MEDICAL CONSULTING		5,500,000.00	5,500,000.00	20,000.00	5,500,000.00	5,500,000.00	5,500,000.00	
220208	FUEL & LUBRICANTS - GENERAL	4,364,542.00	2,900,000.00	2,900,000.00	305,500.00	5,800,000.00	5,800,000.00	5,800,000.00	
22020801	MOTOR VEHICLE FUEL COST	4,103,900.00	1,600,000.00	1,600,000.00	114,000.00	4,500,000.00	4,500,000.00	4,500,000.00	
22020803	PLANT / GENERATOR FUEL COST	260,642.00	1,300,000.00	1,300,000.00	191,500.00	1,300,000.00	1,300,000.00	1,300,000.00	
220209	FINANCIAL CHARGES - GENERAL	2,430,453.43	130,000.00	130,000.00	15,117.91	200,000.00	200,000.00	200,000.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,430,453.43	130,000.00	130,000.00	15,117.91	200,000.00	200,000.00	200,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL	11,948,670.00	92,500,000.00	92,500,000.00	3,119,500.00	207,500,000.00	207,500,000.00	257,500,000.00	
22021001	REFRESHMENT & MEALS	1,320,000.00	20,000,000.00	20,000,000.00	451,700.00	20,000,000.00	20,000,000.00	20,000,000.00	
22021003	PUBLICITY & ADVERTISEMENTS		10,000,000.00	10,000,000.00		152,000,000.00	152,000,000.00	157,000,000.00	
22021007	WELFARE PACKAGES		50,000,000.00	50,000,000.00	67,800.00	5,000,000.00	5,000,000.00	50,000,000.00	
22021014	Annual Budget Defence Expenses &		500,000.00	500,000.00		500,000.00	500,000.00	500,000.00	
22021021	SPECIAL DAYS/CELEBRATIONS	10,628,670.00	12,000,000.00	12,000,000.00	2,600,000.00	30,000,000.00	30,000,000.00	30,000,000.00	
23	Capital Expenditure	748,802,838.44	18,035,665,000.00	18,035,665,000.00	23,900,000.00	16,030,990,000.00	14,990,990,000.00	13,990,990,000.00	1,640,400,000.00
2301	FIXED ASSETS PURCHASED	342,494,482.24	4,839,665,000.00	4,839,665,000.00	23,900,000.00	3,339,690,000.00	4,299,690,000.00	3,299,690,000.00	320,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	342,494,482.24	4,839,665,000.00	4,839,665,000.00	23,900,000.00	3,339,690,000.00	4,299,690,000.00	3,299,690,000.00	320,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND		82,975,000.00	82,975,000.00		136,820,000.00	136,820,000.00	136,820,000.00	20,000,000.00

23010113	PURCHASE OF COMPUTERS					226,400,000.00	226,400,000.00	226,400,000.00	
23010114	PURCHASE OF COMPUTER PRINTERS					67,920,000.00	67,920,000.00	67,920,000.00	
23010119	PURCHASE OF POWER GENERATING SET					140,000,000.00	180,000,000.00	100,000,000.00	
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT		200,000,000.00	200,000,000.00	23,900,000.00				-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	342,494,482.24	4,556,690,000.00	4,556,690,000.00		2,768,550,000.00	3,688,550,000.00	2,768,550,000.00	300,000,000.00
2302	CONSTRUCTION / PROVISION		10,361,000,000.00	10,361,000,000.00		9,329,000,000.00	7,329,000,000.00	7,329,000,000.00	51,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		10,361,000,000.00	10,361,000,000.00		9,329,000,000.00	7,329,000,000.00	7,329,000,000.00	51,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		10,361,000,000.00	10,361,000,000.00		9,329,000,000.00	7,329,000,000.00	7,329,000,000.00	51,000,000.00
2303	REHABILITATION / REPAIRS	254,302,341.20	2,692,000,000.00	2,692,000,000.00		1,735,000,000.00	1,735,000,000.00	1,735,000,000.00	95,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	254,302,341.20	2,692,000,000.00	2,692,000,000.00		1,735,000,000.00	1,735,000,000.00	1,735,000,000.00	95,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL /	254,302,341.20	2,692,000,000.00	2,692,000,000.00		1,735,000,000.00	1,735,000,000.00	1,735,000,000.00	95,000,000.00
2305	OTHER CAPITAL PROJECTS	152,006,015.00	143,000,000.00	143,000,000.00		1,627,300,000.00	1,627,300,000.00	1,627,300,000.00	1,174,400,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	152,006,015.00	143,000,000.00	143,000,000.00		1,627,300,000.00	1,627,300,000.00	1,627,300,000.00	1,174,400,000.00
23050101	RESEARCH AND DEVELOPMENT	151,270,515.00	8,000,000.00	8,000,000.00		7,900,000.00	7,900,000.00	7,900,000.00	
23050102	COMPUTER SOFTWARE ACQUISITION		15,000,000.00	15,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	
23050103	MONITORING AND EVALUATION					15,000,000.00	15,000,000.00	15,000,000.00	
23050104	ANNIVERSARIES/CELEBRATIONS	735,500.00	40,000,000.00	40,000,000.00		1,174,400,000.00	1,174,400,000.00	1,174,400,000.00	1,174,400,000.00
23050108	ACQUISITION OF FINANCIAL ASSETS		80,000,000.00	80,000,000.00		400,000,000.00	400,000,000.00	400,000,000.00	

Enugu State Government 2026 Approved Budget - Primary Health Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Expenditure	814,035,345.09	19,880,611,896.00	19,880,611,896.00	47,952,560.13	21,359,008,901.00	18,330,008,901.00	17,400,008,901.00	1,910,400,000.00
701	GENERAL PUBLIC SERVICES	-	410,000,000.00	410,000,000.00	-	182,750,000.00	182,750,000.00	182,750,000.00	
7013	GENERAL SERVICES	-	410,000,000.00	410,000,000.00	-	180,000,000.00	180,000,000.00	180,000,000.00	
70133	OTHER GENERAL SERVICES	-	410,000,000.00	410,000,000.00	-	180,000,000.00	180,000,000.00	180,000,000.00	
7014	BASIC RESEARCH	-	-	-	-	2,750,000.00	2,750,000.00	2,750,000.00	
70141	BASIC RESEARCH	-	-	-	-	2,750,000.00	2,750,000.00	2,750,000.00	
707	HEALTH	814,035,345.09	19,470,611,896.00	19,470,611,896.00	47,952,560.13	21,176,258,901.00	18,147,258,901.00	17,217,258,901.00	1,910,400,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND	-	-	-	-	22,000,000.00	22,000,000.00	22,000,000.00	
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	-	-	-	-	22,000,000.00	22,000,000.00	22,000,000.00	
7072	OUTPATIENT SERVICES	-	137,975,000.00	137,975,000.00	-	1,055,000,000.00	2,015,000,000.00	1,015,000,000.00	
70721	GENERAL MEDICAL SERVICES	-	90,000,000.00	90,000,000.00	-	1,015,000,000.00	1,975,000,000.00	975,000,000.00	
70722	SPECIALIZED MEDICAL SERVICES	-	47,975,000.00	47,975,000.00	-	40,000,000.00	40,000,000.00	40,000,000.00	
7073	HOSPITAL SERVICES	748,802,838.44	17,487,690,000.00	17,487,690,000.00	23,900,000.00	14,675,240,000.00	12,675,240,000.00	12,675,240,000.00	1,640,400,000.00
70731	GENERAL HOSPITAL SERVICES	748,802,838.44	17,467,690,000.00	17,467,690,000.00	23,900,000.00	14,675,240,000.00	12,675,240,000.00	12,675,240,000.00	1,640,400,000.00
70732	SPECIALIZED HOSPITAL SERVICES	-	20,000,000.00	20,000,000.00	-	-	-	-	-
7074	PUBLIC HEALTH SERVICES	65,232,506.65	1,844,946,896.00	1,844,946,896.00	24,052,560.13	5,424,018,901.00	3,435,018,901.00	3,505,018,901.00	270,000,000.00
70741	PUBLIC HEALTH SERVICES	65,232,506.65	1,844,946,896.00	1,844,946,896.00	24,052,560.13	5,424,018,901.00	3,435,018,901.00	3,505,018,901.00	270,000,000.00

Enugu State Government 2026 Approved Budget - Primary Health Expenditure by Programme Classification

Code	Sector, Objective and Programme	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
	Total Expenditure	814,035,345.09	19,880,611,896.00	19,880,611,896.00	47,952,560.13	21,359,008,901.00	18,330,008,901.00	17,400,008,901.00	1,910,400,000.00
04	Health	814,035,345.09	19,880,611,896.00	19,880,611,896.00	47,952,560.13	21,359,008,901.00	18,330,008,901.00	17,400,008,901.00	1,910,400,000.00

0401	Effective governance of the health system	158,900.00	10,266,690,000.00	10,266,690,000.00	-	7,879,440,000.00	9,689,440,000.00	8,839,440,000.00	
040101	Legal, policy, regulations and standards, guidelines and protocols development and	-	30,000,000.00	30,000,000.00	-	1,239,640,000.00	2,049,640,000.00	1,199,640,000.00	
040102	Human and institutional capacity performance	-	-	-	-	48,000,000.00	48,000,000.00	48,000,000.00	
040103	Health sector coordination mechanisms	158,900.00	10,236,690,000.00	10,236,690,000.00	-	6,591,800,000.00	7,591,800,000.00	7,591,800,000.00	
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all	151,847,115.00	489,975,000.00	489,975,000.00	23,900,000.00	1,910,800,000.00	2,060,800,000.00	1,910,800,000.00	1,545,400,000.00
040301	Reproductive, maternal and neonatal health	151,111,615.00	33,000,000.00	33,000,000.00	-	284,800,000.00	284,800,000.00	284,800,000.00	124,400,000.00
040302	Child health	735,500.00	150,000,000.00	150,000,000.00	-	70,000,000.00	70,000,000.00	70,000,000.00	20,000,000.00
040304	Communicable diseases	-	32,975,000.00	32,975,000.00	-	55,000,000.00	55,000,000.00	55,000,000.00	-
040306	Nutrition	-	254,000,000.00	254,000,000.00	23,900,000.00	1,501,000,000.00	1,651,000,000.00	1,501,000,000.00	1,401,000,000.00
040307	Emergency services	-	20,000,000.00	20,000,000.00	-	-	-	-	-
0405	Provision of adequate and modern health infrastructure for health services delivery	254,302,341.20	7,134,000,000.00	7,134,000,000.00	-	5,804,500,000.00	2,804,500,000.00	2,804,500,000.00	95,000,000.00
040501	Functional health facilities	254,302,341.20	7,134,000,000.00	7,134,000,000.00	-	5,804,500,000.00	2,804,500,000.00	2,804,500,000.00	95,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other	342,494,482.24	145,000,000.00	145,000,000.00	-	435,000,000.00	435,000,000.00	435,000,000.00	-
040601	Sustainable drug supply	-	25,000,000.00	25,000,000.00	-	100,000,000.00	100,000,000.00	100,000,000.00	-
040602	Vaccines supply chain	342,494,482.24	120,000,000.00	120,000,000.00	-	335,000,000.00	335,000,000.00	335,000,000.00	-
0407	Evidence generation and utilisation	-	-	-	-	1,250,000.00	1,250,000.00	1,250,000.00	-
040704	Monitoring and Evaluation (M&E)	-	-	-	-	1,250,000.00	1,250,000.00	1,250,000.00	-
0410	Health Sector Expenditures Not Elsewhere	65,232,506.65	1,844,946,896.00	1,844,946,896.00	24,052,560.13	5,328,018,901.00	3,339,018,901.00	3,409,018,901.00	270,000,000.00
041001	Health Not Elsewhere Classified	65,232,506.65	1,844,946,896.00	1,844,946,896.00	24,052,560.13	5,328,018,901.00	3,339,018,901.00	3,409,018,901.00	270,000,000.00

Enugu State Government 2026 Approved Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Tr

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	4,057,168,901.00	1,270,850,000.00		5,328,018,901.00	16,030,990,000.00	21,359,008,901.00
010000000000	Administration Sector	-	85,900,000.00	-	85,900,000.00	55,000,000.00	140,900,000.00
011100000000	Governor’s Office	-	85,900,000.00	-	85,900,000.00	55,000,000.00	140,900,000.00
011103300100	Enugu State Action Committee on Aids (ENSACA)	-	85,900,000.00	-	85,900,000.00	55,000,000.00	140,900,000.00
020000000000	Economic Sector	-	-	-	-	180,000,000.00	180,000,000.00
023400000000	Ministry of Works and Infrastructure	-	-	-	-	180,000,000.00	180,000,000.00
023400100100	Ministry of Works and Infrastructure	-	-	-	-	180,000,000.00	180,000,000.00
050000000000	Social Sector	4,057,168,901.00	1,184,950,000.00	-	5,242,118,901.00	15,795,990,000.00	21,038,108,901.00
052100000000	Ministry of Health	4,057,168,901.00	1,184,950,000.00	-	5,242,118,901.00	15,795,990,000.00	21,038,108,901.00
052100100100	Ministry of Health	-	-	-	-	119,500,000.00	119,500,000.00
052100300100	Enugu State Primary Healthcare Development	4,057,168,901.00	1,184,950,000.00	-	5,242,118,901.00	14,676,490,000.00	19,918,608,901.00
052110300100	SUMAS Teaching Hospital	-	-	-	-	1,000,000,000.00	1,000,000,000.00

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Total Capital Expenditure						748,802,838.44	18,035,665,000.00	18,035,665,000.00	23,900,000.00	16,030,990,000.00	14,990,990,000.00	13,990,990,000	1,640,400,000
Equipping of one stop shop in each of the three(3) senatorial zones as a domicile for HIV testing	040304260001 - Communicable diseases	011103300100 - Enugu State Action Committee on Aids (ENSACA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70722 - SPECIALIZED MEDICAL SERVICES	41410400 - ENUGU NORTH		22,975,000.00	22,975,000.00				-	
Procurement of equipment for HIV testing services (HTS) across some selected hot spots/Institutions in the State.	040304260002 - Communicable diseases	011103300100 - Enugu State Action Committee on Aids (ENSACA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES	41441800 - STATE WIDE					40,000,000.00	40,000,000.00	40,000,000	
Purchase of equipment for HIV intervention in Enugu State (Grant)	040304260003 - Communicable diseases	011103300100 - Enugu State Action Committee on Aids (ENSACA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE		10,000,000.00	10,000,000.00		15,000,000.00	15,000,000.00	15,000,000	
Construction of Nurses Quarters and Perimeter Fencing at Igwebuike Health Centre Obeagu Awgu	040501260004 - Functional health facilities	023400100100 - Ministry of Works and Infrastructure	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41430100 - AGWU		100,000,000.00	100,000,000.00		20,000,000.00	20,000,000.00	20,000,000	
CNP-Renovation of Agulese Ugwieme Health Centre Awgu	040501260005 - Functional health facilities	023400100100 - Ministry of Works and Infrastructure	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41430100 - AGWU		30,000,000.00	30,000,000.00		30,000,000.00	30,000,000.00	30,000,000	

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Construction and Furnishing of Type 3 Hospital Owo	04050126000701 - Functional health facilities	023400100100 - Ministry of Works and Infrastructure	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41411100 - NKANU EAST		200,000,000.00	200,000,000.00		100,000,000.00	100,000,000.00	100,000,000	
CNP- Construction of Health Centre at Umuaji Mgbagbuowa Ezeagu	04050126000801 - Functional health facilities	023400100100 - Ministry of Works and Infrastructure	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41430600 - EZEAGU		80,000,000.00	80,000,000.00		30,000,000.00	30,000,000.00	30,000,000	
Government Counterpart Contribution Fund (GCCF)/Free Maternal and Child Health (MCH) Programme	04030125000101 - Reproductive, maternal and neonatal health	052100100100 - Ministry of Health	23050108 - ACQUISITION OF FINANCIAL ASSETS	70741 - PUBLIC HEALTH SERVICES	41441800 - STATE WIDE					80,000,000.00	80,000,000.00	80,000,000	
Establishment of Drug Management Division DMD SMOH (Procurement of office equipment office furniture and fittings for the 18 officers one conference hall and 100kva Perkins Generator in the new	04060125000101 - Sustainable drug supply	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES	41441800 - STATE WIDE		25,000,000.00	25,000,000.00					-
Fund for free MCH programme in the state through the provision of GCCC	04030225000101 - Child health	052100100100 - Ministry of Health	23050108 - ACQUISITION OF FINANCIAL ASSETS	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE		80,000,000.00	80,000,000.00					-

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Procurement of hospital equipments to Institutionalize maternal, perinatal and child death surveillance and response (MPCDSR) Team (active death search for audit at facilities/communities for quality improvement and	04050125000901 - Functional health facilities	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70713 - THERAPEUTIC APPLIANCES AND EQUIPTMENT	41441800 - STATE WIDE					22,000,000.00	22,000,000.00	22,000,000	
Purchase of office equipment for the producation of Enugu State Public Health laws	04050125001101 - Functional health facilities	052100100100 - Ministry of Health	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70141 - BASIC RESEARCH	41441800 - STATE WIDE					1,500,000.00	1,500,000.00	1,500,000	
Procurement of basic health equipments to Improve access to Basic and Comprehensive emergency obsteric and new born care (EMOnC) services through upskill of HCWs on MNCH services, ANC and PNC for	04050125001201 - Functional health facilities	052100100100 - Ministry of Health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41441800 - STATE WIDE					16,000,000.00	16,000,000.00	16,000,000	
Strengthening Health Management Information System (HMIS) in all PHCs in the state	04010325000301 - Health sector coordination mechanisms	052100300100 - Enugu State Primary Healthcare Development Agency	23050102 - COMPUTER SOFTWARE ACQUISITION	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		15,000,000.00	15,000,000.00		30,000,000.00	30,000,000.00	30,000,000	
National Immunization Plus Days (NIPDs) Programme	04060225000101 - Vaccines supply chain	052100300100 - Enugu State Primary Healthcare Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		20,000,000.00	20,000,000.00					-

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Production of 2000 pieces of customised immunization jackets to improve identification of HCWs durinh	04060225000201 - Vaccines supply chain	052100300100 - Enugu State Primary Healthcare Development Agency	23050103 - MONITORING AND EVALUATION	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					10,000,000.00	10,000,000.00	10,000,000	
Print and distribute 1000 copies of the current National immunization Schedule	04060225000301 - Vaccines supply chain	052100300100 - Enugu State Primary Healthcare Development Agency	23050103 - MONITORING AND EVALUATION	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					5,000,000.00	5,000,000.00	5,000,000	
Procurement of office equipment for Print and distribute 850 Reach Every Ward (REW) Micro Plan for ward based data for immunization strenghtening	04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					2,000,000.00	2,000,000.00	2,000,000	
State Counterpart fund during the 4 rounds of National Immunization programme	04060225000401 - Vaccines supply chain	052100300100 - Enugu State Primary Healthcare Development Agency	23050108 - ACQUISITION OF FINANCIAL ASSETS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					320,000,000.00	320,000,000.00	320,000,000	
Fencing and landscaping of 230 type 2 Primary Health Care	04050125001801 - Functional health facilities	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTI ON / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					3,000,000,000.00			-

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
NUT. 2 IDH - Implementation of 2 round of MNCH week in the State (May/June and November/December)	04030125000201 - Reproductive, maternal and neonatal health	052100300100 - Enugu State Primary Healthcare Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					124,400,000.00	124,400,000.00	124,400,000	124,400,000
NUT. 3 IMAM - Establishment /revitalization of functional Outpatient Therapeutic Programme (OTP) sites a min. of 2 PHC per LGA	04050125001901 - Functional health facilities	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					95,000,000.00	95,000,000.00	95,000,000	95,000,000
NUT. 6 FSCP - Purchase of office equipment to support the management of malnurished children (Strengthen the procurement of commodities).	04030625000201 - Nutrition	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					20,000,000.00	20,000,000.00	20,000,000	20,000,000
Development , upgrade, maintenance, hosting and Technical support of the Ephic App and PEDUMIS App for attendance tracking and essential drugs and logistics.	04010225000101 - Human and institutional capacity performance management	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					48,000,000.00	48,000,000.00	48,000,000	
Purchase of office equipment for Printing & dissemination of 566 copies of standing order	04010125000501 - Legal, policy, regulations and standards, guidelines and protocols development	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					5,660,000.00	5,660,000.00	5,660,000	

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Purchase of office equipment Printing & dissemination of 566 copies of standing operating procedures (SOPs) for Nurses/Midwives in 566 PHCs	04010125000601 - Legal, policy, regulations and standards, guidelines and protocols development	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					5,660,000.00	5,660,000.00	5,660,000	
Purchase and deployment of Samsung Galaxy Tablets with keyboards for 566 PHCs for real-time electronic data capture and transmission of health care and revenue.	04010125000701 - Legal, policy, regulations and standards, guidelines and protocols development	052100300100 - Enugu State Primary Healthcare Development Agency	23010113 - PURCHASE OF COMPUTERS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					226,400,000.00	226,400,000.00	226,400,000	
Purchase and installation of mini xprinters for revenue tracking and accountability in 566 PHCs	04010125000801 - Legal, policy, regulations and standards, guidelines and protocols development	052100300100 - Enugu State Primary Healthcare Development Agency	23010114 - PURCHASE OF COMPUTER PRINTERS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					67,920,000.00	67,920,000.00	67,920,000	
NUT. 3 MS - Procurement of Albendazole and Multiple Micro Nutrient Supplement for celebration of MNCH week	04030625000301 - Nutrition	052100300100 - Enugu State Primary Healthcare Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					1,030,000,000.00	1,030,000,000.00	1,030,000,000	1,030,000,000
Improve Reproductive Health Programme in 17 LGA	04030125000301 - Reproductive, maternal and neonatal	052100300100 - Enugu State Primary Healthcare Development	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	151,111,615.00							-
Family Planning (FP) Programme (Procurement of LARC insertion Instrument)	04030125000401 - Reproductive, maternal and neonatal health	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		10,000,000.00	10,000,000.00					-

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Upgrading renovation and equipping of existing PHCs to Type III PHC Facilities in Enugu State	0405012500201 - Functional health facilities	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	1,765,000.00	540,000,000.00	540,000,000.00		540,000,000.00	540,000,000.00	540,000,000	
Rehabilitation of cold chain Units and surroundings	04050125002101 - Functional health facilities	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		10,000,000.00	10,000,000.00					-
Organization of 2 rounds of MNCHW in the state (May and Nov)	04030225000201 - Child health	052100300100 - Enugu State Primary Healthcare Development	23050104 - ANNIVERSARIES/CELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	735,500.00							-
NUT. 2 IDH - Conduct 2026 World Breastfeeding Week and other national nutrition events at the state LGA and wards in Enugu State	04030225000301 - Child health	052100300100 - Enugu State Primary Healthcare Development Agency	23050104 - ANNIVERSARIES/CELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		20,000,000.00	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000	20,000,000
NUT. 4 -IEC/SBC - Establishment of Nutrition corners and food demonstration corners in 291 health facilities per LGA	04030625000401 - Nutrition	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		12,000,000.00	12,000,000.00		51,000,000.00	51,000,000.00	51,000,000	51,000,000
NUT. 1- FNS - Purchase of health facilities for processing/training site for locally nutritious dense food for management of malnaurished children.	04030625000501 - Nutrition	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		30,000,000.00	30,000,000.00		300,000,000.00	300,000,000.00	300,000,000	300,000,000

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Upgrade health facilities for Infant & Young Child Feeding (IYCF) Programme	04030625000601 - Nutrition	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		12,000,000.00	12,000,000.00					-
construction of health facilities for FN-Integrated Management of Childhood Illnesses (IMCI) Programme - Orientation of Care-Givers & HWs on IMCI case Management sub-Programme: Community	04030225000401 - Child health	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		50,000,000.00	50,000,000.00		50,000,000.00	50,000,000.00	50,000,000	
Purchase of 360 Long Acting Reversible Contraceptives (LARC insertion equipment for 360 trained providers)	04030125000501 - Reproductive, maternal and neonatal health	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		13,000,000.00	13,000,000.00		80,400,000.00	80,400,000.00	80,400,000	
Procurement and installation of 3 incinerators at 3 central PHCs in the State (one per zone)	04050125002201 - Functional health facilities	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		150,000,000.00	150,000,000.00		150,000,000.00	150,000,000.00	150,000,000	
Purchase of Office equipment for the Development & dissemination of 1 000 copies of the SPHCDA's Annual Work Plan to Guide & financially back the Agency's operations	04010125000901 - Legal, policy, regulations and standards, guidelines and protocols development	052100300100 - Enugu State Primary Healthcare Development Agency	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					2,000,000.00	2,000,000.00	2,000,000	

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Health Education Programme (BCC & IEC materials sub-programme, Sub-Programme on World Health Days Celebration etc.)	04010325000401 - Health sector coordination mechanisms	052100300100 - Enugu State Primary Healthcare Development Agency	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	158,900.00							-
Infant Immunization Programme (conduct immunization of infants and children in the State)	04060225000501 - Vaccines supply chain	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	342,494,482.24							-
Procurement of Family planning Commodities	04030125000601 - Reproductive, maternal and neonatal health	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		10,000,000.00	10,000,000.00					-
CNP-Upgrading and renovation of 30 no existing type 2 PHCs in the 17 LGAs	04050125002301 - Functional health facilities	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		2,000,000,000.00	2,000,000,000.00		1,000,000,000.00	1,000,000,000.00	1,000,000,000	
Equipping of the 230 Type 2 Primary Health Care Facilities across the State	04050125002401 - Functional health facilities	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		4,000,000,000.00	4,000,000,000.00		700,000,000.00	700,000,000.00	700,000,000	
Procurement of BeMonC Demonstration Equipment	04050125002501 - Functional health facilities	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		15,000,000.00	15,000,000.00		100,000,000.00	100,000,000.00	100,000,000	

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Purchase of 2 no of covered vans for vaccine distribution to retain vaccine potency	04060225000601 - Vaccines supply chain	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		100,000,000.00	100,000,000.00					-
Upgrading & Renovation of Existing PHCs to Type III PHC Facilities across the 17 LGAs	04050125002601 - Functional health facilities	052100300100 - Enugu State Primary Healthcare Development Agency	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	252,537,341.20							-
Construction of Iron shelves for packing of vaccine devices and other dry stock commodities	04050125002701 - Functional health facilities	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		9,000,000.00	9,000,000.00					-
Purchase of laboratory equipment(Seed funding for the purchase of drugs, medical consumables and laboratory equipment and reagents)	04060125000501 - Sustainable drug supply	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE					100,000,000.00	100,000,000.00	100,000,000	
State Counterpart Fund for 260 BHCPF PHC Facility overhead (i.e. 25% of NPHCDA budget for strengthening of service delivery improving commodity availability ensuring PHC Facility functionality & generating demand)	04010325000501 - Health sector coordination mechanisms	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		133,690,000.00	133,690,000.00		403,900,000.00	403,900,000.00	403,900,000	
Establishment of state and LGA Maternal perinatal death surveillance response (MPDSR) team	04010325000601 - Health sector coordination mechanisms	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		10,000,000.00	10,000,000.00		50,000,000.00	50,000,000.00	50,000,000	

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Procurement and distribution of health commodities to both existing and new CHIPS to improve efficiency	04010325000701 - Health sector coordination mechanisms	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		10,000,000.00	10,000,000.00					-
Provision of Data tools for the community Health influencer and promoter services (CHIPS) agent for 12 months	04010325000801 - Health sector coordination mechanisms	052100300100 - Enugu State Primary Healthcare Development Agency	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		4,000,000.00	4,000,000.00					-
Advocacy & Technical support for establishment of LEMCHIC in LGAs	04010325000901 - Health sector coordination mechanisms	052100300100 - Enugu State Primary Healthcare Development	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		4,000,000.00	4,000,000.00		7,900,000.00	7,900,000.00	7,900,000	
Matching fund for UNICEF child vitamin foods	04030625000701 - Nutrition	052100300100 - Enugu State Primary Healthcare Development	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		200,000,000.00	200,000,000.00	23,900,000.00				-
CNP - Construction of 230 type 2 Primary Health Care facilities across the State	04010325001001 - Health sector coordination mechanisms	052100300100 - Enugu State Primary Healthcare Development Agency	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		10,000,000,000.00	10,000,000,000.00		6,000,000,000.00	7,000,000,000.00	7,000,000,000	
Procure additional freezers to support Coldchain	04010325001101 - Health sector coordination mechanisms	052100300100 - Enugu State Primary Healthcare Development	23010112 - PURCHASE OF OFFICE FURNITURE AND	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		60,000,000.00	60,000,000.00		100,000,000.00	100,000,000.00	100,000,000	

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Purchase of health facilities for PHC to ensure the uptake on infrastructural and community adoption program as a means to achieving universal Health Coverage.	0401012500101 - Legal, policy, regulations and standards, guidelines and protocols development	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE		30,000,000.00	30,000,000.00		30,000,000.00	30,000,000.00	30,000,000	
Purchase of medical equipment for Out Break Response to possible disease outbreak such as; yellow fever cholera etc.	04030725000201 - Emergency services	052100300100 - Enugu State Primary Healthcare Development	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	41441800 - STATE WIDE		20,000,000.00	20,000,000.00				-	
Purchase of health/medical equipemnt for the Develop and host Cloud Base monitoring tracking tool for all the programmes in the State	04070425000101 - Monitoring and Evaluation (M&E)	052100300100 - Enugu State Primary Healthcare Development Agency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70141 - BASIC RESEARCH	41441800 - STATE WIDE					1,250,000.00	1,250,000.00	1,250,000	
Expansion and furbishing of the ANC/Gynae Reception area	04030625000601 - Nutrition	052110300100 - SUMAS Teaching Hospital	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU					50,000,000.00	50,000,000.00	50,000,000	
Procurement and installation of 64 slides Siemens CT Scan for Radiology Department	04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU					300,000,000.00	900,000,000.00	300,000,000	
Procurement of Digiter X-ray Machine for Radiology Department	04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU					160,000,000.00	160,000,000.00	160,000,000	

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Procurment of Equipments/machines to set up a Medical Laboratory Department	04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU					100,000,000.00	220,000,000.00	100,000,000	
Procurement of 5 No.Dialysis machine with water treatment units.	04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU					150,000,000.00	200,000,000.00	150,000,000	
Equipping/furbishing of the pathological and Moutuary services	04030625000601 - Nutrition	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU					50,000,000.00	200,000,000.00	50,000,000	
Procurement of 3 Perkins Generator set (500, 250,and 250 KVA)	04010125000401 - Legal, policy, regulations and standards, guidelines and protocols	052110300100 - SUMAS Teaching Hospital	23010119 - PURCHASE OF POWER GENERATING SET	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU					20,000,000.00		-	
Procurement and installation of Solar system	04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development	052110300100 - SUMAS Teaching Hospital	23010119 - PURCHASE OF POWER GENERATING SET	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU					120,000,000.00	180,000,000.00	100,000,000	
Procurement and installation of Physiotherapy gym equipments and machines	04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development	052110300100 - SUMAS Teaching Hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU					50,000,000.00	50,000,000.00	50,000,000	

Enugu State Government 2026 Approved Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging

Enugu State Government 2026 Approved Budget - Basic Education Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Total Capital Expenditure						-	79,200,000.00	79,200,000.00	-	20,000,000.00	20,000,000.00	20,000,000.00	-
Purchase of Library Books & Equipment for Public Primary Schools	05040225000100 - Instructional and learning materials	051700300100 - Enugu State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID	70912 - PRIMARY EDUCATION	41441800 - STATE WIDE					20,000,000.00	20,000,000.00	20,000,000.00	
Drilling of 4 boreholes for public primary and Junior secondary schools	05050425000300 - Water, sanitation and hygiene	051700300100 - Enugu State Universal Basic Education Board	23020105 - CONSTRUCTION / PROVISION OF WATER	70921 - LOWER SECONDARY EDUCATION	41441800 - STATE WIDE		79,200,000.00	79,200,000.00					-

011100100100	Office of the Executive Governor								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>50,450,520,899.55</u>	<u>49,219,438,200.00</u>	<u>56,503,438,200.00</u>	<u>8,680,874,231.27</u>	<u>72,645,627,600.00</u>	<u>69,645,627,600.00</u>	<u>69,645,627,600.00</u>	<u>0.00</u>
21	PERSONNEL COST	309,972,637.44	460,238,200.00	460,238,200.00	134,292,368.47	3,364,427,600.00	364,427,600.00	364,427,600.00	0.00
2101	SALARY	202,484,484.09	320,739,800.00	320,739,800.00	84,869,422.83	228,167,400.00	228,167,400.00	228,167,400.00	0.00
210101	SALARIES AND WAGES	202,484,484.09	320,739,800.00	320,739,800.00	84,869,422.83	228,167,400.00	228,167,400.00	228,167,400.00	0.00
21010101	SALARY	202,484,484.09	320,739,800.00	320,739,800.00	84,869,422.83	228,167,400.00	228,167,400.00	228,167,400.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	107,488,153.35	139,498,400.00	139,498,400.00	49,422,945.64	3,136,260,200.00	136,260,200.00	136,260,200.00	0.00
210201	ALLOWANCES	107,488,153.35	139,498,400.00	139,498,400.00	49,422,945.64	3,136,260,200.00	136,260,200.00	136,260,200.00	0.00
21020101	Housing/Rent Allowance	30,996,370.25	44,322,800.00	44,322,800.00	25,846,115.24	70,838,100.00	70,838,100.00	70,838,100.00	0.00
21020102	Transport Allowance	6,360,752.08	10,569,800.00	10,569,800.00	7,711,000.00	20,820,900.00	20,820,900.00	20,820,900.00	0.00
21020103	Meal Subsidy	4,429,400.00	61,621,800.00	61,621,800.00	9,701,452.08	18,104,400.00	18,104,400.00	18,104,400.00	0.00
21020104	Utility Allowance	4,282,050.00	3,694,800.00	3,694,800.00	3,694,800.00	17,707,200.00	17,707,200.00	17,707,200.00	0.00
21020105	Entertainment Allowance	78,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020107	Domestic Staff Allowance	0.00	19,289,200.00	19,289,200.00	2,469,578.32	8,789,600.00	8,789,600.00	8,789,600.00	0.00
21020108	Shift Duty Allowance	15,764.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	61,324,916.46	0.00	0.00	0.00	3,000,000,000.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	33,351,719,564.89	26,168,200,000.00	33,452,200,000.00	2,264,446,658.82	34,131,200,000.00	34,131,200,000.00	34,131,200,000.00	0.00
2202	OVERHEAD COST	33,351,719,564.89	26,168,200,000.00	33,452,200,000.00	2,264,446,658.82	34,131,200,000.00	34,131,200,000.00	34,131,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,425,317,857.63	2,725,000,000.00	3,525,000,000.00	395,289,774.80	3,550,000,000.00	3,550,000,000.00	3,550,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	169,660,540.56	25,000,000.00	25,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,610,816,400.00	1,300,000,000.00	1,700,000,000.00	204,400,000.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	74,011,823.00	100,000,000.00	200,000,000.00	26,994,568.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,082,270,351.00	600,000,000.00	600,000,000.00	148,588,087.82	650,000,000.00	650,000,000.00	650,000,000.00	0.00
22020105	Hotel Accommodation	488,558,743.07	700,000,000.00	1,000,000,000.00	15,307,118.98	750,000,000.00	750,000,000.00	750,000,000.00	0.00
220202	UTILITIES - GENERAL	540,757,337.87	1,518,200,000.00	1,572,200,000.00	6,102,450.00	2,018,200,000.00	2,018,200,000.00	2,018,200,000.00	0.00
22020201	ELECTRICITY CHARGES	502,123,637.87	1,400,000,000.00	1,200,000,000.00	0.00	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	0.00
22020202	TELEPHONE CHARGES	238,000.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	80,000,000.00	80,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	35,914,000.00	30,000,000.00	280,000,000.00	3,741,000.00	430,000,000.00	430,000,000.00	430,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,481,700.00	4,000,000.00	6,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020205	WATER RATES	0.00	3,000,000.00	5,000,000.00	2,361,450.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,338,773,925.00	418,000,000.00	1,018,000,000.00	114,645,580.00	983,000,000.00	983,000,000.00	983,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	663,446,000.00	140,000,000.00	720,000,000.00	37,953,080.00	645,000,000.00	645,000,000.00	645,000,000.00	0.00
22020302	BOOKS	29,000,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020303	NEWSPAPERS	12,000,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	88,285,000.00	20,000,000.00	40,000,000.00	1,445,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	407,497,925.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	900,000.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	56,198,000.00	20,000,000.00	20,000,000.00	2,250,000.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	81,447,000.00	70,000,000.00	70,000,000.00	68,021,500.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	150,000,000.00	150,000,000.00	4,976,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,865,994,530.27	1,477,000,000.00	1,287,000,000.00	255,948,854.25	1,552,000,000.00	1,552,000,000.00	1,552,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	390,181,300.00	1,200,000,000.00	900,000,000.00	193,669,074.25	1,250,000,000.00	1,250,000,000.00	1,250,000,000.00	0.00

22020402	MAINTENANCE OF OFFICE FURNITURE	1,487,444,090.08	12,000,000.00	22,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	23,763,000.00	100,000,000.00	50,000,000.00	24,335,380.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	12,560,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,099,600,237.50	10,000,000.00	30,000,000.00	3,263,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	39,050,790.69	130,000,000.00	260,000,000.00	34,681,400.00	155,000,000.00	155,000,000.00	155,000,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	813,395,112.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220205	TRAINING - GENERAL	53,113,000.00	540,000,000.00	1,070,000,000.00	293,283,266.50	1,173,000,000.00	1,173,000,000.00	1,173,000,000.00	0.00
22020501	LOCAL TRAINING	3,100,000.00	510,000,000.00	1,040,000,000.00	293,283,266.50	1,170,000,000.00	1,170,000,000.00	1,170,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	50,013,000.00	30,000,000.00	30,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	4,345,067,250.00	11,370,000,000.00	10,870,000,000.00	305,761,800.00	12,130,000,000.00	12,130,000,000.00	12,130,000,000.00	0.00
22020601	SECURITY SERVICES	0.00	4,000,000,000.00	3,500,000,000.00	0.00	4,360,000,000.00	4,360,000,000.00	4,360,000,000.00	0.00
22020602	OFFICE RENT	148,656,000.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
22020603	RESIDENTIAL RENT	4,147,711,250.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,500,000.00	7,200,000,000.00	7,200,000,000.00	300,000,000.00	7,200,000,000.00	7,200,000,000.00	7,200,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	46,200,000.00	100,000,000.00	100,000,000.00	5,761,800.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,726,270,119.77	680,000,000.00	1,510,000,000.00	41,731,666.65	2,080,000,000.00	2,080,000,000.00	2,080,000,000.00	0.00
22020701	FINANCIAL CONSULTING	6,757,000,000.00	0.00	100,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	32,499,999.99	300,000,000.00	500,000,000.00	41,666,666.65	580,000,000.00	580,000,000.00	580,000,000.00	0.00
22020703	LEGAL SERVICES	698,634,300.00	300,000,000.00	100,000,000.00	65,000.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
22020704	ENGINEERING SERVICES	221,435,819.78	80,000,000.00	110,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22020705	ARCHITECTURAL SERVICES	16,700,000.00	0.00	100,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
22020706	SURVEYING SERVICES	0.00	0.00	600,000,000.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,548,731,275.82	2,110,000,000.00	2,010,000,000.00	373,937,000.00	1,740,000,000.00	1,740,000,000.00	1,740,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	66,094,692.50	1,600,000,000.00	1,800,000,000.00	370,607,000.00	1,600,000,000.00	1,600,000,000.00	1,600,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	363,628,583.32	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,976,020,400.00	400,000,000.00	100,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020806	COOKING GAS/FUEL COST	142,987,600.00	100,000,000.00	100,000,000.00	3,330,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	164,984,400.00	65,000,000.00	65,000,000.00	31,187.62	115,000,000.00	115,000,000.00	115,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	116,924,400.00	15,000,000.00	15,000,000.00	31,187.62	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020902	INSURANCE PREMIUM	48,060,000.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,342,709,868.53	5,265,000,000.00	10,525,000,000.00	477,715,079.00	8,790,000,000.00	8,790,000,000.00	8,790,000,000.00	0.00
22021001	REFRESHMENT & MEALS	195,869,025.28	800,000,000.00	1,000,000,000.00	72,423,900.00	1,400,000,000.00	1,400,000,000.00	1,400,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	30,000,000.00	730,000,000.00	29,227,000.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,113,558,462.50	1,000,000,000.00	2,000,000,000.00	48,641,429.00	2,300,000,000.00	2,300,000,000.00	2,300,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	407,028,450.00	100,000,000.00	200,000,000.00	480,000.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	204,912,130.00	5,000,000.00	625,000,000.00	408,750.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	952,000.00	600,000,000.00	1,600,000,000.00	118,400,000.00	1,650,000,000.00	1,650,000,000.00	1,650,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,510,325.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22021009	SPORTING ACTIVITIES	249,293,500.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021011	Recruitment and Appointment (Service wide)	5,617,500.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	214,612,700.00	41,500,000.00	81,500,000.00	150,000.00	41,500,000.00	41,500,000.00	41,500,000.00	0.00
22021016	Servicom Expenses	5,000,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	1,900,000.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22021020	FOREIGN SCHOLARSHIP SCHEME	1,179,811,932.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	50,000,000.00	1,450,000,000.00	21,484,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
22021022	Donations	1,751,743,843.25	2,500,000,000.00	2,700,000,000.00	181,500,000.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
22021026	Common services (Committee/Commissions)	8,900,000.00	50,000,000.00	50,000,000.00	5,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00

22	OTHER RECURRENT COSTS	1,170,189,283.36	359,150,000.00	459,150,000.00	165,542,777.93	427,150,000.00	427,150,000.00	427,150,000.00	0.00
2202	OVERHEAD COST	1,170,189,283.36	359,150,000.00	459,150,000.00	165,542,777.93	427,150,000.00	427,150,000.00	427,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	261,154,234.40	120,000,000.00	120,000,000.00	77,120,400.00	175,000,000.00	175,000,000.00	175,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	818,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	227,336,234.40	55,000,000.00	55,000,000.00	33,477,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	10,000,000.00	10,000,000.00	7,930,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	33,000,000.00	50,000,000.00	50,000,000.00	35,713,400.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
220202	UTILITIES - GENERAL	6,195,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020202	TELEPHONE CHARGES	5,795,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	400,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	120,871,100.00	50,200,000.00	90,200,000.00	37,304,500.00	50,200,000.00	50,200,000.00	50,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,411,000.00	10,000,000.00	50,000,000.00	5,855,500.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020302	BOOKS	630,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020303	NEWSPAPERS	300,000.00	500,000.00	500,000.00	130,000.00	500,000.00	500,000.00	500,000.00	0.00
22020304	MAGAZINES & PERIODICALS	840,000.00	300,000.00	300,000.00	230,000.00	300,000.00	300,000.00	300,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	5,000,000.00	5,000,000.00	1,650,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	101,690,100.00	30,000,000.00	30,000,000.00	29,439,000.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	51,832,000.00	21,000,000.00	21,000,000.00	12,801,000.00	21,000,000.00	21,000,000.00	21,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	28,704,000.00	10,000,000.00	10,000,000.00	9,743,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	23,000.00	1,000,000.00	1,000,000.00	23,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,000,000.00	5,000,000.00	5,000,000.00	1,200,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,600,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	6,505,000.00	3,500,000.00	3,500,000.00	835,000.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
220205	TRAINING - GENERAL	0.00	4,000,000.00	4,000,000.00	2,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	3,000,000.00	3,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	11,384,700.00	2,500,000.00	2,500,000.00	23,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020601	SECURITY SERVICES	3,603,000.00	2,500,000.00	2,500,000.00	23,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	7,781,700.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	28,955,000.00	8,300,000.00	8,300,000.00	5,739,000.00	8,300,000.00	8,300,000.00	8,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	15,420,000.00	6,300,000.00	6,300,000.00	4,150,000.00	6,300,000.00	6,300,000.00	6,300,000.00	0.00
22020806	COOKING GAS/FUEL COST	13,535,000.00	2,000,000.00	2,000,000.00	1,589,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	426,248.96	850,000.00	850,000.00	15,877.93	850,000.00	850,000.00	850,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	426,248.96	850,000.00	850,000.00	15,877.93	850,000.00	850,000.00	850,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	689,371,000.00	151,500,000.00	211,500,000.00	30,539,000.00	152,000,000.00	152,000,000.00	152,000,000.00	0.00
22021001	REFRESHMENT & MEALS	31,387,000.00	20,000,000.00	80,000,000.00	18,455,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	9,265,000.00	7,000,000.00	7,000,000.00	1,530,000.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	6,000,000.00	6,000,000.00	3,835,000.00	6,500,000.00	6,500,000.00	6,500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES	76,360,000.00	5,000,000.00	5,000,000.00	4,609,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	572,359,000.00	3,000,000.00	3,000,000.00	2,110,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021026	Common services (Committee/Commissions)	0.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	80,000,000.00	80,000,000.00	0.00

23	Capital Expenditure	1,441,300.00	232,500,000.00	332,500,000.00	44,009,700.00	210,000,000.00	210,000,000.00	210,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	32,500,000.00	62,500,000.00	34,250,000.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	32,500,000.00	62,500,000.00	34,250,000.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	12,500,000.00	42,500,000.00	12,065,000.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	20,000,000.00	20,000,000.00	22,185,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	1,441,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	1,441,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,441,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	200,000,000.00	270,000,000.00	9,759,700.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	200,000,000.00	270,000,000.00	9,759,700.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	200,000,000.00	270,000,000.00	9,759,700.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00

011100300100	Boundary Adjustment Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	8,050,000.00	8,050,000.00	0.00	13,050,000.00	13,050,000.00	13,050,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	8,050,000.00	8,050,000.00	0.00	13,050,000.00	13,050,000.00	13,050,000.00	0.00
2202	OVERHEAD COST	0.00	8,050,000.00	8,050,000.00	0.00	13,050,000.00	13,050,000.00	13,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,900,000.00	1,900,000.00	0.00	1,900,000.00	1,900,000.00	1,900,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	850,000.00	850,000.00	0.00	850,000.00	850,000.00	850,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020703	LEGAL SERVICES	0.00	650,000.00	650,000.00	0.00	650,000.00	650,000.00	650,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021007	WELFARE PACKAGES	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

011100500100	Enugu State Forest Guard								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	0.00	0.00	0.00	187,379,393.00	187,379,393.00	187,379,393.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	0.00	144,679,393.00	144,679,393.00	144,679,393.00	0.00
2101	SALARY	0.00	0.00	0.00	0.00	120,755,750.00	120,755,750.00	120,755,750.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	0.00	120,755,750.00	120,755,750.00	120,755,750.00	0.00
21010101	SALARY	0.00	0.00	0.00	0.00	120,755,750.00	120,755,750.00	120,755,750.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	23,923,643.00	23,923,643.00	23,923,643.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	23,923,643.00	23,923,643.00	23,923,643.00	0.00
21020101	Housing/Rent Allowance	0.00	0.00	0.00	0.00	15,821,446.00	15,821,446.00	15,821,446.00	0.00

21020102	Transport Allowance	0.00	0.00	0.00	0.00	1,164,559.00	1,164,559.00	1,164,559.00	0.00
21020103	Meal Subsidy	0.00	0.00	0.00	0.00	474,995.00	474,995.00	474,995.00	0.00
21020104	Utility Allowance	0.00	0.00	0.00	0.00	363,384.00	363,384.00	363,384.00	0.00
21020105	Entertainment Allowance	0.00	0.00	0.00	0.00	41,530.00	41,530.00	41,530.00	0.00
21020106	Leave allowances	0.00	0.00	0.00	0.00	3,265,571.00	3,265,571.00	3,265,571.00	0.00
21020107	Domestic Staff Allowance	0.00	0.00	0.00	0.00	2,705,483.00	2,705,483.00	2,705,483.00	0.00
21020108	Shift Duty Allowance	0.00	0.00	0.00	0.00	86,675.00	86,675.00	86,675.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	42,700,000.00	42,700,000.00	42,700,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	42,700,000.00	42,700,000.00	42,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	19,300,000.00	19,300,000.00	19,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020302	BOOKS	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020303	NEWSPAPERS	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00

011100800100	Enugu State Emergency Management Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	15,698,458.50	168,902,000.00	168,902,000.00	1,800,608.00	426,165,000.00	426,165,000.00	426,165,000.00	20,000,000.00
22	OTHER RECURRENT COSTS	4,698,458.50	94,400,000.00	94,400,000.00	1,800,608.00	308,400,000.00	308,400,000.00	308,400,000.00	20,000,000.00
2202	OVERHEAD COST	4,698,458.50	94,400,000.00	94,400,000.00	1,800,608.00	308,400,000.00	308,400,000.00	308,400,000.00	20,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	441,000.00	12,500,000.00	12,500,000.00	288,000.00	12,500,000.00	12,500,000.00	12,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	441,000.00	10,000,000.00	10,000,000.00	288,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020105	Hotel Accommodation	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220202	UTILITIES - GENERAL	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	66,800,000.00	66,800,000.00	0.00	280,800,000.00	280,800,000.00	280,800,000.00	20,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	6,600,000.00	6,600,000.00	0.00	150,600,000.00	150,600,000.00	150,600,000.00	0.00
22020303	NEWSPAPERS	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	30,000,000.00	30,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	20,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00

22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	1,700,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020501	LOCAL TRAINING	1,700,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,554,000.00	2,300,000.00	2,300,000.00	1,512,000.00	2,300,000.00	2,300,000.00	2,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,554,000.00	1,700,000.00	1,700,000.00	1,512,000.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	3,458.50	100,000.00	100,000.00	608.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,458.50	100,000.00	100,000.00	608.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021007	WELFARE PACKAGES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	11,000,000.00	74,502,000.00	74,502,000.00	0.00	117,765,000.00	117,765,000.00	117,765,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	4,302,000.00	4,302,000.00	0.00	5,765,000.00	5,765,000.00	5,765,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	4,302,000.00	4,302,000.00	0.00	5,765,000.00	5,765,000.00	5,765,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	4,302,000.00	4,302,000.00	0.00	2,965,000.00	2,965,000.00	2,965,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	0.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	5,200,000.00	5,200,000.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	5,200,000.00	5,200,000.00	0.00	0.00	0.00	0.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	5,200,000.00	5,200,000.00	0.00	0.00	0.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	11,000,000.00	65,000,000.00	65,000,000.00	0.00	62,000,000.00	62,000,000.00	62,000,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	11,000,000.00	65,000,000.00	65,000,000.00	0.00	62,000,000.00	62,000,000.00	62,000,000.00	0.00
23040102	EROSION & FLOOD CONTROL	11,000,000.00	65,000,000.00	65,000,000.00	0.00	62,000,000.00	62,000,000.00	62,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00

011100900100	Council for Privatization and Commercialization								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	19,650,000.00	19,650,000.00	0.00	17,650,000.00	17,650,000.00	17,650,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	19,650,000.00	19,650,000.00	0.00	17,650,000.00	17,650,000.00	17,650,000.00	0.00
2202	OVERHEAD COST	0.00	19,650,000.00	19,650,000.00	0.00	17,650,000.00	17,650,000.00	17,650,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	8,800,000.00	8,800,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	800,000.00	800,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,850,000.00	1,850,000.00	0.00	1,750,000.00	1,750,000.00	1,750,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,700,000.00	1,700,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,600,000.00	2,600,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	1,500,000.00	1,500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00

220205	TRAINING - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020501	LOCAL TRAINING	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,200,000.00	2,200,000.00	0.00	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,600,000.00	1,600,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,650,000.00	2,650,000.00	0.00	5,650,000.00	5,650,000.00	5,650,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00

011101000100	Dept of Due Process and Budget Monitoring								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	39,926,000.00	39,926,000.00	0.00	44,400,000.00	44,400,000.00	44,400,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	29,200,000.00	29,200,000.00	0.00	34,700,000.00	34,700,000.00	34,700,000.00	0.00
2202	OVERHEAD COST	0.00	29,200,000.00	29,200,000.00	0.00	34,700,000.00	34,700,000.00	34,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	1,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	18,800,000.00	18,800,000.00	0.00	15,300,000.00	15,300,000.00	15,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	6,500,000.00	6,500,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020302	BOOKS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,200,000.00	2,200,000.00	0.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021007	WELFARE PACKAGES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	0.00	10,726,000.00	10,726,000.00	0.00	9,700,000.00	9,700,000.00	9,700,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	9,726,000.00	9,726,000.00	0.00	8,700,000.00	8,700,000.00	8,700,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	9,726,000.00	9,726,000.00	0.00	8,700,000.00	8,700,000.00	8,700,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	7,826,000.00	7,826,000.00	0.00	7,200,000.00	7,200,000.00	7,200,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,900,000.00	1,900,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00

011101800100	Enugu State Social Investment Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	2,750,000.00	2,750,000.00	0.00	2,750,000.00	2,750,000.00	2,750,000.00	0.00

22	OTHER RECURRENT COSTS	0.00	2,750,000.00	2,750,000.00	0.00	2,750,000.00	2,750,000.00	2,750,000.00	0.00
2202	OVERHEAD COST	0.00	2,750,000.00	2,750,000.00	0.00	2,750,000.00	2,750,000.00	2,750,000.00	0.00
220202	UTILITIES - GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220205	TRAINING - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020501	LOCAL TRAINING	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

011103300100	Enugu State Action Committee on Aids (ENSACA)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	5,704,992.00	58,955,000.00	58,955,000.00	1,500,862.90	140,900,000.00	140,900,000.00	140,900,000.00	0.00
22	OTHER RECURRENT COSTS	5,704,992.00	25,980,000.00	25,980,000.00	1,500,862.90	85,900,000.00	85,900,000.00	85,900,000.00	0.00
2202	OVERHEAD COST	5,704,992.00	25,980,000.00	25,980,000.00	1,500,862.90	85,900,000.00	85,900,000.00	85,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,153,000.00	1,800,000.00	1,800,000.00	439,000.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,153,000.00	1,800,000.00	1,800,000.00	439,000.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
220202	UTILITIES - GENERAL	340,000.00	200,000.00	200,000.00	122,000.00	650,000.00	650,000.00	650,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	100,000.00	100,000.00	32,000.00	400,000.00	400,000.00	400,000.00	0.00
22020203	INTERNET ACCESS CHARGES	340,000.00	100,000.00	100,000.00	90,000.00	250,000.00	250,000.00	250,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	439,000.00	1,650,000.00	1,650,000.00	171,000.00	1,650,000.00	1,650,000.00	1,650,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	439,000.00	1,650,000.00	1,650,000.00	171,000.00	1,650,000.00	1,650,000.00	1,650,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	669,500.00	2,300,000.00	2,300,000.00	353,500.00	11,700,000.00	11,700,000.00	11,700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	669,500.00	1,000,000.00	1,000,000.00	333,500.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	100,000.00	100,000.00	20,000.00	100,000.00	100,000.00	100,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220205	TRAINING - GENERAL	296,000.00	3,600,000.00	3,600,000.00	50,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	296,000.00	3,600,000.00	3,600,000.00	50,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	275,000.00	200,000.00	200,000.00	160,000.00	200,000.00	200,000.00	200,000.00	0.00
22020601	SECURITY SERVICES	275,000.00	100,000.00	100,000.00	60,000.00	100,000.00	100,000.00	100,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	139,000.00	6,000,000.00	6,000,000.00	40,000.00	15,500,000.00	15,500,000.00	15,500,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	139,000.00	500,000.00	500,000.00	20,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020708	MEDICAL CONSULTING	0.00	5,500,000.00	5,500,000.00	20,000.00	5,500,000.00	5,500,000.00	5,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,992.00	200,000.00	200,000.00	79,000.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	100,000.00	100,000.00	79,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,992.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,390,500.00	30,000.00	30,000.00	862.90	100,000.00	100,000.00	100,000.00	0.00

22020901	BANK CHARGES (OTHER THAN INTEREST)	2,390,500.00	30,000.00	30,000.00	862.90	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	10,000,000.00	10,000,000.00	85,500.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	8,000,000.00	8,000,000.00	85,500.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	2,000,000.00	2,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23	Capital Expenditure	0.00	32,975,000.00	32,975,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	32,975,000.00	32,975,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	32,975,000.00	32,975,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	22,975,000.00	22,975,000.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	10,000,000.00	10,000,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00

011110100100	Project Development and Implementation Dept.								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	28,707,486,630.49	735,520,000.00	735,520,000.00	0.00	806,821,000.00	806,821,000.00	806,821,000.00	0.00
22	OTHER RECURRENT COSTS	200,828,778.33	37,820,000.00	37,820,000.00	0.00	37,820,000.00	37,820,000.00	37,820,000.00	0.00
2202	OVERHEAD COST	200,828,778.33	37,820,000.00	37,820,000.00	0.00	37,820,000.00	37,820,000.00	37,820,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	21,706,500.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	21,350,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	356,500.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,391,000.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,391,000.00	1,600,000.00	1,600,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	10,954,500.00	11,300,000.00	11,300,000.00	0.00	11,300,000.00	11,300,000.00	11,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	40,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,162,500.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	28,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	724,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	6,100,000.00	6,100,000.00	0.00	6,100,000.00	6,100,000.00	6,100,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	938,500.00	1,600,000.00	1,600,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	938,500.00	1,600,000.00	1,600,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	164,396,278.33	20,000.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	164,396,278.33	20,000.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,442,000.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	920,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	522,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	28,506,657,852.16	697,700,000.00	697,700,000.00	0.00	769,001,000.00	769,001,000.00	769,001,000.00	0.00
2301	FIXED ASSETS PURCHASED	1,120,000.00	69,700,000.00	69,700,000.00	0.00	8,239,000.00	8,239,000.00	8,239,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,120,000.00	69,700,000.00	69,700,000.00	0.00	8,239,000.00	8,239,000.00	8,239,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	66,000,000.00	66,000,000.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,200,000.00	1,200,000.00	0.00	4,280,000.00	4,280,000.00	4,280,000.00	0.00

23010113	PURCHASE OF COMPUTERS	1,120,000.00	2,500,000.00	2,500,000.00	0.00	3,959,000.00	3,959,000.00	3,959,000.00	0.00
2302	CONSTRUCTION / PROVISION	28,505,537,852.16	200,000,000.00	200,000,000.00	0.00	677,899,000.00	677,899,000.00	677,899,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	28,505,537,852.16	200,000,000.00	200,000,000.00	0.00	677,899,000.00	677,899,000.00	677,899,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	28,505,537,852.16	0.00	0.00	0.00	677,899,000.00	677,899,000.00	677,899,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	28,000,000.00	28,000,000.00	0.00	82,863,000.00	82,863,000.00	82,863,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	28,000,000.00	28,000,000.00	0.00	82,863,000.00	82,863,000.00	82,863,000.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	0.00	0.00	0.00	82,863,000.00	82,863,000.00	82,863,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	28,000,000.00	28,000,000.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00

011118400100	Volunteer Service Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>2,461,183.27</u>	<u>12,250,000.00</u>	<u>12,250,000.00</u>	<u>0.00</u>	<u>11,526,000.00</u>	<u>11,526,000.00</u>	<u>11,526,000.00</u>	<u>0.00</u>
22	OTHER RECURRENT COSTS	2,461,183.27	4,250,000.00	4,250,000.00	0.00	4,250,000.00	4,250,000.00	4,250,000.00	0.00
2202	OVERHEAD COST	2,461,183.27	4,250,000.00	4,250,000.00	0.00	4,250,000.00	4,250,000.00	4,250,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,913,000.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	73,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,840,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	550,000.00	550,000.00	0.00	550,000.00	550,000.00	550,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	450,000.00	550,000.00	550,000.00	0.00	550,000.00	550,000.00	550,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	40,000.00	1,250,000.00	1,250,000.00	0.00	1,250,000.00	1,250,000.00	1,250,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	350,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	40,000.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	58,183.27	650,000.00	650,000.00	0.00	650,000.00	650,000.00	650,000.00	0.00
22021001	REFRESHMENT & MEALS	8,183.27	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22021007	WELFARE PACKAGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	0.00	8,000,000.00	8,000,000.00	0.00	7,276,000.00	7,276,000.00	7,276,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	4,000,000.00	4,000,000.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	4,000,000.00	4,000,000.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	800,000.00	800,000.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	4,000,000.00	4,000,000.00	0.00	4,076,000.00	4,076,000.00	4,076,000.00	0.00

230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	4,000,000.00	4,000,000.00	0.00	4,076,000.00	4,076,000.00	4,076,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	4,000,000.00	4,000,000.00	0.00	4,076,000.00	4,076,000.00	4,076,000.00	0.00
011118500100	Enugu State Management Board for the Protection of St								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	0.00	0.00	0.00	244,100,000.00	244,100,000.00	244,100,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	143,300,000.00	143,300,000.00	143,300,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	143,300,000.00	143,300,000.00	143,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	62,300,000.00	62,300,000.00	62,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020302	BOOKS	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020303	NEWSPAPERS	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	22,800,000.00	22,800,000.00	22,800,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021026	Common services (Committee/Commissions)	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23	Capital Expenditure	0.00	0.00	0.00	0.00	100,800,000.00	100,800,000.00	100,800,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	35,300,000.00	35,300,000.00	35,300,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	35,300,000.00	35,300,000.00	35,300,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	0.00	14,000,000.00	14,000,000.00	14,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	50,500,000.00	50,500,000.00	50,500,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	50,500,000.00	50,500,000.00	50,500,000.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	0.00	0.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	38,500,000.00	38,500,000.00	38,500,000.00	0.00

011105200100	SERVICOM								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	0.00	30,450,000.00	30,450,000.00	0.00	30,101,000.00	30,101,000.00	30,101,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	26,600,000.00	26,600,000.00	0.00	26,600,000.00	26,600,000.00	26,600,000.00	0.00
2202	OVERHEAD COST	0.00	26,600,000.00	26,600,000.00	0.00	26,600,000.00	26,600,000.00	26,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	9,800,000.00	9,800,000.00	0.00	9,800,000.00	9,800,000.00	9,800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020302	BOOKS	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020303	NEWSPAPERS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,600,000.00	1,600,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220205	TRAINING - GENERAL	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021016	Servicom Expenses	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
23	Capital Expenditure	0.00	3,850,000.00	3,850,000.00	0.00	3,501,000.00	3,501,000.00	3,501,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	3,450,000.00	3,450,000.00	0.00	3,210,000.00	3,210,000.00	3,210,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	3,450,000.00	3,450,000.00	0.00	3,210,000.00	3,210,000.00	3,210,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,450,000.00	3,450,000.00	0.00	1,311,000.00	1,311,000.00	1,311,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	1,899,000.00	1,899,000.00	1,899,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	400,000.00	400,000.00	0.00	291,000.00	291,000.00	291,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	400,000.00	400,000.00	0.00	291,000.00	291,000.00	291,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	400,000.00	400,000.00	0.00	291,000.00	291,000.00	291,000.00	0.00

011105300100	State Electricity Regulatory Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	248,867,933.37	852,966,000.00	852,966,000.00	9,987,645.30	810,916,800.00	810,916,800.00	810,916,800.00	0.00
21	PERSONNEL COST	34,120,000.00	554,016,000.00	554,016,000.00	9,987,645.30	581,716,800.00	581,716,800.00	581,716,800.00	0.00
2101	SALARY	34,120,000.00	330,960,000.00	330,960,000.00	9,987,645.30	347,508,000.00	347,508,000.00	347,508,000.00	0.00
210101	SALARIES AND WAGES	34,120,000.00	330,960,000.00	330,960,000.00	9,987,645.30	347,508,000.00	347,508,000.00	347,508,000.00	0.00
21010101	SALARY	34,120,000.00	330,960,000.00	330,960,000.00	9,987,645.30	347,508,000.00	347,508,000.00	347,508,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	206,508,000.00	206,508,000.00	0.00	216,833,400.00	216,833,400.00	216,833,400.00	0.00
210201	ALLOWANCES	0.00	189,960,000.00	189,960,000.00	0.00	199,458,000.00	199,458,000.00	199,458,000.00	0.00
21020101	Housing/Rent Allowance	0.00	66,192,000.00	66,192,000.00	0.00	69,501,600.00	69,501,600.00	69,501,600.00	0.00
21020102	Transport Allowance	0.00	66,192,000.00	66,192,000.00	0.00	69,501,600.00	69,501,600.00	69,501,600.00	0.00
21020103	Meal Subsidy	0.00	16,548,000.00	16,548,000.00	0.00	17,375,400.00	17,375,400.00	17,375,400.00	0.00
21020104	Utility Allowance	0.00	16,548,000.00	16,548,000.00	0.00	17,375,400.00	17,375,400.00	17,375,400.00	0.00

21020107	Domestic Staff Allowance	0.00	24,480,000.00	24,480,000.00	0.00	25,704,000.00	25,704,000.00	25,704,000.00	0.00
210202	SOCIAL CONTRIBUTIONS	0.00	16,548,000.00	16,548,000.00	0.00	17,375,400.00	17,375,400.00	17,375,400.00	0.00
21020201	NHIS CONTRIBUTION	0.00	16,548,000.00	16,548,000.00	0.00	17,375,400.00	17,375,400.00	17,375,400.00	0.00
2103	SOCIAL BENEFITS	0.00	16,548,000.00	16,548,000.00	0.00	17,375,400.00	17,375,400.00	17,375,400.00	0.00
210301	SOCIAL BENEFITS	0.00	16,548,000.00	16,548,000.00	0.00	17,375,400.00	17,375,400.00	17,375,400.00	0.00
21030102	PENSION	0.00	16,548,000.00	16,548,000.00	0.00	17,375,400.00	17,375,400.00	17,375,400.00	0.00
22	OTHER RECURRENT COSTS	214,747,933.37	125,000,000.00	125,000,000.00	0.00	125,000,000.00	125,000,000.00	125,000,000.00	0.00
2202	OVERHEAD COST	214,747,933.37	125,000,000.00	125,000,000.00	0.00	125,000,000.00	125,000,000.00	125,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	214,640,678.25	35,000,000.00	35,000,000.00	0.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	214,640,678.25	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020105	Hotel Accommodation	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	5,900,000.00	5,900,000.00	0.00	5,900,000.00	5,900,000.00	5,900,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	5,800,000.00	5,800,000.00	0.00	5,800,000.00	5,800,000.00	5,800,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	4,600,000.00	4,600,000.00	0.00	4,600,000.00	4,600,000.00	4,600,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	2,600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220205	TRAINING - GENERAL	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020501	LOCAL TRAINING	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020602	OFFICE RENT	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	4,300,000.00	4,300,000.00	0.00	4,300,000.00	4,300,000.00	4,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	3,600,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	107,255.12	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	107,255.12	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	40,900,000.00	40,900,000.00	0.00	40,900,000.00	40,900,000.00	40,900,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22021016	Servicom Expenses	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021026	Common services (Committee/Commissions)	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23	Capital Expenditure	0.00	173,950,000.00	173,950,000.00	0.00	104,200,000.00	104,200,000.00	104,200,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	53,950,000.00	53,950,000.00	0.00	25,300,000.00	25,300,000.00	25,300,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	53,950,000.00	53,950,000.00	0.00	25,300,000.00	25,300,000.00	25,300,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	25,100,000.00	25,100,000.00	0.00	12,800,000.00	12,800,000.00	12,800,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,250,000.00	10,250,000.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	12,000,000.00	12,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00

23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	6,600,000.00	6,600,000.00	0.00	7,500,000.00	7,500,000.00	7,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	74,000,000.00	74,000,000.00	0.00	65,000,000.00	65,000,000.00	65,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	74,000,000.00	74,000,000.00	0.00	65,000,000.00	65,000,000.00	65,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	74,000,000.00	74,000,000.00	0.00	65,000,000.00	65,000,000.00	65,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	46,000,000.00	46,000,000.00	0.00	12,900,000.00	12,900,000.00	12,900,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	46,000,000.00	46,000,000.00	0.00	12,900,000.00	12,900,000.00	12,900,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	46,000,000.00	46,000,000.00	0.00	12,900,000.00	12,900,000.00	12,900,000.00	0.00

011105400100	Enugu New City Corporation								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	15,000,000,000.00	5,000,000,000.00	30,000,000.00	200,000,000,000.00	200,000,000,000.00	200,000,000,000.00	0.00
23	Capital Expenditure	0.00	15,000,000,000.00	5,000,000,000.00	30,000,000.00	200,000,000,000.00	200,000,000,000.00	200,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	15,000,000,000.00	5,000,000,000.00	30,000,000.00	200,000,000,000.00	200,000,000,000.00	200,000,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	15,000,000,000.00	5,000,000,000.00	30,000,000.00	200,000,000,000.00	200,000,000,000.00	200,000,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00	0.00	100,000,000,000.00	100,000,000,000.00	100,000,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	15,000,000,000.00	5,000,000,000.00	30,000,000.00	100,000,000,000.00	100,000,000,000.00	100,000,000,000.00	0.00

011105500100	Enugu State Geographical Information System (ENGIS)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	20,000,000,000.00	10,000,000,000.00	306,909,940.05	20,455,000,000.00	20,458,000,000.00	20,461,200,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
2101	SALARY	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
21010101	SALARY	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	255,000,000.00	258,000,000.00	261,200,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	255,000,000.00	258,000,000.00	261,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	35,000,000.00	37,000,000.00	38,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	6,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	10,000,000.00	12,000,000.00	12,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020205	WATER RATES	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	27,000,000.00	27,000,000.00	28,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	7,000,000.00	7,000,000.00	8,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	20,500,000.00	21,100,000.00	21,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	0.00	0.00	0.00	3,000,000.00	3,500,000.00	3,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	500,000.00	600,000.00	600,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00

220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	500,000.00	600,000.00	600,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	500,000.00	600,000.00	600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	120,000,000.00	120,000,000.00	120,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
22020703	LEGAL SERVICES	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	2,000,000.00	2,300,000.00	2,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	1,500,000.00	1,800,000.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	21,000,000.00	21,000,000.00	22,000,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
23	Capital Expenditure	0.00	20,000,000,000.00	10,000,000,000.00	306,909,940.05	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	596,800,000.00	596,800,000.00	596,800,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	596,800,000.00	596,800,000.00	596,800,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	0.00	0.00	0.00	470,000,000.00	470,000,000.00	470,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	51,900,000.00	51,900,000.00	51,900,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	4,100,000.00	4,100,000.00	4,100,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	0.00	0.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00	0.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	0.00	0.00	43,000,000.00	43,000,000.00	43,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	0.00	2,300,000.00	2,300,000.00	2,300,000.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	0.00	0.00	0.00	19,000,000.00	19,000,000.00	19,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	19,403,200,000.00	19,403,200,000.00	19,403,200,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	19,403,200,000.00	19,403,200,000.00	19,403,200,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00	0.00	19,403,200,000.00	19,403,200,000.00	19,403,200,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	20,000,000,000.00	10,000,000,000.00	306,909,940.05	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	20,000,000,000.00	10,000,000,000.00	306,909,940.05	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	20,000,000,000.00	10,000,000,000.00	306,909,940.05	0.00	0.00	0.00	0.00

016100100100	Office of the Secretary to the State Government								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	9,134,584,245.12	2,499,660,240.00	3,519,660,240.00	1,022,880,162.33	2,479,790,752.00	2,479,790,752.00	2,479,790,752.00	0.00
21	PERSONNEL COST	498,253,997.21	572,610,240.00	572,610,240.00	61,866,889.74	611,240,752.00	611,240,752.00	611,240,752.00	0.00
2101	SALARY	457,871,964.07	538,181,400.00	538,181,400.00	42,560,840.98	575,090,470.00	575,090,470.00	575,090,470.00	0.00
210101	SALARIES AND WAGES	457,871,964.07	538,181,400.00	538,181,400.00	42,560,840.98	575,090,470.00	575,090,470.00	575,090,470.00	0.00
21010101	SALARY	457,871,964.07	538,181,400.00	538,181,400.00	42,560,840.98	575,090,470.00	575,090,470.00	575,090,470.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,382,033.14	34,428,840.00	34,428,840.00	19,306,048.76	36,150,282.00	36,150,282.00	36,150,282.00	0.00
210201	ALLOWANCES	40,382,033.14	34,428,840.00	34,428,840.00	19,306,048.76	36,150,282.00	36,150,282.00	36,150,282.00	0.00

21020101	Housing/Rent Allowance	0.00	17,357,180.00	17,357,180.00	12,160,207.76	18,225,039.00	18,225,039.00	18,225,039.00	0.00
21020102	Transport Allowance	2,624,350.00	4,054,800.00	4,054,800.00	3,592,600.00	4,257,540.00	4,257,540.00	4,257,540.00	0.00
21020103	Meal Subsidy	1,730,000.00	1,785,600.00	1,785,600.00	1,074,700.00	1,874,880.00	1,874,880.00	1,874,880.00	0.00
21020104	Utility Allowance	11,969,235.11	2,055,460.00	2,055,460.00	1,053,750.00	2,158,233.00	2,158,233.00	2,158,233.00	0.00
21020105	Entertainment Allowance	37,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020107	Domestic Staff Allowance	486,514.00	9,175,800.00	9,175,800.00	1,424,791.00	9,634,590.00	9,634,590.00	9,634,590.00	0.00
21020115	Arrears Allowances	23,534,734.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	2,542,095,380.27	827,300,000.00	1,847,300,000.00	951,183,272.59	989,200,000.00	989,200,000.00	989,200,000.00	0.00
2202	OVERHEAD COST	2,542,095,380.27	827,300,000.00	1,847,300,000.00	951,183,272.59	989,200,000.00	989,200,000.00	989,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	71,757,457.00	176,000,000.00	176,000,000.00	92,966,000.00	190,000,000.00	190,000,000.00	190,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	480,000.00	20,000,000.00	20,000,000.00	3,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,149,457.00	27,000,000.00	27,000,000.00	12,786,000.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	10,000,000.00	10,000,000.00	3,180,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	23,200,000.00	45,000,000.00	45,000,000.00	0.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00
22020105	Hotel Accommodation	27,928,000.00	74,000,000.00	74,000,000.00	74,000,000.00	75,000,000.00	75,000,000.00	75,000,000.00	0.00
220202	UTILITIES - GENERAL	1,598,348,780.09	30,000,000.00	600,000,000.00	324,557,702.59	80,000,000.00	80,000,000.00	80,000,000.00	0.00
22020201	ELECTRICITY CHARGES	1,349,951,867.59	0.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	6,122,000.00	10,000,000.00	10,000,000.00	3,426,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	124,914,560.00	16,000,000.00	16,000,000.00	293,883,702.59	16,000,000.00	16,000,000.00	16,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	750,000.00	4,000,000.00	4,000,000.00	1,465,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	116,610,352.50	0.00	70,000,000.00	25,783,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	67,833,000.00	85,900,000.00	95,900,000.00	1,151,000.00	109,300,000.00	109,300,000.00	109,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	47,593,000.00	80,000,000.00	90,000,000.00	800,000.00	95,000,000.00	95,000,000.00	95,000,000.00	0.00
22020303	NEWSPAPERS	1,890,000.00	1,200,000.00	1,200,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020304	MAGAZINES & PERIODICALS	6,750,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	1,700,000.00	1,700,000.00	351,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	11,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	213,300,657.36	38,600,000.00	38,600,000.00	17,212,000.00	48,500,000.00	48,500,000.00	48,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	3,264,000.00	20,000,000.00	20,000,000.00	7,880,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	42,562,257.36	2,500,000.00	2,500,000.00	1,632,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,750,000.00	5,100,000.00	5,100,000.00	1,200,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,212,000.00	6,000,000.00	6,000,000.00	1,500,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	123,792,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	38,720,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	47,938,306.25	40,000,000.00	40,000,000.00	1,399,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
22020501	LOCAL TRAINING	47,938,306.25	40,000,000.00	40,000,000.00	1,399,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	222,241,004.30	51,200,000.00	451,200,000.00	362,190,000.00	46,000,000.00	46,000,000.00	46,000,000.00	0.00
22020601	SECURITY SERVICES	97,086,409.30	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020602	OFFICE RENT	25,500,000.00	20,000,000.00	20,000,000.00	354,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020603	RESIDENTIAL RENT	39,716,000.00	15,000,000.00	415,000,000.00	6,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	59,938,595.00	6,200,000.00	6,200,000.00	2,190,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	37,361,000.00	130,000,000.00	130,000,000.00	63,230,000.00	185,000,000.00	185,000,000.00	185,000,000.00	0.00
22020701	FINANCIAL CONSULTING	36,000.00	30,000,000.00	30,000,000.00	0.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	37,325,000.00	100,000,000.00	100,000,000.00	63,230,000.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00

220209	FINANCIAL CHARGES - GENERAL	120,828,582.27	41,200,000.00	41,200,000.00	9,038,620.00	41,000,000.00	41,000,000.00	41,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	37,439,000.00	1,200,000.00	1,200,000.00	18,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020902	INSURANCE PREMIUM	83,389,582.27	40,000,000.00	40,000,000.00	9,020,620.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	162,486,593.00	229,400,000.00	269,400,000.00	79,438,950.00	234,400,000.00	234,400,000.00	234,400,000.00	0.00
22021001	REFRESHMENT & MEALS	7,384,000.00	10,000,000.00	10,000,000.00	141,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	100,000,000.00	100,000,000.00	17,570,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	20,950,000.00	20,000,000.00	20,000,000.00	1,320,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	4,000,000.00	4,000,000.00	1,530,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	80,620,143.00	25,400,000.00	65,400,000.00	11,352,950.00	30,400,000.00	30,400,000.00	30,400,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	20,000,000.00	20,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,183,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021026	Common services (Committee/Commissions)	52,349,450.00	50,000,000.00	50,000,000.00	37,525,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23	Capital Expenditure	6,094,234,867.64	1,099,750,000.00	1,099,750,000.00	9,830,000.00	879,350,000.00	879,350,000.00	879,350,000.00	0.00
2301	FIXED ASSETS PURCHASED	6,041,067,200.00	929,750,000.00	929,750,000.00	9,830,000.00	729,350,000.00	729,350,000.00	729,350,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,041,067,200.00	929,750,000.00	929,750,000.00	9,830,000.00	729,350,000.00	729,350,000.00	729,350,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	3,207,895,000.00	695,000,000.00	675,000,000.00	0.00	425,000,000.00	425,000,000.00	425,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	160,000,000.00	160,000,000.00	0.00	165,500,000.00	165,500,000.00	165,500,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	34,612,200.00	40,000,000.00	40,000,000.00	0.00	80,000,000.00	80,000,000.00	80,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	11,100,000.00	15,450,000.00	35,450,000.00	4,330,000.00	38,850,000.00	38,850,000.00	38,850,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	19,300,000.00	19,300,000.00	5,500,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,787,460,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	1,478,242.64	120,000,000.00	120,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	1,478,242.64	120,000,000.00	120,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,478,242.64	100,000,000.00	100,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	51,689,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	51,689,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	51,689,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

016100200100	Economic Affairs and Parastatals								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
2202	OVERHEAD COST	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220202	UTILITIES - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020303	NEWSPAPERS	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00

220204	MAINTENANCE SERVICES - GENERAL	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021007	WELFARE PACKAGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

016100300100	Economic Affairs Unit								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00
2202	OVERHEAD COST	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220202	UTILITIES - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020302	BOOKS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020303	NEWSPAPERS	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,450,000.00	1,450,000.00	0.00	1,450,000.00	1,450,000.00	1,450,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	550,000.00	550,000.00	0.00	550,000.00	550,000.00	550,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

016101600100	Enugu State Economic Development Department								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00
2202	OVERHEAD COST	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00

220202	UTILITIES - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020302	BOOKS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020303	NEWSPAPERS	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,450,000.00	1,450,000.00	0.00	1,450,000.00	1,450,000.00	1,450,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	550,000.00	550,000.00	0.00	550,000.00	550,000.00	550,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

016102100100	Enugu State Liaison Office, Lagos								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	81,841,707.08	111,537,654.00	111,537,654.00	26,264,437.22	112,537,654.00	112,537,654.00	112,537,654.00	0.00
21	PERSONNEL COST	50,426,270.24	36,837,654.00	36,837,654.00	26,264,437.22	36,837,654.00	36,837,654.00	36,837,654.00	0.00
2101	SALARY	29,608,000.78	27,897,312.00	27,897,312.00	19,655,883.32	27,897,312.00	27,897,312.00	27,897,312.00	0.00
210101	SALARIES AND WAGES	29,608,000.78	27,897,312.00	27,897,312.00	19,655,883.32	27,897,312.00	27,897,312.00	27,897,312.00	0.00
21010101	SALARY	29,608,000.78	27,897,312.00	27,897,312.00	19,655,883.32	27,897,312.00	27,897,312.00	27,897,312.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,818,269.46	8,940,342.00	8,940,342.00	6,608,553.90	8,940,342.00	8,940,342.00	8,940,342.00	0.00
210201	ALLOWANCES	20,818,269.46	8,940,342.00	8,940,342.00	6,608,553.90	8,940,342.00	8,940,342.00	8,940,342.00	0.00
21020101	Housing/Rent Allowance	5,572,176.60	4,121,186.00	4,121,186.00	4,121,186.00	4,121,186.00	4,121,186.00	4,121,186.00	0.00
21020102	Transport Allowance	1,242,197.96	1,049,824.00	1,049,824.00	1,049,824.00	1,049,824.00	1,049,824.00	1,049,824.00	0.00
21020103	Meal Subsidy	540,725.30	450,818.00	450,818.00	450,818.00	450,818.00	450,818.00	450,818.00	0.00
21020104	Utility Allowance	468,200.60	312,099.00	312,099.00	312,099.00	312,099.00	312,099.00	312,099.00	0.00
21020105	Entertainment Allowance	30,200.00	19,032.00	19,032.00	18,000.00	19,032.00	19,032.00	19,032.00	0.00
21020106	Leave allowances	0.00	1,336,286.00	1,336,286.00	0.00	1,336,286.00	1,336,286.00	1,336,286.00	0.00
21020107	Domestic Staff Allowance	1,772,301.00	254,851.00	254,851.00	254,851.00	254,851.00	254,851.00	254,851.00	0.00
21020108	Shift Duty Allowance	0.00	29,542.00	29,542.00	6,000.00	29,542.00	29,542.00	29,542.00	0.00
21020111	Hazard Allowance	1,080,425.30	956,120.00	956,120.00	366,000.00	956,120.00	956,120.00	956,120.00	0.00
21020115	Arrears Allowances	9,980,042.70	410,584.00	410,584.00	29,775.90	410,584.00	410,584.00	410,584.00	0.00
21020120	Hardship Allowance	132,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	31,415,436.84	74,700,000.00	74,700,000.00	0.00	75,700,000.00	75,700,000.00	75,700,000.00	0.00
2202	OVERHEAD COST	31,415,436.84	74,700,000.00	74,700,000.00	0.00	75,700,000.00	75,700,000.00	75,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,022,500.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,822,500.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00

22020105	Hotel Accommodation	200,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	1,336,254.57	11,000,000.00	11,000,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
22020201	ELECTRICITY CHARGES	360,000.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020202	TELEPHONE CHARGES	560,954.57	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	188,500.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	226,800.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020205	WATER RATES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	663,950.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	443,950.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020303	NEWSPAPERS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	220,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,323,600.00	11,850,000.00	11,850,000.00	0.00	12,850,000.00	12,850,000.00	12,850,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	489,400.00	4,000,000.00	4,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,534,200.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	550,000.00	550,000.00	0.00	550,000.00	550,000.00	550,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,075,500.00	24,450,000.00	24,450,000.00	0.00	24,450,000.00	24,450,000.00	24,450,000.00	0.00
22020601	SECURITY SERVICES	983,500.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020602	OFFICE RENT	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	92,000.00	450,000.00	450,000.00	0.00	450,000.00	450,000.00	450,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	8,466,157.80	5,500,000.00	5,500,000.00	0.00	5,500,000.00	5,500,000.00	5,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	8,466,157.80	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	14,474.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,474.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,513,000.00	8,600,000.00	8,600,000.00	0.00	8,600,000.00	8,600,000.00	8,600,000.00	0.00
22021001	REFRESHMENT & MEALS	6,208,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	217,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021007	WELFARE PACKAGES	6,088,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021016	Servicom Expenses	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00

016102100200	Enugu State Liaison Office, Abuja								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>130,496,633.97</u>	<u>106,795,522.00</u>	<u>125,095,522.00</u>	<u>64,307,997.66</u>	<u>122,080,298.00</u>	<u>122,080,298.00</u>	<u>122,080,298.00</u>	<u>0.00</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>35,193,552.10</u>	<u>51,695,522.00</u>	<u>51,695,522.00</u>	<u>14,314,074.20</u>	<u>54,280,298.00</u>	<u>54,280,298.00</u>	<u>54,280,298.00</u>	<u>0.00</u>
<u>2101</u>	<u>SALARY</u>	<u>21,065,271.43</u>	<u>37,179,534.00</u>	<u>37,179,534.00</u>	<u>8,984,228.93</u>	<u>39,038,511.00</u>	<u>39,038,511.00</u>	<u>39,038,511.00</u>	<u>0.00</u>
<u>210101</u>	<u>SALARIES AND WAGES</u>	<u>21,065,271.43</u>	<u>37,179,534.00</u>	<u>37,179,534.00</u>	<u>8,984,228.93</u>	<u>39,038,511.00</u>	<u>39,038,511.00</u>	<u>39,038,511.00</u>	<u>0.00</u>
21010101	SALARY	21,065,271.43	37,179,534.00	37,179,534.00	8,984,228.93	39,038,511.00	39,038,511.00	39,038,511.00	0.00
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>14,128,280.67</u>	<u>14,515,988.00</u>	<u>14,515,988.00</u>	<u>5,329,845.27</u>	<u>15,241,787.00</u>	<u>15,241,787.00</u>	<u>15,241,787.00</u>	<u>0.00</u>
<u>210201</u>	<u>ALLOWANCES</u>	<u>14,128,280.67</u>	<u>14,515,988.00</u>	<u>14,515,988.00</u>	<u>5,329,845.27</u>	<u>15,241,787.00</u>	<u>15,241,787.00</u>	<u>15,241,787.00</u>	<u>0.00</u>
21020101	Housing/Rent Allowance	4,032,340.52	5,954,698.00	5,954,698.00	2,713,133.27	6,252,433.00	6,252,433.00	6,252,433.00	0.00

21020102	Transport Allowance	803,700.00	1,676,072.00	1,676,072.00	757,274.00	1,759,876.00	1,759,876.00	1,759,876.00	0.00
21020103	Meal Subsidy	528,900.00	722,920.00	722,920.00	621,400.00	759,066.00	759,066.00	759,066.00	0.00
21020104	Utility Allowance	477,950.00	622,126.00	622,126.00	622,126.00	653,232.00	653,232.00	653,232.00	0.00
21020105	Entertainment Allowance	15,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020106	Leave allowances	0.00	2,714,786.00	2,714,786.00	69,502.00	2,850,524.00	2,850,524.00	2,850,524.00	0.00
21020107	Domestic Staff Allowance	764,522.00	548,930.00	548,930.00	347,510.00	576,377.00	576,377.00	576,377.00	0.00
21020111	Hazard Allowance	809,700.00	2,276,456.00	2,276,456.00	198,900.00	2,390,279.00	2,390,279.00	2,390,279.00	0.00
21020115	Arrears Allowances	6,695,768.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	95,303,081.87	55,100,000.00	73,400,000.00	49,993,923.46	67,800,000.00	67,800,000.00	67,800,000.00	0.00
2202	OVERHEAD COST	95,303,081.87	55,100,000.00	73,400,000.00	49,993,923.46	67,800,000.00	67,800,000.00	67,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,636,000.00	5,000,000.00	10,000,000.00	4,650,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,636,000.00	5,000,000.00	10,000,000.00	4,650,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	10,555,499.78	9,200,000.00	7,500,000.00	7,262,745.86	9,200,000.00	9,200,000.00	9,200,000.00	0.00
22020201	ELECTRICITY CHARGES	4,377,098.10	7,000,000.00	5,000,000.00	6,962,745.86	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	500,000.00	500,000.00	300,000.00	500,000.00	500,000.00	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,705,190.03	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020205	WATER RATES	4,323,211.65	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020206	SEWERAGE CHARGES	150,000.00	400,000.00	700,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,400,000.00	1,400,000.00	500,000.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00	1,000,000.00	500,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020302	BOOKS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	24,468,417.20	16,400,000.00	28,400,000.00	17,451,550.35	22,800,000.00	22,800,000.00	22,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	4,680,800.00	600,000.00	20,600,000.00	6,211,239.73	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	4,000,000.00	4,000,000.00	3,473,300.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	722,000.00	600,000.00	600,000.00	319,000.00	600,000.00	600,000.00	600,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	19,065,617.20	10,000,000.00	2,000,000.00	7,448,010.62	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	4,738,600.00	4,000,000.00	4,000,000.00	2,893,796.61	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020601	SECURITY SERVICES	3,375,500.00	2,000,000.00	2,000,000.00	1,245,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,363,100.00	2,000,000.00	2,000,000.00	1,648,796.61	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	18,884,900.00	8,700,000.00	8,700,000.00	7,868,400.00	8,700,000.00	8,700,000.00	8,700,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	16,938,800.00	7,000,000.00	7,000,000.00	6,845,800.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,946,100.00	1,000,000.00	1,000,000.00	522,600.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	700,000.00	700,000.00	500,000.00	700,000.00	700,000.00	700,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	116,215.79	100,000.00	100,000.00	60,630.64	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	116,215.79	100,000.00	100,000.00	60,630.64	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	33,903,449.10	10,300,000.00	13,300,000.00	9,306,800.00	10,600,000.00	10,600,000.00	10,600,000.00	0.00
22021001	REFRESHMENT & MEALS	18,903,449.10	5,000,000.00	3,000,000.00	4,726,300.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	15,000,000.00	5,000,000.00	10,000,000.00	4,580,500.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	300,000.00	300,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00

016103700100	Muslim Pilgrims Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging

2	EXPENDITURES	0.00	70,100,000.00	70,100,000.00	0.00	110,100,000.00	110,100,000.00	110,100,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	70,100,000.00	70,100,000.00	0.00	110,100,000.00	110,100,000.00	110,100,000.00	0.00
2202	OVERHEAD COST	0.00	70,100,000.00	70,100,000.00	0.00	110,100,000.00	110,100,000.00	110,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	62,000,000.00	62,000,000.00	0.00	102,000,000.00	102,000,000.00	102,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	60,000,000.00	60,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	2,700,000.00	2,700,000.00	0.00	2,700,000.00	2,700,000.00	2,700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020302	BOOKS	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020303	NEWSPAPERS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	3,600,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

016103800100	Christian Pilgrims Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	609,000,000.00	609,000,000.00	0.00	615,500,000.00	615,500,000.00	615,500,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	609,000,000.00	609,000,000.00	0.00	615,500,000.00	615,500,000.00	615,500,000.00	0.00
2202	OVERHEAD COST	0.00	609,000,000.00	609,000,000.00	0.00	615,500,000.00	615,500,000.00	615,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	603,500,000.00	603,500,000.00	0.00	610,000,000.00	610,000,000.00	610,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,500,000.00	3,500,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	600,000,000.00	600,000,000.00	0.00	600,000,000.00	600,000,000.00	600,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	2,700,000.00	2,700,000.00	0.00	2,700,000.00	2,700,000.00	2,700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020302	BOOKS	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020303	NEWSPAPERS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

016105200200	State Focal Office World Bank Development Partner								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging

2	EXPENDITURES	0.00	4,860,000.00	4,860,000.00	0.00	4,860,000.00	4,860,000.00	4,860,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	4,860,000.00	4,860,000.00	0.00	4,860,000.00	4,860,000.00	4,860,000.00	0.00
2202	OVERHEAD COST	0.00	4,860,000.00	4,860,000.00	0.00	4,860,000.00	4,860,000.00	4,860,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	750,000.00	750,000.00	0.00	750,000.00	750,000.00	750,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020303	NEWSPAPERS	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	910,000.00	910,000.00	0.00	910,000.00	910,000.00	910,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	210,000.00	210,000.00	0.00	210,000.00	210,000.00	210,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

011200300100	Enugu State House of Assembly (The Legislature)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,795,938,762.75	3,427,050,000.00	3,497,050,000.00	1,163,532,671.83	4,925,278,326.00	4,936,278,326.00	5,027,278,326.00	2,000,000.00
21	PERSONNEL COST	277,404,217.82	470,000,000.00	540,000,000.00	168,964,646.17	557,928,326.00	557,928,326.00	557,928,326.00	0.00
2101	SALARY	118,984,401.91	300,000,000.00	300,000,000.00	72,662,266.92	210,597,717.00	210,597,717.00	210,597,717.00	0.00
210101	SALARIES AND WAGES	118,984,401.91	300,000,000.00	300,000,000.00	72,662,266.92	210,597,717.00	210,597,717.00	210,597,717.00	0.00
21010101	SALARY	118,984,401.91	300,000,000.00	300,000,000.00	72,662,266.92	210,597,717.00	210,597,717.00	210,597,717.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	158,419,815.91	170,000,000.00	240,000,000.00	96,302,379.25	347,330,609.00	347,330,609.00	347,330,609.00	0.00
210201	ALLOWANCES	158,419,815.91	170,000,000.00	240,000,000.00	96,302,379.25	347,330,609.00	347,330,609.00	347,330,609.00	0.00
21020101	Housing/Rent Allowance	12,556,304.10	0.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00
21020102	Transport Allowance	2,537,575.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020103	Meal Subsidy	9,132,492.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020105	Entertainment Allowance	17,015,220.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020107	Domestic Staff Allowance	13,126,193.27	0.00	0.00	46,302,379.25	57,330,609.00	57,330,609.00	57,330,609.00	0.00
21020108	Shift Duty Allowance	1,408,884.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020111	Hazard Allowance	1,212,475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	32,033,193.19	70,000,000.00	70,000,000.00	0.00	0.00	0.00	0.00	0.00
21020121	Responsibility Allowance	5,451,771.30	100,000,000.00	100,000,000.00	50,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
21020123	Newspaper Allowance	4,036,276.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020124	Veh. Maintenace Allowance	23,645,130.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020125	Inducement Allowance	7,221,022.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020126	Other Allowances	29,043,276.13	0.00	0.00	0.00	250,000,000.00	250,000,000.00	250,000,000.00	0.00

22	OTHER RECURRENT COSTS	1,518,534,544.93	2,125,800,000.00	2,125,800,000.00	908,977,194.85	2,341,800,000.00	2,352,800,000.00	2,443,800,000.00	2,000,000.00
2202	OVERHEAD COST	1,518,534,544.93	2,125,800,000.00	2,125,800,000.00	908,977,194.85	2,341,800,000.00	2,352,800,000.00	2,443,800,000.00	2,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	303,847,800.00	895,000,000.00	895,000,000.00	236,229,630.00	940,000,000.00	950,000,000.00	1,040,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	34,345,800.00	110,000,000.00	110,000,000.00	0.00	100,000,000.00	100,000,000.00	120,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,102,000.00	170,000,000.00	170,000,000.00	88,705,430.00	150,000,000.00	150,000,000.00	160,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	450,000,000.00	450,000,000.00	141,090,000.00	500,000,000.00	500,000,000.00	550,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	259,400,000.00	140,000,000.00	140,000,000.00	5,000,000.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
22020105	Hotel Accommodation	0.00	25,000,000.00	25,000,000.00	1,434,200.00	40,000,000.00	50,000,000.00	60,000,000.00	0.00
220202	UTILITIES - GENERAL	4,362,000.00	10,000,000.00	10,000,000.00	2,573,400.00	10,000,000.00	11,000,000.00	12,000,000.00	0.00
22020201	ELECTRICITY CHARGES	301,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	15,000.00	2,000,000.00	2,000,000.00	90,900.00	2,000,000.00	3,000,000.00	4,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	461,000.00	5,000,000.00	5,000,000.00	2,463,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	3,000,000.00	3,000,000.00	19,500.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020205	WATER RATES	3,585,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	60,400,075.00	41,600,000.00	41,600,000.00	7,780,500.00	41,600,000.00	41,600,000.00	41,600,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	58,674,075.00	30,000,000.00	30,000,000.00	6,165,400.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020302	BOOKS	0.00	2,400,000.00	2,400,000.00	900,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
22020303	NEWSPAPERS	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020304	MAGAZINES & PERIODICALS	65,000.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	8,000.00	2,500,000.00	2,500,000.00	621,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	2,000,000.00	2,000,000.00	94,100.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	1,653,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	63,951,848.00	27,300,000.00	27,300,000.00	6,054,388.50	27,300,000.00	27,300,000.00	27,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	280,000.00	10,000,000.00	10,000,000.00	3,375,388.50	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	5,000,000.00	5,000,000.00	2,040,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	358,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	328,500.00	2,500,000.00	2,500,000.00	595,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	62,955,348.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	0.00	2,000,000.00	2,000,000.00	44,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	7,000,000.00	50,000,000.00	50,000,000.00	21,292,230.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
22020501	LOCAL TRAINING	7,000,000.00	50,000,000.00	50,000,000.00	21,292,230.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	34,191,855.00	152,000,000.00	152,000,000.00	21,608,761.00	152,000,000.00	152,000,000.00	152,000,000.00	0.00
22020601	SECURITY SERVICES	23,667,157.00	150,000,000.00	150,000,000.00	21,608,761.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	10,524,698.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	4,500,000.00	4,500,000.00	300,000.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020703	LEGAL SERVICES	0.00	4,000,000.00	4,000,000.00	300,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	88,472,475.00	31,500,000.00	31,500,000.00	23,738,898.00	31,500,000.00	31,500,000.00	31,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	30,000,000.00	30,000,000.00	23,738,898.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	88,472,475.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	54,997,917.08	500,000.00	500,000.00	40,554.85	500,000.00	500,000.00	500,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	54,997,917.08	500,000.00	500,000.00	40,554.85	500,000.00	500,000.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	901,310,574.85	913,400,000.00	913,400,000.00	589,358,832.50	1,084,400,000.00	1,084,400,000.00	1,084,400,000.00	2,000,000.00
22021001	REFRESHMENT & MEALS	65,555,500.00	8,500,000.00	8,500,000.00	0.00	8,500,000.00	8,500,000.00	8,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	830,742,467.34	600,000,000.00	600,000,000.00	547,635,932.50	600,000,000.00	600,000,000.00	600,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,320,107.51	5,000,000.00	5,000,000.00	714,000.00	5,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00

22021004	MEDICAL EXPENSES-LOCAL	660,000.00	75,000,000.00	75,000,000.00	300,000.00	80,000,000.00	80,000,000.00	80,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	92,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021007	WELFARE PACKAGES	13,000.00	24,000,000.00	24,000,000.00	23,020,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	1,518,000.00	20,000,000.00	20,000,000.00	17,688,900.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021016	Servicom Expenses	250,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	0.00	120,000,000.00	120,000,000.00	0.00	120,000,000.00	120,000,000.00	120,000,000.00	0.00
22021026	Common services (Committee/Commissions)	159,500.00	60,000,000.00	60,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23	Capital Expenditure	0.00	831,250,000.00	831,250,000.00	85,590,830.81	2,025,550,000.00	2,025,550,000.00	2,025,550,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	515,850,000.00	515,850,000.00	0.00	1,436,550,000.00	1,436,550,000.00	1,436,550,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	515,850,000.00	515,850,000.00	0.00	1,436,550,000.00	1,436,550,000.00	1,436,550,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	360,000,000.00	360,000,000.00	0.00	455,000,000.00	455,000,000.00	455,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	16,200,000.00	16,200,000.00	0.00	29,750,000.00	29,750,000.00	29,750,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	42,100,000.00	42,100,000.00	0.00	86,000,000.00	86,000,000.00	86,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	4,000,000.00	4,000,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	2,000,000.00	2,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	50,000,000.00	50,000,000.00	0.00	800,000,000.00	800,000,000.00	800,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	300,000.00	300,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	6,250,000.00	6,250,000.00	0.00	6,300,000.00	6,300,000.00	6,300,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	14,000,000.00	14,000,000.00	14,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	14,000,000.00	14,000,000.00	14,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	200,400,000.00	240,400,000.00	85,590,830.81	450,000,000.00	450,000,000.00	450,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	200,400,000.00	240,400,000.00	85,590,830.81	450,000,000.00	450,000,000.00	450,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	200,400,000.00	240,400,000.00	85,590,830.81	450,000,000.00	450,000,000.00	450,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	115,000,000.00	75,000,000.00	0.00	125,000,000.00	125,000,000.00	125,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	115,000,000.00	75,000,000.00	0.00	125,000,000.00	125,000,000.00	125,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	100,000,000.00	60,000,000.00	0.00	110,000,000.00	110,000,000.00	110,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00

011200400100	Enugu State House of Assembly Service Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	20,500,000.00	20,500,000.00	0.00	27,900,000.00	27,900,000.00	27,900,000.00	0.00
23	Capital Expenditure	0.00	20,500,000.00	20,500,000.00	0.00	27,900,000.00	27,900,000.00	27,900,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	9,500,000.00	9,500,000.00	0.00	18,900,000.00	18,900,000.00	18,900,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	9,500,000.00	9,500,000.00	0.00	18,900,000.00	18,900,000.00	18,900,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	6,300,000.00	6,300,000.00	0.00	10,700,000.00	10,700,000.00	10,700,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,750,000.00	2,750,000.00	0.00	7,500,000.00	7,500,000.00	7,500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	450,000.00	450,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	11,000,000.00	11,000,000.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	11,000,000.00	11,000,000.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	8,000,000.00	8,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00

012300100100	Ministry of Information and Communication								

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	198,451,906.80	394,623,600.00	412,123,600.00	127,313,847.49	387,589,280.00	387,689,280.00	388,189,280.00	20,000,000.00
21	PERSONNEL COST	123,022,279.30	205,633,600.00	205,633,600.00	67,566,279.49	215,915,280.00	215,915,280.00	215,915,280.00	0.00
2101	SALARY	76,065,397.18	163,215,340.00	163,215,340.00	46,833,573.91	171,376,107.00	171,376,107.00	171,376,107.00	0.00
210101	SALARIES AND WAGES	76,065,397.18	163,215,340.00	163,215,340.00	46,833,573.91	171,376,107.00	171,376,107.00	171,376,107.00	0.00
21010101	SALARY	76,065,397.18	163,215,340.00	163,215,340.00	46,833,573.91	171,376,107.00	171,376,107.00	171,376,107.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	46,956,882.12	42,418,260.00	42,418,260.00	20,732,705.58	44,539,173.00	44,539,173.00	44,539,173.00	0.00
210201	ALLOWANCES	46,956,882.12	42,418,260.00	42,418,260.00	20,732,705.58	44,539,173.00	44,539,173.00	44,539,173.00	0.00
21020101	Housing/Rent Allowance	13,311,973.80	25,732,820.00	25,732,820.00	13,214,701.58	27,019,461.00	27,019,461.00	27,019,461.00	0.00
21020102	Transport Allowance	2,811,850.00	4,436,800.00	4,436,800.00	3,560,900.00	4,658,640.00	4,658,640.00	4,658,640.00	0.00
21020103	Meal Subsidy	1,832,400.00	2,160,000.00	2,160,000.00	1,034,100.00	2,268,000.00	2,268,000.00	2,268,000.00	0.00
21020104	Utility Allowance	1,643,914.86	1,628,400.00	1,628,400.00	1,006,650.00	1,709,820.00	1,709,820.00	1,709,820.00	0.00
21020105	Entertainment Allowance	53,800.00	423,020.00	423,020.00	39,800.00	444,171.00	444,171.00	444,171.00	0.00
21020107	Domestic Staff Allowance	3,266,594.00	8,037,220.00	8,037,220.00	1,876,554.00	8,439,081.00	8,439,081.00	8,439,081.00	0.00
21020111	Hazard Allowance	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	24,014,349.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	75,429,627.50	57,420,000.00	74,920,000.00	59,747,568.00	85,300,000.00	85,400,000.00	85,900,000.00	20,000,000.00
2202	OVERHEAD COST	75,429,627.50	57,420,000.00	74,920,000.00	59,747,568.00	85,300,000.00	85,400,000.00	85,900,000.00	20,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	12,490,900.00	10,400,000.00	10,400,000.00	10,819,600.00	13,000,000.00	13,000,000.00	13,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000.00	400,000.00	400,000.00	60,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,470,900.00	10,000,000.00	10,000,000.00	10,759,600.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	9,410,500.00	1,100,000.00	1,100,000.00	5,756,000.00	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22020201	ELECTRICITY CHARGES	260,000.00	100,000.00	100,000.00	150,000.00	100,000.00	100,000.00	100,000.00	0.00
22020202	TELEPHONE CHARGES	717,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	1,000,000.00	246,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	300,000.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020205	WATER RATES	8,133,500.00	0.00	0.00	5,360,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,258,400.00	5,100,000.00	5,100,000.00	861,800.00	5,100,000.00	5,100,000.00	5,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,047,000.00	4,100,000.00	4,100,000.00	0.00	4,100,000.00	4,100,000.00	4,100,000.00	0.00
22020302	BOOKS	256,000.00	0.00	0.00	553,000.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	955,400.00	1,000,000.00	1,000,000.00	308,800.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,787,000.00	2,320,000.00	4,320,000.00	9,895,000.00	3,250,000.00	3,350,000.00	3,350,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	720,000.00	0.00	2,000,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	78,000.00	0.00	0.00	206,000.00	400,000.00	500,000.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,933,900.00	470,000.00	470,000.00	1,945,400.00	500,000.00	500,000.00	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	455,100.00	1,450,000.00	1,450,000.00	143,600.00	1,450,000.00	1,450,000.00	1,450,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	4,600,000.00	400,000.00	400,000.00	7,600,000.00	400,000.00	400,000.00	400,000.00	0.00
220205	TRAINING - GENERAL	384,000.00	3,000,000.00	18,000,000.00	108,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	384,000.00	3,000,000.00	18,000,000.00	108,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	952,500.00	300,000.00	300,000.00	302,000.00	3,300,000.00	3,300,000.00	3,800,000.00	0.00
22020601	SECURITY SERVICES	913,000.00	0.00	0.00	225,000.00	3,000,000.00	3,000,000.00	3,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	39,500.00	300,000.00	300,000.00	77,000.00	300,000.00	300,000.00	300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,744,827.50	350,000.00	850,000.00	1,055,000.00	350,000.00	350,000.00	350,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	11,327.50	100,000.00	600,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,733,500.00	250,000.00	250,000.00	1,055,000.00	250,000.00	250,000.00	250,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	3,587,000.00	200,000.00	200,000.00	10,168.00	200,000.00	200,000.00	200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,587,000.00	200,000.00	200,000.00	10,168.00	200,000.00	200,000.00	200,000.00	0.00

220210	MISCELLANEOUS EXPENSES GENERAL	32,814,500.00	34,650,000.00	34,650,000.00	30,940,000.00	55,000,000.00	55,000,000.00	55,000,000.00	20,000,000.00
22021001	REFRESHMENT & MEALS	25,026,800.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,077,000.00	2,000,000.00	2,000,000.00	2,032,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	30,000,000.00	30,000,000.00	26,768,000.00	50,000,000.00	50,000,000.00	50,000,000.00	20,000,000.00
22021007	WELFARE PACKAGES	0.00	1,650,000.00	1,650,000.00	2,140,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	1,088,400.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021022	Donations	2,622,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	0.00	131,570,000.00	131,570,000.00	0.00	86,374,000.00	86,374,000.00	86,374,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	49,374,000.00	49,374,000.00	49,374,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	49,374,000.00	49,374,000.00	49,374,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	14,100,000.00	14,100,000.00	14,100,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	23,274,000.00	23,274,000.00	23,274,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	52,000,000.00	52,000,000.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	52,000,000.00	52,000,000.00	0.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	52,000,000.00	52,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	40,000,000.00	40,000,000.00	0.00	27,000,000.00	27,000,000.00	27,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	40,000,000.00	40,000,000.00	0.00	27,000,000.00	27,000,000.00	27,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	40,000,000.00	40,000,000.00	0.00	27,000,000.00	27,000,000.00	27,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	39,570,000.00	39,570,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	39,570,000.00	39,570,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	2,450,000.00	2,450,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	6,120,000.00	6,120,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	31,000,000.00	31,000,000.00	0.00	0.00	0.00	0.00	0.00

012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	251,618,600.75	818,347,800.00	818,347,800.00	102,900,000.00	722,112,820.00	722,112,820.00	722,112,820.00	0.00
21	PERSONNEL COST	39,587,881.62	198,847,800.00	198,847,800.00	102,900,000.00	206,462,820.00	206,462,820.00	206,462,820.00	0.00
2101	SALARY	0.00	67,257,140.00	67,257,140.00	88,547,240.00	63,619,997.00	63,619,997.00	63,619,997.00	0.00
210101	SALARIES AND WAGES	0.00	67,257,140.00	67,257,140.00	88,547,240.00	63,619,997.00	63,619,997.00	63,619,997.00	0.00
21010101	SALARY	0.00	67,257,140.00	67,257,140.00	88,547,240.00	63,619,997.00	63,619,997.00	63,619,997.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	39,587,881.62	45,590,660.00	45,590,660.00	14,352,760.00	56,842,823.00	56,842,823.00	56,842,823.00	0.00
210201	ALLOWANCES	0.00	12,018,680.00	12,018,680.00	0.00	12,619,614.00	12,619,614.00	12,619,614.00	0.00
21020101	Housing/Rent Allowance	0.00	7,302,380.00	7,302,380.00	0.00	7,667,499.00	7,667,499.00	7,667,499.00	0.00
21020102	Transport Allowance	0.00	2,176,800.00	2,176,800.00	0.00	2,285,640.00	2,285,640.00	2,285,640.00	0.00
21020103	Meal Subsidy	0.00	972,000.00	972,000.00	0.00	1,020,600.00	1,020,600.00	1,020,600.00	0.00
21020104	Utility Allowance	0.00	746,400.00	746,400.00	0.00	783,720.00	783,720.00	783,720.00	0.00
21020105	Entertainment Allowance	0.00	821,100.00	821,100.00	0.00	862,155.00	862,155.00	862,155.00	0.00
210202	SOCIAL CONTRIBUTIONS	39,587,881.62	33,571,980.00	33,571,980.00	14,352,760.00	44,223,209.00	44,223,209.00	44,223,209.00	0.00
21020201	NHIS CONTRIBUTION	0.00	33,371,980.00	33,371,980.00	14,352,760.00	44,013,209.00	44,013,209.00	44,013,209.00	0.00
21020205	HOUSING FUND CONTRIBUTION	39,587,881.62	200,000.00	200,000.00	0.00	210,000.00	210,000.00	210,000.00	0.00
2103	SOCIAL BENEFITS	0.00	86,000,000.00	86,000,000.00	0.00	86,000,000.00	86,000,000.00	86,000,000.00	0.00
210301	SOCIAL BENEFITS	0.00	86,000,000.00	86,000,000.00	0.00	86,000,000.00	86,000,000.00	86,000,000.00	0.00
21030101	GRATUITY	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
21030102	PENSION	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00

21030103	DEATH BENEFITS	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22	OTHER RECURRENT COSTS	212,030,719.13	298,400,000.00	298,400,000.00	0.00	298,400,000.00	298,400,000.00	298,400,000.00	0.00
2202	OVERHEAD COST	212,030,719.13	298,400,000.00	298,400,000.00	0.00	298,400,000.00	298,400,000.00	298,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,375,890.00	21,000,000.00	21,000,000.00	0.00	21,000,000.00	21,000,000.00	21,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,375,890.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220202	UTILITIES - GENERAL	3,828,300.00	2,700,000.00	2,700,000.00	0.00	2,700,000.00	2,700,000.00	2,700,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020203	INTERNET ACCESS CHARGES	107,900.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020205	WATER RATES	3,720,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020206	SEWERAGE CHARGES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	20,746,309.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,780,309.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020302	BOOKS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020303	NEWSPAPERS	11,966,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	15,893,612.00	24,100,000.00	24,100,000.00	0.00	24,100,000.00	24,100,000.00	24,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	1,874,300.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,240,087.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	7,500,000.00	7,500,000.00	0.00	7,500,000.00	7,500,000.00	7,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,045,400.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	454,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,909,925.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	8,369,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	26,057,761.93	13,500,000.00	13,500,000.00	0.00	13,500,000.00	13,500,000.00	13,500,000.00	0.00
22020601	SECURITY SERVICES	16,646,449.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	9,411,312.93	3,500,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,180,400.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,180,400.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,640,336.00	207,000,000.00	207,000,000.00	0.00	207,000,000.00	207,000,000.00	207,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,289,336.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,351,000.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	117,573,300.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	117,573,300.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,734,810.20	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021001	REFRESHMENT & MEALS	875,089.92	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	879,750.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	948,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	1,550,370.28	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	875,200.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00

22021016	Servicom Expenses	605,700.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
23	Capital Expenditure	0.00	321,100,000.00	321,100,000.00	0.00	217,250,000.00	217,250,000.00	217,250,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	118,600,000.00	118,600,000.00	0.00	84,750,000.00	84,750,000.00	84,750,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	118,600,000.00	118,600,000.00	0.00	84,750,000.00	84,750,000.00	84,750,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	45,000,000.00	45,000,000.00	0.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,000,000.00	1,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	15,000,000.00	15,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	42,600,000.00	42,600,000.00	0.00	31,750,000.00	31,750,000.00	31,750,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	35,000,000.00	35,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	35,000,000.00	35,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	167,500,000.00	167,500,000.00	0.00	47,500,000.00	47,500,000.00	47,500,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	167,500,000.00	167,500,000.00	0.00	47,500,000.00	47,500,000.00	47,500,000.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	52,500,000.00	52,500,000.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	115,000,000.00	115,000,000.00	0.00	47,500,000.00	47,500,000.00	47,500,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00

012301300100	Government Printing and Stationery Dept. (Govt. Press)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	33,439,041.08	164,922,152.00	174,922,152.00	23,386,924.34	174,298,260.00	174,298,260.00	174,798,260.00	0.00
21	PERSONNEL COST	27,938,814.23	63,522,152.00	63,522,152.00	16,037,756.62	66,698,260.00	66,698,260.00	66,698,260.00	0.00
2101	SALARY	16,702,357.20	33,140,754.00	33,140,754.00	10,259,242.99	34,797,792.00	34,797,792.00	34,797,792.00	0.00
210101	SALARIES AND WAGES	16,702,357.20	33,140,754.00	33,140,754.00	10,259,242.99	34,797,792.00	34,797,792.00	34,797,792.00	0.00
21010101	SALARY	16,702,357.20	33,140,754.00	33,140,754.00	10,259,242.99	34,797,792.00	34,797,792.00	34,797,792.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,236,457.03	30,381,398.00	30,381,398.00	5,778,513.63	31,900,468.00	31,900,468.00	31,900,468.00	0.00
210201	ALLOWANCES	11,236,457.03	30,381,398.00	30,381,398.00	5,778,513.63	31,900,468.00	31,900,468.00	31,900,468.00	0.00
21020101	Housing/Rent Allowance	3,144,731.29	9,575,302.00	9,575,302.00	3,066,101.63	10,054,067.00	10,054,067.00	10,054,067.00	0.00
21020102	Transport Allowance	608,350.00	4,561,200.00	4,561,200.00	793,200.00	4,789,260.00	4,789,260.00	4,789,260.00	0.00
21020103	Meal Subsidy	391,600.00	1,685,600.00	1,685,600.00	693,900.00	1,769,880.00	1,769,880.00	1,769,880.00	0.00
21020104	Utility Allowance	357,600.00	1,574,400.00	1,574,400.00	672,300.00	1,653,120.00	1,653,120.00	1,653,120.00	0.00
21020105	Entertainment Allowance	17,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020106	Leave allowances	0.00	5,607,012.00	5,607,012.00	0.00	5,887,363.00	5,887,363.00	5,887,363.00	0.00
21020107	Domestic Staff Allowance	1,251,036.00	5,004,144.00	5,004,144.00	417,012.00	5,254,351.00	5,254,351.00	5,254,351.00	0.00
21020111	Hazard Allowance	272,000.00	983,680.00	983,680.00	136,000.00	1,032,864.00	1,032,864.00	1,032,864.00	0.00
21020115	Arrears Allowances	5,193,939.74	1,390,060.00	1,390,060.00	0.00	1,459,563.00	1,459,563.00	1,459,563.00	0.00
22	OTHER RECURRENT COSTS	5,500,226.85	5,900,000.00	15,900,000.00	7,349,167.72	7,100,000.00	7,100,000.00	7,600,000.00	0.00
2202	OVERHEAD COST	5,500,226.85	5,900,000.00	15,900,000.00	7,349,167.72	7,100,000.00	7,100,000.00	7,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	350,500.00	800,000.00	800,000.00	115,000.00	2,000,000.00	2,000,000.00	2,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	350,500.00	800,000.00	800,000.00	115,000.00	2,000,000.00	2,000,000.00	2,500,000.00	0.00
220202	UTILITIES - GENERAL	182,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	182,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,307,500.00	1,500,000.00	11,500,000.00	610,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,207,500.00	1,000,000.00	11,000,000.00	610,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,100,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	288,000.00	2,100,000.00	2,100,000.00	2,842,000.00	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	170,000.00	800,000.00	800,000.00	2,600,000.00	800,000.00	800,000.00	800,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	118,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	242,000.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	500,000.00	500,000.00	240,083.86	500,000.00	500,000.00	500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	500,000.00	500,000.00	240,083.86	500,000.00	500,000.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	20,000.00	900,000.00	900,000.00	800,000.00	900,000.00	900,000.00	900,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	20,000.00	900,000.00	900,000.00	800,000.00	900,000.00	900,000.00	900,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	226.85	0.00	0.00	700,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	226.85	0.00	0.00	700,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	352,000.00	100,000.00	100,000.00	2,042,083.86	100,000.00	100,000.00	100,000.00	0.00
22021001	REFRESHMENT & MEALS	5,000.00	0.00	0.00	82,083.86	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	190,000.00	0.00	0.00	260,000.00	0.00	0.00	0.00	0.00
22021014	Annual Budget Defence Expenses & Administration	157,000.00	100,000.00	100,000.00	1,700,000.00	100,000.00	100,000.00	100,000.00	0.00
23	Capital Expenditure	0.00	95,500,000.00	95,500,000.00	0.00	100,500,000.00	100,500,000.00	100,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	85,500,000.00	85,500,000.00	0.00	99,000,000.00	99,000,000.00	99,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	85,500,000.00	85,500,000.00	0.00	99,000,000.00	99,000,000.00	99,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	10,000,000.00	0.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	50,000,000.00	50,000,000.00	0.00	52,000,000.00	52,000,000.00	52,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	10,500,000.00	10,500,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	10,000,000.00	10,000,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	10,000,000.00	10,000,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	10,000,000.00	10,000,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00

012305500100	Enugu State Printing and Publishing Company (Daily Sta								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	55,807,542.22	182,751,500.00	182,751,500.00	43,030,562.10	180,637,075.00	180,637,075.00	180,637,075.00	0.00
21	PERSONNEL COST	10,776,410.00	81,631,500.00	81,631,500.00	15,842,533.56	84,644,075.00	84,644,075.00	84,644,075.00	0.00
2101	SALARY	10,776,410.00	28,652,740.00	28,652,740.00	15,842,533.56	30,085,377.00	30,085,377.00	30,085,377.00	0.00
210101	SALARIES AND WAGES	10,776,410.00	28,652,740.00	28,652,740.00	15,842,533.56	30,085,377.00	30,085,377.00	30,085,377.00	0.00
21010101	SALARY	10,776,410.00	28,652,740.00	28,652,740.00	15,842,533.56	30,085,377.00	30,085,377.00	30,085,377.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	13,778,760.00	13,778,760.00	0.00	14,467,698.00	14,467,698.00	14,467,698.00	0.00
210201	ALLOWANCES	0.00	13,778,760.00	13,778,760.00	0.00	14,467,698.00	14,467,698.00	14,467,698.00	0.00
21020101	Housing/Rent Allowance	0.00	624,000.00	624,000.00	0.00	655,200.00	655,200.00	655,200.00	0.00
21020102	Transport Allowance	0.00	285,600.00	285,600.00	0.00	299,880.00	299,880.00	299,880.00	0.00
21020103	Meal Subsidy	0.00	243,600.00	243,600.00	0.00	255,780.00	255,780.00	255,780.00	0.00
21020104	Utility Allowance	0.00	12,625,560.00	12,625,560.00	0.00	13,256,838.00	13,256,838.00	13,256,838.00	0.00
2103	SOCIAL BENEFITS	0.00	39,200,000.00	39,200,000.00	0.00	40,091,000.00	40,091,000.00	40,091,000.00	0.00
210301	SOCIAL BENEFITS	0.00	39,200,000.00	39,200,000.00	0.00	40,091,000.00	40,091,000.00	40,091,000.00	0.00
21030101	GRATUITY	0.00	8,512,540.00	8,512,540.00	0.00	9,403,540.00	9,403,540.00	9,403,540.00	0.00
21030102	PENSION	0.00	30,687,460.00	30,687,460.00	0.00	30,687,460.00	30,687,460.00	30,687,460.00	0.00
22	OTHER RECURRENT COSTS	45,031,132.22	43,780,000.00	43,780,000.00	27,188,028.54	43,880,000.00	43,880,000.00	43,880,000.00	0.00

2202	OVERHEAD COST	45,026,132.22	43,780,000.00	43,780,000.00	26,744,684.27	43,880,000.00	43,880,000.00	43,880,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,282,000.00	10,000,000.00	10,000,000.00	2,037,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,282,000.00	10,000,000.00	10,000,000.00	2,037,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	45,000.00	1,200,000.00	1,200,000.00	454,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	500,000.00	500,000.00	400,000.00	500,000.00	500,000.00	500,000.00	0.00
22020202	TELEPHONE CHARGES	45,000.00	200,000.00	200,000.00	54,000.00	200,000.00	200,000.00	200,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020205	WATER RATES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	30,675,560.00	26,300,000.00	26,300,000.00	20,291,940.00	26,300,000.00	26,300,000.00	26,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,860,160.00	1,500,000.00	1,500,000.00	1,233,340.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020302	BOOKS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020303	NEWSPAPERS	0.00	300,000.00	300,000.00	200,000.00	300,000.00	300,000.00	300,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	300,000.00	300,000.00	200,000.00	300,000.00	300,000.00	300,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	28,815,400.00	24,000,000.00	24,000,000.00	18,658,600.00	24,000,000.00	24,000,000.00	24,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,127,200.00	3,500,000.00	3,500,000.00	2,437,400.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	400,000.00	400,000.00	199,000.00	400,000.00	400,000.00	400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	500,000.00	400,000.00	500,000.00	500,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	186,000.00	600,000.00	600,000.00	500,000.00	600,000.00	600,000.00	600,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	32,500.00	800,000.00	800,000.00	699,000.00	800,000.00	800,000.00	800,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	908,700.00	700,000.00	700,000.00	639,400.00	700,000.00	700,000.00	700,000.00	0.00
220205	TRAINING - GENERAL	1,581,000.00	300,000.00	300,000.00	200,000.00	300,000.00	300,000.00	300,000.00	0.00
22020501	LOCAL TRAINING	1,581,000.00	300,000.00	300,000.00	200,000.00	300,000.00	300,000.00	300,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,119,500.00	500,000.00	500,000.00	159,000.00	500,000.00	500,000.00	500,000.00	0.00
22020602	OFFICE RENT	950,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	169,500.00	500,000.00	500,000.00	159,000.00	500,000.00	500,000.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	71,500.00	1,050,000.00	1,050,000.00	0.00	1,150,000.00	1,150,000.00	1,150,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	750,000.00	750,000.00	0.00	850,000.00	850,000.00	850,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	71,500.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	30,000.00	30,000.00	622,000.00	30,000.00	30,000.00	30,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	30,000.00	30,000.00	622,000.00	30,000.00	30,000.00	30,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,124,372.22	900,000.00	900,000.00	543,344.27	900,000.00	900,000.00	900,000.00	0.00
22021001	REFRESHMENT & MEALS	2,013,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	105,372.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	1,806,000.00	500,000.00	500,000.00	243,344.27	500,000.00	500,000.00	500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	200,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
2203	LOANS AND ADVANCES	5,000.00	0.00	0.00	443,344.27	0.00	0.00	0.00	0.00
220301	STAFF LOANS & ADVANCES	5,000.00	0.00	0.00	443,344.27	0.00	0.00	0.00	0.00
22030108	HOUSING LOANS	5,000.00	0.00	0.00	443,344.27	0.00	0.00	0.00	0.00
23	Capital Expenditure	0.00	57,340,000.00	57,340,000.00	0.00	52,113,000.00	52,113,000.00	52,113,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	55,340,000.00	55,340,000.00	0.00	49,613,000.00	49,613,000.00	49,613,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	55,340,000.00	55,340,000.00	0.00	49,613,000.00	49,613,000.00	49,613,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,970,000.00	2,970,000.00	0.00	8,850,000.00	8,850,000.00	8,850,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,400,000.00	2,400,000.00	0.00	3,400,000.00	3,400,000.00	3,400,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	49,970,000.00	49,970,000.00	0.00	37,363,000.00	37,363,000.00	37,363,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	2,000,000.00	2,000,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00

230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	2,000,000.00	2,000,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	2,000,000.00	2,000,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
012500100100	Office of the Head of State Civil Service								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	10,566,407,496.77	14,575,126,582.00	14,575,126,582.00	8,542,150,493.15	39,118,282,370.00	24,123,282,370.00	24,137,282,370.00	0.00
21	PERSONNEL COST	10,306,853,464.43	14,238,476,582.00	14,238,476,582.00	8,519,158,184.83	38,593,714,370.00	23,593,714,370.00	23,593,714,370.00	0.00
2101	SALARY	302,857,486.75	1,594,291,982.00	1,594,291,982.00	400,532,783.97	1,219,832,360.00	1,219,832,360.00	1,219,832,360.00	0.00
210101	SALARIES AND WAGES	302,857,486.75	1,594,291,982.00	1,594,291,982.00	400,532,783.97	1,219,832,360.00	1,219,832,360.00	1,219,832,360.00	0.00
21010101	SALARY	302,857,486.75	351,563,002.00	351,563,002.00	96,149,736.66	221,300,420.00	221,300,420.00	221,300,420.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	1,242,728,980.00	1,242,728,980.00	304,383,047.31	998,531,940.00	998,531,940.00	998,531,940.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	492,440,854.27	44,184,600.00	44,184,600.00	64,304,113.12	73,882,010.00	73,882,010.00	73,882,010.00	0.00
210201	ALLOWANCES	492,440,854.27	44,184,600.00	44,184,600.00	64,304,113.12	73,882,010.00	73,882,010.00	73,882,010.00	0.00
21020101	Housing/Rent Allowance	30,240,929.28	14,391,900.00	14,391,900.00	14,391,900.00	15,111,495.00	15,111,495.00	15,111,495.00	0.00
21020102	Transport Allowance	5,428,900.00	15,622,800.00	15,622,800.00	11,013,115.60	16,403,940.00	16,403,940.00	16,403,940.00	0.00
21020103	Meal Subsidy	110,787,408.42	4,706,400.00	4,706,400.00	4,706,400.00	18,416,000.00	18,416,000.00	18,416,000.00	0.00
21020104	Utility Allowance	32,111,491.53	3,738,000.00	3,738,000.00	33,011,396.27	17,938,800.00	17,938,800.00	17,938,800.00	0.00
21020105	Entertainment Allowance	28,924,341.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020107	Domestic Staff Allowance	7,495,351.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020108	Shift Duty Allowance	301,823.58	809,060.00	809,060.00	132,715.70	849,513.00	849,513.00	849,513.00	0.00
21020109	Call Duties Allowances	2,873,402.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020111	Hazard Allowance	2,244,096.74	4,892,920.00	4,892,920.00	379,826.68	5,137,566.00	5,137,566.00	5,137,566.00	0.00
21020112	Rural Posting Allowance	413,910.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	105,316,810.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020123	Newspaper Allowance	22,207,167.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020124	Veh. Maintenace Allowance	143,809,251.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020126	Other Allowances	285,969.75	23,520.00	23,520.00	668,758.87	24,696.00	24,696.00	24,696.00	0.00
2103	SOCIAL BENEFITS	9,511,555,123.41	12,600,000,000.00	12,600,000,000.00	8,054,321,287.74	37,300,000,000.00	22,300,000,000.00	22,300,000,000.00	0.00
210301	SOCIAL BENEFITS	9,511,555,123.41	12,600,000,000.00	12,600,000,000.00	8,054,321,287.74	37,300,000,000.00	22,300,000,000.00	22,300,000,000.00	0.00
21030101	GRATUITY	7,038,981,464.60	2,500,000,000.00	2,500,000,000.00	950,205,752.16	30,000,000,000.00	15,000,000,000.00	15,000,000,000.00	0.00
21030102	PENSION	2,468,565,134.81	10,000,000,000.00	10,000,000,000.00	7,104,115,535.58	7,200,000,000.00	7,200,000,000.00	7,200,000,000.00	0.00
21030103	DEATH BENEFITS	4,008,524.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22	OTHER RECURRENT COSTS	259,554,032.34	313,850,000.00	313,850,000.00	22,992,308.32	276,650,000.00	281,650,000.00	295,650,000.00	0.00
2202	OVERHEAD COST	259,554,032.34	313,850,000.00	313,850,000.00	22,992,308.32	276,650,000.00	281,650,000.00	295,650,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,423,750.00	35,000,000.00	35,000,000.00	60,000.00	55,000,000.00	55,000,000.00	57,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,223,750.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	20,000,000.00	20,000,000.00	60,000.00	20,000,000.00	20,000,000.00	22,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	200,000.00	10,000,000.00	10,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
220202	UTILITIES - GENERAL	5,021,300.00	800,000.00	800,000.00	40,000.00	800,000.00	800,000.00	800,000.00	0.00
22020202	TELEPHONE CHARGES	264,000.00	200,000.00	200,000.00	40,000.00	200,000.00	200,000.00	200,000.00	0.00
22020203	INTERNET ACCESS CHARGES	15,600.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	4,741,700.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	96,081,989.40	23,550,000.00	23,550,000.00	6,705,500.00	23,550,000.00	23,550,000.00	23,550,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	109,250.00	21,000,000.00	21,000,000.00	855,000.00	21,000,000.00	21,000,000.00	21,000,000.00	0.00
22020302	BOOKS	50,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020303	NEWSPAPERS	0.00	200,000.00	200,000.00	10,000.00	200,000.00	200,000.00	200,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,125,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00

22020306	PRINTING OF SECURITY DOCUMENTS	93,749,739.40	50,000.00	50,000.00	40,000.00	50,000.00	50,000.00	50,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,048,000.00	0.00	0.00	5,800,500.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	64,254,245.82	15,800,000.00	15,800,000.00	3,909,000.00	16,300,000.00	16,300,000.00	16,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	57,999,785.82	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	929,800.00	600,000.00	600,000.00	829,000.00	600,000.00	600,000.00	600,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,002,660.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,322,000.00	3,500,000.00	3,500,000.00	3,080,000.00	4,000,000.00	4,000,000.00	4,500,000.00	0.00
220205	TRAINING - GENERAL	11,461,900.00	160,000,000.00	160,000,000.00	6,740,000.00	90,000,000.00	95,000,000.00	100,000,000.00	0.00
22020501	LOCAL TRAINING	11,461,900.00	160,000,000.00	160,000,000.00	6,740,000.00	90,000,000.00	95,000,000.00	100,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	10,429,000.00	32,000,000.00	32,000,000.00	2,360,000.00	24,000,000.00	24,000,000.00	25,000,000.00	0.00
22020601	SECURITY SERVICES	5,500,000.00	12,000,000.00	12,000,000.00	2,360,000.00	14,000,000.00	14,000,000.00	15,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	4,929,000.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,994,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	4,994,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,596,189.75	1,800,000.00	1,800,000.00	942,608.32	3,800,000.00	3,800,000.00	3,800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	465,289.75	1,000,000.00	1,000,000.00	940,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	6,130,900.00	800,000.00	800,000.00	2,608.32	800,000.00	800,000.00	800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	100,000.00	100,000.00	815,200.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	100,000.00	100,000.00	815,200.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	54,091,657.37	42,800,000.00	42,800,000.00	1,420,000.00	61,100,000.00	61,100,000.00	66,600,000.00	0.00
22021001	REFRESHMENT & MEALS	23,885,557.37	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	1,700,000.00	1,700,000.00	480,000.00	2,000,000.00	2,000,000.00	2,500,000.00	0.00
22021007	WELFARE PACKAGES	510,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021013	PROMOTION (SERVICE WIDE)	22,261,800.00	9,000,000.00	9,000,000.00	940,000.00	17,000,000.00	17,000,000.00	17,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021016	Servicom Expenses	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	7,384,300.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	20,000,000.00	25,000,000.00	0.00
23	Capital Expenditure	0.00	22,800,000.00	22,800,000.00	0.00	247,918,000.00	247,918,000.00	247,918,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	13,500,000.00	13,500,000.00	0.00	178,000,000.00	178,000,000.00	178,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	13,500,000.00	13,500,000.00	0.00	178,000,000.00	178,000,000.00	178,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	157,000,000.00	157,000,000.00	157,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	12,500,000.00	12,500,000.00	0.00	21,000,000.00	21,000,000.00	21,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	10,616,000.00	10,616,000.00	10,616,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	10,616,000.00	10,616,000.00	10,616,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	10,616,000.00	10,616,000.00	10,616,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	9,300,000.00	9,300,000.00	0.00	14,302,000.00	14,302,000.00	14,302,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	9,300,000.00	9,300,000.00	0.00	14,302,000.00	14,302,000.00	14,302,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	9,300,000.00	9,300,000.00	0.00	9,302,000.00	9,302,000.00	9,302,000.00	0.00

012500500100	Establishment, Pension and Training								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>1,204,535.58</u>	<u>13,350,000.00</u>	<u>13,350,000.00</u>	<u>1,500,259.93</u>	<u>25,050,000.00</u>	<u>25,050,000.00</u>	<u>25,050,000.00</u>	<u>0.00</u>
22	OTHER RECURRENT COSTS	1,204,535.58	2,650,000.00	2,650,000.00	1,500,259.93	2,650,000.00	2,650,000.00	2,650,000.00	0.00
2202	OVERHEAD COST	1,204,535.58	2,650,000.00	2,650,000.00	1,500,259.93	2,650,000.00	2,650,000.00	2,650,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,202,800.00	1,250,000.00	1,250,000.00	1,000,259.93	1,250,000.00	1,250,000.00	1,250,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,202,800.00	1,200,000.00	1,200,000.00	999,244.03	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020303	NEWSPAPERS	0.00	20,000.00	20,000.00	1,015.90	20,000.00	20,000.00	20,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	400,000.00	400,000.00	500,000.00	400,000.00	400,000.00	400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	300,000.00	300,000.00	100,000.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020501	LOCAL TRAINING	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,735.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,735.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
23	Capital Expenditure	0.00	10,700,000.00	10,700,000.00	0.00	22,400,000.00	22,400,000.00	22,400,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	8,700,000.00	8,700,000.00	0.00	12,400,000.00	12,400,000.00	12,400,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	8,700,000.00	8,700,000.00	0.00	12,400,000.00	12,400,000.00	12,400,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,500,000.00	3,500,000.00	0.00	4,200,000.00	4,200,000.00	4,200,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,200,000.00	5,200,000.00	0.00	8,200,000.00	8,200,000.00	8,200,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	2,000,000.00	2,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	2,000,000.00	2,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	2,000,000.00	2,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00

012500500200	Public Service Department								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>0.00</u>	<u>4,880,000.00</u>	<u>4,880,000.00</u>	<u>0.00</u>	<u>712,335,000.00</u>	<u>712,335,000.00</u>	<u>712,335,000.00</u>	<u>0.00</u>
22	OTHER RECURRENT COSTS	0.00	1,880,000.00	1,880,000.00	0.00	2,680,000.00	2,680,000.00	2,680,000.00	0.00
2202	OVERHEAD COST	0.00	1,880,000.00	1,880,000.00	0.00	2,680,000.00	2,680,000.00	2,680,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	200,000.00	200,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	200,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	330,000.00	330,000.00	0.00	330,000.00	330,000.00	330,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020303	NEWSPAPERS	0.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	450,000.00	450,000.00	0.00	450,000.00	450,000.00	450,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
220205	TRAINING - GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020501	LOCAL TRAINING	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00

220208	FUEL & LUBRICANTS - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
23	Capital Expenditure	0.00	3,000,000.00	3,000,000.00	0.00	709,655,000.00	709,655,000.00	709,655,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	3,000,000.00	3,000,000.00	0.00	9,605,000.00	9,605,000.00	9,605,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	3,000,000.00	3,000,000.00	0.00	9,605,000.00	9,605,000.00	9,605,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	2,000,000.00	0.00	8,605,000.00	8,605,000.00	8,605,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	700,050,000.00	700,050,000.00	700,050,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	700,050,000.00	700,050,000.00	700,050,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	700,050,000.00	700,050,000.00	700,050,000.00	0.00

012500600100	Staff Development Center								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	2,349,792.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	2,349,792.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2202	OVERHEAD COST	2,349,792.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,349,119.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,349,119.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	673.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	673.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00

014000100100	Office of the State Auditor General								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	70,068,265.14	195,889,336.00	195,889,336.00	39,197,434.04	224,228,803.00	217,228,803.00	226,228,803.00	0.00
21	PERSONNEL COST	40,679,835.92	102,789,336.00	102,789,336.00	22,521,604.59	107,928,803.00	107,928,803.00	107,928,803.00	0.00
2101	SALARY	22,916,159.58	77,431,428.00	77,431,428.00	14,003,270.99	81,302,999.00	81,302,999.00	81,302,999.00	0.00
210101	SALARIES AND WAGES	22,916,159.58	77,431,428.00	77,431,428.00	14,003,270.99	81,302,999.00	81,302,999.00	81,302,999.00	0.00
21010101	SALARY	22,916,159.58	77,431,428.00	77,431,428.00	14,003,270.99	81,302,999.00	81,302,999.00	81,302,999.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,763,676.34	25,357,908.00	25,357,908.00	8,518,333.60	26,625,804.00	26,625,804.00	26,625,804.00	0.00
210201	ALLOWANCES	17,763,676.34	25,357,908.00	25,357,908.00	8,518,333.60	26,625,804.00	26,625,804.00	26,625,804.00	0.00
21020101	Housing/Rent Allowance	4,241,069.33	10,343,244.00	10,343,244.00	4,016,033.08	10,860,407.00	10,860,407.00	10,860,407.00	0.00
21020102	Transport Allowance	889,750.00	2,149,304.00	2,149,304.00	1,074,400.00	2,256,769.00	2,256,769.00	2,256,769.00	0.00
21020103	Meal Subsidy	564,000.00	1,551,204.00	1,551,204.00	926,600.00	1,628,764.00	1,628,764.00	1,628,764.00	0.00
21020104	Utility Allowance	518,500.00	869,964.00	869,964.00	286,800.00	913,462.00	913,462.00	913,462.00	0.00
21020105	Entertainment Allowance	62,400.00	48,080.00	48,080.00	36,400.00	50,484.00	50,484.00	50,484.00	0.00
21020106	Leave allowances	0.00	4,840,922.00	4,840,922.00	0.00	5,082,968.00	5,082,968.00	5,082,968.00	0.00
21020107	Domestic Staff Allowance	3,544,602.00	4,643,834.00	4,643,834.00	2,154,562.00	4,876,026.00	4,876,026.00	4,876,026.00	0.00
21020108	Shift Duty Allowance	45,230.53	228,624.00	228,624.00	15,588.56	240,055.00	240,055.00	240,055.00	0.00
21020115	Arrears Allowances	7,882,831.22	621,902.00	621,902.00	5,466.64	652,997.00	652,997.00	652,997.00	0.00
21020116	Secretarial Allowance	60.00	1,260.00	1,260.00	0.00	1,323.00	1,323.00	1,323.00	0.00
21020126	Other Allowances	15,233.26	59,570.00	59,570.00	2,483.32	62,549.00	62,549.00	62,549.00	0.00
22	OTHER RECURRENT COSTS	29,388,429.22	84,650,000.00	84,650,000.00	16,675,829.45	90,550,000.00	83,550,000.00	92,550,000.00	0.00
2202	OVERHEAD COST	29,388,429.22	84,650,000.00	84,650,000.00	16,675,829.45	90,550,000.00	83,550,000.00	92,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,006,300.00	12,000,000.00	12,000,000.00	1,578,400.00	12,000,000.00	5,000,000.00	14,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00	2,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,006,300.00	10,000,000.00	10,000,000.00	1,578,400.00	8,000,000.00	1,000,000.00	10,000,000.00	0.00

220202	UTILITIES - GENERAL	261,500.00	300,000.00	300,000.00	181,000.00	300,000.00	300,000.00	300,000.00	0.00
22020201	ELECTRICITY CHARGES	110,000.00	200,000.00	200,000.00	115,000.00	200,000.00	200,000.00	200,000.00	0.00
22020202	TELEPHONE CHARGES	151,500.00	100,000.00	100,000.00	66,000.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,905,600.00	11,400,000.00	11,400,000.00	1,007,300.00	16,400,000.00	16,400,000.00	16,400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020302	BOOKS	1,785,600.00	0.00	0.00	1,007,300.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	120,000.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,672,100.00	2,800,000.00	2,800,000.00	862,100.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,096,500.00	300,000.00	300,000.00	273,650.00	300,000.00	300,000.00	300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	312,300.00	800,000.00	800,000.00	179,300.00	800,000.00	800,000.00	800,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	773,400.00	300,000.00	300,000.00	337,800.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	489,900.00	400,000.00	400,000.00	71,350.00	400,000.00	400,000.00	400,000.00	0.00
220205	TRAINING - GENERAL	549,350.00	3,200,000.00	3,200,000.00	396,600.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020501	LOCAL TRAINING	549,350.00	3,200,000.00	3,200,000.00	396,600.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	360,300.00	280,000.00	280,000.00	169,500.00	300,000.00	300,000.00	300,000.00	0.00
22020601	SECURITY SERVICES	360,300.00	0.00	0.00	169,500.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	280,000.00	280,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,416,000.00	200,000.00	200,000.00	856,000.00	200,000.00	200,000.00	200,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	4,416,000.00	200,000.00	200,000.00	856,000.00	200,000.00	200,000.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,217,500.00	750,000.00	750,000.00	2,000,000.00	750,000.00	750,000.00	750,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,180,000.00	400,000.00	400,000.00	2,000,000.00	400,000.00	400,000.00	400,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,037,500.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	350,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	285,000.00	20,000.00	20,000.00	120,000.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	285,000.00	20,000.00	20,000.00	120,000.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,714,779.22	53,700,000.00	53,700,000.00	9,504,929.45	53,700,000.00	53,700,000.00	53,700,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	500,000.00	500,000.00	80,000.00	500,000.00	500,000.00	500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,477,967.00	0.00	0.00	358,100.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	349,400.00	300,000.00	300,000.00	155,000.00	300,000.00	300,000.00	300,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	2,029.22	300,000.00	300,000.00	829.45	300,000.00	300,000.00	300,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	550,733.00	100,000.00	100,000.00	365,000.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	0.00	800,000.00	800,000.00	600,000.00	800,000.00	800,000.00	800,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00	500,000.00	333,000.00	500,000.00	500,000.00	500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	5,282,150.00	1,000,000.00	1,000,000.00	523,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021016	Servicom Expenses	52,500.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021026	Common services (Committee/Commissions)	0.00	50,000,000.00	50,000,000.00	7,090,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23	Capital Expenditure	0.00	8,450,000.00	8,450,000.00	0.00	25,750,000.00	25,750,000.00	25,750,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	5,450,000.00	5,450,000.00	0.00	5,750,000.00	5,750,000.00	5,750,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	5,450,000.00	5,450,000.00	0.00	5,750,000.00	5,750,000.00	5,750,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	4,500,000.00	4,500,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	950,000.00	950,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	0.00	0.00	0.00	750,000.00	750,000.00	750,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	3,000,000.00	3,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	3,000,000.00	3,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	3,000,000.00	3,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00

014000200100	Office of the Auditor General for Local Government								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	36,435,872.52	99,083,874.00	99,083,874.00	24,542,045.25	103,403,068.00	104,803,068.00	105,803,068.00	0.00
21	PERSONNEL COST	25,082,576.65	76,383,874.00	76,383,874.00	17,193,331.27	80,203,068.00	80,203,068.00	80,203,068.00	0.00
2101	SALARY	14,667,948.51	42,726,020.00	42,726,020.00	10,863,012.37	44,862,321.00	44,862,321.00	44,862,321.00	0.00
210101	SALARIES AND WAGES	14,667,948.51	42,726,020.00	42,726,020.00	10,863,012.37	44,862,321.00	44,862,321.00	44,862,321.00	0.00
21010101	SALARY	14,667,948.51	42,726,020.00	42,726,020.00	10,863,012.37	44,862,321.00	44,862,321.00	44,862,321.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,414,628.14	33,657,854.00	33,657,854.00	6,330,318.90	35,340,747.00	35,340,747.00	35,340,747.00	0.00
210201	ALLOWANCES	10,414,628.14	33,657,854.00	33,657,854.00	6,330,318.90	35,340,747.00	35,340,747.00	35,340,747.00	0.00
21020101	Housing/Rent Allowance	2,803,250.51	8,963,144.00	8,963,144.00	3,489,045.25	9,411,301.00	9,411,301.00	9,411,301.00	0.00
21020102	Transport Allowance	670,850.00	4,471,200.00	4,471,200.00	1,003,900.00	4,694,760.00	4,694,760.00	4,694,760.00	0.00
21020103	Meal Subsidy	447,900.00	2,167,200.00	2,167,200.00	880,000.00	2,275,560.00	2,275,560.00	2,275,560.00	0.00
21020104	Utility Allowance	401,750.00	1,443,200.00	1,443,200.00	747,751.00	1,515,360.00	1,515,360.00	1,515,360.00	0.00
21020105	Entertainment Allowance	7,700.00	0.00	0.00	34,751.00	0.00	0.00	0.00	0.00
21020106	Leave allowances	0.00	9,736,040.00	9,736,040.00	0.00	10,222,842.00	10,222,842.00	10,222,842.00	0.00
21020107	Domestic Staff Allowance	382,261.00	6,672,192.00	6,672,192.00	174,088.32	7,005,802.00	7,005,802.00	7,005,802.00	0.00
21020115	Arrears Allowances	5,700,000.00	204,878.00	204,878.00	0.00	215,122.00	215,122.00	215,122.00	0.00
21020120	Hardship Allowance	916.63	0.00	0.00	783.33	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	11,353,295.87	14,200,000.00	14,200,000.00	7,348,713.98	18,600,000.00	20,000,000.00	21,000,000.00	0.00
2202	OVERHEAD COST	11,353,295.87	14,200,000.00	14,200,000.00	7,348,713.98	18,600,000.00	20,000,000.00	21,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,747,326.65	2,500,000.00	2,500,000.00	1,128,200.00	8,000,000.00	9,000,000.00	10,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	652,426.65	1,000,000.00	1,000,000.00	703,000.00	4,000,000.00	4,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,094,900.00	1,500,000.00	1,500,000.00	425,200.00	4,000,000.00	5,000,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	295,000.00	100,000.00	100,000.00	90,000.00	100,000.00	100,000.00	100,000.00	0.00
22020202	TELEPHONE CHARGES	295,000.00	100,000.00	100,000.00	90,000.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	225,000.00	5,600,000.00	5,600,000.00	2,409,000.00	3,400,000.00	3,700,000.00	3,700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	225,000.00	1,100,000.00	1,100,000.00	300,000.00	1,400,000.00	1,700,000.00	1,700,000.00	0.00
22020302	BOOKS	0.00	400,000.00	400,000.00	90,000.00	400,000.00	400,000.00	400,000.00	0.00
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	3,500,000.00	3,500,000.00	2,019,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,145,400.00	2,250,000.00	2,250,000.00	1,059,000.00	2,250,000.00	2,250,000.00	2,250,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	473,800.00	500,000.00	500,000.00	440,000.00	500,000.00	500,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	500,000.00	500,000.00	270,000.00	500,000.00	500,000.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	170,200.00	650,000.00	650,000.00	200,000.00	650,000.00	650,000.00	650,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,496,400.00	250,000.00	250,000.00	149,000.00	250,000.00	250,000.00	250,000.00	0.00
220205	TRAINING - GENERAL	1,270,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020501	LOCAL TRAINING	1,270,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	103,000.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	103,000.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	942,493.50	600,000.00	600,000.00	537,135.99	700,000.00	800,000.00	800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	400,000.00	400,000.00	232,656.99	400,000.00	400,000.00	400,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	942,493.50	200,000.00	200,000.00	304,479.00	300,000.00	400,000.00	400,000.00	0.00

220209	FINANCIAL CHARGES - GENERAL	551,006.50	0.00	0.00	146,360.50	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	551,006.50	0.00	0.00	146,360.50	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,074,069.22	1,600,000.00	1,600,000.00	979,017.49	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22021001	REFRESHMENT & MEALS	15,769.22	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,464,800.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	220,000.00	400,000.00	400,000.00	260,717.49	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000.00	600,000.00	600,000.00	318,300.00	600,000.00	600,000.00	600,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	323,500.00	200,000.00	200,000.00	100,000.00	500,000.00	500,000.00	500,000.00	0.00
22021016	Servicom Expenses	0.00	200,000.00	200,000.00	100,000.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	0.00	8,500,000.00	8,500,000.00	0.00	4,600,000.00	4,600,000.00	4,600,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	8,500,000.00	8,500,000.00	0.00	4,600,000.00	4,600,000.00	4,600,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	8,500,000.00	8,500,000.00	0.00	4,600,000.00	4,600,000.00	4,600,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,500,000.00	3,500,000.00	0.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00

014700100100	Civil Service Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	126,163,527.85	263,345,600.00	263,345,600.00	59,315,359.74	279,518,380.00	284,618,380.00	287,118,380.00	0.00
21	PERSONNEL COST	70,457,185.21	101,895,600.00	101,895,600.00	45,829,954.72	106,990,380.00	106,990,380.00	106,990,380.00	0.00
2101	SALARY	53,247,500.87	79,837,400.00	79,837,400.00	40,135,782.72	83,829,270.00	83,829,270.00	83,829,270.00	0.00
210101	SALARIES AND WAGES	53,247,500.87	79,837,400.00	79,837,400.00	40,135,782.72	83,829,270.00	83,829,270.00	83,829,270.00	0.00
21010101	SALARY	50,984,332.75	79,837,400.00	79,837,400.00	31,037,423.11	83,829,270.00	83,829,270.00	83,829,270.00	0.00
21010102	OVER TIME PAYMENTS	2,263,168.12	0.00	0.00	9,098,359.61	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,209,684.34	22,058,200.00	22,058,200.00	5,694,172.00	23,161,110.00	23,161,110.00	23,161,110.00	0.00
210201	ALLOWANCES	17,209,684.34	22,058,200.00	22,058,200.00	5,694,172.00	23,161,110.00	23,161,110.00	23,161,110.00	0.00
21020101	Housing/Rent Allowance	0.00	11,965,400.00	11,965,400.00	2,706,050.00	12,563,670.00	12,563,670.00	12,563,670.00	0.00
21020102	Transport Allowance	0.00	2,736,000.00	2,736,000.00	1,269,600.00	2,872,800.00	2,872,800.00	2,872,800.00	0.00
21020103	Meal Subsidy	1,240,400.00	1,269,600.00	1,269,600.00	943,200.00	1,333,080.00	1,333,080.00	1,333,080.00	0.00
21020104	Utility Allowance	1,194,750.00	943,200.00	943,200.00	10,800.00	990,360.00	990,360.00	990,360.00	0.00
21020105	Entertainment Allowance	141,804.00	139,200.00	139,200.00	764,522.00	146,160.00	146,160.00	146,160.00	0.00
21020107	Domestic Staff Allowance	230,794.84	5,004,800.00	5,004,800.00	0.00	5,255,040.00	5,255,040.00	5,255,040.00	0.00
21020111	Hazard Allowance	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	14,376,935.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	55,706,342.64	93,470,000.00	93,470,000.00	13,485,405.02	115,470,000.00	120,570,000.00	123,070,000.00	0.00
2202	OVERHEAD COST	55,706,342.64	93,470,000.00	93,470,000.00	13,485,405.02	115,470,000.00	120,570,000.00	123,070,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	406,400.00	15,300,000.00	15,300,000.00	220,000.00	18,300,000.00	18,300,000.00	18,800,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	60,000.00	5,000,000.00	5,000,000.00	60,000.00	3,000,000.00	3,000,000.00	3,500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	251,400.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	60,000.00	0.00	0.00	110,000.00	0.00	0.00	0.00	0.00
22020105	Hotel Accommodation	35,000.00	300,000.00	300,000.00	50,000.00	300,000.00	300,000.00	300,000.00	0.00
220202	UTILITIES - GENERAL	6,791,850.00	50,000.00	50,000.00	3,972,100.00	50,000.00	50,000.00	50,000.00	0.00
22020202	TELEPHONE CHARGES	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	65,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020205	WATER RATES	6,676,850.00	0.00	0.00	3,972,100.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,687,000.00	16,600,000.00	16,600,000.00	0.00	17,400,000.00	17,500,000.00	17,500,000.00	0.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,687,000.00	6,600,000.00	6,600,000.00	0.00	7,400,000.00	7,500,000.00	7,500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	18,622,600.00	6,800,000.00	6,800,000.00	1,791,600.00	10,800,000.00	10,800,000.00	11,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	5,000,000.00	5,000,000.00	580,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	200,000.00	200,000.00	126,000.00	200,000.00	200,000.00	200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	226,000.00	100,000.00	100,000.00	35,600.00	100,000.00	100,000.00	100,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	18,332,600.00	300,000.00	300,000.00	226,000.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	64,000.00	600,000.00	600,000.00	824,000.00	4,600,000.00	4,600,000.00	5,600,000.00	0.00
220205	TRAINING - GENERAL	2,878,290.25	7,000,000.00	7,000,000.00	1,483,600.00	7,000,000.00	7,000,000.00	8,000,000.00	0.00
22020501	LOCAL TRAINING	2,878,290.25	7,000,000.00	7,000,000.00	1,483,600.00	7,000,000.00	7,000,000.00	8,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	7,293,500.00	3,500,000.00	3,500,000.00	1,575,052.51	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22020601	SECURITY SERVICES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	7,293,500.00	500,000.00	500,000.00	1,575,052.51	500,000.00	500,000.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	343,352.39	2,350,000.00	2,350,000.00	379,552.51	2,550,000.00	2,550,000.00	2,550,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	268,000.00	1,800,000.00	1,800,000.00	358,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	75,352.39	550,000.00	550,000.00	21,552.51	550,000.00	550,000.00	550,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	4,977,350.00	40,000.00	40,000.00	1,360,000.00	40,000.00	40,000.00	40,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,977,350.00	40,000.00	40,000.00	1,360,000.00	40,000.00	40,000.00	40,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,706,000.00	41,830,000.00	41,830,000.00	2,703,500.00	55,830,000.00	60,830,000.00	60,830,000.00	0.00
22021001	REFRESHMENT & MEALS	240,000.00	3,400,000.00	3,400,000.00	1,553,500.00	3,400,000.00	3,400,000.00	3,400,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,000,000.00	2,000,000.00	540,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	30,000.00	600,000.00	600,000.00	60,000.00	600,000.00	600,000.00	600,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	40,000.00	1,400,000.00	1,400,000.00	10,000.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	710,000.00	80,000.00	80,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00
22021007	WELFARE PACKAGES	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	350,000.00	0.00
22021011	Recruitment and Appointment (Service wide)	0.00	10,000,000.00	10,000,000.00	540,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	7,642,000.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22021013	PROMOTION (SERVICE WIDE)	3,730,000.00	18,000,000.00	18,000,000.00	0.00	23,000,000.00	28,000,000.00	28,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	2,000,000.00	2,000,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	314,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	0.00	67,980,000.00	67,980,000.00	0.00	57,058,000.00	57,058,000.00	57,058,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	33,330,000.00	33,330,000.00	0.00	13,058,000.00	13,058,000.00	13,058,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	33,330,000.00	33,330,000.00	0.00	13,058,000.00	13,058,000.00	13,058,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	0.00	1,180,000.00	1,180,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	20,500,000.00	20,500,000.00	0.00	3,760,000.00	3,760,000.00	3,760,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	11,650,000.00	11,650,000.00	0.00	8,098,000.00	8,098,000.00	8,098,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	23,000,000.00	23,000,000.00	0.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	23,000,000.00	23,000,000.00	0.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	23,000,000.00	23,000,000.00	0.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	11,650,000.00	11,650,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	11,650,000.00	11,650,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	11,650,000.00	11,650,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00

014900100100	Local Government Service Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging

2	EXPENDITURES	26,878,571.68	77,516,664.00	77,516,664.00	12,683,904.31	136,342,497.00	136,342,497.00	136,342,497.00	0.00
21	PERSONNEL COST	26,878,571.68	46,516,664.00	46,516,664.00	12,683,904.31	48,842,497.00	48,842,497.00	48,842,497.00	0.00
2101	SALARY	15,447,251.63	28,538,900.00	28,538,900.00	8,575,728.64	29,965,845.00	29,965,845.00	29,965,845.00	0.00
210101	SALARIES AND WAGES	15,447,251.63	28,538,900.00	28,538,900.00	8,575,728.64	29,965,845.00	29,965,845.00	29,965,845.00	0.00
21010101	SALARY	15,447,251.63	28,538,900.00	28,538,900.00	8,575,728.64	29,965,845.00	29,965,845.00	29,965,845.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,431,320.05	17,977,764.00	17,977,764.00	4,108,175.67	18,876,652.00	18,876,652.00	18,876,652.00	0.00
210201	ALLOWANCES	11,431,320.05	17,977,764.00	17,977,764.00	4,108,175.67	18,876,652.00	18,876,652.00	18,876,652.00	0.00
21020101	Housing/Rent Allowance	2,928,690.15	5,371,688.00	5,371,688.00	2,181,747.62	5,640,273.00	5,640,273.00	5,640,273.00	0.00
21020102	Transport Allowance	555,475.00	906,000.00	906,000.00	548,625.00	951,300.00	951,300.00	951,300.00	0.00
21020103	Meal Subsidy	345,550.00	408,000.00	408,000.00	118,550.00	428,400.00	428,400.00	428,400.00	0.00
21020104	Utility Allowance	315,650.00	328,800.00	328,800.00	137,041.30	345,240.00	345,240.00	345,240.00	0.00
21020105	Entertainment Allowance	44,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020106	Leave allowances	2,467,321.00	3,333,108.00	3,333,108.00	0.00	3,499,763.00	3,499,763.00	3,499,763.00	0.00
21020107	Domestic Staff Allowance	60,161.30	7,630,168.00	7,630,168.00	1,122,211.75	8,011,676.00	8,011,676.00	8,011,676.00	0.00
21020108	Shift Duty Allowance	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	4,688,772.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	0.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
2202	OVERHEAD COST	0.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220205	TRAINING - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020501	LOCAL TRAINING	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021007	WELFARE PACKAGES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
23	Capital Expenditure	0.00	22,000,000.00	22,000,000.00	0.00	78,500,000.00	78,500,000.00	78,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	16,000,000.00	16,000,000.00	0.00	77,000,000.00	77,000,000.00	77,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	16,000,000.00	16,000,000.00	0.00	77,000,000.00	77,000,000.00	77,000,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	16,000,000.00	16,000,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	6,000,000.00	6,000,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	6,000,000.00	6,000,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	6,000,000.00	6,000,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00

014900200100	Local Government Pension Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	66,400,000.00	66,400,000.00	151,200,000.00	70,300,000.00	70,300,000.00	70,300,000.00	0.00
21	PERSONNEL COST	0.00	32,000,000.00	32,000,000.00	151,200,000.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00

2103	SOCIAL BENEFITS	0.00	32,000,000.00	32,000,000.00	151,200,000.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00
210301	SOCIAL BENEFITS	0.00	32,000,000.00	32,000,000.00	151,200,000.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00
21030102	PENSION	0.00	32,000,000.00	32,000,000.00	151,200,000.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	11,400,000.00	11,400,000.00	0.00	15,300,000.00	15,300,000.00	15,300,000.00	0.00
2202	OVERHEAD COST	0.00	11,400,000.00	11,400,000.00	0.00	15,300,000.00	15,300,000.00	15,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,500,000.00	1,500,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	3,100,000.00	3,100,000.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	2,800,000.00	2,800,000.00	0.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220205	TRAINING - GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020501	LOCAL TRAINING	0.00	1,500,000.00	1,500,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
23	Capital Expenditure	0.00	23,000,000.00	23,000,000.00	0.00	23,000,000.00	23,000,000.00	23,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00

014800100100	Enugu State Independent Electoral Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	639,041,064.79	469,810,650.00	397,810,650.00	133,875,963.08	903,202,683.00	496,202,683.00	499,702,683.00	0.00
21	PERSONNEL COST	140,057,507.47	192,840,650.00	192,840,650.00	90,504,752.48	202,482,683.00	202,482,683.00	202,482,683.00	0.00
2101	SALARY	75,221,336.71	152,991,234.00	152,991,234.00	64,341,960.10	160,640,796.00	160,640,796.00	160,640,796.00	0.00
210101	SALARIES AND WAGES	75,221,336.71	152,991,234.00	152,991,234.00	64,341,960.10	160,640,796.00	160,640,796.00	160,640,796.00	0.00
21010101	SALARY	75,221,336.71	152,991,234.00	152,991,234.00	64,341,960.10	160,640,796.00	160,640,796.00	160,640,796.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	64,836,170.76	39,849,416.00	39,849,416.00	26,162,792.38	41,841,887.00	41,841,887.00	41,841,887.00	0.00
210201	ALLOWANCES	64,836,170.76	39,849,416.00	39,849,416.00	26,162,792.38	41,841,887.00	41,841,887.00	41,841,887.00	0.00
21020101	Housing/Rent Allowance	15,341,201.28	17,794,594.00	17,794,594.00	17,794,594.00	18,684,324.00	18,684,324.00	18,684,324.00	0.00
21020102	Transport Allowance	4,031,950.00	4,192,000.00	4,192,000.00	4,192,000.00	4,401,600.00	4,401,600.00	4,401,600.00	0.00
21020103	Meal Subsidy	2,875,100.00	1,960,816.00	1,960,816.00	1,960,117.00	2,058,857.00	2,058,857.00	2,058,857.00	0.00

21020104	Utility Allowance	2,606,300.00	1,504,800.00	1,504,800.00	1,504,800.00	1,580,040.00	1,580,040.00	1,580,040.00	0.00
21020105	Entertainment Allowance	42,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020106	Leave allowances	0.00	14,397,206.00	14,397,206.00	711,281.38	15,117,066.00	15,117,066.00	15,117,066.00	0.00
21020107	Domestic Staff Allowance	2,641,076.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	37,298,343.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	498,983,557.32	152,750,000.00	80,750,000.00	43,371,210.60	576,500,000.00	169,500,000.00	173,000,000.00	0.00
2202	OVERHEAD COST	498,983,557.32	152,750,000.00	80,750,000.00	43,371,210.60	576,500,000.00	169,500,000.00	173,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	16,304,146.58	46,000,000.00	36,000,000.00	19,394,061.93	46,000,000.00	46,000,000.00	46,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,000,000.00	14,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000.00	42,000,000.00	22,000,000.00	19,394,061.93	42,000,000.00	42,000,000.00	42,000,000.00	0.00
22020105	Hotel Accommodation	16,254,146.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	13,190,241.25	4,100,000.00	4,100,000.00	859,500.00	4,100,000.00	4,100,000.00	4,600,000.00	0.00
22020201	ELECTRICITY CHARGES	10,845,041.25	2,000,000.00	2,000,000.00	712,000.00	2,000,000.00	2,000,000.00	2,500,000.00	0.00
22020202	TELEPHONE CHARGES	2,264,000.00	500,000.00	500,000.00	147,500.00	500,000.00	500,000.00	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	8,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	73,200.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020205	WATER RATES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	324,033,425.00	9,900,000.00	9,900,000.00	1,414,760.00	407,100,000.00	23,100,000.00	25,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	3,000,000.00	3,000,000.00	1,404,760.00	300,000,000.00	6,000,000.00	8,000,000.00	0.00
22020302	BOOKS	2,138,300.00	200,000.00	200,000.00	10,000.00	200,000.00	200,000.00	200,000.00	0.00
22020303	NEWSPAPERS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	19,107,200.00	0.00	0.00	0.00	100,000,000.00	10,000,000.00	10,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	302,787,925.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	47,529,531.75	24,700,000.00	9,700,000.00	1,159,500.00	9,700,000.00	9,700,000.00	10,700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	2,000,000.00	2,000,000.00	147,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,643,500.00	400,000.00	400,000.00	193,500.00	400,000.00	400,000.00	400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	41,740,801.25	1,000,000.00	1,000,000.00	93,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	131,500.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,013,730.50	20,500,000.00	5,500,000.00	726,000.00	5,500,000.00	5,500,000.00	6,500,000.00	0.00
220205	TRAINING - GENERAL	0.00	1,000,000.00	1,000,000.00	512,500.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	1,000,000.00	1,000,000.00	512,500.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	7,429,200.00	3,400,000.00	3,400,000.00	980,000.00	3,400,000.00	3,400,000.00	3,400,000.00	0.00
22020601	SECURITY SERVICES	40,000.00	3,000,000.00	3,000,000.00	980,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	7,389,200.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	161,500.00	12,300,000.00	4,300,000.00	75,000.00	22,300,000.00	22,300,000.00	22,300,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	150,000.00	10,300,000.00	2,300,000.00	75,000.00	20,300,000.00	20,300,000.00	20,300,000.00	0.00
22020703	LEGAL SERVICES	11,500.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,200,000.00	2,200,000.00	9,998,000.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,600,000.00	1,600,000.00	8,398,000.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	600,000.00	600,000.00	1,600,000.00	600,000.00	600,000.00	600,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	14,315,000.00	50,000.00	50,000.00	440,000.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,315,000.00	50,000.00	50,000.00	440,000.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	76,020,512.74	49,100,000.00	10,100,000.00	8,537,888.67	76,600,000.00	53,600,000.00	53,600,000.00	0.00

22021001	REFRESHMENT & MEALS	1,436,000.00	1,000,000.00	1,000,000.00	48,072.42	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	502,542.74	45,000,000.00	5,000,000.00	420,000.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	24,171,970.00	1,200,000.00	1,200,000.00	7,704,316.25	10,000,000.00	2,000,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	37,138,000.00	1,500,000.00	2,500,000.00	65,500.00	20,000,000.00	5,000,000.00	5,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	1,485,000.00	200,000.00	200,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021016	Servicom Expenses	11,287,000.00	200,000.00	200,000.00	300,000.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	0.00	124,220,000.00	124,220,000.00	0.00	124,220,000.00	124,220,000.00	124,220,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	17,220,000.00	19,220,000.00	0.00	17,220,000.00	17,220,000.00	17,220,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	17,220,000.00	19,220,000.00	0.00	17,220,000.00	17,220,000.00	17,220,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	2,100,000.00	2,100,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	5,120,000.00	7,120,000.00	0.00	5,120,000.00	5,120,000.00	5,120,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	57,600,000.00	55,600,000.00	0.00	57,600,000.00	57,600,000.00	57,600,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	57,600,000.00	55,600,000.00	0.00	57,600,000.00	57,600,000.00	57,600,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	57,600,000.00	55,600,000.00	0.00	57,600,000.00	57,600,000.00	57,600,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	49,400,000.00	49,400,000.00	0.00	49,400,000.00	49,400,000.00	49,400,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	49,400,000.00	49,400,000.00	0.00	49,400,000.00	49,400,000.00	49,400,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	49,400,000.00	49,400,000.00	0.00	49,400,000.00	49,400,000.00	49,400,000.00	0.00

016600100100	Ministry of Human Development and Poverty Eradicatio								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	140,295,049.76	597,220,970.00	387,220,970.00	113,458,351.68	840,768,444.00	850,768,444.00	854,268,444.00	5,000,000.00
21	PERSONNEL COST	36,382,968.50	58,779,470.00	58,779,470.00	23,788,427.24	61,718,444.00	61,718,444.00	61,718,444.00	0.00
2101	SALARY	20,977,476.52	43,030,280.00	43,030,280.00	16,110,868.94	45,181,794.00	45,181,794.00	45,181,794.00	0.00
210101	SALARIES AND WAGES	20,977,476.52	43,030,280.00	43,030,280.00	16,110,868.94	45,181,794.00	45,181,794.00	45,181,794.00	0.00
21010101	SALARY	20,977,476.52	43,030,280.00	43,030,280.00	16,110,868.94	45,181,794.00	45,181,794.00	45,181,794.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,405,491.98	15,749,190.00	15,749,190.00	7,677,558.30	16,536,650.00	16,536,650.00	16,536,650.00	0.00
210201	ALLOWANCES	15,405,491.98	15,749,190.00	15,749,190.00	7,677,558.30	16,536,650.00	16,536,650.00	16,536,650.00	0.00
21020101	Housing/Rent Allowance	4,013,955.98	6,473,416.00	6,473,416.00	4,531,974.30	6,797,088.00	6,797,088.00	6,797,088.00	0.00
21020102	Transport Allowance	878,000.00	2,408,320.00	2,408,320.00	1,245,200.00	2,528,736.00	2,528,736.00	2,528,736.00	0.00
21020103	Meal Subsidy	579,000.00	1,026,504.00	1,026,504.00	354,900.00	1,077,829.00	1,077,829.00	1,077,829.00	0.00
21020104	Utility Allowance	526,450.00	713,168.00	713,168.00	345,650.00	748,826.00	748,826.00	748,826.00	0.00
21020105	Entertainment Allowance	34,400.00	123,638.00	123,638.00	18,300.00	129,820.00	129,820.00	129,820.00	0.00
21020107	Domestic Staff Allowance	2,154,562.00	5,004,144.00	5,004,144.00	1,181,534.00	5,254,351.00	5,254,351.00	5,254,351.00	0.00
21020115	Arrears Allowances	7,219,124.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	103,912,081.26	279,741,500.00	69,741,500.00	83,829,924.44	129,050,000.00	139,050,000.00	142,550,000.00	5,000,000.00
2202	OVERHEAD COST	103,912,081.26	279,741,500.00	69,741,500.00	83,829,924.44	129,050,000.00	139,050,000.00	142,550,000.00	5,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	5,775,000.00	20,500,000.00	10,500,000.00	3,185,000.00	36,000,000.00	36,000,000.00	39,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	500,000.00	500,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	732,000.00	10,000,000.00	10,000,000.00	2,765,000.00	12,000,000.00	12,000,000.00	15,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,038,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,000.00	10,000,000.00	0.00	170,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220202	UTILITIES - GENERAL	432,000.00	600,000.00	600,000.00	1,081,000.00	600,000.00	600,000.00	600,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	300,000.00	300,000.00	81,000.00	300,000.00	300,000.00	300,000.00	0.00
22020205	WATER RATES	432,000.00	300,000.00	300,000.00	1,000,000.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,967,800.00	2,591,500.00	2,591,500.00	651,700.00	4,400,000.00	4,400,000.00	4,400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	131,000.00	1,700,000.00	1,700,000.00	230,000.00	3,700,000.00	3,700,000.00	3,700,000.00	0.00

22020303	NEWSPAPERS	3,836,800.00	391,500.00	391,500.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	421,700.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,382,500.00	2,400,000.00	2,400,000.00	72,300,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	1,001,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	303,000.00	500,000.00	500,000.00	20,000.00	500,000.00	500,000.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	36,000.00	700,000.00	700,000.00	71,595,000.00	700,000.00	700,000.00	700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	42,500.00	0.00	0.00	685,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	77,511,000.00	200,000,000.00	40,000,000.00	23,000.00	50,000,000.00	60,000,000.00	60,000,000.00	5,000,000.00
22020501	LOCAL TRAINING	77,511,000.00	200,000,000.00	40,000,000.00	23,000.00	50,000,000.00	60,000,000.00	60,000,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	300,000.00	300,000.00	1,387,000.00	300,000.00	300,000.00	300,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	300,000.00	300,000.00	1,387,000.00	300,000.00	300,000.00	300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,900.00	500,000.00	500,000.00	197,000.00	500,000.00	500,000.00	500,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	40,900.00	500,000.00	500,000.00	197,000.00	500,000.00	500,000.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,465,000.00	2,000,000.00	2,000,000.00	171,224.44	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,500,000.00	1,500,000.00	1,224.44	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	7,465,000.00	500,000.00	500,000.00	170,000.00	500,000.00	500,000.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,337,881.26	50,800,000.00	10,800,000.00	4,834,000.00	32,800,000.00	32,800,000.00	33,300,000.00	0.00
22021001	REFRESHMENT & MEALS	2,081.26	300,000.00	300,000.00	4,770,000.00	300,000.00	300,000.00	300,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	7,238,900.00	300,000.00	300,000.00	64,000.00	300,000.00	300,000.00	300,000.00	0.00
22021007	WELFARE PACKAGES	0.00	20,000,000.00	5,000,000.00	0.00	2,000,000.00	2,000,000.00	2,500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	96,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	30,000,000.00	5,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23	Capital Expenditure	0.00	258,700,000.00	258,700,000.00	5,840,000.00	650,000,000.00	650,000,000.00	650,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	88,500,000.00	88,500,000.00	5,840,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	88,500,000.00	88,500,000.00	5,840,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	40,000,000.00	40,000,000.00	5,840,000.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	170,200,000.00	170,200,000.00	0.00	600,000,000.00	600,000,000.00	600,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	170,200,000.00	170,200,000.00	0.00	600,000,000.00	600,000,000.00	600,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	200,000.00	200,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	170,000,000.00	170,000,000.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00

016700100100	Ministry of Special Duties								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	41,295,664.48	221,779,940.00	221,779,940.00	24,583,727.84	532,439,457.00	532,439,457.00	532,439,457.00	0.00
21	PERSONNEL COST	28,813,599.58	59,829,940.00	59,829,940.00	16,406,264.59	62,289,457.00	62,289,457.00	62,289,457.00	0.00
2101	SALARY	16,532,097.36	44,476,340.00	44,476,340.00	11,034,259.95	46,168,177.00	46,168,177.00	46,168,177.00	0.00
210101	SALARIES AND WAGES	16,532,097.36	44,476,340.00	44,476,340.00	11,034,259.95	46,168,177.00	46,168,177.00	46,168,177.00	0.00
21010101	SALARY	16,532,097.36	44,476,340.00	44,476,340.00	11,034,259.95	46,168,177.00	46,168,177.00	46,168,177.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,281,502.22	15,353,600.00	15,353,600.00	5,372,004.64	16,121,280.00	16,121,280.00	16,121,280.00	0.00
210201	ALLOWANCES	12,281,502.22	15,353,600.00	15,353,600.00	5,372,004.64	16,121,280.00	16,121,280.00	16,121,280.00	0.00
21020101	Housing/Rent Allowance	3,075,734.22	6,274,200.00	6,274,200.00	3,075,726.64	6,587,910.00	6,587,910.00	6,587,910.00	0.00
21020102	Transport Allowance	635,200.00	1,287,600.00	1,287,600.00	824,450.00	1,351,980.00	1,351,980.00	1,351,980.00	0.00
21020103	Meal Subsidy	405,000.00	580,800.00	580,800.00	246,100.00	609,840.00	609,840.00	609,840.00	0.00
21020104	Utility Allowance	371,900.00	452,400.00	452,400.00	240,100.00	475,020.00	475,020.00	475,020.00	0.00
21020105	Entertainment Allowance	30,600.00	86,400.00	86,400.00	12,600.00	90,720.00	90,720.00	90,720.00	0.00
21020107	Domestic Staff Allowance	2,363,068.00	6,672,200.00	6,672,200.00	973,028.00	7,005,810.00	7,005,810.00	7,005,810.00	0.00
21020111	Hazard Allowance	5,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	12,482,064.90	22,950,000.00	22,950,000.00	8,177,463.25	23,150,000.00	23,150,000.00	23,150,000.00	0.00
2202	OVERHEAD COST	12,482,064.90	22,950,000.00	22,950,000.00	8,177,463.25	23,150,000.00	23,150,000.00	23,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,384,000.00	2,000,000.00	2,000,000.00	1,178,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	500,000.00	500,000.00	10,000.00	500,000.00	500,000.00	500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,384,000.00	1,500,000.00	1,500,000.00	1,168,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220202	UTILITIES - GENERAL	0.00	1,050,000.00	1,050,000.00	3,029,000.00	1,050,000.00	1,050,000.00	1,050,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	400,000.00	400,000.00	99,000.00	400,000.00	400,000.00	400,000.00	0.00
22020205	WATER RATES	0.00	200,000.00	200,000.00	2,930,000.00	200,000.00	200,000.00	200,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	4,222,000.00	1,500,000.00	1,500,000.00	3,425,400.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,222,000.00	1,300,000.00	1,300,000.00	2,559,400.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020302	BOOKS	0.00	200,000.00	200,000.00	866,000.00	200,000.00	200,000.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	217,064.90	6,800,000.00	6,800,000.00	61,000.00	6,800,000.00	6,800,000.00	6,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,064.90	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	214,000.00	4,000,000.00	4,000,000.00	61,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	200,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	802,500.00	1,100,000.00	1,100,000.00	1,716.25	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	802,500.00	800,000.00	800,000.00	1,716.25	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,656,500.00	0.00	0.00	482,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,656,500.00	0.00	0.00	482,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,300,000.00	2,300,000.00	347.00	2,300,000.00	2,300,000.00	2,300,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	300,000.00	300,000.00	347.00	300,000.00	300,000.00	300,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	0.00	139,000,000.00	139,000,000.00	0.00	447,000,000.00	447,000,000.00	447,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	47,500,000.00	47,500,000.00	0.00	92,000,000.00	92,000,000.00	92,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	47,500,000.00	47,500,000.00	0.00	92,000,000.00	92,000,000.00	92,000,000.00	0.00
23010102	PURCHASE OF OFFICE BUILDINGS	0.00	22,500,000.00	22,500,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	13,000,000.00	13,000,000.00	13,000,000.00	0.00

22020203	INTERNET ACCESS CHARGES	1,241,187.50	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,086,000.00	400,000.00	400,000.00	800,000.00	400,000.00	400,000.00	400,000.00	0.00
22020205	WATER RATES	0.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	0.00
22020206	SEWERAGE CHARGES	520,200.00	200,000.00	200,000.00	44,000.00	200,000.00	200,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	69,112,369.18	3,400,000.00	13,400,000.00	6,683,770.00	53,400,000.00	53,400,000.00	53,400,000.00	10,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,622,215.63	3,000,000.00	13,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020302	BOOKS	38,029,720.55	300,000.00	300,000.00	4,683,770.00	300,000.00	300,000.00	300,000.00	0.00
22020303	NEWSPAPERS	20,460,433.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,000,000.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	71,825,014.87	5,700,000.00	5,700,000.00	12,934,297.00	5,700,000.00	5,700,000.00	5,700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	1,935,162.50	2,000,000.00	2,000,000.00	91,600.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,742,339.21	500,000.00	500,000.00	789,400.00	500,000.00	500,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,027,700.00	0.00	0.00	135,600.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,033,000.00	800,000.00	800,000.00	1,000,000.00	800,000.00	800,000.00	800,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	28,933,470.16	1,400,000.00	1,400,000.00	9,917,697.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	26,153,343.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	14,804,727.50	14,500,000.00	25,200,000.00	163,746,000.00	51,000,000.00	37,500,000.00	42,500,000.00	5,000,000.00
22020501	LOCAL TRAINING	13,461,427.50	13,500,000.00	23,500,000.00	160,800,000.00	50,000,000.00	36,500,000.00	41,500,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	1,343,300.00	1,000,000.00	1,700,000.00	2,946,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	310,092,334.32	300,000.00	300,000.00	7,530,000.00	300,000.00	300,000.00	300,000.00	0.00
22020601	SECURITY SERVICES	175,000.00	0.00	0.00	7,530,000.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	309,917,334.32	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	36,626,639.36	8,000,000.00	8,000,000.00	13,114,303.28	35,900,000.00	8,000,000.00	8,000,000.00	15,000,000.00
22020701	FINANCIAL CONSULTING	12,919,500.00	0.00	0.00	12,397,800.00	0.00	0.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	388,639.36	2,100,000.00	2,100,000.00	515,503.28	30,000,000.00	2,100,000.00	2,100,000.00	15,000,000.00
22020706	SURVEYING SERVICES	23,189,500.00	3,900,000.00	3,900,000.00	201,000.00	3,900,000.00	3,900,000.00	3,900,000.00	0.00
22020707	AGRICULTURAL CONSULTING	129,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	48,117,396.91	1,800,000.00	1,800,000.00	5,901,100.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	914,838.46	1,000,000.00	1,000,000.00	1,277,800.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	13,646,483.45	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	33,556,075.00	500,000.00	500,000.00	4,623,300.00	500,000.00	500,000.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	17,672,715.00	100,000.00	90,100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,472,715.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020902	INSURANCE PREMIUM	200,000.00	0.00	90,000,000.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,852,900.00	33,100,000.00	44,000,000.00	9,597,497.00	37,000,000.00	37,000,000.00	37,000,000.00	20,000,000.00
22021001	REFRESHMENT & MEALS	1,752,600.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	181,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,919,000.00	6,100,000.00	12,000,000.00	9,597,497.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	25,000,000.00	30,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	20,000,000.00
23	Capital Expenditure	37,949,137.00	80,267,450,000.00	38,767,450,000.00	2,883,397,359.00	89,680,000,000.00	100,680,000,000.00	100,680,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	37,949,137.00	21,255,000,000.00	11,205,000,000.00	2,466,976,048.00	11,015,000,000.00	11,015,000,000.00	11,015,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	37,949,137.00	21,255,000,000.00	11,205,000,000.00	2,466,976,048.00	11,015,000,000.00	11,015,000,000.00	11,015,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	15,000,000.00	15,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00

23010119	PURCHASE OF POWER GENERATING SET	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	200,000,000.00	200,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	37,949,137.00	20,850,000,000.00	10,800,000,000.00	2,466,976,048.00	10,550,000,000.00	10,550,000,000.00	10,550,000,000.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	65,000,000.00	65,000,000.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	55,612,000,000.00	24,662,000,000.00	416,421,311.00	76,585,000,000.00	87,585,000,000.00	87,585,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	55,612,000,000.00	24,662,000,000.00	416,421,311.00	76,585,000,000.00	87,585,000,000.00	87,585,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	200,000,000.00	250,000,000.00	102,246,330.00	250,000,000.00	250,000,000.00	250,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILIT	0.00	54,600,000,000.00	23,600,000,000.00	314,174,981.00	76,120,000,000.00	87,120,000,000.00	87,120,000,000.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	0.00	12,000,000.00	12,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	800,000,000.00	800,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	3,110,450,000.00	2,610,450,000.00	0.00	1,930,000,000.00	1,930,000,000.00	1,930,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	3,110,450,000.00	2,610,450,000.00	0.00	1,930,000,000.00	1,930,000,000.00	1,930,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRE	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	0.00	1,145,450,000.00	1,145,450,000.00	0.00	1,330,000,000.00	1,330,000,000.00	1,330,000,000.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	1,000,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	0.00	765,000,000.00	765,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	290,000,000.00	290,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	290,000,000.00	290,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	240,000,000.00	240,000,000.00	0.00	120,000,000.00	120,000,000.00	120,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00

021502600100	Veterinary School, Achi								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,200,000.00	3,900,000.00	3,900,000.00	0.00	3,900,000.00	3,900,000.00	3,900,000.00	0.00
22	OTHER RECURRENT COSTS	1,200,000.00	3,900,000.00	3,900,000.00	0.00	3,900,000.00	3,900,000.00	3,900,000.00	0.00
2202	OVERHEAD COST	1,200,000.00	3,900,000.00	3,900,000.00	0.00	3,900,000.00	3,900,000.00	3,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	84,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	84,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,116,000.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,116,000.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00

021510200100	Enugu State Agricultural Development Programme (ENADP)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging

2	EXPENDITURES	23,017,659.79	10,346,000.00	24,346,000.00	0.00	26,234,000.00	26,234,000.00	30,234,000.00	0.00
22	OTHER RECURRENT COSTS	23,017,659.79	5,800,000.00	19,800,000.00	0.00	21,800,000.00	21,800,000.00	25,800,000.00	0.00
2202	OVERHEAD COST	23,017,659.79	5,800,000.00	19,800,000.00	0.00	21,800,000.00	21,800,000.00	25,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	718,000.00	500,000.00	12,500,000.00	0.00	5,000,000.00	5,000,000.00	6,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	718,000.00	500,000.00	12,500,000.00	0.00	5,000,000.00	5,000,000.00	6,000,000.00	0.00
220202	UTILITIES - GENERAL	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,193,000.00	500,000.00	2,500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,193,000.00	500,000.00	2,500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	17,826,115.65	2,700,000.00	2,700,000.00	0.00	2,700,000.00	2,700,000.00	2,700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	58,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	17,768,115.65	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220205	TRAINING - GENERAL	0.00	500,000.00	500,000.00	0.00	12,000,000.00	12,000,000.00	15,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	500,000.00	500,000.00	0.00	12,000,000.00	12,000,000.00	15,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,107,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,107,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	23,544.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	23,544.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	0.00	4,546,000.00	4,546,000.00	0.00	4,434,000.00	4,434,000.00	4,434,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	2,596,000.00	2,596,000.00	0.00	3,134,000.00	3,134,000.00	3,134,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	2,596,000.00	2,596,000.00	0.00	3,134,000.00	3,134,000.00	3,134,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	360,000.00	360,000.00	0.00	364,000.00	364,000.00	364,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	750,000.00	750,000.00	0.00	530,000.00	530,000.00	530,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	1,486,000.00	1,486,000.00	0.00	2,240,000.00	2,240,000.00	2,240,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILIT	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	650,000.00	650,000.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	650,000.00	650,000.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	650,000.00	650,000.00	0.00	0.00	0.00	0.00	0.00

021510400100	Fertilizer Procurement and Distribution Company Ltd								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
2202	OVERHEAD COST	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00

21020111	Hazard Allowance	165,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020113	Teaching Allowance	7,695.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	58,919,506.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	374,794,080.05	339,050,000.00	339,050,000.00	30,765,204.96	359,050,000.00	359,050,000.00	359,050,000.00	0.00
2202	OVERHEAD COST	374,794,080.05	339,050,000.00	339,050,000.00	30,765,204.96	359,050,000.00	359,050,000.00	359,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	40,100,000.00	40,000,000.00	40,000,000.00	12,602,418.75	60,000,000.00	60,000,000.00	60,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	35,180,000.00	5,000,000.00	5,000,000.00	4,770,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,244,000.00	30,000,000.00	30,000,000.00	5,762,918.75	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,646,000.00	0.00	0.00	2,069,500.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	30,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	5,144,400.00	1,850,000.00	1,850,000.00	2,044,500.00	1,850,000.00	1,850,000.00	1,850,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	350,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020205	WATER RATES	5,056,900.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020206	SEWERAGE CHARGES	87,500.00	400,000.00	400,000.00	2,044,500.00	400,000.00	400,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,832,600.00	6,300,000.00	6,300,000.00	1,224,200.00	6,300,000.00	6,300,000.00	6,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,000,000.00	5,000,000.00	219,200.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020302	BOOKS	240,000.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00
22020303	NEWSPAPERS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020304	MAGAZINES & PERIODICALS	5,000,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,265,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	327,600.00	0.00	0.00	980,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	6,447,400.00	4,700,000.00	4,700,000.00	170,100.00	4,700,000.00	4,700,000.00	4,700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	450,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	868,400.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,084,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,000,000.00	1,000,000.00	170,100.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	45,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220205	TRAINING - GENERAL	245,811,733.19	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	245,811,733.19	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	756,639.34	148,000,000.00	148,000,000.00	2,952,400.00	148,000,000.00	148,000,000.00	148,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	140,000,000.00	140,000,000.00	2,952,400.00	140,000,000.00	140,000,000.00	140,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	756,639.34	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	16,041,100.00	3,100,000.00	3,100,000.00	0.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,141,100.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	12,900,000.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,160,207.52	100,200,000.00	100,200,000.00	1,751.21	100,200,000.00	100,200,000.00	100,200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,152,432.52	200,000.00	200,000.00	1,751.21	200,000.00	200,000.00	200,000.00	0.00
22020902	INSURANCE PREMIUM	7,775.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	51,500,000.00	31,700,000.00	31,700,000.00	11,769,835.00	31,700,000.00	31,700,000.00	31,700,000.00	0.00
22021001	REFRESHMENT & MEALS	3,600,000.00	10,000,000.00	10,000,000.00	7,749,835.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,500,000.00	5,000,000.00	5,000,000.00	4,020,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00

22021007	WELFARE PACKAGES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021013	PROMOTION (SERVICE WIDE)	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021016	Servicom Expenses	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	45,400,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021026	Common services (Committee/Commissions)	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23	Capital Expenditure	0.00	638,000,000.00	638,000,000.00	7,430,000.00	488,750,000.00	488,750,000.00	488,750,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	83,000,000.00	83,000,000.00	7,430,000.00	83,750,000.00	83,750,000.00	83,750,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	83,000,000.00	83,000,000.00	7,430,000.00	83,750,000.00	83,750,000.00	83,750,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	58,000,000.00	58,000,000.00	3,550,000.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	15,000,000.00	15,000,000.00	3,880,000.00	14,750,000.00	14,750,000.00	14,750,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	555,000,000.00	555,000,000.00	0.00	255,000,000.00	255,000,000.00	255,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	555,000,000.00	555,000,000.00	0.00	255,000,000.00	255,000,000.00	255,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	205,000,000.00	205,000,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00

022000700100	Office of the State Accountant- General								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	26,253,226,360.66	11,006,280,000.00	17,023,280,000.00	8,015,523,947.24	18,578,374,000.00	19,578,429,000.00	19,778,429,000.00	0.00
21	PERSONNEL COST	5,120,888.01	830,000,000.00	830,000,000.00	6,074,046.84	3,531,500,000.00	4,531,500,000.00	4,531,500,000.00	0.00
2101	SALARY	5,120,888.01	830,000,000.00	830,000,000.00	6,074,046.84	3,531,500,000.00	4,531,500,000.00	4,531,500,000.00	0.00
210101	SALARIES AND WAGES	5,120,888.01	830,000,000.00	830,000,000.00	6,074,046.84	3,531,500,000.00	4,531,500,000.00	4,531,500,000.00	0.00
21010101	SALARY	1,377,278.01	800,000,000.00	800,000,000.00	6,074,046.84	3,500,000,000.00	4,500,000,000.00	4,500,000,000.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,743,610.00	30,000,000.00	30,000,000.00	0.00	31,500,000.00	31,500,000.00	31,500,000.00	0.00
22	OTHER RECURRENT COSTS	26,244,905,472.65	9,494,450,000.00	15,511,450,000.00	8,009,449,900.40	14,828,395,000.00	14,828,450,000.00	15,028,450,000.00	0.00
2202	OVERHEAD COST	1,553,644,987.00	1,244,450,000.00	1,261,450,000.00	251,763,419.23	1,478,395,000.00	1,478,450,000.00	1,678,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	22,634,200.00	22,000,000.00	24,000,000.00	7,962,900.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,992,000.00	2,000,000.00	4,000,000.00	1,332,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,310,200.00	20,000,000.00	20,000,000.00	6,630,900.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020105	Hotel Accommodation	1,332,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	126,982,300.00	26,800,000.00	46,800,000.00	4,803,302.50	26,800,000.00	26,800,000.00	26,800,000.00	0.00
22020201	ELECTRICITY CHARGES	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	1,722,800.00	800,000.00	800,000.00	398,100.00	800,000.00	800,000.00	800,000.00	0.00
22020203	INTERNET ACCESS CHARGES	6,552,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	71,400.00	300,000.00	300,000.00	15,600.00	300,000.00	300,000.00	300,000.00	0.00
22020205	WATER RATES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020207	LEASED COMMUNICATION LINES(S)	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	113,636,000.00	25,000,000.00	45,000,000.00	4,389,602.50	25,000,000.00	25,000,000.00	25,000,000.00	0.00

220203	MATERIALS & SUPPLIES - GENERAL	57,605,536.04	71,200,000.00	121,200,000.00	6,978,600.00	71,200,000.00	71,200,000.00	71,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	23,286,350.00	20,600,000.00	20,600,000.00	6,828,600.00	20,600,000.00	20,600,000.00	20,600,000.00	0.00
22020302	BOOKS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020303	NEWSPAPERS	450,000.00	400,000.00	400,000.00	150,000.00	400,000.00	400,000.00	400,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	33,869,186.04	30,000,000.00	80,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,347,200.00	11,300,000.00	11,300,000.00	5,246,500.00	11,300,000.00	11,300,000.00	11,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	1,050,000.00	2,500,000.00	2,500,000.00	2,173,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,410,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	479,200.00	1,300,000.00	1,300,000.00	58,500.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	803,500.00	4,900,000.00	4,900,000.00	3,015,000.00	4,900,000.00	4,900,000.00	4,900,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	266,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	338,500.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220205	TRAINING - GENERAL	3,700,000.00	35,000,000.00	10,000,000.00	1,410,000.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
22020501	LOCAL TRAINING	3,700,000.00	35,000,000.00	10,000,000.00	1,410,000.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,144,000.00	1,750,000.00	1,750,000.00	374,000.00	1,750,000.00	1,750,000.00	1,750,000.00	0.00
22020601	SECURITY SERVICES	915,000.00	1,400,000.00	1,400,000.00	305,000.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	229,000.00	350,000.00	350,000.00	69,000.00	350,000.00	350,000.00	350,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	16,519,500.00	3,800,000.00	3,800,000.00	1,510,000.00	4,300,000.00	4,300,000.00	4,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	16,519,500.00	3,000,000.00	3,000,000.00	1,510,000.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,259,620,900.96	1,007,200,000.00	1,007,200,000.00	222,517,366.73	1,207,200,000.00	1,207,200,000.00	1,407,200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	637,743,556.74	1,000,000,000.00	1,000,000,000.00	218,600,366.73	1,200,000,000.00	1,200,000,000.00	1,400,000,000.00	0.00
22020902	INSURANCE PREMIUM	906.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020904	OTHER CRF BANK CHARGES	621,876,437.96	7,200,000.00	7,200,000.00	3,917,000.00	7,200,000.00	7,200,000.00	7,200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	58,091,350.00	64,400,000.00	34,400,000.00	960,750.00	64,845,000.00	64,900,000.00	64,900,000.00	0.00
22021001	REFRESHMENT & MEALS	4,386,350.00	4,000,000.00	4,000,000.00	890,750.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,337,800.00	3,000,000.00	3,000,000.00	0.00	3,400,000.00	3,500,000.00	3,500,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	112,500.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	18,744,700.00	4,000,000.00	4,000,000.00	40,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,260,000.00	2,000,000.00	2,000,000.00	30,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	30,250,000.00	51,000,000.00	21,000,000.00	0.00	51,000,000.00	51,000,000.00	51,000,000.00	0.00
22021016	Servicom Expenses	0.00	300,000.00	300,000.00	0.00	345,000.00	300,000.00	300,000.00	0.00
2206	PUBLIC DEBT CHARGES	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	0.00
220601	FOREIGN INTEREST / DISCOUNT	0.00	400,000,000.00	1,400,000,000.00	2,399,061,388.28	1,400,000,000.00	400,000,000.00	400,000,000.00	0.00
22060102	FOREIGN INTEREST /DISCOUNT - LONG-TERM BORROWING	0.00	400,000,000.00	1,400,000,000.00	2,399,061,388.28	1,400,000,000.00	400,000,000.00	400,000,000.00	0.00
220602	DOMESTIC INTEREST / DISCOUNT	0.00	400,000,000.00	5,400,000,000.00	298,145,178.97	500,000,000.00	500,000,000.00	500,000,000.00	0.00
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT-TERM BORROWING	0.00	400,000,000.00	5,400,000,000.00	298,145,178.97	500,000,000.00	500,000,000.00	500,000,000.00	0.00
220603	FOREIGN PRINCIPAL	9,204,155,607.45	2,710,000,000.00	2,710,000,000.00	3,199,224,143.69	6,710,000,000.00	7,710,000,000.00	7,710,000,000.00	0.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	9,204,155,607.45	2,710,000,000.00	2,710,000,000.00	3,199,224,143.69	6,710,000,000.00	7,710,000,000.00	7,710,000,000.00	0.00
220604	DOMESTIC PRINCIPAL	13,215,704,002.10	2,600,000,000.00	2,600,000,000.00	1,861,255,770.23	2,600,000,000.00	2,600,000,000.00	2,600,000,000.00	0.00
22060401	DOMESTIC PRINCIPAL - SHORT-TERM BORROWING	13,215,704,002.10	2,600,000,000.00	2,600,000,000.00	1,861,255,770.23	2,600,000,000.00	2,600,000,000.00	2,600,000,000.00	0.00
2207	TRANSFERS-PAYMENT	2,271,400,876.10	2,140,000,000.00	2,140,000,000.00	0.00	2,140,000,000.00	2,140,000,000.00	2,140,000,000.00	0.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	2,271,400,876.10	2,140,000,000.00	2,140,000,000.00	0.00	2,140,000,000.00	2,140,000,000.00	2,140,000,000.00	0.00
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENT	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00

22070105	Cost of IGR Collection	2,271,400,876.10	2,080,000,000.00	2,080,000,000.00	0.00	2,080,000,000.00	2,080,000,000.00	2,080,000,000.00	0.00
23	Capital Expenditure	3,200,000.00	681,830,000.00	681,830,000.00	0.00	218,479,000.00	218,479,000.00	218,479,000.00	0.00
2301	FIXED ASSETS PURCHASED	3,200,000.00	17,700,000.00	17,700,000.00	0.00	166,230,000.00	166,230,000.00	166,230,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,200,000.00	17,700,000.00	17,700,000.00	0.00	166,230,000.00	166,230,000.00	166,230,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	17,700,000.00	17,700,000.00	0.00	57,980,000.00	57,980,000.00	57,980,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	8,250,000.00	8,250,000.00	8,250,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	14,130,000.00	14,130,000.00	0.00	52,249,000.00	52,249,000.00	52,249,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	14,130,000.00	14,130,000.00	0.00	52,249,000.00	52,249,000.00	52,249,000.00	0.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	14,130,000.00	14,130,000.00	0.00	51,249,000.00	51,249,000.00	51,249,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	650,000,000.00	650,000,000.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	650,000,000.00	650,000,000.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	250,000,000.00	250,000,000.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00

022000800100	Enugu State Internal Revenue Services								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	2,310,681,291.31	4,924,918,492.00	3,724,918,492.00	545,789,884.96	4,663,541,417.00	3,663,541,417.00	4,163,541,417.00	0.00
21	PERSONNEL COST	289,972,616.52	561,658,492.00	561,658,492.00	239,783,722.04	1,589,741,417.00	589,741,417.00	589,741,417.00	0.00
2101	SALARY	173,163,595.78	410,137,598.00	410,137,598.00	174,227,124.85	1,430,644,479.00	430,644,479.00	430,644,479.00	0.00
210101	SALARIES AND WAGES	173,163,595.78	410,137,598.00	410,137,598.00	174,227,124.85	1,430,644,479.00	430,644,479.00	430,644,479.00	0.00
21010101	SALARY	173,163,595.78	410,137,598.00	410,137,598.00	174,227,124.85	1,430,644,479.00	430,644,479.00	430,644,479.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	116,809,020.74	151,520,894.00	151,520,894.00	65,556,597.19	159,096,938.00	159,096,938.00	159,096,938.00	0.00
210201	ALLOWANCES	116,809,020.74	151,520,894.00	151,520,894.00	65,556,597.19	159,096,938.00	159,096,938.00	159,096,938.00	0.00
21020101	Housing/Rent Allowance	32,714,291.18	62,381,944.00	62,381,944.00	47,719,651.58	65,501,041.00	65,501,041.00	65,501,041.00	0.00
21020102	Transport Allowance	7,034,250.00	11,584,400.00	11,584,400.00	4,335,550.00	12,163,620.00	12,163,620.00	12,163,620.00	0.00
21020103	Meal Subsidy	4,614,000.00	5,352,800.00	5,352,800.00	3,808,666.66	5,620,440.00	5,620,440.00	5,620,440.00	0.00
21020104	Utility Allowance	4,211,350.00	4,231,600.00	4,231,600.00	3,704,818.66	4,443,180.00	4,443,180.00	4,443,180.00	0.00
21020105	Entertainment Allowance	170,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020106	Leave allowances	0.00	40,827,722.00	40,827,722.00	667,444.65	42,869,108.00	42,869,108.00	42,869,108.00	0.00
21020107	Domestic Staff Allowance	9,556,525.00	27,142,428.00	27,142,428.00	5,320,465.64	28,499,549.00	28,499,549.00	28,499,549.00	0.00
21020111	Hazard Allowance	44,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	58,462,271.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020126	Other Allowances	1,833.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	1,980,359,162.59	3,828,600,000.00	2,628,600,000.00	306,006,162.92	1,963,800,000.00	1,963,800,000.00	2,463,800,000.00	0.00
2202	OVERHEAD COST	1,980,359,162.59	3,828,600,000.00	2,628,600,000.00	306,006,162.92	1,963,800,000.00	1,963,800,000.00	2,463,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	69,777,136.28	78,400,000.00	78,400,000.00	13,229,740.00	23,900,000.00	23,900,000.00	23,900,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,777,190.00	40,000,000.00	40,000,000.00	6,011,000.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	21,626,110.00	30,000,000.00	30,000,000.00	6,987,640.00	8,500,000.00	8,500,000.00	8,500,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	12,806,527.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020105	Hotel Accommodation	26,567,309.28	1,400,000.00	1,400,000.00	231,100.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
220202	UTILITIES - GENERAL	19,829,978.83	16,900,000.00	16,900,000.00	14,352,500.00	16,900,000.00	16,900,000.00	16,900,000.00	0.00
22020201	ELECTRICITY CHARGES	1,142,971.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	1,000,000.00	1,000,000.00	731,100.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00

22020203	INTERNET ACCESS CHARGES	15,113,507.50	7,100,000.00	7,100,000.00	6,876,800.00	7,100,000.00	7,100,000.00	7,100,000.00	0.00
22020205	WATER RATES	2,096,400.00	100,000.00	100,000.00	72,300.00	100,000.00	100,000.00	100,000.00	0.00
22020206	SEWERAGE CHARGES	1,263,800.00	4,200,000.00	4,200,000.00	3,672,300.00	4,200,000.00	4,200,000.00	4,200,000.00	0.00
22020207	LEASED COMMUNICATION LINES(S)	213,300.00	4,500,000.00	4,500,000.00	3,000,000.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	45,715,094.50	75,500,000.00	75,500,000.00	23,790,574.00	75,500,000.00	75,500,000.00	75,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,022,969.50	61,000,000.00	61,000,000.00	18,227,824.00	61,000,000.00	61,000,000.00	61,000,000.00	0.00
22020303	NEWSPAPERS	59,500.00	1,000,000.00	1,000,000.00	37,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	12,278,125.00	12,000,000.00	12,000,000.00	4,439,750.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,354,500.00	1,500,000.00	1,500,000.00	1,086,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	30,404,184.53	59,200,000.00	59,200,000.00	11,878,300.00	45,400,000.00	45,400,000.00	45,400,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	9,940,400.00	20,000,000.00	20,000,000.00	4,201,400.00	6,200,000.00	6,200,000.00	6,200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,932,200.00	12,000,000.00	12,000,000.00	1,832,000.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,518,304.53	5,600,000.00	5,600,000.00	4,252,900.00	5,600,000.00	5,600,000.00	5,600,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	25,000.00	3,800,000.00	3,800,000.00	0.00	3,800,000.00	3,800,000.00	3,800,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	81,000.00	10,000,000.00	10,000,000.00	101,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,907,280.00	7,800,000.00	7,800,000.00	1,491,000.00	7,800,000.00	7,800,000.00	7,800,000.00	0.00
220205	TRAINING - GENERAL	26,522,570.00	300,000,000.00	100,000,000.00	7,070,600.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
22020501	LOCAL TRAINING	26,522,570.00	300,000,000.00	100,000,000.00	7,070,600.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
220206	OTHER SERVICES - GENERAL	21,181,600.00	26,600,000.00	26,600,000.00	14,635,200.00	26,600,000.00	26,600,000.00	26,600,000.00	0.00
22020601	SECURITY SERVICES	16,358,100.00	10,500,000.00	10,500,000.00	8,736,200.00	10,500,000.00	10,500,000.00	10,500,000.00	0.00
22020602	OFFICE RENT	1,989,500.00	2,100,000.00	2,100,000.00	635,000.00	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,834,000.00	10,000,000.00	10,000,000.00	1,264,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,552,243,587.87	3,004,700,000.00	2,004,700,000.00	124,276,757.08	1,504,700,000.00	1,504,700,000.00	2,004,700,000.00	0.00
22020701	FINANCIAL CONSULTING	1,544,291,327.87	3,000,300,000.00	2,000,300,000.00	122,895,939.08	1,500,300,000.00	1,500,300,000.00	2,000,300,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,144,700.00	3,000,000.00	3,000,000.00	1,380,818.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020703	LEGAL SERVICES	4,807,560.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	29,837,500.00	5,900,000.00	5,900,000.00	1,000,000.00	5,900,000.00	5,900,000.00	5,900,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	27,837,500.00	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	2,600,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	3,300,000.00	3,300,000.00	1,000,000.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,138,492.96	6,700,000.00	6,700,000.00	3,127,986.96	6,700,000.00	6,700,000.00	6,700,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	298,492.96	400,000.00	400,000.00	3,000,000.00	400,000.00	400,000.00	400,000.00	0.00
22020902	INSURANCE PREMIUM	9,840,000.00	6,300,000.00	6,300,000.00	127,986.96	6,300,000.00	6,300,000.00	6,300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	174,709,017.62	254,700,000.00	254,700,000.00	92,644,504.88	254,900,000.00	254,900,000.00	254,900,000.00	0.00
22021001	REFRESHMENT & MEALS	6,130,261.35	8,000,000.00	8,000,000.00	4,651,630.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,190,000.00	1,200,000.00	1,200,000.00	1,002,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	11,432,955.00	3,000,000.00	3,000,000.00	640,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	44,000.00	1,000,000.00	1,000,000.00	3,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	134,473,659.27	120,000,000.00	120,000,000.00	16,630.00	120,000,000.00	120,000,000.00	120,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,278,142.00	120,000,000.00	120,000,000.00	65,700,768.88	120,000,000.00	120,000,000.00	120,000,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	0.00	0.00	17,633,476.00	0.00	0.00	0.00	0.00
22021014	Annual Budget Defence Expenses & Administration	1,160,000.00	1,000,000.00	1,000,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021016	Servicom Expenses	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
23	Capital Expenditure	40,349,512.20	534,660,000.00	534,660,000.00	0.00	1,110,000,000.00	1,110,000,000.00	1,110,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	38,849,512.20	234,660,000.00	234,660,000.00	0.00	360,000,000.00	360,000,000.00	360,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	38,849,512.20	234,660,000.00	234,660,000.00	0.00	360,000,000.00	360,000,000.00	360,000,000.00	0.00
23010108	PURCHASE OF BUSES	4,234,275.00	0.00	0.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	109,610,000.00	109,610,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	28,168,140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	6,447,097.20	75,050,000.00	75,050,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	200,000,000.00	200,000,000.00	0.00	550,000,000.00	550,000,000.00	550,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	200,000,000.00	200,000,000.00	0.00	550,000,000.00	550,000,000.00	550,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	200,000,000.00	200,000,000.00	0.00	550,000,000.00	550,000,000.00	550,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	100,000,000.00	100,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	100,000,000.00	100,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	100,000,000.00	100,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

022001200100	Enugu State Gaming/Lotto Comission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	163,124,069.27	89,378,398.00	119,378,398.00	73,920,669.92	157,439,318.00	157,439,318.00	157,439,318.00	0.00
21	PERSONNEL COST	29,961,793.00	47,978,398.00	47,978,398.00	19,351,533.58	50,377,318.00	50,377,318.00	50,377,318.00	0.00
2101	SALARY	17,601,981.61	35,906,800.00	35,906,800.00	13,842,158.96	37,702,140.00	37,702,140.00	37,702,140.00	0.00
210101	SALARIES AND WAGES	17,601,981.61	35,906,800.00	35,906,800.00	13,842,158.96	37,702,140.00	37,702,140.00	37,702,140.00	0.00
21010101	SALARY	17,601,981.61	35,906,800.00	35,906,800.00	13,842,158.96	37,702,140.00	37,702,140.00	37,702,140.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,359,811.39	12,071,598.00	12,071,598.00	5,509,374.62	12,675,178.00	12,675,178.00	12,675,178.00	0.00
210201	ALLOWANCES	12,359,811.39	12,071,598.00	12,071,598.00	5,509,374.62	12,675,178.00	12,675,178.00	12,675,178.00	0.00
21020101	Housing/Rent Allowance	3,225,467.45	5,284,614.00	5,284,614.00	3,601,465.04	5,548,845.00	5,548,845.00	5,548,845.00	0.00
21020102	Transport Allowance	687,800.00	956,000.00	956,000.00	339,400.00	1,003,800.00	1,003,800.00	1,003,800.00	0.00
21020103	Meal Subsidy	459,500.00	444,000.00	444,000.00	298,600.00	466,200.00	466,200.00	466,200.00	0.00
21020104	Utility Allowance	433,800.00	473,184.00	473,184.00	296,881.58	496,843.00	496,843.00	496,843.00	0.00
21020105	Entertainment Allowance	28,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020106	Leave allowances	0.00	2,341,800.00	2,341,800.00	0.00	2,458,890.00	2,458,890.00	2,458,890.00	0.00
21020107	Domestic Staff Allowance	1,737,550.00	2,572,000.00	2,572,000.00	973,028.00	2,700,600.00	2,700,600.00	2,700,600.00	0.00
21020115	Arrears Allowances	5,787,693.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	33,162,266.27	4,900,000.00	34,900,000.00	54,569,136.34	4,900,000.00	4,900,000.00	4,900,000.00	0.00
2202	OVERHEAD COST	33,162,266.27	4,900,000.00	34,900,000.00	54,569,136.34	4,900,000.00	4,900,000.00	4,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,801,000.00	500,000.00	500,000.00	181,000.00	500,000.00	500,000.00	500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,801,000.00	500,000.00	500,000.00	181,000.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,094,000.00	2,500,000.00	22,500,000.00	39,829,908.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	834,000.00	800,000.00	20,800,000.00	1,027,000.00	800,000.00	800,000.00	800,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	260,000.00	200,000.00	200,000.00	80,000.00	200,000.00	200,000.00	200,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,500,000.00	1,500,000.00	38,722,908.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,783,000.00	900,000.00	900,000.00	1,766,000.00	900,000.00	900,000.00	900,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	911,000.00	300,000.00	300,000.00	254,000.00	300,000.00	300,000.00	300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	300,000.00	300,000.00	907,000.00	300,000.00	300,000.00	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,207,000.00	300,000.00	300,000.00	605,000.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	665,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	80,000.00	100,000.00	100,000.00	110,000.00	100,000.00	100,000.00	100,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	80,000.00	100,000.00	100,000.00	110,000.00	100,000.00	100,000.00	100,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	19,361,454.00	0.00	0.00	331,881.09	0.00	0.00	0.00	0.00

22020702	INFORMATION TECHNOLOGY CONSULTING	19,361,454.00	0.00	0.00	331,881.09	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	520,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	520,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,812.27	0.00	0.00	390,000.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,812.27	0.00	0.00	390,000.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,520,000.00	600,000.00	10,600,000.00	11,960,347.25	600,000.00	600,000.00	600,000.00	0.00
22021001	REFRESHMENT & MEALS	1,260,000.00	200,000.00	200,000.00	400,000.00	200,000.00	200,000.00	200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	560,000.00	0.00	10,000,000.00	560,347.25	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	5,500,000.00	0.00	0.00	11,000,000.00	0.00	0.00	0.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021016	Servicom Expenses	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
23	Capital Expenditure	100,000,010.00	36,500,000.00	36,500,000.00	0.00	102,162,000.00	102,162,000.00	102,162,000.00	0.00
2301	FIXED ASSETS PURCHASED	100,000,010.00	26,500,000.00	26,500,000.00	0.00	22,139,000.00	22,139,000.00	22,139,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,010.00	26,500,000.00	26,500,000.00	0.00	22,139,000.00	22,139,000.00	22,139,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	19,076,233.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,500,000.00	10,500,000.00	0.00	8,050,000.00	8,050,000.00	8,050,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	80,923,776.25	11,000,000.00	11,000,000.00	0.00	14,089,000.00	14,089,000.00	14,089,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	80,023,000.00	80,023,000.00	80,023,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	80,023,000.00	80,023,000.00	80,023,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	80,023,000.00	80,023,000.00	80,023,000.00	0.00

022200100100	Ministry of Trade, Investment and Industry								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>22,159,884,813.97</u>	<u>1,296,265,068.00</u>	<u>1,314,265,068.00</u>	<u>139,330,177.83</u>	<u>31,772,250,321.00</u>	<u>31,762,250,321.00</u>	<u>31,762,450,321.00</u>	<u>0.00</u>
21	PERSONNEL COST	209,077,507.58	343,905,068.00	343,905,068.00	132,830,177.83	361,100,321.00	361,100,321.00	361,100,321.00	0.00
2101	SALARY	124,489,652.58	252,416,420.00	252,416,420.00	91,651,554.53	265,037,241.00	265,037,241.00	265,037,241.00	0.00
210101	SALARIES AND WAGES	124,489,652.58	252,416,420.00	252,416,420.00	91,651,554.53	265,037,241.00	265,037,241.00	265,037,241.00	0.00
21010101	SALARY	124,489,652.58	252,416,420.00	252,416,420.00	91,651,554.53	265,037,241.00	265,037,241.00	265,037,241.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	84,587,855.00	91,488,648.00	91,488,648.00	41,178,623.30	96,063,080.00	96,063,080.00	96,063,080.00	0.00
210201	ALLOWANCES	84,587,855.00	91,488,648.00	91,488,648.00	41,178,623.30	96,063,080.00	96,063,080.00	96,063,080.00	0.00
21020101	Housing/Rent Allowance	22,099,469.34	50,225,500.00	50,225,500.00	25,811,805.92	52,736,775.00	52,736,775.00	52,736,775.00	0.00
21020102	Transport Allowance	11,111,472.33	7,917,600.00	7,917,600.00	7,040,200.00	8,313,480.00	8,313,480.00	8,313,480.00	0.00
21020103	Meal Subsidy	0.00	3,312,000.00	3,312,000.00	2,042,100.00	3,477,600.00	3,477,600.00	3,477,600.00	0.00
21020104	Utility Allowance	3,281,450.00	3,598,488.00	3,598,488.00	2,044,895.38	3,778,412.00	3,778,412.00	3,778,412.00	0.00
21020105	Entertainment Allowance	791,920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020107	Domestic Staff Allowance	5,111,637.29	26,435,060.00	26,435,060.00	4,239,622.00	27,756,813.00	27,756,813.00	27,756,813.00	0.00
21020108	Shift Duty Allowance	11,254,293.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	30,937,612.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	162,398,906.39	51,360,000.00	69,360,000.00	0.00	102,800,000.00	92,800,000.00	93,000,000.00	0.00
2202	OVERHEAD COST	162,398,906.39	51,360,000.00	69,360,000.00	0.00	102,800,000.00	92,800,000.00	93,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,849,830.00	24,500,000.00	29,500,000.00	0.00	32,000,000.00	35,000,000.00	35,000,000.00	0.00

22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,450,000.00	1,000,000.00	1,000,000.00	0.00	2,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,630,000.00	8,500,000.00	8,500,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	11,769,830.00	15,000,000.00	20,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	71,387,390.00	4,500,000.00	4,500,000.00	0.00	14,500,000.00	14,500,000.00	14,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	70,524,890.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	862,500.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	955,600.00	1,350,000.00	1,350,000.00	0.00	1,750,000.00	1,750,000.00	1,850,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	850,000.00	850,000.00	0.00	850,000.00	850,000.00	850,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	463,000.00	0.00	0.00	0.00	400,000.00	400,000.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	164,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	128,600.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220205	TRAINING - GENERAL	21,888,100.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020501	LOCAL TRAINING	21,888,100.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	15,526,400.00	3,000,000.00	15,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020601	SECURITY SERVICES	498,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	15,028,400.00	0.00	12,000,000.00	0.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,798,605.34	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
22020701	FINANCIAL CONSULTING	1,127,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	13,005.34	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020703	LEGAL SERVICES	208,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020705	ARCHITECTURAL SERVICES	450,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,505,931.05	200,000.00	200,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	100,000.00	100,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,931.05	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	14,332,150.00	10,000.00	10,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,332,150.00	10,000.00	10,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,154,900.00	10,800,000.00	11,800,000.00	0.00	43,750,000.00	30,750,000.00	30,850,000.00	0.00
22021001	REFRESHMENT & MEALS	450,000.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	18,704,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	5,000,000.00	1,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	250,000.00	250,000.00	0.00	500,000.00	500,000.00	600,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	5,300,000.00	10,300,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021026	Common services (Committee/Commissions)	0.00	0.00	0.00	0.00	13,000,000.00	0.00	0.00	0.00
23	Capital Expenditure	21,788,408,400.00	901,000,000.00	901,000,000.00	6,500,000.00	31,308,350,000.00	31,308,350,000.00	31,308,350,000.00	0.00
2301	FIXED ASSETS PURCHASED	62,403,000.00	439,000,000.00	439,000,000.00	6,500,000.00	275,350,000.00	275,350,000.00	275,350,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	62,403,000.00	439,000,000.00	439,000,000.00	6,500,000.00	275,350,000.00	275,350,000.00	275,350,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	62,403,000.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	13,000,000.00	13,000,000.00	0.00	28,300,000.00	28,300,000.00	28,300,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	15,000,000.00	15,000,000.00	6,500,000.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	10,850,000.00	10,850,000.00	10,850,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00

23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	30,000,000.00	30,000,000.00	0.00	10,800,000.00	10,800,000.00	10,800,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	10,000,000.00	10,000,000.00	0.00	7,400,000.00	7,400,000.00	7,400,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	15,000,000.00	15,000,000.00	0.00	18,000,000.00	18,000,000.00	18,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	104,505,400.00	240,000,000.00	240,000,000.00	0.00	28,420,000,000.00	28,420,000,000.00	28,420,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	104,505,400.00	240,000,000.00	240,000,000.00	0.00	28,420,000,000.00	28,420,000,000.00	28,420,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	0.00	2,020,000,000.00	2,020,000,000.00	2,020,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,400,000.00	200,000,000.00	200,000,000.00	0.00	21,100,000,000.00	21,100,000,000.00	21,100,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	103,105,400.00	40,000,000.00	40,000,000.00	0.00	2,100,000,000.00	2,100,000,000.00	2,100,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	3,200,000,000.00	3,200,000,000.00	3,200,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	194,000,000.00	194,000,000.00	0.00	2,610,000,000.00	2,610,000,000.00	2,610,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	194,000,000.00	194,000,000.00	0.00	2,610,000,000.00	2,610,000,000.00	2,610,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRI	0.00	14,000,000.00	14,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	180,000,000.00	180,000,000.00	0.00	80,000,000.00	80,000,000.00	80,000,000.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	2,500,000,000.00	2,500,000,000.00	2,500,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	21,621,500,000.00	28,000,000.00	28,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	21,621,500,000.00	28,000,000.00	28,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	21,621,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

022201700100	Enugu State Investment Development Authority								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,144,555,445.42	2,829,570,000.00	2,841,570,000.00	1,045,990,416.62	359,250,000.00	360,460,000.00	360,550,000.00	0.00
22	OTHER RECURRENT COSTS	74,588,203.28	11,170,000.00	23,170,000.00	43,871,416.62	19,750,000.00	20,960,000.00	21,050,000.00	0.00
2202	OVERHEAD COST	74,588,203.28	11,170,000.00	23,170,000.00	43,871,416.62	19,750,000.00	20,960,000.00	21,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,341,684.00	6,500,000.00	16,500,000.00	3,712,000.00	10,000,000.00	11,300,000.00	11,300,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	5,300,000.00	5,300,000.00	315,000.00	5,000,000.00	5,300,000.00	5,300,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,500,684.00	1,200,000.00	11,200,000.00	3,029,000.00	5,000,000.00	6,000,000.00	6,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	841,000.00	0.00	0.00	368,000.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	4,899,500.00	400,000.00	400,000.00	939,000.00	400,000.00	400,000.00	400,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	4,899,500.00	400,000.00	400,000.00	939,000.00	400,000.00	400,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	11,561,000.00	1,400,000.00	3,400,000.00	884,925.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,139,000.00	1,400,000.00	3,400,000.00	554,925.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020303	NEWSPAPERS	8,422,000.00	0.00	0.00	330,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	230,000.00	1,700,000.00	1,700,000.00	314,000.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	80,000.00	1,000,000.00	1,000,000.00	234,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	140,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	10,000.00	700,000.00	700,000.00	80,000.00	700,000.00	700,000.00	700,000.00	0.00
220205	TRAINING - GENERAL	49,019,000.00	0.00	0.00	49,491.62	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	49,019,000.00	0.00	0.00	49,491.62	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	210,000.00	0.00	0.00	80,000.00	0.00	0.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	210,000.00	0.00	0.00	80,000.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	2,327,019.28	300,000.00	300,000.00	37,892,000.00	300,000.00	300,000.00	300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	200,000.00	200,000.00	37,892,000.00	200,000.00	200,000.00	200,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,327,019.28	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	20,000.00	20,000.00	0.00	100,000.00	10,000.00	100,000.00	0.00

22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	20,000.00	20,000.00	0.00	100,000.00	10,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	850,000.00	850,000.00	0.00	850,000.00	850,000.00	850,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
23	Capital Expenditure	1,069,967,242.14	2,818,400,000.00	2,818,400,000.00	1,002,119,000.00	339,500,000.00	339,500,000.00	339,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	39,491,642.00	69,000,000.00	69,000,000.00	2,119,000.00	138,000,000.00	138,000,000.00	138,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	39,491,642.00	69,000,000.00	69,000,000.00	2,119,000.00	138,000,000.00	138,000,000.00	138,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	39,396,642.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	20,000,000.00	20,000,000.00	0.00	48,000,000.00	48,000,000.00	48,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	95,000.00	14,000,000.00	14,000,000.00	2,119,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	35,000,000.00	35,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	2,672,800,000.00	2,672,800,000.00	1,000,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	2,672,800,000.00	2,672,800,000.00	1,000,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	2,400,000,000.00	2,400,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	272,800,000.00	272,800,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	75,400,000.00	75,400,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	75,400,000.00	75,400,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	75,400,000.00	75,400,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	1,030,475,600.14	1,200,000.00	1,200,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,030,475,600.14	1,200,000.00	1,200,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	1,030,475,600.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	1,200,000.00	1,200,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00

022201800100	Small and Medium Scale Enterprises Promotion								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>1,014,300,152.83</u>	<u>5,326,100,000.00</u>	<u>5,426,100,000.00</u>	<u>752,348,500.21</u>	<u>4,701,800,000.00</u>	<u>4,713,800,000.00</u>	<u>4,734,800,000.00</u>	<u>0.00</u>
21	PERSONNEL COST	19,059,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2101	SALARY	19,059,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	19,059,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21010101	SALARY	19,059,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	199,962,436.31	301,100,000.00	401,100,000.00	340,281,807.38	451,800,000.00	463,800,000.00	484,800,000.00	0.00
2202	OVERHEAD COST	199,962,436.31	301,100,000.00	401,100,000.00	340,281,807.38	451,800,000.00	463,800,000.00	484,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	23,328,782.50	5,300,000.00	20,500,000.00	827,200.00	50,000,000.00	55,000,000.00	62,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	500,000.00	500,000.00	0.00	10,000,000.00	10,000,000.00	12,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,299,782.50	1,800,000.00	17,000,000.00	827,200.00	20,000,000.00	20,000,000.00	25,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	12,029,000.00	3,000,000.00	3,000,000.00	0.00	20,000,000.00	25,000,000.00	25,000,000.00	0.00
220202	UTILITIES - GENERAL	2,454,714.75	100,000.00	100,000.00	300,500.00	17,300,000.00	17,300,000.00	18,300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	1,286,999.75	0.00	0.00	45,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020205	WATER RATES	57,515.00	50,000.00	50,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020206	SEWERAGE CHARGES	578,200.00	50,000.00	50,000.00	255,500.00	100,000.00	100,000.00	100,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	532,000.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	16,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,868,301.00	2,000,000.00	2,000,000.00	138,500.00	35,000,000.00	37,000,000.00	40,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,598,901.00	2,000,000.00	2,000,000.00	0.00	30,000,000.00	32,000,000.00	35,000,000.00	0.00
22020302	BOOKS	40,000.00	0.00	0.00	138,500.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,229,400.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	121,238,677.00	22,600,000.00	7,400,000.00	337,420,000.00	27,800,000.00	27,800,000.00	32,800,000.00	0.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	3,297,512.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,423,200.00	20,100,000.00	4,900,000.00	0.00	5,600,000.00	5,600,000.00	5,600,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	758,285.00	300,000.00	300,000.00	626,000.00	20,000,000.00	20,000,000.00	25,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000,000.00	600,000.00	600,000.00	336,200,000.00	600,000.00	600,000.00	600,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	15,759,680.00	800,000.00	800,000.00	594,000.00	800,000.00	800,000.00	800,000.00	0.00
220205	TRAINING - GENERAL	362,200.00	210,000,000.00	340,000,000.00	607.38	210,000,000.00	210,000,000.00	210,000,000.00	0.00
22020501	LOCAL TRAINING	362,200.00	210,000,000.00	340,000,000.00	607.38	210,000,000.00	210,000,000.00	210,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,888,662.50	1,700,000.00	1,700,000.00	0.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
22020601	SECURITY SERVICES	2,749,000.00	1,600,000.00	1,600,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	139,662.50	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,195,208.56	41,200,000.00	11,200,000.00	380,000.00	80,000,000.00	85,000,000.00	90,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	5,195,208.56	41,200,000.00	11,200,000.00	380,000.00	80,000,000.00	85,000,000.00	90,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	22,730,133.00	1,700,000.00	1,700,000.00	1,215,000.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	22,730,133.00	1,700,000.00	1,700,000.00	1,215,000.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,526,197.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,526,197.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,369,560.00	16,400,000.00	16,400,000.00	0.00	26,800,000.00	26,800,000.00	26,800,000.00	0.00
22021001	REFRESHMENT & MEALS	9,369,560.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	10,000,000.00	5,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021016	Servicom Expenses	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	600,000.00	5,600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
23	Capital Expenditure	795,278,716.52	5,025,000,000.00	5,025,000,000.00	412,066,692.83	4,250,000,000.00	4,250,000,000.00	4,250,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	23,027,500.00	0.00	30,000,000.00	26,000,000.00	0.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	23,027,500.00	0.00	30,000,000.00	26,000,000.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,840,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	988,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	1,819,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	17,400,000.00	0.00	30,000,000.00	26,000,000.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	240,000.00	1,700,000,000.00	1,700,000,000.00	335,376,692.83	1,850,000,000.00	1,850,000,000.00	1,850,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	240,000.00	1,700,000,000.00	1,700,000,000.00	335,376,692.83	1,850,000,000.00	1,850,000,000.00	1,850,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	240,000.00	1,200,000,000.00	1,200,000,000.00	335,376,692.83	1,350,000,000.00	1,350,000,000.00	1,350,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
2303	REHABILITATION / REPAIRS	550,000,000.00	1,325,000,000.00	1,325,000,000.00	31,100,000.00	400,000,000.00	400,000,000.00	400,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	550,000,000.00	1,325,000,000.00	1,325,000,000.00	31,100,000.00	400,000,000.00	400,000,000.00	400,000,000.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	200,000,000.00	200,000,000.00	31,100,000.00	400,000,000.00	400,000,000.00	400,000,000.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	550,000,000.00	125,000,000.00	125,000,000.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	222,011,216.52	2,000,000,000.00	1,970,000,000.00	19,590,000.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	222,011,216.52	2,000,000,000.00	1,970,000,000.00	19,590,000.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	178,251,216.52	1,500,000,000.00	1,470,000,000.00	19,590,000.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	31,755,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	12,005,000.00	500,000,000.00	500,000,000.00	0.00	0.00	0.00	0.00	0.00

022201900100	Enugu Marketing Company								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	436,000,000.00	736,000,000.00	40,000,000.00	403,500,000.00	403,500,000.00	403,500,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	26,000,000.00	26,000,000.00	0.00	33,500,000.00	33,500,000.00	33,500,000.00	0.00
2202	OVERHEAD COST	0.00	26,000,000.00	26,000,000.00	0.00	33,500,000.00	33,500,000.00	33,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	3,000,000.00	3,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,000,000.00	3,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020205	WATER RATES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	3,600,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	1,200,000.00	1,200,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	1,200,000.00	1,200,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	5,200,000.00	5,200,000.00	0.00	5,400,000.00	5,400,000.00	5,400,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,600,000.00	1,600,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	2,700,000.00	2,700,000.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,400,000.00	2,400,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
23	Capital Expenditure	0.00	410,000,000.00	710,000,000.00	40,000,000.00	370,000,000.00	370,000,000.00	370,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	80,000,000.00	80,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	80,000,000.00	80,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	80,000,000.00	80,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	330,000,000.00	630,000,000.00	40,000,000.00	320,000,000.00	320,000,000.00	320,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	330,000,000.00	630,000,000.00	40,000,000.00	320,000,000.00	320,000,000.00	320,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	150,000,000.00	450,000,000.00	40,000,000.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	150,000,000.00	150,000,000.00	0.00	250,000,000.00	250,000,000.00	250,000,000.00	0.00
022205200100	Presidential Hotel Enugu								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	0.00	0.00	0.00	116,000,000.00	119,000,000.00	124,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	116,000,000.00	119,000,000.00	124,000,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	116,000,000.00	119,000,000.00	124,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	40,000,000.00	42,000,000.00	43,000,000.00	0.00

22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	6,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	10,000,000.00	12,000,000.00	12,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020205	WATER RATES	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	28,000,000.00	28,000,000.00	29,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000.00	26,000,000.00	0.00
22020302	BOOKS	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	11,000,000.00	11,000,000.00	12,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	4,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	10,000,000.00	11,000,000.00	13,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	10,000,000.00	11,000,000.00	13,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00

022700100100	Ministry of Labour and Productivity								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	75,639,322.79	166,419,638.00	166,419,638.00	48,134,091.96	143,529,620.00	152,529,620.00	142,629,620.00	0.00
21	PERSONNEL COST	27,735,034.71	31,999,638.00	31,999,638.00	18,781,614.64	33,599,620.00	33,599,620.00	33,599,620.00	0.00
2101	SALARY	17,163,518.34	24,998,450.00	24,998,450.00	12,854,026.64	26,248,373.00	26,248,373.00	26,248,373.00	0.00
210101	SALARIES AND WAGES	17,163,518.34	24,998,450.00	24,998,450.00	12,854,026.64	26,248,373.00	26,248,373.00	26,248,373.00	0.00
21010101	SALARY	17,163,518.34	24,998,450.00	24,998,450.00	12,854,026.64	26,248,373.00	26,248,373.00	26,248,373.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,571,516.37	7,001,188.00	7,001,188.00	5,927,588.00	7,351,247.00	7,351,247.00	7,351,247.00	0.00
210201	ALLOWANCES	10,571,516.37	7,001,188.00	7,001,188.00	5,927,588.00	7,351,247.00	7,351,247.00	7,351,247.00	0.00
21020101	Housing/Rent Allowance	3,299,660.37	3,447,488.00	3,447,488.00	3,447,488.00	3,619,862.00	3,619,862.00	3,619,862.00	0.00
21020102	Transport Allowance	682,500.00	2,014,000.00	2,014,000.00	975,800.00	2,114,700.00	2,114,700.00	2,114,700.00	0.00
21020103	Meal Subsidy	453,600.00	530,040.00	530,040.00	530,040.00	556,542.00	556,542.00	556,542.00	0.00
21020104	Utility Allowance	399,550.00	611,000.00	611,000.00	611,000.00	641,550.00	641,550.00	641,550.00	0.00
21020105	Entertainment Allowance	2,700.00	40,800.00	40,800.00	5,400.00	42,840.00	42,840.00	42,840.00	0.00
21020107	Domestic Staff Allowance	208,506.00	357,860.00	357,860.00	357,860.00	375,753.00	375,753.00	375,753.00	0.00
21020115	Arrears Allowances	5,525,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	47,904,288.08	78,830,000.00	78,830,000.00	29,352,477.32	49,130,000.00	58,130,000.00	48,230,000.00	0.00
2202	OVERHEAD COST	47,904,288.08	78,830,000.00	78,830,000.00	29,352,477.32	49,130,000.00	58,130,000.00	48,230,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,402,200.00	1,200,000.00	1,200,000.00	368,500.00	10,400,000.00	10,400,000.00	10,400,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,343,200.00	400,000.00	400,000.00	225,500.00	400,000.00	400,000.00	400,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,500.00	800,000.00	800,000.00	142,500.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00

22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	44,500.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,153,900.00	40,000.00	40,000.00	888,900.00	40,000.00	40,000.00	40,000.00	0.00
22020202	TELEPHONE CHARGES	174,000.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	40,000.00	0.00
22020203	INTERNET ACCESS CHARGES	310,100.00	0.00	0.00	757,900.00	0.00	0.00	0.00	0.00
22020205	WATER RATES	1,669,800.00	0.00	0.00	131,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,656,280.00	1,500,000.00	1,500,000.00	3,088,280.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,539,280.00	1,500,000.00	1,500,000.00	1,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020303	NEWSPAPERS	117,000.00	0.00	0.00	3,087,280.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	31,603,400.00	5,000,000.00	5,000,000.00	795,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	488,900.00	200,000.00	200,000.00	795,000.00	200,000.00	200,000.00	200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	520,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	21,994,500.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,500,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220205	TRAINING - GENERAL	146,000.00	60,000,000.00	60,000,000.00	23,779,500.00	25,000,000.00	30,000,000.00	30,000,000.00	0.00
22020501	LOCAL TRAINING	146,000.00	60,000,000.00	60,000,000.00	23,779,500.00	25,000,000.00	30,000,000.00	30,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,938,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,938,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,004,508.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020703	LEGAL SERVICES	6,004,508.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	100,000.00	100,000.00	2,297.32	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	2,297.32	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	10,790,000.00	10,790,000.00	430,000.00	6,890,000.00	10,890,000.00	990,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	240,000.00	240,000.00	0.00	240,000.00	240,000.00	240,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	300,000.00	300,000.00	0.00	400,000.00	400,000.00	500,000.00	0.00
22021016	Servicom Expenses	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	10,000,000.00	10,000,000.00	430,000.00	6,000,000.00	10,000,000.00	0.00	0.00
23	Capital Expenditure	0.00	55,590,000.00	55,590,000.00	0.00	60,800,000.00	60,800,000.00	60,800,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	28,090,000.00	28,090,000.00	0.00	15,800,000.00	15,800,000.00	15,800,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	28,090,000.00	28,090,000.00	0.00	15,800,000.00	15,800,000.00	15,800,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	21,990,000.00	21,990,000.00	0.00	7,700,000.00	7,700,000.00	7,700,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	4,600,000.00	4,600,000.00	0.00	5,600,000.00	5,600,000.00	5,600,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,500,000.00	1,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	27,500,000.00	27,500,000.00	0.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	27,500,000.00	27,500,000.00	0.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	27,500,000.00	27,500,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
022800100100	Ministry of Innovation, Science and Technology								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	441,469,111.08	1,183,930,560.00	1,183,930,560.00	41,586,155.95	1,208,569,088.00	1,208,569,088.00	1,213,669,088.00	15,000,000.00
21	PERSONNEL COST	55,239,713.21	69,770,560.00	69,770,560.00	28,265,618.43	73,259,088.00	73,259,088.00	73,259,088.00	0.00
2101	SALARY	36,085,179.89	56,578,520.00	56,578,520.00	18,916,264.18	59,407,446.00	59,407,446.00	59,407,446.00	0.00
210101	SALARIES AND WAGES	36,085,179.89	56,578,520.00	56,578,520.00	18,916,264.18	59,407,446.00	59,407,446.00	59,407,446.00	0.00

21010101	SALARY	36,085,179.89	56,578,520.00	56,578,520.00	18,916,264.18	59,407,446.00	59,407,446.00	59,407,446.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,154,533.32	13,192,040.00	13,192,040.00	9,349,354.25	13,851,642.00	13,851,642.00	13,851,642.00	0.00
210201	ALLOWANCES	19,154,533.32	13,192,040.00	13,192,040.00	9,349,354.25	13,851,642.00	13,851,642.00	13,851,642.00	0.00
21020101	Housing/Rent Allowance	5,330,676.50	8,790,984.00	8,790,984.00	5,323,317.25	9,230,533.00	9,230,533.00	9,230,533.00	0.00
21020102	Transport Allowance	1,100,400.00	1,544,400.00	1,544,400.00	1,422,050.00	1,621,620.00	1,621,620.00	1,621,620.00	0.00
21020103	Meal Subsidy	717,300.00	698,400.00	698,400.00	698,400.00	733,320.00	733,320.00	733,320.00	0.00
21020104	Utility Allowance	659,350.00	572,400.00	572,400.00	572,400.00	601,020.00	601,020.00	601,020.00	0.00
21020105	Entertainment Allowance	33,700.00	110,400.00	110,400.00	47,400.00	115,920.00	115,920.00	115,920.00	0.00
21020107	Domestic Staff Allowance	1,946,056.00	1,475,456.00	1,475,456.00	1,285,787.00	1,549,229.00	1,549,229.00	1,549,229.00	0.00
21020111	Hazard Allowance	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	9,312,050.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	364,604,397.87	84,160,000.00	84,160,000.00	13,320,537.52	100,310,000.00	100,310,000.00	105,410,000.00	15,000,000.00
2202	OVERHEAD COST	364,604,397.87	84,160,000.00	84,160,000.00	13,320,537.52	100,310,000.00	100,310,000.00	105,410,000.00	15,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	23,426,000.00	12,000,000.00	12,000,000.00	3,476,000.00	22,000,000.00	22,000,000.00	27,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,679,500.00	2,000,000.00	2,000,000.00	1,965,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,026,500.00	10,000,000.00	10,000,000.00	1,511,000.00	20,000,000.00	20,000,000.00	25,000,000.00	0.00
22020105	Hotel Accommodation	1,720,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	312,633,521.60	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	312,633,521.60	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,224,250.00	4,000,000.00	4,000,000.00	3,251,500.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,945,850.00	4,000,000.00	4,000,000.00	2,961,500.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020302	BOOKS	100,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020303	NEWSPAPERS	19,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	17,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	140,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	0.00	0.00	290,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,948,550.00	2,150,000.00	2,150,000.00	4,722,400.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	290,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,350.00	50,000.00	50,000.00	122,400.00	300,000.00	300,000.00	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	129,000.00	100,000.00	100,000.00	17,500.00	100,000.00	100,000.00	100,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	266,000.00	500,000.00	500,000.00	4,582,500.00	500,000.00	500,000.00	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,243,200.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220205	TRAINING - GENERAL	10,971,500.00	17,000,000.00	17,000,000.00	13,600.00	17,000,000.00	17,000,000.00	17,000,000.00	5,000,000.00
22020501	LOCAL TRAINING	10,971,500.00	17,000,000.00	17,000,000.00	13,600.00	17,000,000.00	17,000,000.00	17,000,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	677,000.00	1,100,000.00	1,100,000.00	1,321,876.74	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020601	SECURITY SERVICES	0.00	1,000,000.00	1,000,000.00	488,400.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	677,000.00	100,000.00	100,000.00	833,476.74	100,000.00	100,000.00	100,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	398,000.00	35,000,000.00	35,000,000.00	360,160.78	40,000,000.00	40,000,000.00	40,000,000.00	10,000,000.00
22020701	FINANCIAL CONSULTING	144,000.00	0.00	0.00	150,700.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	254,000.00	35,000,000.00	35,000,000.00	209,460.78	35,000,000.00	35,000,000.00	35,000,000.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,217,776.27	300,000.00	300,000.00	175,000.00	700,000.00	700,000.00	800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,135,300.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	38,500.00	0.00	0.00	175,000.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	43,976.27	0.00	0.00	0.00	400,000.00	400,000.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	4,426,800.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,426,800.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	681,000.00	12,600,000.00	12,600,000.00	0.00	12,600,000.00	12,600,000.00	12,600,000.00	0.00

22021001	REFRESHMENT & MEALS	681,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
23	Capital Expenditure	21,625,000.00	1,030,000,000.00	1,030,000,000.00	0.00	1,035,000,000.00	1,035,000,000.00	1,035,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	21,625,000.00	700,000,000.00	700,000,000.00	0.00	670,000,000.00	670,000,000.00	670,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	21,625,000.00	700,000,000.00	700,000,000.00	0.00	670,000,000.00	670,000,000.00	670,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	21,625,000.00	500,000,000.00	500,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	100,000,000.00	100,000,000.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	0.00	0.00	300,000,000.00	300,000,000.00	300,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	300,000,000.00	300,000,000.00	0.00	355,000,000.00	355,000,000.00	355,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	300,000,000.00	300,000,000.00	0.00	355,000,000.00	355,000,000.00	355,000,000.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	265,000,000.00	265,000,000.00	0.00	320,000,000.00	320,000,000.00	320,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	30,000,000.00	30,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	30,000,000.00	30,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	30,000,000.00	30,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00

022900100100	Ministry of Transport								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	8,936,737,216.91	41,041,801,998.00	42,666,801,998.00	3,403,530,743.11	76,732,657,598.00	107,414,157,598.00	107,584,157,598.00	0.00
21	PERSONNEL COST	284,931,373.77	655,111,998.00	655,111,998.00	177,142,858.75	897,867,598.00	897,867,598.00	897,867,598.00	0.00
2101	SALARY	162,952,052.21	563,055,720.00	563,055,720.00	111,700,219.20	801,208,506.00	801,208,506.00	801,208,506.00	0.00
210101	SALARIES AND WAGES	162,952,052.21	563,055,720.00	563,055,720.00	111,700,219.20	801,208,506.00	801,208,506.00	801,208,506.00	0.00
21010101	SALARY	162,952,052.21	563,055,720.00	563,055,720.00	111,700,219.20	801,208,506.00	801,208,506.00	801,208,506.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	121,979,321.56	92,056,278.00	92,056,278.00	65,442,639.55	96,659,092.00	96,659,092.00	96,659,092.00	0.00
210201	ALLOWANCES	121,979,321.56	92,056,278.00	92,056,278.00	65,442,639.55	96,659,092.00	96,659,092.00	96,659,092.00	0.00
21020101	Housing/Rent Allowance	27,451,832.57	48,019,220.00	48,019,220.00	36,010,366.65	50,420,181.00	50,420,181.00	50,420,181.00	0.00
21020102	Transport Allowance	151,105.09	23,026,500.00	23,026,500.00	11,387,700.00	24,177,825.00	24,177,825.00	24,177,825.00	0.00
21020103	Meal Subsidy	5,370,433.28	10,721,400.00	10,721,400.00	9,927,400.00	11,257,470.00	11,257,470.00	11,257,470.00	0.00
21020104	Utility Allowance	4,917,879.18	7,831,800.00	7,831,800.00	7,831,800.00	8,223,390.00	8,223,390.00	8,223,390.00	0.00
21020105	Entertainment Allowance	9,900.00	75,688.00	75,688.00	1,800.00	79,472.00	79,472.00	79,472.00	0.00
21020107	Domestic Staff Allowance	8,788,774.66	2,131,944.00	2,131,944.00	254,659.12	2,238,541.00	2,238,541.00	2,238,541.00	0.00
21020111	Hazard Allowance	0.00	249,726.00	249,726.00	28,913.78	262,213.00	262,213.00	262,213.00	0.00
21020115	Arrears Allowances	75,289,396.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	2,411,308,801.43	255,990,000.00	1,880,990,000.00	4,720,137.43	2,666,790,000.00	3,348,290,000.00	3,518,290,000.00	0.00
2202	OVERHEAD COST	2,411,308,801.43	255,990,000.00	1,880,990,000.00	4,720,137.43	2,666,790,000.00	3,348,290,000.00	3,518,290,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	461,118,210.55	80,000,000.00	360,000,000.00	174,000.00	380,000,000.00	460,000,000.00	510,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,951,000.00	60,000,000.00	60,000,000.00	174,000.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	343,267,210.55	20,000,000.00	120,000,000.00	0.00	120,000,000.00	150,000,000.00	150,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	107,900,000.00	0.00	180,000,000.00	0.00	200,000,000.00	250,000,000.00	300,000,000.00	0.00
220202	UTILITIES - GENERAL	8,725,600.00	17,700,000.00	52,700,000.00	2,185,100.00	102,700,000.00	152,700,000.00	152,700,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	194,500.00	300,000.00	300,000.00	49,000.00	300,000.00	300,000.00	300,000.00	0.00
22020205	WATER RATES	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00

22020206	SEWERAGE CHARGES	0.00	900,000.00	900,000.00	2,136,100.00	900,000.00	900,000.00	900,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	8,531,100.00	15,000,000.00	50,000,000.00	0.00	100,000,000.00	150,000,000.00	150,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,626,095,837.78	74,500,000.00	49,500,000.00	1,521,900.00	56,500,000.00	48,000,000.00	48,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,618,678,737.78	51,000,000.00	17,000,000.00	0.00	17,000,000.00	17,000,000.00	17,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,500,000.00	11,000,000.00	666,900.00	9,500,000.00	1,000,000.00	1,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,654,100.00	20,000,000.00	1,500,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	5,763,000.00	2,000,000.00	20,000,000.00	855,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	395,000.00	4,200,000.00	154,200,000.00	200,000.00	514,200,000.00	719,200,000.00	774,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	1,200,000.00	50,000,000.00	0.00	10,000,000.00	15,000,000.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	395,000.00	1,200,000.00	1,200,000.00	200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	600,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020407	MAINTENANCE OF AIRCRAFTS	0.00	0.00	100,000,000.00	0.00	500,000,000.00	700,000,000.00	750,000,000.00	0.00
220205	TRAINING - GENERAL	88,537,073.00	14,500,000.00	405,700,000.00	294,000.00	205,000,000.00	255,000,000.00	305,000,000.00	0.00
22020501	LOCAL TRAINING	88,537,073.00	14,500,000.00	405,700,000.00	294,000.00	205,000,000.00	255,000,000.00	305,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	82,989,900.00	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020601	SECURITY SERVICES	2,989,900.00	0.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	80,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	43,984,500.00	52,000,000.00	465,000,000.00	300,000.00	510,000,000.00	615,000,000.00	615,000,000.00	0.00
22020701	FINANCIAL CONSULTING	30,354,500.00	15,000,000.00	450,000,000.00	0.00	500,000,000.00	600,000,000.00	600,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,413,000.00	12,000,000.00	10,000,000.00	300,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020703	LEGAL SERVICES	10,217,000.00	25,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	17,225,303.60	1,440,000.00	337,000,000.00	1,137.43	837,000,000.00	1,037,000,000.00	1,042,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	225,303.60	240,000.00	25,000,000.00	0.00	25,000,000.00	25,000,000.00	28,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	17,000,000.00	0.00	12,000,000.00	1,137.43	12,000,000.00	12,000,000.00	14,000,000.00	0.00
22020804	AIRCRAFT FUEL COST	0.00	1,200,000.00	300,000,000.00	0.00	800,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	69,453,519.50	500,000.00	240,000.00	44,000.00	240,000.00	240,000.00	240,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,463,250.00	500,000.00	240,000.00	44,000.00	240,000.00	240,000.00	240,000.00	0.00
22020902	INSURANCE PREMIUM	62,990,269.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,783,857.00	11,150,000.00	46,650,000.00	0.00	51,150,000.00	51,150,000.00	61,150,000.00	0.00
22021001	REFRESHMENT & MEALS	834,557.00	8,000,000.00	20,500,000.00	0.00	40,000,000.00	40,000,000.00	50,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,560,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000.00	300,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	10,369,300.00	2,100,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	750,000.00	12,400,000.00	0.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021016	Servicom Expenses	0.00	0.00	450,000.00	0.00	450,000.00	450,000.00	450,000.00	0.00
23	Capital Expenditure	6,240,497,041.71	40,130,700,000.00	40,130,700,000.00	3,221,667,746.93	73,168,000,000.00	103,168,000,000.00	103,168,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	6,145,297,041.71	33,172,700,000.00	33,172,700,000.00	2,914,157,746.93	51,153,000,000.00	81,153,000,000.00	81,153,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,145,297,041.71	33,172,700,000.00	33,172,700,000.00	2,914,157,746.93	51,153,000,000.00	81,153,000,000.00	81,153,000,000.00	0.00
23010102	PURCHASE OF OFFICE BUILDINGS	250,000,000.00	1,200,000,000.00	1,200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000.00	250,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	4,000,000.00	4,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	2,007,000,000.00	2,007,000,000.00	723,887,895.98	7,000,000.00	7,000,000.00	7,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	905,000,000.00	905,000,000.00	0.00	530,000,000.00	530,000,000.00	530,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	189,700,000.00	189,700,000.00	0.00	0.00	0.00	0.00	0.00

23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	5,000,000,000.00	5,000,000,000.00	0.00	0.00	0.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	4,920,647,041.71	4,765,000,000.00	4,765,000,000.00	40,790,000.00	13,160,000,000.00	13,160,000,000.00	13,160,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
23010138	PURCHASE OF AERO SPARES/MAINTENANCE	974,650,000.00	100,000,000.00	100,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
23010139	PURCHASE OF AIRCRAFTS	0.00	19,000,000,000.00	19,000,000,000.00	2,149,479,850.95	35,000,000,000.00	65,000,000,000.00	65,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	4,800,000,000.00	4,800,000,000.00	224,942,000.00	12,000,000,000.00	12,000,000,000.00	12,000,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	4,800,000,000.00	4,800,000,000.00	224,942,000.00	12,000,000,000.00	12,000,000,000.00	12,000,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	1,600,000,000.00	1,600,000,000.00	224,942,000.00	0.00	0.00	0.00	0.00
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	0.00	2,000,000,000.00	2,000,000,000.00	0.00	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	1,200,000,000.00	1,200,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	95,200,000.00	2,155,000,000.00	2,155,000,000.00	82,568,000.00	10,015,000,000.00	10,015,000,000.00	10,015,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	95,200,000.00	2,155,000,000.00	2,155,000,000.00	82,568,000.00	10,015,000,000.00	10,015,000,000.00	10,015,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	74,600,000.00	13,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	12,000,000.00	12,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	20,600,000.00	2,130,000,000.00	2,130,000,000.00	82,568,000.00	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	0.00

022905300100	Enugu State Transport Company ENTRACO								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	32,106,118.00	32,106,118.00	0.00	33,376,424.00	33,376,424.00	33,376,424.00	0.00
21	PERSONNEL COST	0.00	25,406,118.00	25,406,118.00	0.00	26,676,424.00	26,676,424.00	26,676,424.00	0.00
2101	SALARY	0.00	12,539,750.00	12,539,750.00	0.00	13,166,738.00	13,166,738.00	13,166,738.00	0.00
210101	SALARIES AND WAGES	0.00	12,539,750.00	12,539,750.00	0.00	13,166,738.00	13,166,738.00	13,166,738.00	0.00
21010101	SALARY	0.00	8,178,470.00	8,178,470.00	0.00	8,587,394.00	8,587,394.00	8,587,394.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	4,361,280.00	4,361,280.00	0.00	4,579,344.00	4,579,344.00	4,579,344.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	12,866,368.00	12,866,368.00	0.00	13,509,686.00	13,509,686.00	13,509,686.00	0.00
210201	ALLOWANCES	0.00	12,866,368.00	12,866,368.00	0.00	13,509,686.00	13,509,686.00	13,509,686.00	0.00
21020101	Housing/Rent Allowance	0.00	4,115,236.00	4,115,236.00	0.00	4,320,998.00	4,320,998.00	4,320,998.00	0.00
21020102	Transport Allowance	0.00	2,088,896.00	2,088,896.00	0.00	2,193,341.00	2,193,341.00	2,193,341.00	0.00
21020103	Meal Subsidy	0.00	1,406,464.00	1,406,464.00	0.00	1,476,787.00	1,476,787.00	1,476,787.00	0.00
21020104	Utility Allowance	0.00	1,083,232.00	1,083,232.00	0.00	1,137,394.00	1,137,394.00	1,137,394.00	0.00
21020106	Leave allowances	0.00	3,188,912.00	3,188,912.00	0.00	3,348,358.00	3,348,358.00	3,348,358.00	0.00
21020107	Domestic Staff Allowance	0.00	983,628.00	983,628.00	0.00	1,032,808.00	1,032,808.00	1,032,808.00	0.00
22	OTHER RECURRENT COSTS	0.00	6,700,000.00	6,700,000.00	0.00	6,700,000.00	6,700,000.00	6,700,000.00	0.00
2202	OVERHEAD COST	0.00	6,700,000.00	6,700,000.00	0.00	6,700,000.00	6,700,000.00	6,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00

22020406	OTHER MAINTENANCE SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020601	SECURITY SERVICES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00

022905300200	Coal City Transport Services								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>9,000,140.08</u>	<u>225,644,280.00</u>	<u>225,644,280.00</u>	<u>3,128,602.00</u>	<u>233,698,344.00</u>	<u>233,698,344.00</u>	<u>233,698,344.00</u>	<u>0.00</u>
21	PERSONNEL COST	1,867,848.47	114,281,280.00	114,281,280.00	0.00	119,995,344.00	119,995,344.00	119,995,344.00	0.00
2101	SALARY	1,384,917.10	113,911,280.00	113,911,280.00	0.00	119,606,844.00	119,606,844.00	119,606,844.00	0.00
210101	SALARIES AND WAGES	1,384,917.10	113,911,280.00	113,911,280.00	0.00	119,606,844.00	119,606,844.00	119,606,844.00	0.00
21010101	SALARY	1,384,917.10	113,911,280.00	113,911,280.00	0.00	119,606,844.00	119,606,844.00	119,606,844.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	482,931.37	370,000.00	370,000.00	0.00	388,500.00	388,500.00	388,500.00	0.00
210201	ALLOWANCES	482,931.37	370,000.00	370,000.00	0.00	388,500.00	388,500.00	388,500.00	0.00
21020104	Utility Allowance	319,969.72	370,000.00	370,000.00	0.00	388,500.00	388,500.00	388,500.00	0.00
21020107	Domestic Staff Allowance	162,961.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	7,132,291.61	109,600,000.00	109,600,000.00	3,128,602.00	112,100,000.00	112,100,000.00	112,100,000.00	0.00
2202	OVERHEAD COST	7,132,291.61	109,600,000.00	109,600,000.00	3,128,602.00	112,100,000.00	112,100,000.00	112,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,999,300.00	2,800,000.00	2,800,000.00	708,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	708,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,999,300.00	2,800,000.00	2,800,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	1,029,724.46	2,000,000.00	2,000,000.00	697,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	0.00	0.00	456,000.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	1,009,724.46	2,000,000.00	2,000,000.00	241,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020205	WATER RATES	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	700,300.00	900,000.00	900,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,300.00	400,000.00	400,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	35,900.00	96,200,000.00	96,200,000.00	960,000.00	96,200,000.00	96,200,000.00	96,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	3,700.00	94,000,000.00	94,000,000.00	0.00	94,000,000.00	94,000,000.00	94,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	18,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	14,000.00	2,200,000.00	2,200,000.00	960,000.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
220205	TRAINING - GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020501	LOCAL TRAINING	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,351,724.46	2,800,000.00	2,800,000.00	20,000.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
22020601	SECURITY SERVICES	2,111,724.46	2,100,000.00	2,100,000.00	20,000.00	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	240,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	81,000.00	1,600,000.00	1,600,000.00	11,602.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	58,000.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	23,000.00	300,000.00	300,000.00	11,602.00	300,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	16,342.69	300,000.00	300,000.00	732,000.00	300,000.00	300,000.00	300,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,342.69	300,000.00	300,000.00	732,000.00	300,000.00	300,000.00	300,000.00	0.00

220210	MISCELLANEOUS EXPENSES GENERAL	918,000.00	2,700,000.00	2,700,000.00	0.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00
22021007	WELFARE PACKAGES	918,000.00	2,500,000.00	2,500,000.00	0.00	2,700,000.00	2,700,000.00	2,700,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	0.00	1,763,000.00	1,763,000.00	0.00	1,603,000.00	1,603,000.00	1,603,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	1,763,000.00	1,763,000.00	0.00	1,603,000.00	1,603,000.00	1,603,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	1,763,000.00	1,763,000.00	0.00	1,603,000.00	1,603,000.00	1,603,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	800,000.00	800,000.00	0.00	523,000.00	523,000.00	523,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	963,000.00	963,000.00	0.00	1,080,000.00	1,080,000.00	1,080,000.00	0.00

023400100100	Ministry of Works and Infrastructure								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	119,023,324,006.55	214,653,535,654.00	278,220,535,654.00	42,616,674,308.16	239,597,354,587.00	263,127,604,587.00	260,364,604,587.00	0.00
21	PERSONNEL COST	239,394,494.48	373,918,654.00	373,918,654.00	148,541,525.43	2,392,614,587.00	392,614,587.00	392,614,587.00	0.00
2101	SALARY	143,342,365.84	297,891,880.00	297,891,880.00	101,276,906.07	2,312,786,474.00	312,786,474.00	312,786,474.00	0.00
210101	SALARIES AND WAGES	143,342,365.84	297,891,880.00	297,891,880.00	101,276,906.07	2,312,786,474.00	312,786,474.00	312,786,474.00	0.00
21010101	SALARY	143,342,365.84	297,891,880.00	297,891,880.00	101,276,906.07	2,312,786,474.00	312,786,474.00	312,786,474.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	96,052,128.64	76,026,774.00	76,026,774.00	47,264,619.36	79,828,113.00	79,828,113.00	79,828,113.00	0.00
210201	ALLOWANCES	96,052,128.64	76,026,774.00	76,026,774.00	47,264,619.36	79,828,113.00	79,828,113.00	79,828,113.00	0.00
21020101	Housing/Rent Allowance	27,295,892.94	45,857,882.00	45,857,882.00	28,848,824.36	48,150,776.00	48,150,776.00	48,150,776.00	0.00
21020102	Transport Allowance	5,843,300.00	9,411,964.00	9,411,964.00	7,983,750.00	9,882,562.00	9,882,562.00	9,882,562.00	0.00
21020103	Meal Subsidy	3,990,300.00	4,848,584.00	4,848,584.00	3,371,400.00	5,091,013.00	5,091,013.00	5,091,013.00	0.00
21020104	Utility Allowance	2,030,842.24	4,550,624.00	4,550,624.00	4,550,624.00	4,778,155.00	4,778,155.00	4,778,155.00	0.00
21020105	Entertainment Allowance	84,400.00	195,156.00	195,156.00	42,700.00	204,914.00	204,914.00	204,914.00	0.00
21020107	Domestic Staff Allowance	5,108,397.00	11,162,564.00	11,162,564.00	2,467,321.00	11,720,693.00	11,720,693.00	11,720,693.00	0.00
21020111	Hazard Allowance	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	51,676,996.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	186,891,808.21	1,159,350,000.00	1,159,350,000.00	29,282,173.00	1,165,850,000.00	1,696,100,000.00	1,773,100,000.00	0.00
2202	OVERHEAD COST	186,891,808.21	1,159,350,000.00	1,159,350,000.00	29,282,173.00	1,165,850,000.00	1,696,100,000.00	1,773,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,850,000.00	19,000,000.00	19,000,000.00	0.00	21,000,000.00	24,000,000.00	24,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,070,000.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	780,000.00	15,000,000.00	15,000,000.00	0.00	17,000,000.00	20,000,000.00	20,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020205	WATER RATES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	24,375,265.50	13,000,000.00	13,000,000.00	12,936,479.00	13,000,000.00	31,000,000.00	31,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	24,375,265.50	13,000,000.00	13,000,000.00	12,936,479.00	13,000,000.00	30,000,000.00	30,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	106,408,259.30	74,900,000.00	74,900,000.00	9,457,650.00	77,900,000.00	456,600,000.00	511,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	21,376,150.00	12,000,000.00	12,000,000.00	8,401,100.00	12,000,000.00	15,000,000.00	15,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	300,000.00	300,000.00	0.00	300,000.00	10,000,000.00	10,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	85,032,109.30	19,000,000.00	19,000,000.00	1,056,550.00	22,000,000.00	90,000,000.00	95,000,000.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	0.00	13,000,000.00	13,000,000.00	0.00	13,000,000.00	20,000,000.00	20,000,000.00	0.00
22020413	MINOR ROAD MAINTENANCE	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	300,000,000.00	350,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	18,000,000.00	18,000,000.00	1,056,550.00	19,000,000.00	38,000,000.00	38,000,000.00	0.00

22020501	LOCAL TRAINING	0.00	9,000,000.00	9,000,000.00	1,056,550.00	10,000,000.00	13,000,000.00	13,000,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	25,000,000.00	25,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	10,600,000.00	12,600,000.00	0.00
22020601	SECURITY SERVICES	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	10,000,000.00	12,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	15,500,000.00	15,500,000.00	0.00	15,500,000.00	108,000,000.00	128,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	20,000,000.00	20,000,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	3,600,000.00	3,600,000.00	0.00	3,600,000.00	80,000,000.00	100,000,000.00	0.00
22020705	ARCHITECTURAL SERVICES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020706	SURVEYING SERVICES	0.00	3,900,000.00	3,900,000.00	0.00	3,900,000.00	5,000,000.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	28,267,395.81	1,010,000,000.00	1,010,000,000.00	5,424,494.00	1,010,000,000.00	1,020,000,000.00	1,020,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	28,267,395.81	5,000,000.00	5,000,000.00	2,712,247.00	5,000,000.00	15,000,000.00	15,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	1,000,000,000.00	1,000,000,000.00	2,712,247.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	25,742.26	50,000.00	50,000.00	0.00	50,000.00	600,000.00	600,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	25,742.26	50,000.00	50,000.00	0.00	50,000.00	600,000.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	21,965,145.34	6,400,000.00	6,400,000.00	407,000.00	6,900,000.00	6,900,000.00	6,900,000.00	0.00
22021001	REFRESHMENT & MEALS	4,625,145.34	300,000.00	300,000.00	2,000.00	300,000.00	300,000.00	300,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	897,500.00	4,000,000.00	4,000,000.00	60,000.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
22021007	WELFARE PACKAGES	16,442,500.00	600,000.00	600,000.00	285,000.00	600,000.00	600,000.00	600,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	1,000,000.00	1,000,000.00	60,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021016	Servicom Expenses	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	118,597,037,703.86	213,120,267,000.00	276,687,267,000.00	42,438,850,609.73	236,038,890,000.00	261,038,890,000.00	258,198,890,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	4,345,000,000.00	1,425,000,000.00	8,040,000.00	1,710,000,000.00	1,710,000,000.00	1,710,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	4,345,000,000.00	1,425,000,000.00	8,040,000.00	1,710,000,000.00	1,710,000,000.00	1,710,000,000.00	0.00
23010106	PURCHASE OF VANS	0.00	80,000,000.00	80,000,000.00	0.00	170,000,000.00	170,000,000.00	170,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	3,500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	125,000,000.00	125,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	640,000,000.00	720,000,000.00	8,040,000.00	440,000,000.00	440,000,000.00	440,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	104,673,349,458.70	194,605,267,000.00	252,525,267,000.00	37,531,648,155.97	231,593,890,000.00	256,593,890,000.00	253,753,890,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	104,673,349,458.70	194,605,267,000.00	252,525,267,000.00	37,531,648,155.97	231,593,890,000.00	256,593,890,000.00	253,753,890,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,958,088,933.02	11,300,000,000.00	11,300,000,000.00	1,819,490,071.00	2,300,000,000.00	2,300,000,000.00	2,300,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	0.00	0.00	0.00	13,000,000,000.00	13,000,000,000.00	13,000,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	80,000,000.00	80,000,000.00	0.00	0.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRE	21,795,668,518.30	320,000,000.00	320,000,000.00	0.00	640,000,000.00	640,000,000.00	640,000,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	384,483,596.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	57,373,221,005.66	153,695,267,000.00	208,615,267,000.00	33,147,234,913.07	212,923,890,000.00	237,923,890,000.00	235,083,890,000.00	0.00
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	4,156,837,405.13	24,650,000,000.00	25,650,000,000.00	1,550,560,771.90	500,000,000.00	500,000,000.00	500,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,050,000.00	4,500,000,000.00	6,500,000,000.00	1,014,362,400.00	2,170,000,000.00	2,170,000,000.00	2,170,000,000.00	0.00
2303	REHABILITATION / REPAIRS	13,923,688,245.16	13,640,000,000.00	16,640,000,000.00	3,677,357,453.76	2,225,000,000.00	2,225,000,000.00	2,225,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	13,923,688,245.16	13,640,000,000.00	16,640,000,000.00	3,677,357,453.76	2,225,000,000.00	2,225,000,000.00	2,225,000,000.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	43,800,000.00	100,000,000.00	100,000,000.00	0.00	600,000,000.00	600,000,000.00	600,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRE	0.00	230,000,000.00	230,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	12,257,555,259.16	11,540,000,000.00	11,540,000,000.00	1,240,993,753.76	1,400,000,000.00	1,400,000,000.00	1,400,000,000.00	0.00

23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,622,332,986.00	1,000,000,000.00	4,000,000,000.00	2,436,363,700.00	0.00	0.00	0.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	770,000,000.00	770,000,000.00	0.00	170,000,000.00	170,000,000.00	170,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	250,000,000.00	5,817,000,000.00	1,221,805,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	250,000,000.00	5,817,000,000.00	1,221,805,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23040102	EROSION & FLOOD CONTROL	0.00	250,000,000.00	5,817,000,000.00	1,221,805,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	280,000,000.00	280,000,000.00	0.00	310,000,000.00	310,000,000.00	310,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	280,000,000.00	280,000,000.00	0.00	310,000,000.00	310,000,000.00	310,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	210,000,000.00	210,000,000.00	0.00	240,000,000.00	240,000,000.00	240,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	70,000,000.00	70,000,000.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00

023410200100	Rural Access Mobility Project (RAMP)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	500,000,000.00	500,000,000.00	0.00	2,454,789,000.00	2,454,789,000.00	2,454,789,000.00	0.00
23	Capital Expenditure	0.00	500,000,000.00	500,000,000.00	0.00	2,454,789,000.00	2,454,789,000.00	2,454,789,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	500,000,000.00	500,000,000.00	0.00	454,789,000.00	454,789,000.00	454,789,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	500,000,000.00	500,000,000.00	0.00	454,789,000.00	454,789,000.00	454,789,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	500,000,000.00	500,000,000.00	0.00	454,789,000.00	454,789,000.00	454,789,000.00	0.00

023600100100	Ministry of Culture and Tourism								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	310,177,204.60	1,358,764,364.00	1,527,464,364.00	194,301,241.60	20,358,527,582.00	20,363,527,582.00	20,364,627,582.00	0.00
21	PERSONNEL COST	98,951,765.35	149,264,364.00	149,264,364.00	61,828,310.02	156,727,582.00	156,727,582.00	156,727,582.00	0.00
2101	SALARY	58,285,864.99	118,830,090.00	118,830,090.00	43,228,649.78	124,771,595.00	124,771,595.00	124,771,595.00	0.00
210101	SALARIES AND WAGES	58,285,864.99	118,830,090.00	118,830,090.00	43,228,649.78	124,771,595.00	124,771,595.00	124,771,595.00	0.00
21010101	SALARY	58,285,864.99	118,830,090.00	118,830,090.00	43,228,649.78	124,771,595.00	124,771,595.00	124,771,595.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,665,900.36	30,434,274.00	30,434,274.00	18,599,660.24	31,955,987.00	31,955,987.00	31,955,987.00	0.00
210201	ALLOWANCES	40,665,900.36	30,434,274.00	30,434,274.00	18,599,660.24	31,955,987.00	31,955,987.00	31,955,987.00	0.00
21020101	Housing/Rent Allowance	10,849,251.13	14,199,220.00	14,199,220.00	12,309,848.24	14,909,181.00	14,909,181.00	14,909,181.00	0.00
21020102	Transport Allowance	2,584,100.00	4,576,208.00	4,576,208.00	3,684,500.00	4,805,018.00	4,805,018.00	4,805,018.00	0.00
21020103	Meal Subsidy	1,731,500.00	1,790,256.00	1,790,256.00	1,096,200.00	1,879,769.00	1,879,769.00	1,879,769.00	0.00
21020104	Utility Allowance	889,985.89	1,201,616.00	1,201,616.00	1,076,700.00	1,261,697.00	1,261,697.00	1,261,697.00	0.00
21020105	Entertainment Allowance	9,900.00	17,558.00	17,558.00	7,400.00	18,436.00	18,436.00	18,436.00	0.00
21020106	Leave allowances	0.00	5,656,740.00	5,656,740.00	0.00	5,939,577.00	5,939,577.00	5,939,577.00	0.00
21020107	Domestic Staff Allowance	764,522.00	763,288.00	763,288.00	425,012.00	801,452.00	801,452.00	801,452.00	0.00
21020115	Arrears Allowances	23,836,641.34	2,229,388.00	2,229,388.00	0.00	2,340,857.00	2,340,857.00	2,340,857.00	0.00
22	OTHER RECURRENT COSTS	203,725,439.25	19,500,000.00	188,200,000.00	115,251,306.58	91,800,000.00	96,800,000.00	97,900,000.00	0.00
2202	OVERHEAD COST	203,725,439.25	19,500,000.00	188,200,000.00	115,251,306.58	91,800,000.00	96,800,000.00	97,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	58,317,000.00	3,500,000.00	73,500,000.00	39,685,632.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,500,000.00	43,500,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	18,217,000.00	0.00	30,000,000.00	39,685,632.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020105	Hotel Accommodation	40,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,024,000.00	100,000.00	100,000.00	54,744,500.00	400,000.00	400,000.00	500,000.00	0.00
22020202	TELEPHONE CHARGES	676,000.00	0.00	0.00	25,000.00	300,000.00	300,000.00	400,000.00	0.00
22020205	WATER RATES	680,000.00	100,000.00	100,000.00	54,719,500.00	100,000.00	100,000.00	100,000.00	0.00

22020206	SEWERAGE CHARGES	668,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	53,308,045.70	13,500,000.00	43,500,000.00	19,149,525.00	21,800,000.00	21,800,000.00	21,800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	275,500.00	4,000,000.00	24,000,000.00	161,000.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	11,590,700.00	0.00	0.00	7,267,500.00	300,000.00	300,000.00	300,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,304,797.85	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	832,250.00	7,000,000.00	17,000,000.00	11,721,025.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	20,304,797.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	90,076,393.55	1,000,000.00	1,000,000.00	0.00	5,500,000.00	5,500,000.00	6,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	29,162,000.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,304,797.85	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,304,797.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,304,797.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	350,000.00	1,050,000.00	779,853.75	650,000.00	650,000.00	650,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	350,000.00	1,050,000.00	779,853.75	350,000.00	350,000.00	350,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	100,000.00	100,000.00	27,795.83	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	27,795.83	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	950,000.00	68,950,000.00	864,000.00	22,950,000.00	27,950,000.00	27,950,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	500,000.00	5,500,000.00	556,000.00	500,000.00	500,000.00	500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	3,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	300,000.00	300,000.00	308,000.00	300,000.00	300,000.00	300,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	60,000,000.00	0.00	20,000,000.00	25,000,000.00	25,000,000.00	0.00
23	Capital Expenditure	7,500,000.00	1,190,000,000.00	1,190,000,000.00	17,221,625.00	20,110,000,000.00	20,110,000,000.00	20,110,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	360,000,000.00	360,000,000.00	6,500,000.00	2,110,000,000.00	2,110,000,000.00	2,110,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	360,000,000.00	360,000,000.00	6,500,000.00	2,110,000,000.00	2,110,000,000.00	2,110,000,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	150,000,000.00	150,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	50,000,000.00	50,000,000.00	6,500,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	160,000,000.00	160,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	150,000,000.00	150,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	150,000,000.00	150,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILIT	0.00	150,000,000.00	150,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
2303	REHABILITATION / REPAIRS	7,500,000.00	680,000,000.00	680,000,000.00	10,721,625.00	16,000,000,000.00	16,000,000,000.00	16,000,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	7,500,000.00	680,000,000.00	680,000,000.00	10,721,625.00	16,000,000,000.00	16,000,000,000.00	16,000,000,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	480,000,000.00	480,000,000.00	0.00	13,000,000,000.00	13,000,000,000.00	13,000,000,000.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0.00	100,000,000.00	100,000,000.00	0.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	7,500,000.00	100,000,000.00	100,000,000.00	10,721,625.00	0.00	0.00	0.00	0.00
023600100300	International Conference Centre (ICC)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	0.00	0.00	0.00	138,648,000.00	144,648,000.00	151,148,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	75,950,000.00	81,950,000.00	88,450,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	75,950,000.00	81,950,000.00	88,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	6,000,000.00	0.00
22020205	WATER RATES	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	6,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	37,300,000.00	43,300,000.00	48,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	0.00	0.00	0.00	4,000,000.00	5,000,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	22,000,000.00	27,000,000.00	32,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	15,750,000.00	15,750,000.00	15,750,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021016	Servicom Expenses	0.00	0.00	0.00	0.00	150,000.00	150,000.00	150,000.00	0.00
23	Capital Expenditure	0.00	0.00	0.00	0.00	62,698,000.00	62,698,000.00	62,698,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	12,847,000.00	12,847,000.00	12,847,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	12,847,000.00	12,847,000.00	12,847,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	5,847,000.00	5,847,000.00	5,847,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	306,000.00	306,000.00	306,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	306,000.00	306,000.00	306,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	306,000.00	306,000.00	306,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	44,710,000.00	44,710,000.00	44,710,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	44,710,000.00	44,710,000.00	44,710,000.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0.00	0.00	0.00	0.00	44,710,000.00	44,710,000.00	44,710,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	0.00	0.00	4,835,000.00	4,835,000.00	4,835,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	0.00	0.00	0.00	4,835,000.00	4,835,000.00	4,835,000.00	0.00
23040101	TREE PLANTING	0.00	0.00	0.00	0.00	4,835,000.00	4,835,000.00	4,835,000.00	0.00

023600400100	Enugu State Council for Arts and Culture								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	16,344,140.37	53,993,728.00	53,993,728.00	13,018,217.06	55,937,914.00	55,937,914.00	55,937,914.00	0.00
21	PERSONNEL COST	2,583,000.00	29,443,728.00	29,443,728.00	5,253,619.32	30,725,914.00	30,725,914.00	30,725,914.00	0.00
2101	SALARY	976,000.00	25,643,728.00	25,643,728.00	5,253,619.32	26,925,914.00	26,925,914.00	26,925,914.00	0.00
210101	SALARIES AND WAGES	976,000.00	25,643,728.00	25,643,728.00	5,253,619.32	26,925,914.00	26,925,914.00	26,925,914.00	0.00
21010101	SALARY	976,000.00	25,643,728.00	25,643,728.00	5,253,619.32	26,925,914.00	26,925,914.00	26,925,914.00	0.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,607,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210202	SOCIAL CONTRIBUTIONS	1,607,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020201	NHIS CONTRIBUTION	1,607,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2103	SOCIAL BENEFITS	0.00	3,800,000.00	3,800,000.00	0.00	3,800,000.00	3,800,000.00	3,800,000.00	0.00
210301	SOCIAL BENEFITS	0.00	3,800,000.00	3,800,000.00	0.00	3,800,000.00	3,800,000.00	3,800,000.00	0.00
21030101	GRATUITY	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
21030102	PENSION	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
21030103	DEATH BENEFITS	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22	OTHER RECURRENT COSTS	13,761,140.37	2,350,000.00	2,350,000.00	7,764,597.74	4,750,000.00	4,750,000.00	4,750,000.00	0.00
2202	OVERHEAD COST	13,761,140.37	2,350,000.00	2,350,000.00	7,764,597.74	4,750,000.00	4,750,000.00	4,750,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,103,392.58	600,000.00	600,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,103,392.58	600,000.00	600,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	418,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	0.00
22020202	TELEPHONE CHARGES	418,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,821,177.74	800,000.00	800,000.00	1,991,809.66	800,000.00	800,000.00	800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,821,177.74	800,000.00	800,000.00	1,991,809.66	800,000.00	800,000.00	800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	4,955,392.68	300,000.00	300,000.00	2,062,000.00	300,000.00	300,000.00	300,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,335,000.00	200,000.00	200,000.00	872,000.00	200,000.00	200,000.00	200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	296,000.00	0.00	0.00	340,000.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,324,392.68	100,000.00	100,000.00	850,000.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	463,177.37	350,000.00	350,000.00	410,788.08	350,000.00	350,000.00	350,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	150,000.00	150,000.00	410,788.08	150,000.00	150,000.00	150,000.00	0.00
22021007	WELFARE PACKAGES	463,177.37	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	0.00	22,200,000.00	22,200,000.00	0.00	20,462,000.00	20,462,000.00	20,462,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	12,200,000.00	12,200,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	12,200,000.00	12,200,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	800,000.00	800,000.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	5,900,000.00	5,900,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	10,000,000.00	10,000,000.00	0.00	15,462,000.00	15,462,000.00	15,462,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	15,462,000.00	15,462,000.00	15,462,000.00	0.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	10,000,000.00	0.00	5,462,000.00	5,462,000.00	5,462,000.00	0.00

023605200100	Tourism Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,514,510,332.83	25,553,712,288.00	25,553,712,288.00	10,225,103,671.22	10,560,390,402.00	10,560,390,402.00	10,560,390,402.00	0.00
21	PERSONNEL COST	81,090,551.42	39,562,288.00	39,562,288.00	11,527,191.30	41,340,402.00	41,340,402.00	41,340,402.00	0.00
2101	SALARY	7,974,352.62	25,965,162.00	25,965,162.00	11,527,191.30	27,263,420.00	27,263,420.00	27,263,420.00	0.00
210101	SALARIES AND WAGES	7,974,352.62	25,965,162.00	25,965,162.00	11,527,191.30	27,263,420.00	27,263,420.00	27,263,420.00	0.00
21010101	SALARY	3,038,404.29	24,589,062.00	24,589,062.00	11,527,191.30	25,818,515.00	25,818,515.00	25,818,515.00	0.00
21010102	OVER TIME PAYMENTS	4,935,948.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	1,376,100.00	1,376,100.00	0.00	1,444,905.00	1,444,905.00	1,444,905.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	73,116,198.80	9,597,126.00	9,597,126.00	0.00	10,076,982.00	10,076,982.00	10,076,982.00	0.00
210201	ALLOWANCES	73,116,198.80	9,597,126.00	9,597,126.00	0.00	10,076,982.00	10,076,982.00	10,076,982.00	0.00
21020101	Housing/Rent Allowance	0.00	5,292,880.00	5,292,880.00	0.00	5,557,524.00	5,557,524.00	5,557,524.00	0.00

21020102	Transport Allowance	0.00	1,376,580.00	1,376,580.00	0.00	1,445,409.00	1,445,409.00	1,445,409.00	0.00
21020103	Meal Subsidy	73,116,198.80	580,294.00	580,294.00	0.00	609,309.00	609,309.00	609,309.00	0.00
21020104	Utility Allowance	0.00	641,610.00	641,610.00	0.00	673,691.00	673,691.00	673,691.00	0.00
21020106	Leave allowances	0.00	1,333,442.00	1,333,442.00	0.00	1,400,114.00	1,400,114.00	1,400,114.00	0.00
21020107	Domestic Staff Allowance	0.00	372,320.00	372,320.00	0.00	390,935.00	390,935.00	390,935.00	0.00
2103	SOCIAL BENEFITS	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
210301	SOCIAL BENEFITS	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
21030101	GRATUITY	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
21030102	PENSION	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22	OTHER RECURRENT COSTS	1,433,419,781.41	14,150,000.00	14,150,000.00	0.00	19,050,000.00	19,050,000.00	19,050,000.00	0.00
2202	OVERHEAD COST	1,433,419,781.41	14,150,000.00	14,150,000.00	0.00	19,050,000.00	19,050,000.00	19,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	1,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020205	WATER RATES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,422,665,491.28	5,700,000.00	5,700,000.00	0.00	5,700,000.00	5,700,000.00	5,700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,422,665,491.28	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	90,986.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	90,986.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,663,303.98	4,850,000.00	4,850,000.00	0.00	5,750,000.00	5,750,000.00	5,750,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,500,000.00	1,500,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,600,000.00	2,600,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	10,663,303.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021016	Servicom Expenses	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
23	Capital Expenditure	0.00	25,500,000,000.00	25,500,000,000.00	10,213,576,479.92	10,500,000,000.00	10,500,000,000.00	10,500,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	25,500,000,000.00	25,500,000,000.00	10,213,576,479.92	10,500,000,000.00	10,500,000,000.00	10,500,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	25,500,000,000.00	25,500,000,000.00	10,213,576,479.92	10,500,000,000.00	10,500,000,000.00	10,500,000,000.00	0.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	0.00	4,000,000,000.00	4,000,000,000.00	60,000,000.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILIT	0.00	21,500,000,000.00	21,500,000,000.00	10,153,576,479.92	7,500,000,000.00	7,500,000,000.00	7,500,000,000.00	0.00

023800100100	State Economic Planning Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	184,556,622.81	4,188,907,306.00	4,188,907,306.00	129,194,106.32	1,783,342,671.00	1,783,342,671.00	1,783,342,671.00	0.00
21	PERSONNEL COST	47,806,648.65	82,107,306.00	82,107,306.00	29,194,106.32	86,212,671.00	86,212,671.00	86,212,671.00	0.00

2101	SALARY	27,337,297.79	62,378,270.00	62,378,270.00	19,619,027.14	65,497,184.00	65,497,184.00	65,497,184.00	0.00
210101	SALARIES AND WAGES	27,337,297.79	62,378,270.00	62,378,270.00	19,619,027.14	65,497,184.00	65,497,184.00	65,497,184.00	0.00
21010101	SALARY	27,337,297.79	62,378,270.00	62,378,270.00	19,619,027.14	65,497,184.00	65,497,184.00	65,497,184.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,469,350.86	19,729,036.00	19,729,036.00	9,575,079.18	20,715,487.00	20,715,487.00	20,715,487.00	0.00
210201	ALLOWANCES	20,469,350.86	19,729,036.00	19,729,036.00	9,575,079.18	20,715,487.00	20,715,487.00	20,715,487.00	0.00
21020101	Housing/Rent Allowance	4,605,055.05	9,071,154.00	9,071,154.00	5,576,284.18	9,524,712.00	9,524,712.00	9,524,712.00	0.00
21020102	Transport Allowance	1,113,700.00	1,992,000.00	1,992,000.00	1,529,500.00	2,091,600.00	2,091,600.00	2,091,600.00	0.00
21020103	Meal Subsidy	766,100.00	720,000.00	720,000.00	443,500.00	756,000.00	756,000.00	756,000.00	0.00
21020104	Utility Allowance	360,946.20	918,000.00	918,000.00	433,000.00	963,900.00	963,900.00	963,900.00	0.00
21020105	Entertainment Allowance	51,800.00	257,292.00	257,292.00	29,000.00	270,157.00	270,157.00	270,157.00	0.00
21020107	Domestic Staff Allowance	3,092,839.00	6,770,590.00	6,770,590.00	1,563,795.00	7,109,118.00	7,109,118.00	7,109,118.00	0.00
21020111	Hazard Allowance	28,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020114	Admin Allowance	10,450,910.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	111,749,974.16	52,000,000.00	52,000,000.00	0.00	70,600,000.00	70,600,000.00	70,600,000.00	0.00
2202	OVERHEAD COST	111,749,974.16	52,000,000.00	52,000,000.00	0.00	70,600,000.00	70,600,000.00	70,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	29,205,700.00	8,000,000.00	8,000,000.00	0.00	13,000,000.00	13,000,000.00	13,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,630,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	26,354,300.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020105	Hotel Accommodation	1,221,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	15,943,300.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020202	TELEPHONE CHARGES	518,900.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020205	WATER RATES	15,424,400.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	23,217,858.59	5,500,000.00	5,500,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	19,733,100.00	3,500,000.00	3,500,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,484,758.59	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	18,465,100.00	5,800,000.00	5,800,000.00	0.00	5,800,000.00	5,800,000.00	5,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	356,000.00	4,800,000.00	4,800,000.00	0.00	4,800,000.00	4,800,000.00	4,800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	9,468,900.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	510,200.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,735,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,395,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220205	TRAINING - GENERAL	12,139,000.00	11,000,000.00	11,000,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
22020501	LOCAL TRAINING	12,139,000.00	11,000,000.00	11,000,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,363,031.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,363,031.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	86,983.99	1,700,000.00	1,700,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	86,983.99	700,000.00	700,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	2,323,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,323,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,006,000.00	9,200,000.00	9,200,000.00	0.00	12,200,000.00	12,200,000.00	12,200,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22021007	WELFARE PACKAGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00

22021014	Annual Budget Defence Expenses & Administration	8,006,000.00	7,000,000.00	7,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23	Capital Expenditure	25,000,000.00	4,054,800,000.00	4,054,800,000.00	100,000,000.00	1,626,530,000.00	1,626,530,000.00	1,626,530,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	14,800,000.00	14,800,000.00	0.00	78,530,000.00	78,530,000.00	78,530,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	14,800,000.00	14,800,000.00	0.00	78,530,000.00	78,530,000.00	78,530,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	7,400,000.00	7,400,000.00	0.00	6,930,000.00	6,930,000.00	6,930,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,400,000.00	1,400,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
23010118	PURCHASE OF SCANNERS	0.00	400,000.00	400,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
2305	OTHER CAPITAL PROJECTS	25,000,000.00	4,040,000,000.00	4,040,000,000.00	100,000,000.00	1,548,000,000.00	1,548,000,000.00	1,548,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	25,000,000.00	4,040,000,000.00	4,040,000,000.00	100,000,000.00	1,548,000,000.00	1,548,000,000.00	1,548,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	25,000,000.00	18,000,000.00	18,000,000.00	0.00	38,000,000.00	38,000,000.00	38,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	14,000,000.00	14,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	4,000,000,000.00	4,000,000,000.00	100,000,000.00	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	0.00

023800400100	State Bureau of Statistics								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	86,493,756.01	513,617,960.00	513,617,960.00	38,800,357.79	1,822,716,858.00	1,822,716,858.00	1,825,716,858.00	0.00
21	PERSONNEL COST	58,212,934.70	86,777,960.00	86,777,960.00	37,065,537.53	91,116,858.00	91,116,858.00	91,116,858.00	0.00
2101	SALARY	32,245,619.56	71,985,660.00	71,985,660.00	27,141,485.62	75,584,943.00	75,584,943.00	75,584,943.00	0.00
210101	SALARIES AND WAGES	32,245,619.56	71,985,660.00	71,985,660.00	27,141,485.62	75,584,943.00	75,584,943.00	75,584,943.00	0.00
21010101	SALARY	32,245,619.56	71,985,660.00	71,985,660.00	27,141,485.62	75,584,943.00	75,584,943.00	75,584,943.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,967,315.14	14,792,300.00	14,792,300.00	9,924,051.91	15,531,915.00	15,531,915.00	15,531,915.00	0.00
210201	ALLOWANCES	25,967,315.14	14,792,300.00	14,792,300.00	9,924,051.91	15,531,915.00	15,531,915.00	15,531,915.00	0.00
21020101	Housing/Rent Allowance	5,967,546.06	10,371,120.00	10,371,120.00	7,456,701.91	10,889,676.00	10,889,676.00	10,889,676.00	0.00
21020102	Transport Allowance	1,534,591.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020103	Meal Subsidy	1,234,173.97	984,000.00	984,000.00	984,000.00	1,033,200.00	1,033,200.00	1,033,200.00	0.00
21020104	Utility Allowance	1,098,426.14	728,400.00	728,400.00	728,400.00	764,820.00	764,820.00	764,820.00	0.00
21020105	Entertainment Allowance	206,881.01	81,600.00	81,600.00	25,179.00	85,680.00	85,680.00	85,680.00	0.00
21020107	Domestic Staff Allowance	1,753,738.22	2,627,180.00	2,627,180.00	729,771.00	2,758,539.00	2,758,539.00	2,758,539.00	0.00
21020108	Shift Duty Allowance	31,567.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020111	Hazard Allowance	13,355,272.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020116	Secretarial Allowance	785,118.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	28,280,821.31	155,400,000.00	155,400,000.00	1,734,820.26	231,600,000.00	231,600,000.00	234,600,000.00	0.00
2202	OVERHEAD COST	28,280,821.31	155,400,000.00	155,400,000.00	1,734,820.26	231,600,000.00	231,600,000.00	234,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	17,551,000.00	2,200,000.00	2,200,000.00	138,000.00	23,000,000.00	23,000,000.00	23,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,000,000.00	1,200,000.00	1,200,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,551,000.00	1,000,000.00	1,000,000.00	138,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,369,178.38	33,500,000.00	33,500,000.00	836,000.00	36,500,000.00	36,500,000.00	39,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,479,178.38	1,500,000.00	1,500,000.00	836,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,890,000.00	32,000,000.00	32,000,000.00	0.00	35,000,000.00	35,000,000.00	38,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	885,450.00	2,100,000.00	2,100,000.00	396,000.00	2,100,000.00	2,100,000.00	2,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	319,000.00	600,000.00	600,000.00	196,000.00	600,000.00	600,000.00	600,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	496,450.00	400,000.00	400,000.00	200,000.00	400,000.00	400,000.00	400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	70,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220205	TRAINING - GENERAL	16,000.00	5,000,000.00	5,000,000.00	32,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	16,000.00	5,000,000.00	5,000,000.00	32,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000.00	105,000,000.00	105,000,000.00	20,000.00	155,000,000.00	155,000,000.00	155,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020706	SURVEYING SERVICES	10,000.00	100,000,000.00	100,000,000.00	20,000.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	445,000.00	1,050,000.00	1,050,000.00	240,000.00	1,050,000.00	1,050,000.00	1,050,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	800,000.00	800,000.00	240,000.00	800,000.00	800,000.00	800,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	445,000.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	300,000.00	300,000.00	820.26	300,000.00	300,000.00	300,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	300,000.00	300,000.00	820.26	300,000.00	300,000.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,004,192.93	6,050,000.00	6,050,000.00	72,000.00	8,450,000.00	8,450,000.00	8,450,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	300,000.00	300,000.00	72,000.00	300,000.00	300,000.00	300,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	6,442.93	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	2,561,000.00	600,000.00	600,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	436,750.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
23	Capital Expenditure	0.00	271,440,000.00	271,440,000.00	0.00	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	6,440,000.00	6,440,000.00	0.00	320,400,000.00	320,400,000.00	320,400,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	6,440,000.00	6,440,000.00	0.00	320,400,000.00	320,400,000.00	320,400,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	195,000,000.00	195,000,000.00	195,000,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	124,000,000.00	124,000,000.00	124,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	440,000.00	440,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	102,700,000.00	102,700,000.00	102,700,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	102,700,000.00	102,700,000.00	102,700,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	0.00	0.00	0.00	32,700,000.00	32,700,000.00	32,700,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	265,000,000.00	265,000,000.00	0.00	1,076,900,000.00	1,076,900,000.00	1,076,900,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	265,000,000.00	265,000,000.00	0.00	1,076,900,000.00	1,076,900,000.00	1,076,900,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	115,000,000.00	115,000,000.00	0.00	932,793,200.00	932,793,200.00	932,793,200.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	150,000,000.00	150,000,000.00	0.00	144,106,800.00	144,106,800.00	144,106,800.00	0.00

025200100100	Ministry of Water Resources								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	79,827,006.81	2,189,694,240.00	2,189,694,240.00	61,301,061.87	1,641,746,452.00	1,641,746,452.00	1,641,746,452.00	30,000,000.00
21	PERSONNEL COST	60,279,471.37	109,044,240.00	109,044,240.00	35,513,318.91	114,496,452.00	114,496,452.00	114,496,452.00	0.00
2101	SALARY	35,592,605.34	86,609,580.00	86,609,580.00	22,261,641.15	90,940,059.00	90,940,059.00	90,940,059.00	0.00
210101	SALARIES AND WAGES	35,592,605.34	86,609,580.00	86,609,580.00	22,261,641.15	90,940,059.00	90,940,059.00	90,940,059.00	0.00
21010101	SALARY	35,592,605.34	86,609,580.00	86,609,580.00	22,261,641.15	90,940,059.00	90,940,059.00	90,940,059.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,686,866.03	22,434,660.00	22,434,660.00	13,251,677.76	23,556,393.00	23,556,393.00	23,556,393.00	0.00
210201	ALLOWANCES	24,686,866.03	22,434,660.00	22,434,660.00	13,251,677.76	23,556,393.00	23,556,393.00	23,556,393.00	0.00
21020101	Housing/Rent Allowance	6,498,846.67	11,490,280.00	11,490,280.00	6,899,848.76	12,064,794.00	12,064,794.00	12,064,794.00	0.00
21020102	Transport Allowance	1,496,800.00	2,326,800.00	2,326,800.00	1,960,400.00	2,443,140.00	2,443,140.00	2,443,140.00	0.00

21020103	Meal Subsidy	962,400.00	1,971,840.00	1,971,840.00	1,716,100.00	2,070,432.00	2,070,432.00	2,070,432.00	0.00
21020104	Utility Allowance	882,550.00	807,600.00	807,600.00	559,450.00	847,980.00	847,980.00	847,980.00	0.00
21020105	Entertainment Allowance	27,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020107	Domestic Staff Allowance	1,633,297.00	5,838,140.00	5,838,140.00	2,115,879.00	6,130,047.00	6,130,047.00	6,130,047.00	0.00
21020115	Arrears Allowances	13,185,572.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	19,547,535.44	41,900,000.00	41,900,000.00	6,969,642.96	55,500,000.00	55,500,000.00	55,500,000.00	5,000,000.00
2202	OVERHEAD COST	19,547,535.44	41,900,000.00	41,900,000.00	6,969,642.96	55,500,000.00	55,500,000.00	55,500,000.00	5,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	12,344,500.00	6,500,000.00	6,500,000.00	3,936,000.00	19,000,000.00	19,000,000.00	19,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,846,500.00	2,500,000.00	2,500,000.00	327,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,498,000.00	4,000,000.00	4,000,000.00	3,609,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
220202	UTILITIES - GENERAL	557,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020202	TELEPHONE CHARGES	557,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,543,500.00	6,000,000.00	6,000,000.00	1,462,700.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,543,500.00	4,000,000.00	4,000,000.00	902,700.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	2,000,000.00	2,000,000.00	560,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,991,000.00	5,500,000.00	5,500,000.00	611,000.00	5,500,000.00	5,500,000.00	5,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	3,284,000.00	5,000,000.00	5,000,000.00	603,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	154,000.00	100,000.00	100,000.00	7,000.00	100,000.00	100,000.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	553,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	100,000.00	100,000.00	1,000.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220205	TRAINING - GENERAL	0.00	14,000,000.00	14,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00
22020501	LOCAL TRAINING	0.00	14,000,000.00	14,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	48,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020701	FINANCIAL CONSULTING	48,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	50,000.00	1,700,000.00	1,700,000.00	923,500.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	50,000.00	1,700,000.00	1,700,000.00	923,500.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	8,535.44	350,000.00	350,000.00	6,442.96	350,000.00	350,000.00	350,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,535.44	350,000.00	350,000.00	6,442.96	350,000.00	350,000.00	350,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,000.00	7,800,000.00	7,800,000.00	30,000.00	7,900,000.00	7,900,000.00	7,900,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	600,000.00	600,000.00	25,000.00	600,000.00	600,000.00	600,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	5,000.00	2,200,000.00	2,200,000.00	5,000.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	2,700,000.00	2,700,000.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
23	Capital Expenditure	0.00	2,038,750,000.00	2,038,750,000.00	18,818,100.00	1,471,750,000.00	1,471,750,000.00	1,471,750,000.00	25,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	33,750,000.00	33,750,000.00	0.00	26,750,000.00	26,750,000.00	26,750,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	33,750,000.00	33,750,000.00	0.00	26,750,000.00	26,750,000.00	26,750,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	11,350,000.00	11,350,000.00	11,350,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	13,750,000.00	13,750,000.00	0.00	13,400,000.00	13,400,000.00	13,400,000.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	1,265,000,000.00	1,265,000,000.00	18,818,100.00	725,000,000.00	725,000,000.00	725,000,000.00	25,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	1,265,000,000.00	1,265,000,000.00	18,818,100.00	725,000,000.00	725,000,000.00	725,000,000.00	25,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	1,265,000,000.00	1,265,000,000.00	18,818,100.00	525,000,000.00	525,000,000.00	525,000,000.00	25,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	740,000,000.00	740,000,000.00	0.00	720,000,000.00	720,000,000.00	720,000,000.00	0.00

230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	740,000,000.00	740,000,000.00	0.00	720,000,000.00	720,000,000.00	720,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	30,000,000.00	30,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	700,000,000.00	700,000,000.00	0.00	700,000,000.00	700,000,000.00	700,000,000.00	0.00

025210200100	Enugu State Water Corporation								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	5,423,463,912.50	21,854,542,740.00	15,854,542,740.00	759,864,437.72	17,731,664,877.00	17,731,664,877.00	17,736,264,877.00	0.00
21	PERSONNEL COST	172,823,974.70	650,442,740.00	650,442,740.00	80,532,952.08	680,864,877.00	680,864,877.00	680,864,877.00	0.00
2101	SALARY	172,823,974.70	502,021,840.00	502,021,840.00	80,532,952.08	527,122,932.00	527,122,932.00	527,122,932.00	0.00
210101	SALARIES AND WAGES	172,823,974.70	502,021,840.00	502,021,840.00	80,532,952.08	527,122,932.00	527,122,932.00	527,122,932.00	0.00
21010101	SALARY	131,379,967.56	490,410,680.00	490,410,680.00	80,532,952.08	514,931,214.00	514,931,214.00	514,931,214.00	0.00
21010102	OVER TIME PAYMENTS	40,623,757.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	820,250.00	11,611,160.00	11,611,160.00	0.00	12,191,718.00	12,191,718.00	12,191,718.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	106,420,900.00	106,420,900.00	0.00	111,741,945.00	111,741,945.00	111,741,945.00	0.00
210201	ALLOWANCES	0.00	106,420,900.00	106,420,900.00	0.00	111,741,945.00	111,741,945.00	111,741,945.00	0.00
21020101	Housing/Rent Allowance	0.00	66,445,320.00	66,445,320.00	0.00	69,767,586.00	69,767,586.00	69,767,586.00	0.00
21020102	Transport Allowance	0.00	15,217,200.00	15,217,200.00	0.00	15,978,060.00	15,978,060.00	15,978,060.00	0.00
21020103	Meal Subsidy	0.00	7,808,500.00	7,808,500.00	0.00	8,198,925.00	8,198,925.00	8,198,925.00	0.00
21020104	Utility Allowance	0.00	5,305,200.00	5,305,200.00	0.00	5,570,460.00	5,570,460.00	5,570,460.00	0.00
21020106	Leave allowances	0.00	11,644,680.00	11,644,680.00	0.00	12,226,914.00	12,226,914.00	12,226,914.00	0.00
2103	SOCIAL BENEFITS	0.00	42,000,000.00	42,000,000.00	0.00	42,000,000.00	42,000,000.00	42,000,000.00	0.00
210301	SOCIAL BENEFITS	0.00	42,000,000.00	42,000,000.00	0.00	42,000,000.00	42,000,000.00	42,000,000.00	0.00
21030101	GRATUITY	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
21030102	PENSION	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
21030103	DEATH BENEFITS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22	OTHER RECURRENT COSTS	1,332,885,608.81	539,100,000.00	539,100,000.00	378,484,242.02	515,800,000.00	515,800,000.00	520,400,000.00	0.00
2202	OVERHEAD COST	1,332,885,608.81	539,100,000.00	539,100,000.00	378,484,242.02	515,800,000.00	515,800,000.00	520,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	183,369,319.72	13,000,000.00	13,000,000.00	3,785,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,190,462.00	12,000,000.00	12,000,000.00	1,912,500.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020105	Hotel Accommodation	175,178,857.72	0.00	0.00	1,872,500.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	559,409,096.28	101,800,000.00	101,800,000.00	3,833,500.00	61,800,000.00	61,800,000.00	61,800,000.00	0.00
22020201	ELECTRICITY CHARGES	2,346,243.00	100,000,000.00	100,000,000.00	465,000.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
22020202	TELEPHONE CHARGES	88,019,756.25	600,000.00	600,000.00	945,000.00	600,000.00	600,000.00	600,000.00	0.00
22020203	INTERNET ACCESS CHARGES	445,062,837.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020205	WATER RATES	23,980,260.03	200,000.00	200,000.00	2,423,500.00	200,000.00	200,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	127,232,017.95	210,600,000.00	210,600,000.00	77,510,209.28	210,600,000.00	210,600,000.00	210,600,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	70,590,812.74	10,600,000.00	10,600,000.00	69,532,324.28	10,600,000.00	10,600,000.00	10,600,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	52,934,525.21	0.00	0.00	2,988,535.00	0.00	0.00	0.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,706,680.00	200,000,000.00	200,000,000.00	4,989,350.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	180,034,349.06	97,700,000.00	97,700,000.00	245,596,395.35	92,700,000.00	92,700,000.00	97,700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	75,781,514.80	20,000,000.00	20,000,000.00	9,284.62	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,338,500.00	400,000.00	400,000.00	3,654,682.00	400,000.00	400,000.00	400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,486,101.00	9,000,000.00	9,000,000.00	1,300,700.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	14,127,534.00	3,300,000.00	3,300,000.00	3,669,625.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	40,495,442.00	30,000,000.00	30,000,000.00	236,403,603.73	30,000,000.00	30,000,000.00	30,000,000.00	0.00

22020406	OTHER MAINTENANCE SERVICES	26,805,257.26	35,000,000.00	35,000,000.00	558,500.00	30,000,000.00	30,000,000.00	35,000,000.00	0.00
220205	TRAINING - GENERAL	50,000.00	5,000,000.00	5,000,000.00	632,359.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	50,000.00	5,000,000.00	5,000,000.00	632,359.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	98,860,524.42	3,300,000.00	3,300,000.00	3,614,408.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
22020601	SECURITY SERVICES	87,926,636.77	2,000,000.00	2,000,000.00	1,209,050.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	10,933,887.65	1,300,000.00	1,300,000.00	2,405,358.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	14,245,131.00	64,000,000.00	64,000,000.00	31,997,196.28	74,000,000.00	74,000,000.00	74,000,000.00	0.00
22020701	FINANCIAL CONSULTING	7,628,224.00	24,000,000.00	24,000,000.00	0.00	24,000,000.00	24,000,000.00	24,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	110,000.00	0.00	0.00	18,361,965.28	0.00	0.00	0.00	0.00
22020703	LEGAL SERVICES	3,285,512.00	0.00	0.00	13,635,231.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020704	ENGINEERING SERVICES	3,221,395.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	126,293,214.73	15,000,000.00	15,000,000.00	1,395,175.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	125,293,214.73	14,000,000.00	14,000,000.00	0.00	14,000,000.00	14,000,000.00	14,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	1,000,000.00	1,395,175.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,529,539.65	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,529,539.65	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	32,862,416.00	28,700,000.00	28,700,000.00	10,119,999.11	32,900,000.00	32,900,000.00	32,500,000.00	0.00
22021001	REFRESHMENT & MEALS	23,787,689.00	4,500,000.00	4,500,000.00	1,348,752.88	4,500,000.00	4,500,000.00	4,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,770,779.00	0.00	0.00	6,924,078.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	171,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	2,115,400.00	10,000,000.00	10,000,000.00	1,847,168.23	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	11,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	3,006,048.00	4,000,000.00	4,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	200,000.00	200,000.00	0.00	400,000.00	400,000.00	0.00	0.00
22021016	Servicom Expenses	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	3,917,754,328.99	20,665,000,000.00	14,665,000,000.00	300,847,243.62	16,535,000,000.00	16,535,000,000.00	16,535,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	1,130,000,000.00	1,130,000,000.00	0.00	10,680,000,000.00	10,680,000,000.00	10,680,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	1,130,000,000.00	1,130,000,000.00	0.00	10,680,000,000.00	10,680,000,000.00	10,680,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	10,000,000.00	10,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	1,000,000,000.00	1,000,000,000.00	0.00	9,520,000,000.00	9,520,000,000.00	9,520,000,000.00	0.00
23010138	PURCHASE OF AERO SPARES/MAINTENANCE	0.00	0.00	0.00	0.00	900,000,000.00	900,000,000.00	900,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	3,529,464,016.52	18,750,000,000.00	12,750,000,000.00	300,847,243.62	3,550,000,000.00	3,550,000,000.00	3,550,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	3,529,464,016.52	18,750,000,000.00	12,750,000,000.00	300,847,243.62	3,550,000,000.00	3,550,000,000.00	3,550,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,529,464,016.52	18,700,000,000.00	12,700,000,000.00	300,847,243.62	3,250,000,000.00	3,250,000,000.00	3,250,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	50,000,000.00	50,000,000.00	0.00	300,000,000.00	300,000,000.00	300,000,000.00	0.00
2303	REHABILITATION / REPAIRS	388,290,312.47	735,000,000.00	735,000,000.00	0.00	1,205,000,000.00	1,205,000,000.00	1,205,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	388,290,312.47	735,000,000.00	735,000,000.00	0.00	1,205,000,000.00	1,205,000,000.00	1,205,000,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	388,290,312.47	450,000,000.00	450,000,000.00	0.00	750,000,000.00	750,000,000.00	750,000,000.00	0.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	0.00	200,000,000.00	200,000,000.00	0.00	300,000,000.00	300,000,000.00	300,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	85,000,000.00	85,000,000.00	0.00	155,000,000.00	155,000,000.00	155,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	50,000,000.00	50,000,000.00	0.00	1,100,000,000.00	1,100,000,000.00	1,100,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	50,000,000.00	50,000,000.00	0.00	1,100,000,000.00	1,100,000,000.00	1,100,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	600,000,000.00	600,000,000.00	600,000,000.00	0.00

23050103	MONITORING AND EVALUATION	0.00	50,000,000.00	50,000,000.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
025210300100	Enugu State Rural Water Suply and Sanitation Agency (E								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	25,991,462.01	545,501,360.00	1,045,501,360.00	575,780,000.00	681,932,928.00	690,372,928.00	692,472,928.00	0.00
21	PERSONNEL COST	0.00	20,671,360.00	20,671,360.00	0.00	21,704,928.00	21,704,928.00	21,704,928.00	0.00
2101	SALARY	0.00	20,671,360.00	20,671,360.00	0.00	21,704,928.00	21,704,928.00	21,704,928.00	0.00
210101	SALARIES AND WAGES	0.00	20,671,360.00	20,671,360.00	0.00	21,704,928.00	21,704,928.00	21,704,928.00	0.00
21010101	SALARY	0.00	20,671,360.00	20,671,360.00	0.00	21,704,928.00	21,704,928.00	21,704,928.00	0.00
22	OTHER RECURRENT COSTS	25,991,462.01	5,430,000.00	5,430,000.00	0.00	49,910,000.00	58,350,000.00	60,450,000.00	0.00
2202	OVERHEAD COST	25,991,462.01	5,430,000.00	5,430,000.00	0.00	49,910,000.00	58,350,000.00	60,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,200,000.00	2,200,000.00	0.00	5,000,000.00	6,000,000.00	6,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,200,000.00	2,200,000.00	0.00	5,000,000.00	6,000,000.00	6,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,068,500.00	500,000.00	500,000.00	0.00	2,600,000.00	4,000,000.00	6,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,068,500.00	500,000.00	500,000.00	0.00	2,600,000.00	4,000,000.00	6,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	13,674,310.00	950,000.00	950,000.00	0.00	1,050,000.00	1,050,000.00	1,050,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	3,517,610.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	551,500.00	100,000.00	100,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,170,100.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	35,100.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220205	TRAINING - GENERAL	121,700.00	200,000.00	200,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	121,700.00	200,000.00	200,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	229,500.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	229,500.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,158,900.00	50,000.00	50,000.00	0.00	22,000,000.00	28,000,000.00	28,000,000.00	0.00
22020701	FINANCIAL CONSULTING	2,952,900.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	50,000.00	50,000.00	0.00	5,000,000.00	6,000,000.00	6,000,000.00	0.00
22020704	ENGINEERING SERVICES	2,206,000.00	0.00	0.00	0.00	15,000,000.00	20,000,000.00	20,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	281,952.01	400,000.00	400,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	73,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	208,952.01	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,876,400.00	20,000.00	20,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,876,400.00	20,000.00	20,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,580,200.00	1,110,000.00	1,110,000.00	0.00	12,960,000.00	13,000,000.00	13,100,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	300,000.00	300,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021007	WELFARE PACKAGES	254,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	1,326,200.00	110,000.00	110,000.00	0.00	260,000.00	300,000.00	400,000.00	0.00
23	Capital Expenditure	0.00	519,400,000.00	1,019,400,000.00	575,780,000.00	610,318,000.00	610,318,000.00	610,318,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	35,400,000.00	35,400,000.00	0.00	80,318,000.00	80,318,000.00	80,318,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	35,400,000.00	35,400,000.00	0.00	80,318,000.00	80,318,000.00	80,318,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	34,000,000.00	34,000,000.00	34,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	1,400,000.00	1,400,000.00	0.00	1,318,000.00	1,318,000.00	1,318,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	34,000,000.00	34,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	200,000,000.00	700,000,000.00	567,650,000.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00

025300100100	Ministry of Housing								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	707,490,698.63	350,170,826.00	2,650,170,826.00	6,023,302,988.49	31,001,858,867.00	41,001,858,867.00	41,001,858,867.00	0.00
21	PERSONNEL COST	279,216,479.69	61,960,826.00	61,960,826.00	27,202,363.29	65,058,867.00	65,058,867.00	65,058,867.00	0.00
2101	SALARY	24,485,164.03	41,280,000.00	41,280,000.00	17,804,185.28	43,344,000.00	43,344,000.00	43,344,000.00	0.00
210101	SALARIES AND WAGES	24,485,164.03	41,280,000.00	41,280,000.00	17,804,185.28	43,344,000.00	43,344,000.00	43,344,000.00	0.00
21010101	SALARY	24,485,164.03	41,280,000.00	41,280,000.00	17,804,185.28	43,344,000.00	43,344,000.00	43,344,000.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	254,731,315.66	20,680,826.00	20,680,826.00	9,398,178.01	21,714,867.00	21,714,867.00	21,714,867.00	0.00
210201	ALLOWANCES	254,731,315.66	20,680,826.00	20,680,826.00	9,398,178.01	21,714,867.00	21,714,867.00	21,714,867.00	0.00
21020101	Housing/Rent Allowance	235,860,789.17	7,600,000.00	7,600,000.00	4,808,703.01	7,980,000.00	7,980,000.00	7,980,000.00	0.00
21020102	Transport Allowance	913,400.00	2,004,688.00	2,004,688.00	1,247,700.00	2,104,922.00	2,104,922.00	2,104,922.00	0.00
21020103	Meal Subsidy	5,333,044.06	554,380.00	554,380.00	353,600.00	582,099.00	582,099.00	582,099.00	0.00
21020104	Utility Allowance	541,800.00	522,438.00	522,438.00	344,350.00	548,560.00	548,560.00	548,560.00	0.00
21020105	Entertainment Allowance	66,700.00	77,120.00	77,120.00	37,500.00	80,976.00	80,976.00	80,976.00	0.00
21020106	Leave allowances	0.00	6,222,200.00	6,222,200.00	0.00	6,533,310.00	6,533,310.00	6,533,310.00	0.00
21020107	Domestic Staff Allowance	4,726,136.00	3,700,000.00	3,700,000.00	2,606,325.00	3,885,000.00	3,885,000.00	3,885,000.00	0.00
21020115	Arrears Allowances	7,289,446.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	25,030,011.44	21,210,000.00	21,210,000.00	4,124,867,065.20	28,300,000.00	28,300,000.00	28,300,000.00	0.00
2202	OVERHEAD COST	25,030,011.44	21,210,000.00	21,210,000.00	4,124,867,065.20	28,300,000.00	28,300,000.00	28,300,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	14,153,632.25	3,000,000.00	3,000,000.00	25,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,153,632.25	3,000,000.00	3,000,000.00	25,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020205	WATER RATES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,714,500.00	4,000,000.00	4,000,000.00	410,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,714,500.00	2,500,000.00	2,500,000.00	410,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020303	NEWSPAPERS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,218,000.00	5,300,000.00	5,300,000.00	92,543,196.02	5,300,000.00	5,300,000.00	5,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	7,218,000.00	2,200,000.00	2,200,000.00	2,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	400,000.00	400,000.00	300,000.00	400,000.00	400,000.00	400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	2,000,000.00	2,000,000.00	90,243,196.02	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	3,000,000.00	3,000,000.00	2,873,972.53	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	3,000,000.00	3,000,000.00	2,873,972.53	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	61,500.00	1,000,000.00	1,000,000.00	80,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	61,500.00	1,000,000.00	1,000,000.00	80,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	1,600,000.00	1,600,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020706	SURVEYING SERVICES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,882,379.19	10,000.00	10,000.00	3,840,421,900.42	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,882,379.19	10,000.00	10,000.00	3,840,421,900.42	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,400,000.00	1,400,000.00	188,512,996.23	1,400,000.00	1,400,000.00	1,400,000.00	0.00

22020305	PRINTING OF NON SECURITY DOCUMENTS	2,451,000.00	0.00	0.00	1,208,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	911,000.00	4,000,000.00	4,000,000.00	10,391,003.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	54,853,808.00	18,400,000.00	18,400,000.00	5,827,885.00	24,900,000.00	24,900,000.00	24,900,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	7,833,500.00	6,000,000.00	6,000,000.00	300,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	977,000.00	400,000.00	400,000.00	1,000,000.00	400,000.00	400,000.00	400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	166,600.00	1,000,000.00	1,000,000.00	1,286,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,604,000.00	10,000,000.00	10,000,000.00	223,882.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	47,000.00	500,000.00	500,000.00	402,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	44,225,708.00	500,000.00	500,000.00	2,616,003.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
220205	TRAINING - GENERAL	2,849,300.00	5,000,000.00	5,000,000.00	0.00	5,500,000.00	10,000,000.00	10,000,000.00	0.00
22020501	LOCAL TRAINING	2,849,300.00	5,000,000.00	5,000,000.00	0.00	5,500,000.00	10,000,000.00	10,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	399,262.22	0.00	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	399,262.22	0.00	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,314,820.00	21,000,000.00	21,000,000.00	12,270,520.00	21,000,000.00	21,000,000.00	21,000,000.00	0.00
22020701	FINANCIAL CONSULTING	510,000.00	0.00	0.00	259,000.00	0.00	0.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	457,580.00	1,000,000.00	1,000,000.00	1,366,720.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020703	LEGAL SERVICES	3,347,240.00	20,000,000.00	20,000,000.00	10,644,800.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,553,120.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	6,541,620.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,011,500.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	108,333.41	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	108,333.41	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,380,307.00	8,500,000.00	8,500,000.00	3,230,196.00	13,000,000.00	13,000,000.00	14,000,000.00	0.00
22021001	REFRESHMENT & MEALS	3,118,000.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,037,950.00	0.00	0.00	2,840,196.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	3,224,357.00	0.00	0.00	390,000.00	4,000,000.00	4,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
23	Capital Expenditure	18,146,071,124.00	459,157,000.00	459,157,000.00	0.00	618,300,000.00	618,300,000.00	618,300,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	93,657,000.00	93,657,000.00	0.00	100,300,000.00	100,300,000.00	100,300,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	93,657,000.00	93,657,000.00	0.00	100,300,000.00	100,300,000.00	100,300,000.00	0.00
23010101	PURCHASE / ACQUISITION OF LAND	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	30,200,000.00	30,200,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	23,317,000.00	23,317,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	39,800,000.00	39,800,000.00	0.00	43,600,000.00	43,600,000.00	43,600,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	340,000.00	340,000.00	0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	15,500,000.00	15,500,000.00	0.00	18,000,000.00	18,000,000.00	18,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	15,500,000.00	15,500,000.00	0.00	18,000,000.00	18,000,000.00	18,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	15,500,000.00	15,500,000.00	0.00	18,000,000.00	18,000,000.00	18,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	18,146,071,124.00	350,000,000.00	350,000,000.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	18,146,071,124.00	350,000,000.00	350,000,000.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	17,700,000,000.00	350,000,000.00	350,000,000.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	446,071,124.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

026000100200	Office of the Surveyor General								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	132,956,467.13	351,073,760.00	351,073,760.00	71,519,189.07	389,500,448.00	394,500,448.00	394,500,448.00	0.00

21	PERSONNEL COST	88,392,715.81	176,933,760.00	176,933,760.00	59,881,096.61	185,780,448.00	185,780,448.00	185,780,448.00	0.00
2101	SALARY	53,934,073.81	143,913,760.00	143,913,760.00	37,877,906.34	151,109,448.00	151,109,448.00	151,109,448.00	0.00
210101	SALARIES AND WAGES	53,934,073.81	143,913,760.00	143,913,760.00	37,877,906.34	151,109,448.00	151,109,448.00	151,109,448.00	0.00
21010101	SALARY	53,934,073.81	143,913,760.00	143,913,760.00	37,877,906.34	151,109,448.00	151,109,448.00	151,109,448.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,458,642.00	33,020,000.00	33,020,000.00	22,003,190.27	34,671,000.00	34,671,000.00	34,671,000.00	0.00
210201	ALLOWANCES	34,458,642.00	33,020,000.00	33,020,000.00	22,003,190.27	34,671,000.00	34,671,000.00	34,671,000.00	0.00
21020101	Housing/Rent Allowance	9,466,531.83	17,825,420.00	17,825,420.00	11,882,420.27	18,716,691.00	18,716,691.00	18,716,691.00	0.00
21020102	Transport Allowance	2,285,413.87	4,923,600.00	4,923,600.00	3,440,000.00	5,169,780.00	5,169,780.00	5,169,780.00	0.00
21020103	Meal Subsidy	1,570,441.88	2,138,400.00	2,138,400.00	2,138,400.00	2,245,320.00	2,245,320.00	2,245,320.00	0.00
21020104	Utility Allowance	1,108,950.00	1,653,100.00	1,653,100.00	1,653,100.00	1,735,755.00	1,735,755.00	1,735,755.00	0.00
21020105	Entertainment Allowance	37,800.00	693,760.00	693,760.00	13,000.00	728,448.00	728,448.00	728,448.00	0.00
21020107	Domestic Staff Allowance	1,876,554.00	5,785,720.00	5,785,720.00	2,876,270.00	6,075,006.00	6,075,006.00	6,075,006.00	0.00
21020115	Arrears Allowances	18,112,950.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	44,563,751.32	20,000,000.00	20,000,000.00	11,638,092.46	34,500,000.00	39,500,000.00	39,500,000.00	0.00
2202	OVERHEAD COST	44,563,751.32	20,000,000.00	20,000,000.00	11,638,092.46	34,500,000.00	39,500,000.00	39,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,572,700.00	2,500,000.00	2,500,000.00	1,138,000.00	15,000,000.00	20,000,000.00	20,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	2,500,000.00	2,500,000.00	600,000.00	15,000,000.00	20,000,000.00	20,000,000.00	0.00
22020105	Hotel Accommodation	2,272,700.00	0.00	0.00	538,000.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	6,550.00	0.00	0.00	46.23	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	6,550.00	0.00	0.00	46.23	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	526,101.32	7,000,000.00	7,000,000.00	70,000.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,631.32	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020302	BOOKS	156,470.00	300,000.00	300,000.00	35,000.00	300,000.00	300,000.00	300,000.00	0.00
22020303	NEWSPAPERS	145,000.00	200,000.00	200,000.00	35,000.00	200,000.00	200,000.00	200,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	220,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	40,207,500.00	3,100,000.00	3,100,000.00	8,215,000.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	40,207,500.00	1,200,000.00	1,200,000.00	685,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	7,530,000.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	800,000.00	800,000.00	1,530,000.00	800,000.00	800,000.00	800,000.00	0.00
22020501	LOCAL TRAINING	0.00	800,000.00	800,000.00	1,530,000.00	800,000.00	800,000.00	800,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,186,000.00	500,000.00	500,000.00	685,000.00	500,000.00	500,000.00	500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,186,000.00	500,000.00	500,000.00	685,000.00	500,000.00	500,000.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	64,900.00	4,600,000.00	4,600,000.00	46.23	4,600,000.00	4,600,000.00	4,600,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,600,000.00	1,600,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22020706	SURVEYING SERVICES	64,900.00	3,000,000.00	3,000,000.00	46.23	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021016	Servicom Expenses	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	0.00	154,140,000.00	154,140,000.00	0.00	169,220,000.00	169,220,000.00	169,220,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	28,140,000.00	28,140,000.00	0.00	31,020,000.00	31,020,000.00	31,020,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	28,140,000.00	28,140,000.00	0.00	31,020,000.00	31,020,000.00	31,020,000.00	0.00

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,920,000.00	10,920,000.00	0.00	12,078,000.00	12,078,000.00	12,078,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	17,220,000.00	17,220,000.00	0.00	18,942,000.00	18,942,000.00	18,942,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	24,000,000.00	24,000,000.00	0.00	26,000,000.00	26,000,000.00	26,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	24,000,000.00	24,000,000.00	0.00	26,000,000.00	26,000,000.00	26,000,000.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	24,000,000.00	24,000,000.00	0.00	26,000,000.00	26,000,000.00	26,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	102,000,000.00	102,000,000.00	0.00	112,200,000.00	112,200,000.00	112,200,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	102,000,000.00	102,000,000.00	0.00	112,200,000.00	112,200,000.00	112,200,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	102,000,000.00	102,000,000.00	0.00	112,200,000.00	112,200,000.00	112,200,000.00	0.00

026400100100	Ministry of Budget and Planning								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>309,057,007.86</u>	<u>997,061,968.00</u>	<u>997,061,968.00</u>	<u>189,115,198.21</u>	<u>1,153,855,066.00</u>	<u>1,153,855,066.00</u>	<u>1,153,855,066.00</u>	<u>329,000,000.00</u>
21	PERSONNEL COST	47,021,545.10	65,861,968.00	65,861,968.00	22,541,997.08	69,155,066.00	69,155,066.00	69,155,066.00	0.00
2101	SALARY	22,570,664.41	49,282,124.00	49,282,124.00	19,044,297.08	51,746,230.00	51,746,230.00	51,746,230.00	0.00
210101	SALARIES AND WAGES	22,570,664.41	49,282,124.00	49,282,124.00	19,044,297.08	51,746,230.00	51,746,230.00	51,746,230.00	0.00
21010101	SALARY	20,770,664.41	49,282,124.00	49,282,124.00	14,476,076.19	51,746,230.00	51,746,230.00	51,746,230.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	0.00	0.00	4,568,220.89	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,450,880.69	16,579,844.00	16,579,844.00	3,497,700.00	17,408,836.00	17,408,836.00	17,408,836.00	0.00
210201	ALLOWANCES	24,450,880.69	16,579,844.00	16,579,844.00	3,497,700.00	17,408,836.00	17,408,836.00	17,408,836.00	0.00
21020101	Housing/Rent Allowance	3,053,100.29	5,219,444.00	5,219,444.00	1,278,300.00	5,480,416.00	5,480,416.00	5,480,416.00	0.00
21020102	Transport Allowance	662,100.00	2,192,504.00	2,192,504.00	926,000.00	2,302,129.00	2,302,129.00	2,302,129.00	0.00
21020103	Meal Subsidy	396,300.00	951,456.00	951,456.00	563,800.00	999,029.00	999,029.00	999,029.00	0.00
21020104	Utility Allowance	342,100.00	637,186.00	637,186.00	0.00	669,045.00	669,045.00	669,045.00	0.00
21020106	Leave allowances	12,225,030.86	6,336,468.00	6,336,468.00	729,600.00	6,653,291.00	6,653,291.00	6,653,291.00	0.00
21020107	Domestic Staff Allowance	20,000.00	751,140.00	751,140.00	0.00	788,698.00	788,698.00	788,698.00	0.00
21020115	Arrears Allowances	7,752,249.54	491,646.00	491,646.00	0.00	516,228.00	516,228.00	516,228.00	0.00
22	OTHER RECURRENT COSTS	262,035,462.76	521,500,000.00	521,500,000.00	1,798,201.13	505,700,000.00	505,700,000.00	505,700,000.00	75,000,000.00
2202	OVERHEAD COST	262,035,462.76	521,500,000.00	521,500,000.00	1,798,201.13	505,700,000.00	505,700,000.00	505,700,000.00	75,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	36,466,985.18	54,000,000.00	54,000,000.00	710,000.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	12,000,000.00	12,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	27,672,199.78	20,000,000.00	20,000,000.00	710,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	8,794,785.40	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020105	Hotel Accommodation	0.00	2,000,000.00	2,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	13,694,200.00	6,400,000.00	6,400,000.00	130,000.00	7,200,000.00	7,200,000.00	7,200,000.00	0.00
22020202	TELEPHONE CHARGES	6,215,000.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	5,800,000.00	5,800,000.00	130,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	7,479,200.00	100,000.00	100,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020205	WATER RATES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	56,622,992.77	277,800,000.00	277,800,000.00	110,000.00	250,800,000.00	250,800,000.00	250,800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,170,500.00	245,000,000.00	245,000,000.00	110,000.00	210,000,000.00	210,000,000.00	210,000,000.00	0.00
22020303	NEWSPAPERS	26,452,492.77	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	32,000,000.00	32,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	12,184,700.00	9,400,000.00	9,400,000.00	0.00	8,800,000.00	8,800,000.00	8,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	400,000.00	4,600,000.00	4,600,000.00	0.00	4,600,000.00	4,600,000.00	4,600,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,593,900.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	693,000.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	23,800.00	2,600,000.00	2,600,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00

22020405	MAINTENANCE OF PLANTS/GENERATORS	9,474,000.00	500,000.00	500,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220205	TRAINING - GENERAL	12,126,523.79	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	25,000,000.00
22020501	LOCAL TRAINING	12,126,523.79	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	25,000,000.00
220206	OTHER SERVICES - GENERAL	2,708,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	2,708,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	22,811,356.23	30,000,000.00	30,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	20,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	22,811,356.23	30,000,000.00	30,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	20,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	61,059,653.76	4,300,000.00	4,300,000.00	250,000.00	4,300,000.00	4,300,000.00	4,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	53,344,250.00	3,600,000.00	3,600,000.00	250,000.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	7,715,403.76	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,020,000.00	400,000.00	400,000.00	3,201.13	400,000.00	400,000.00	400,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,020,000.00	400,000.00	400,000.00	3,201.13	400,000.00	400,000.00	400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	43,341,051.03	107,200,000.00	107,200,000.00	595,000.00	92,200,000.00	92,200,000.00	92,200,000.00	30,000,000.00
22021001	REFRESHMENT & MEALS	27,451.03	2,000,000.00	2,000,000.00	595,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,616,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	7,415,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	8,752,000.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
22021016	Servicom Expenses	23,530,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
22021026	Common services (Committee/Commissions)	0.00	45,000,000.00	45,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
23	Capital Expenditure	0.00	409,700,000.00	409,700,000.00	164,775,000.00	579,000,000.00	579,000,000.00	579,000,000.00	254,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	12,300,000.00	12,300,000.00	4,775,000.00	23,000,000.00	23,000,000.00	23,000,000.00	2,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	12,300,000.00	12,300,000.00	4,775,000.00	23,000,000.00	23,000,000.00	23,000,000.00	2,000,000.00
23010104	PURCHASE MOTOR CYCLES	0.00	2,500,000.00	2,500,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	5,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	2,000,000.00
23010113	PURCHASE OF COMPUTERS	0.00	4,800,000.00	4,800,000.00	4,775,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	2,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	2,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	2,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	397,400,000.00	397,400,000.00	160,000,000.00	550,000,000.00	550,000,000.00	550,000,000.00	250,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	397,400,000.00	397,400,000.00	160,000,000.00	550,000,000.00	550,000,000.00	550,000,000.00	250,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	200,000,000.00	200,000,000.00	160,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00	250,000,000.00
23050103	MONITORING AND EVALUATION	0.00	197,400,000.00	197,400,000.00	0.00	300,000,000.00	300,000,000.00	300,000,000.00	0.00

023100100100	Ministry of Energy and Mineral Resources								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	72,213,281.05	12,604,361,964.00	6,604,361,964.00	3,000,000.00	18,211,992,062.00	14,211,992,062.00	14,221,992,062.00	0.00
21	PERSONNEL COST	0.00	23,461,964.00	23,461,964.00	0.00	24,635,062.00	24,635,062.00	24,635,062.00	0.00
2101	SALARY	0.00	12,145,300.00	12,145,300.00	0.00	12,752,565.00	12,752,565.00	12,752,565.00	0.00
210101	SALARIES AND WAGES	0.00	12,145,300.00	12,145,300.00	0.00	12,752,565.00	12,752,565.00	12,752,565.00	0.00
21010101	SALARY	0.00	12,145,300.00	12,145,300.00	0.00	12,752,565.00	12,752,565.00	12,752,565.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	11,316,664.00	11,316,664.00	0.00	11,882,497.00	11,882,497.00	11,882,497.00	0.00
210201	ALLOWANCES	0.00	11,316,664.00	11,316,664.00	0.00	11,882,497.00	11,882,497.00	11,882,497.00	0.00
21020101	Housing/Rent Allowance	0.00	3,241,200.00	3,241,200.00	0.00	3,403,260.00	3,403,260.00	3,403,260.00	0.00
21020102	Transport Allowance	0.00	1,543,200.00	1,543,200.00	0.00	1,620,360.00	1,620,360.00	1,620,360.00	0.00

21020103	Meal Subsidy	0.00	1,134,000.00	1,134,000.00	0.00	1,190,700.00	1,190,700.00	1,190,700.00	0.00
21020104	Utility Allowance	0.00	598,264.00	598,264.00	0.00	628,177.00	628,177.00	628,177.00	0.00
21020107	Domestic Staff Allowance	0.00	4,800,000.00	4,800,000.00	0.00	5,040,000.00	5,040,000.00	5,040,000.00	0.00
22	OTHER RECURRENT COSTS	49,213,281.05	498,600,000.00	498,600,000.00	0.00	437,100,000.00	437,100,000.00	447,100,000.00	0.00
2202	OVERHEAD COST	49,213,281.05	498,600,000.00	498,600,000.00	0.00	437,100,000.00	437,100,000.00	447,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	5,449,618.00	9,500,000.00	9,500,000.00	0.00	26,000,000.00	26,000,000.00	26,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000.00	1,000,000.00	1,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,429,618.00	1,500,000.00	1,500,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020105	Hotel Accommodation	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	18,200.00	3,300,000.00	3,300,000.00	0.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	500,000.00	500,000.00	0.00	550,000.00	550,000.00	550,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	700,000.00	700,000.00	0.00	750,000.00	750,000.00	750,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020205	WATER RATES	18,200.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	0.00	1,500,000.00	1,500,000.00	0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	39,723,719.00	5,200,000.00	5,200,000.00	0.00	5,700,000.00	5,700,000.00	5,700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	39,713,719.00	4,000,000.00	4,000,000.00	0.00	4,200,000.00	4,200,000.00	4,200,000.00	0.00
22020303	NEWSPAPERS	0.00	200,000.00	200,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000.00	1,000,000.00	1,000,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,360,314.84	5,700,000.00	5,700,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	1,878,950.00	2,000,000.00	2,000,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	446,264.84	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	600,000.00	600,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	35,100.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
220205	TRAINING - GENERAL	0.00	10,500,000.00	10,500,000.00	0.00	11,500,000.00	11,500,000.00	11,500,000.00	0.00
22020501	LOCAL TRAINING	0.00	10,500,000.00	10,500,000.00	0.00	11,500,000.00	11,500,000.00	11,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	5,500,000.00	5,500,000.00	0.00	6,100,000.00	6,100,000.00	6,100,000.00	0.00
22020601	SECURITY SERVICES	0.00	5,000,000.00	5,000,000.00	0.00	5,500,000.00	5,500,000.00	5,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	500,000.00	500,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	450,000,000.00	450,000,000.00	0.00	370,000,000.00	370,000,000.00	380,000,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	25,000,000.00	30,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	185,000,000.00	185,000,000.00	0.00	105,000,000.00	105,000,000.00	105,000,000.00	0.00
22020703	LEGAL SERVICES	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	25,000,000.00	0.00
22020706	SURVEYING SERVICES	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	980,231.00	3,200,000.00	3,200,000.00	0.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	980,231.00	2,500,000.00	2,500,000.00	0.00	2,600,000.00	2,600,000.00	2,600,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	48,281.05	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,281.05	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	632,917.16	5,200,000.00	5,200,000.00	0.00	5,400,000.00	5,400,000.00	5,400,000.00	0.00
22021001	REFRESHMENT & MEALS	572,917.16	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	2,000,000.00	2,000,000.00	0.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00

22021007	WELFARE PACKAGES	60,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021016	Servicom Expenses	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	23,000,000.00	12,082,300,000.00	6,082,300,000.00	3,000,000.00	17,750,257,000.00	13,750,257,000.00	13,750,257,000.00	0.00
2301	FIXED ASSETS PURCHASED	23,000,000.00	12,032,300,000.00	6,032,300,000.00	3,000,000.00	12,180,257,000.00	8,180,257,000.00	8,180,257,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	23,000,000.00	12,032,300,000.00	6,032,300,000.00	3,000,000.00	12,180,257,000.00	8,180,257,000.00	8,180,257,000.00	0.00
23010102	PURCHASE OF OFFICE BUILDINGS	0.00	12,006,100,000.00	6,006,100,000.00	0.00	8,026,000,000.00	8,026,000,000.00	8,026,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,200,000.00	3,200,000.00	3,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	4,000,000,000.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	3,000,000.00	3,000,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	23,000,000.00	20,000,000.00	20,000,000.00	0.00	100,757,000.00	100,757,000.00	100,757,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	5,500,000,000.00	5,500,000,000.00	5,500,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	5,500,000,000.00	5,500,000,000.00	5,500,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00

023100100200	Enugu State Electrification Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	880,098,530.55	5,478,877,406.00	5,478,877,406.00	522,330,284.37	13,740,548,776.00	13,740,548,776.00	13,740,548,776.00	0.00
21	PERSONNEL COST	43,813,706.35	155,427,406.00	155,427,406.00	0.00	163,198,776.00	163,198,776.00	163,198,776.00	0.00
2101	SALARY	43,813,706.35	134,731,300.00	134,731,300.00	0.00	141,467,865.00	141,467,865.00	141,467,865.00	0.00
210101	SALARIES AND WAGES	43,813,706.35	134,731,300.00	134,731,300.00	0.00	141,467,865.00	141,467,865.00	141,467,865.00	0.00
21010101	SALARY	43,813,706.35	125,072,780.00	125,072,780.00	0.00	131,326,419.00	131,326,419.00	131,326,419.00	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	9,658,520.00	9,658,520.00	0.00	10,141,446.00	10,141,446.00	10,141,446.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	20,696,106.00	20,696,106.00	0.00	21,730,911.00	21,730,911.00	21,730,911.00	0.00
210201	ALLOWANCES	0.00	20,696,106.00	20,696,106.00	0.00	21,730,911.00	21,730,911.00	21,730,911.00	0.00
21020101	Housing/Rent Allowance	0.00	13,303,428.00	13,303,428.00	0.00	13,968,599.00	13,968,599.00	13,968,599.00	0.00
21020102	Transport Allowance	0.00	5,830,174.00	5,830,174.00	0.00	6,121,683.00	6,121,683.00	6,121,683.00	0.00
21020103	Meal Subsidy	0.00	1,562,504.00	1,562,504.00	0.00	1,640,629.00	1,640,629.00	1,640,629.00	0.00
22	OTHER RECURRENT COSTS	189,330,170.00	224,450,000.00	224,450,000.00	110,753,385.32	356,350,000.00	356,350,000.00	356,350,000.00	0.00
2202	OVERHEAD COST	189,330,170.00	224,450,000.00	224,450,000.00	110,753,385.32	356,350,000.00	356,350,000.00	356,350,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	3,800,000.00	3,800,000.00	0.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,800,000.00	3,800,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220202	UTILITIES - GENERAL	179,679,450.00	65,000,000.00	65,000,000.00	50,000,000.00	65,000,000.00	65,000,000.00	65,000,000.00	0.00
22020201	ELECTRICITY CHARGES	179,679,450.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	177,741.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	177,741.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	7,878,148.40	130,900,000.00	130,900,000.00	57,710,172.00	231,100,000.00	231,100,000.00	231,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	4,806,062.40	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00

22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	3,200,000.00	3,200,000.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	1,500,000.00	1,500,000.00	0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	3,200,000.00	3,200,000.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	3,072,086.00	20,000,000.00	20,000,000.00	144,172.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020410	MAINTENANCE OF STREET LIGHTINGS	0.00	100,000,000.00	100,000,000.00	57,566,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	10,000,000.00	10,000,000.00	3,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020601	SECURITY SERVICES	0.00	10,000,000.00	10,000,000.00	3,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	94,830.60	300,000.00	300,000.00	43,213.32	300,000.00	300,000.00	300,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	94,830.60	300,000.00	300,000.00	43,213.32	300,000.00	300,000.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	3,950,000.00	3,950,000.00	0.00	4,450,000.00	4,450,000.00	4,450,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	350,000.00	0.00
22021007	WELFARE PACKAGES	0.00	3,000,000.00	3,000,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021016	Servicom Expenses	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	646,954,654.20	5,099,000,000.00	5,099,000,000.00	411,576,899.05	13,221,000,000.00	13,221,000,000.00	13,221,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	92,802,466.00	1,345,000,000.00	1,345,000,000.00	118,978,250.00	2,209,000,000.00	2,209,000,000.00	2,209,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	92,802,466.00	1,345,000,000.00	1,345,000,000.00	118,978,250.00	2,209,000,000.00	2,209,000,000.00	2,209,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	320,000,000.00	320,000,000.00	0.00	165,000,000.00	165,000,000.00	165,000,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	42,000,000.00	42,000,000.00	42,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	25,000,000.00	25,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	92,802,466.00	1,000,000,000.00	1,000,000,000.00	118,978,250.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	190,261,050.60	3,750,000,000.00	3,750,000,000.00	292,598,649.05	11,010,000,000.00	11,010,000,000.00	11,010,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENE	190,261,050.60	3,750,000,000.00	3,750,000,000.00	292,598,649.05	11,010,000,000.00	11,010,000,000.00	11,010,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	175,561,050.60	3,750,000,000.00	3,750,000,000.00	292,598,649.05	11,010,000,000.00	11,010,000,000.00	11,010,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	14,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	305,313,375.20	4,000,000.00	4,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	305,313,375.20	4,000,000.00	4,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	16,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	288,313,375.20	4,000,000.00	4,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	58,577,762.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	58,577,762.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	58,577,762.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00

031800100100	Judicial Service Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>25,430,453.80</u>	<u>685,418,552.00</u>	<u>685,418,552.00</u>	<u>12,396,731.29</u>	<u>3,276,870,980.00</u>	<u>3,276,870,980.00</u>	<u>3,278,870,980.00</u>	<u>0.00</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>19,407,073.80</u>	<u>15,348,552.00</u>	<u>15,348,552.00</u>	<u>12,396,731.29</u>	<u>16,115,980.00</u>	<u>16,115,980.00</u>	<u>16,115,980.00</u>	<u>0.00</u>
<u>2101</u>	<u>SALARY</u>	<u>10,407,319.13</u>	<u>8,972,540.00</u>	<u>8,972,540.00</u>	<u>7,020,799.44</u>	<u>9,421,167.00</u>	<u>9,421,167.00</u>	<u>9,421,167.00</u>	<u>0.00</u>
<u>210101</u>	<u>SALARIES AND WAGES</u>	<u>10,407,319.13</u>	<u>8,972,540.00</u>	<u>8,972,540.00</u>	<u>7,020,799.44</u>	<u>9,421,167.00</u>	<u>9,421,167.00</u>	<u>9,421,167.00</u>	<u>0.00</u>
21010101	SALARY	10,407,319.13	8,972,540.00	8,972,540.00	7,020,799.44	9,421,167.00	9,421,167.00	9,421,167.00	0.00
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>8,999,754.67</u>	<u>6,376,012.00</u>	<u>6,376,012.00</u>	<u>5,375,931.85</u>	<u>6,694,813.00</u>	<u>6,694,813.00</u>	<u>6,694,813.00</u>	<u>0.00</u>
<u>210201</u>	<u>ALLOWANCES</u>	<u>8,999,754.67</u>	<u>6,376,012.00</u>	<u>6,376,012.00</u>	<u>5,375,931.85</u>	<u>6,694,813.00</u>	<u>6,694,813.00</u>	<u>6,694,813.00</u>	<u>0.00</u>
21020101	Housing/Rent Allowance	1,992,801.82	1,736,240.00	1,736,240.00	1,114,152.02	1,823,052.00	1,823,052.00	1,823,052.00	0.00

21020102	Transport Allowance	418,900.00	156,240.00	156,240.00	141,704.00	164,052.00	164,052.00	164,052.00	0.00
21020103	Meal Subsidy	272,700.00	71,592.00	71,592.00	86,700.00	75,172.00	75,172.00	75,172.00	0.00
21020104	Utility Allowance	279,000.00	103,400.00	103,400.00	479,529.02	108,570.00	108,570.00	108,570.00	0.00
21020106	Leave allowances	209,320.25	1,454,760.00	1,454,760.00	1,101,051.93	1,527,498.00	1,527,498.00	1,527,498.00	0.00
21020107	Domestic Staff Allowance	2,293,566.00	2,853,780.00	2,853,780.00	2,452,794.88	2,996,469.00	2,996,469.00	2,996,469.00	0.00
21020115	Arrears Allowances	3,375,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020119	Wardrobe Allowance	158,466.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	6,023,380.00	214,900,000.00	214,900,000.00	0.00	247,900,000.00	247,900,000.00	249,900,000.00	0.00
2202	OVERHEAD COST	6,023,380.00	214,900,000.00	214,900,000.00	0.00	247,900,000.00	247,900,000.00	249,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,700,000.00	2,700,000.00	0.00	22,000,000.00	22,000,000.00	24,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,700,000.00	2,700,000.00	0.00	20,000,000.00	20,000,000.00	22,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,575,870.00	1,450,000.00	1,450,000.00	0.00	1,450,000.00	1,450,000.00	1,450,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,575,870.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020302	BOOKS	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,052,260.00	400,000.00	400,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	238,100.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,624,460.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	189,700.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	120,200,000.00	120,200,000.00	0.00	120,200,000.00	120,200,000.00	120,200,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	120,000,000.00	120,000,000.00	0.00	120,000,000.00	120,000,000.00	120,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	100,000.00	100,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	100,000.00	100,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	580,000.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	580,000.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	33,990.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	33,990.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,781,260.00	89,850,000.00	89,850,000.00	0.00	100,250,000.00	100,250,000.00	100,250,000.00	0.00
22021001	REFRESHMENT & MEALS	190,600.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,269,700.00	24,000,000.00	24,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021007	WELFARE PACKAGES	0.00	500,000.00	500,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021011	Recruitment and Appointment (Service wide)	275,960.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
22021013	PROMOTION (SERVICE WIDE)	45,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22021026	Common services (Committee/Commissions)	0.00	100,000.00	100,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23	Capital Expenditure	0.00	455,170,000.00	455,170,000.00	0.00	3,012,855,000.00	3,012,855,000.00	3,012,855,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	206,450,000.00	206,450,000.00	0.00	2,361,355,000.00	2,361,355,000.00	2,361,355,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	206,450,000.00	206,450,000.00	0.00	2,361,355,000.00	2,361,355,000.00	2,361,355,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	0.00	2,000,000.00	2,000,000.00	0.00	2,700,000.00	2,700,000.00	2,700,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	2,052,000,000.00	2,052,000,000.00	2,052,000,000.00	0.00
23010106	PURCHASE OF VANS	0.00	0.00	0.00	0.00	85,000,000.00	85,000,000.00	85,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	41,290,000.00	41,290,000.00	0.00	71,685,000.00	71,685,000.00	71,685,000.00	0.00

23010113	PURCHASE OF COMPUTERS	0.00	13,500,000.00	13,500,000.00	0.00	17,940,000.00	17,940,000.00	17,940,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	960,000.00	960,000.00	0.00	2,550,000.00	2,550,000.00	2,550,000.00	0.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	0.00	147,000,000.00	147,000,000.00	0.00	127,500,000.00	127,500,000.00	127,500,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	1,700,000.00	1,700,000.00	0.00	1,980,000.00	1,980,000.00	1,980,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	200,500,000.00	200,500,000.00	0.00	601,500,000.00	601,500,000.00	601,500,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	200,500,000.00	200,500,000.00	0.00	601,500,000.00	601,500,000.00	601,500,000.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	200,000,000.00	200,000,000.00	0.00	600,000,000.00	600,000,000.00	600,000,000.00	0.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	0.00	500,000.00	500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	48,220,000.00	48,220,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	48,220,000.00	48,220,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	48,220,000.00	48,220,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00

031805100100	Enugu State High Court								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,688,273,334.21	2,604,872,240.00	2,836,872,240.00	756,670,936.76	5,071,040,902.00	5,071,040,902.00	5,053,540,902.00	0.00
21	PERSONNEL COST	961,428,258.00	1,570,853,240.00	1,570,853,240.00	569,877,846.71	1,649,395,902.00	1,649,395,902.00	1,649,395,902.00	0.00
2101	SALARY	397,713,391.00	806,547,280.00	806,547,280.00	309,752,096.80	846,874,644.00	846,874,644.00	846,874,644.00	0.00
210101	SALARIES AND WAGES	397,713,391.00	806,547,280.00	806,547,280.00	309,752,096.80	846,874,644.00	846,874,644.00	846,874,644.00	0.00
21010101	SALARY	397,713,391.00	806,547,280.00	806,547,280.00	309,752,096.80	846,874,644.00	846,874,644.00	846,874,644.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	563,714,867.00	764,305,960.00	764,305,960.00	260,125,749.91	802,521,258.00	802,521,258.00	802,521,258.00	0.00
210201	ALLOWANCES	563,714,867.00	764,305,960.00	764,305,960.00	260,125,749.91	802,521,258.00	802,521,258.00	802,521,258.00	0.00
21020101	Housing/Rent Allowance	78,991,536.00	104,299,440.00	104,299,440.00	74,459,346.43	109,514,412.00	109,514,412.00	109,514,412.00	0.00
21020102	Transport Allowance	15,956,434.00	26,692,780.00	26,692,780.00	17,533,945.38	28,027,419.00	28,027,419.00	28,027,419.00	0.00
21020103	Meal Subsidy	11,412,378.00	10,566,560.00	10,566,560.00	6,753,991.32	11,094,888.00	11,094,888.00	11,094,888.00	0.00
21020104	Utility Allowance	12,493,739.00	10,631,980.00	10,631,980.00	8,016,664.10	11,163,579.00	11,163,579.00	11,163,579.00	0.00
21020105	Entertainment Allowance	83,378,529.00	2,787,580.00	2,787,580.00	650,965.45	2,926,959.00	2,926,959.00	2,926,959.00	0.00
21020106	Leave allowances	7,180,079.00	7,801,220.00	7,801,220.00	27,281,511.01	8,191,281.00	8,191,281.00	8,191,281.00	0.00
21020107	Domestic Staff Allowance	51,803,451.00	267,626,800.00	267,626,800.00	31,296,042.48	281,008,140.00	281,008,140.00	281,008,140.00	0.00
21020111	Hazard Allowance	134,970,000.00	252,829,500.00	252,829,500.00	34,980,000.00	265,470,975.00	265,470,975.00	265,470,975.00	0.00
21020115	Arrears Allowances	149,895,633.00	48,757,180.00	48,757,180.00	41,067,140.10	51,195,039.00	51,195,039.00	51,195,039.00	0.00
21020117	Professional Allowance	0.00	0.00	0.00	3,790,165.40	0.00	0.00	0.00	0.00
21020119	Wardrobe Allowance	7,182,065.00	6,774,500.00	6,774,500.00	4,464,498.40	7,113,225.00	7,113,225.00	7,113,225.00	0.00
21020120	Hardship Allowance	1,210,000.00	0.00	0.00	103,989.16	0.00	0.00	0.00	0.00
21020122	Furniture Allowance	3,743,610.00	7,861,580.00	7,861,580.00	4,055,577.48	8,254,659.00	8,254,659.00	8,254,659.00	0.00
21020123	Newspaper Allowance	857,910.00	10,142,820.00	10,142,820.00	5,671,913.20	10,649,961.00	10,649,961.00	10,649,961.00	0.00
21020124	Veh. Maintenace Allowance	4,639,503.00	7,534,020.00	7,534,020.00	0.00	7,910,721.00	7,910,721.00	7,910,721.00	0.00
22	OTHER RECURRENT COSTS	697,774,646.21	698,100,000.00	698,100,000.00	0.00	616,100,000.00	616,100,000.00	598,600,000.00	0.00
2202	OVERHEAD COST	697,774,646.21	698,100,000.00	698,100,000.00	0.00	616,100,000.00	616,100,000.00	598,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	55,568,044.88	318,500,000.00	318,500,000.00	0.00	320,000,000.00	320,000,000.00	320,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,667,000.00	18,500,000.00	18,500,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	51,901,044.88	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
220202	UTILITIES - GENERAL	11,035,134.84	12,200,000.00	12,200,000.00	0.00	10,700,000.00	10,700,000.00	10,700,000.00	0.00
22020201	ELECTRICITY CHARGES	5,566,834.84	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020202	TELEPHONE CHARGES	3,799,800.00	7,800,000.00	7,800,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	7,200.00	100,000.00	100,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00

22020205	WATER RATES	1,661,300.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	281,064,446.49	79,700,000.00	79,700,000.00	0.00	80,100,000.00	80,100,000.00	80,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	274,603,746.49	38,600,000.00	38,600,000.00	0.00	38,600,000.00	38,600,000.00	38,600,000.00	0.00
22020303	NEWSPAPERS	35,000.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,632,700.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,793,000.00	11,000,000.00	11,000,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	26,576,800.00	15,200,000.00	15,200,000.00	0.00	15,200,000.00	15,200,000.00	15,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	423,200.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,587,050.00	8,400,000.00	8,400,000.00	0.00	8,400,000.00	8,400,000.00	8,400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,168,450.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,375,400.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	15,022,700.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220205	TRAINING - GENERAL	0.00	2,800,000.00	2,800,000.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
22020501	LOCAL TRAINING	0.00	2,800,000.00	2,800,000.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
220206	OTHER SERVICES - GENERAL	3,096,100.00	3,800,000.00	3,800,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020601	SECURITY SERVICES	1,560,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,536,100.00	2,300,000.00	2,300,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020703	LEGAL SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020706	SURVEYING SERVICES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	15,080,477.67	12,100,000.00	12,100,000.00	0.00	6,500,000.00	6,500,000.00	6,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	30,000.00	1,100,000.00	1,100,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	15,050,477.67	11,000,000.00	11,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	30,942.33	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	30,942.33	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	305,322,700.00	252,000,000.00	252,000,000.00	0.00	176,000,000.00	176,000,000.00	158,500,000.00	0.00
22021001	REFRESHMENT & MEALS	66,619,200.00	38,000,000.00	38,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	44,356,500.00	21,000,000.00	21,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	500,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	500,000.00	500,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	3,480,000.00	7,000,000.00	7,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021007	WELFARE PACKAGES	190,867,000.00	166,000,000.00	166,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	17,000,000.00	17,000,000.00	0.00	20,000,000.00	20,000,000.00	2,500,000.00	0.00
23	Capital Expenditure	29,070,430.00	335,919,000.00	567,919,000.00	186,793,090.05	2,805,545,000.00	2,805,545,000.00	2,805,545,000.00	0.00
2301	FIXED ASSETS PURCHASED	27,890,430.00	262,000,000.00	332,000,000.00	0.00	2,664,700,000.00	2,664,700,000.00	2,664,700,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	27,890,430.00	262,000,000.00	332,000,000.00	0.00	2,664,700,000.00	2,664,700,000.00	2,664,700,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	0.00	3,500,000.00	3,500,000.00	0.00	5,500,000.00	5,500,000.00	5,500,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	100,200,000.00	100,200,000.00	0.00	2,500,000,000.00	2,500,000,000.00	2,500,000,000.00	0.00
23010106	PURCHASE OF VANS	0.00	25,000,000.00	25,000,000.00	0.00	23,000,000.00	23,000,000.00	23,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	25,000,000.00	25,000,000.00	0.00	23,000,000.00	23,000,000.00	23,000,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	30,000,000.00	30,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,300,000.00	40,000,000.00	80,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00

23010113	PURCHASE OF COMPUTERS	4,320,000.00	4,400,000.00	4,400,000.00	0.00	4,400,000.00	4,400,000.00	4,400,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	30,000,000.00	60,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	18,270,430.00	550,000.00	550,000.00	0.00	550,000.00	550,000.00	550,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	1,100,000.00	1,100,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	2,050,000.00	2,050,000.00	0.00	2,050,000.00	2,050,000.00	2,050,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	41,419,000.00	191,419,000.00	186,793,090.05	103,345,000.00	103,345,000.00	103,345,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	41,419,000.00	191,419,000.00	186,793,090.05	103,345,000.00	103,345,000.00	103,345,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	41,419,000.00	191,419,000.00	186,793,090.05	103,345,000.00	103,345,000.00	103,345,000.00	0.00
2303	REHABILITATION / REPAIRS	1,180,000.00	32,000,000.00	44,000,000.00	0.00	37,000,000.00	37,000,000.00	37,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,180,000.00	32,000,000.00	44,000,000.00	0.00	37,000,000.00	37,000,000.00	37,000,000.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,180,000.00	10,000,000.00	10,000,000.00	0.00	14,000,000.00	14,000,000.00	14,000,000.00	0.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0.00	12,000,000.00	24,000,000.00	0.00	13,000,000.00	13,000,000.00	13,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00

031805200100	Customary Court of Appeal								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	906,768,792.28	2,972,443,996.00	2,972,443,996.00	577,073,043.13	4,351,060,996.00	4,361,060,996.00	4,373,060,996.00	0.00
21	PERSONNEL COST	767,492,668.28	2,744,519,996.00	2,744,519,996.00	467,317,045.91	2,881,745,996.00	2,881,745,996.00	2,881,745,996.00	0.00
2101	SALARY	417,851,952.10	1,137,426,432.00	1,137,426,432.00	62,033,207.57	1,194,297,754.00	1,194,297,754.00	1,194,297,754.00	0.00
210101	SALARIES AND WAGES	417,851,952.10	1,137,426,432.00	1,137,426,432.00	62,033,207.57	1,194,297,754.00	1,194,297,754.00	1,194,297,754.00	0.00
21010101	SALARY	417,851,952.10	1,137,426,432.00	1,137,426,432.00	62,033,207.57	1,194,297,754.00	1,194,297,754.00	1,194,297,754.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	349,640,716.18	1,607,093,564.00	1,607,093,564.00	405,283,838.34	1,687,448,242.00	1,687,448,242.00	1,687,448,242.00	0.00
210201	ALLOWANCES	349,640,716.18	1,607,093,564.00	1,607,093,564.00	405,283,838.34	1,687,448,242.00	1,687,448,242.00	1,687,448,242.00	0.00
21020101	Housing/Rent Allowance	58,358,944.32	296,335,634.00	296,335,634.00	28,459,492.97	311,152,416.00	311,152,416.00	311,152,416.00	0.00
21020102	Transport Allowance	14,726,293.10	284,393,634.00	284,393,634.00	17,328,104.96	298,613,315.00	298,613,315.00	298,613,315.00	0.00
21020103	Meal Subsidy	9,276,186.65	332,156,440.00	332,156,440.00	16,742,304.96	348,764,262.00	348,764,262.00	348,764,262.00	0.00
21020104	Utility Allowance	13,593,926.60	278,467,356.00	278,467,356.00	13,122,661.83	292,390,724.00	292,390,724.00	292,390,724.00	0.00
21020105	Entertainment Allowance	1,762,518.13	0.00	0.00	329,631,273.62	0.00	0.00	0.00	0.00
21020106	Leave allowances	6,594,873.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020107	Domestic Staff Allowance	21,269,580.90	415,740,500.00	415,740,500.00	0.00	436,527,525.00	436,527,525.00	436,527,525.00	0.00
21020108	Shift Duty Allowance	152,226.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020111	Hazard Allowance	23,987,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	179,886,063.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020119	Wardrobe Allowance	10,701,258.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020123	Newspaper Allowance	4,367,683.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020124	Veh. Maintenace Allowance	4,963,460.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	139,276,124.00	156,500,000.00	156,500,000.00	109,755,997.22	242,400,000.00	252,400,000.00	264,400,000.00	0.00
2202	OVERHEAD COST	139,276,124.00	156,500,000.00	156,500,000.00	109,755,997.22	242,400,000.00	252,400,000.00	264,400,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	20,379,500.00	26,800,000.00	26,800,000.00	1,133,300.00	110,000,000.00	120,000,000.00	132,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	189,000.00	1,000,000.00	1,000,000.00	171,800.00	10,000,000.00	10,000,000.00	12,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,760,500.00	5,800,000.00	5,800,000.00	0.00	50,000,000.00	50,000,000.00	60,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,430,000.00	20,000,000.00	20,000,000.00	961,500.00	50,000,000.00	60,000,000.00	60,000,000.00	0.00
220202	UTILITIES - GENERAL	3,480,800.00	4,200,000.00	4,200,000.00	2,850,700.00	4,200,000.00	4,200,000.00	4,200,000.00	0.00

22020202	TELEPHONE CHARGES	3,023,000.00	2,000,000.00	2,000,000.00	1,661,500.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	240,800.00	500,000.00	500,000.00	169,600.00	500,000.00	500,000.00	500,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	17,000.00	500,000.00	500,000.00	34,000.00	500,000.00	500,000.00	500,000.00	0.00
22020205	WATER RATES	0.00	600,000.00	600,000.00	492,800.00	600,000.00	600,000.00	600,000.00	0.00
22020206	SEWERAGE CHARGES	200,000.00	600,000.00	600,000.00	492,800.00	600,000.00	600,000.00	600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	45,218,428.00	52,600,000.00	52,600,000.00	42,322,376.00	52,700,000.00	52,700,000.00	52,700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	41,154,828.00	47,000,000.00	47,000,000.00	40,370,776.00	47,000,000.00	47,000,000.00	47,000,000.00	0.00
22020303	NEWSPAPERS	1,724,800.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020304	MAGAZINES & PERIODICALS	2,338,800.00	2,400,000.00	2,400,000.00	1,458,800.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	3,000,000.00	3,000,000.00	492,800.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	17,211,750.00	7,600,000.00	7,600,000.00	3,915,000.00	7,800,000.00	7,800,000.00	7,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	375,400.00	1,600,000.00	1,600,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,677,500.00	2,000,000.00	2,000,000.00	1,231,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	145,050.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,232,800.00	600,000.00	600,000.00	539,000.00	700,000.00	700,000.00	700,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,400,000.00	1,400,000.00	500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	11,781,000.00	1,000,000.00	1,000,000.00	645,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	400,000.00	600,000.00	600,000.00	244,100.00	600,000.00	600,000.00	600,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	400,000.00	600,000.00	600,000.00	244,100.00	600,000.00	600,000.00	600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020703	LEGAL SERVICES	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,248,000.00	3,300,000.00	3,300,000.00	2,819,100.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	2,718,500.00	3,000,000.00	3,000,000.00	2,575,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	529,500.00	300,000.00	300,000.00	244,100.00	300,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,216.00	500,000.00	500,000.00	6,449.33	500,000.00	500,000.00	500,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,216.00	500,000.00	500,000.00	6,449.33	500,000.00	500,000.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	49,332,430.00	59,900,000.00	59,900,000.00	55,464,971.89	62,300,000.00	62,300,000.00	62,300,000.00	0.00
22021001	REFRESHMENT & MEALS	16,116,430.00	12,000,000.00	12,000,000.00	11,046,940.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	33,216,000.00	45,000,000.00	45,000,000.00	44,418,031.89	47,000,000.00	47,000,000.00	47,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	900,000.00	900,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	400,000.00	400,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	800,000.00	800,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021016	Servicom Expenses	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
23	Capital Expenditure	0.00	71,424,000.00	71,424,000.00	0.00	1,226,915,000.00	1,226,915,000.00	1,226,915,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	71,424,000.00	71,424,000.00	0.00	1,095,000,000.00	1,095,000,000.00	1,095,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	71,424,000.00	71,424,000.00	0.00	1,095,000,000.00	1,095,000,000.00	1,095,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	730,000,000.00	730,000,000.00	730,000,000.00	0.00
23010106	PURCHASE OF VANS	0.00	0.00	0.00	0.00	88,000,000.00	88,000,000.00	88,000,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	127,000,000.00	127,000,000.00	127,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	58,424,000.00	58,424,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	102,515,000.00	102,515,000.00	102,515,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	102,515,000.00	102,515,000.00	102,515,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	102,515,000.00	102,515,000.00	102,515,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	29,400,000.00	29,400,000.00	29,400,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	29,400,000.00	29,400,000.00	29,400,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	29,400,000.00	29,400,000.00	29,400,000.00	0.00

032600100100	Ministry of Justice								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,624,272,798.52	2,173,049,340.00	3,173,049,340.00	567,901,417.33	3,127,961,557.00	3,180,961,557.00	3,243,961,557.00	0.00
21	PERSONNEL COST	562,367,878.33	1,033,964,340.00	1,033,964,340.00	318,315,602.90	1,085,662,557.00	1,085,662,557.00	1,085,662,557.00	0.00
2101	SALARY	221,522,434.99	431,601,040.00	431,601,040.00	137,488,605.72	453,181,092.00	453,181,092.00	453,181,092.00	0.00
210101	SALARIES AND WAGES	221,522,434.99	431,601,040.00	431,601,040.00	137,488,605.72	453,181,092.00	453,181,092.00	453,181,092.00	0.00
21010101	SALARY	221,522,434.99	431,601,040.00	431,601,040.00	137,488,605.72	453,181,092.00	453,181,092.00	453,181,092.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	340,845,443.34	602,363,300.00	602,363,300.00	180,826,997.18	632,481,465.00	632,481,465.00	632,481,465.00	0.00
210201	ALLOWANCES	340,845,443.34	602,363,300.00	602,363,300.00	180,826,997.18	632,481,465.00	632,481,465.00	632,481,465.00	0.00
21020101	Housing/Rent Allowance	40,570,121.16	70,174,060.00	70,174,060.00	50,923,183.00	73,682,763.00	73,682,763.00	73,682,763.00	0.00
21020102	Transport Allowance	7,957,300.00	12,674,800.00	12,674,800.00	0.00	13,308,540.00	13,308,540.00	13,308,540.00	0.00
21020103	Meal Subsidy	5,174,000.00	5,805,600.00	5,805,600.00	3,033,700.00	6,095,880.00	6,095,880.00	6,095,880.00	0.00
21020104	Utility Allowance	4,730,450.00	5,120,400.00	5,120,400.00	2,978,340.18	5,376,420.00	5,376,420.00	5,376,420.00	0.00
21020105	Entertainment Allowance	479,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020107	Domestic Staff Allowance	72,593,141.00	165,786,500.00	165,786,500.00	37,585,472.00	174,075,825.00	174,075,825.00	174,075,825.00	0.00
21020111	Hazard Allowance	131,333,136.00	325,052,700.00	325,052,700.00	79,383,302.00	341,305,335.00	341,305,335.00	341,305,335.00	0.00
21020115	Arrears Allowances	64,760,095.18	1,182,340.00	1,182,340.00	0.00	1,241,457.00	1,241,457.00	1,241,457.00	0.00
21020119	Wardrobe Allowance	13,248,000.00	16,566,900.00	16,566,900.00	6,923,000.00	17,395,245.00	17,395,245.00	17,395,245.00	0.00
22	OTHER RECURRENT COSTS	1,061,904,920.19	360,550,000.00	1,360,550,000.00	195,010,814.43	1,466,550,000.00	1,519,550,000.00	1,582,550,000.00	0.00
2202	OVERHEAD COST	1,061,904,920.19	360,550,000.00	1,360,550,000.00	195,010,814.43	1,466,550,000.00	1,519,550,000.00	1,582,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	705,379,076.32	22,000,000.00	92,000,000.00	7,141,000.00	98,000,000.00	105,000,000.00	118,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	176,072,919.30	2,000,000.00	2,000,000.00	0.00	10,000,000.00	12,000,000.00	15,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	527,331,157.02	5,000,000.00	75,000,000.00	0.00	65,000,000.00	70,000,000.00	80,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	12,000,000.00	12,000,000.00	7,141,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020105	Hotel Accommodation	1,975,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	48,384,500.00	3,300,000.00	3,300,000.00	1,643,975.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
22020201	ELECTRICITY CHARGES	43,376,500.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22020203	INTERNET ACCESS CHARGES	5,008,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	800,000.00	800,000.00	283,975.00	800,000.00	800,000.00	800,000.00	0.00
22020205	WATER RATES	0.00	700,000.00	700,000.00	60,000.00	700,000.00	700,000.00	700,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	81,750,630.00	139,300,000.00	169,300,000.00	40,349,720.30	129,300,000.00	145,300,000.00	145,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	81,582,630.00	110,000,000.00	110,000,000.00	26,164,545.30	110,000,000.00	110,000,000.00	110,000,000.00	0.00
22020302	BOOKS	128,000.00	20,000,000.00	20,000,000.00	11,771,500.00	5,000,000.00	20,000,000.00	20,000,000.00	0.00
22020303	NEWSPAPERS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	40,000.00	6,000,000.00	6,000,000.00	834,075.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	2,500,000.00	2,500,000.00	1,579,600.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	0.00	30,000,000.00	0.00	5,000,000.00	6,000,000.00	6,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	18,915,000.00	13,000,000.00	13,000,000.00	51,284,375.00	13,000,000.00	13,000,000.00	13,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	864,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	13,600,000.00	4,000,000.00	4,000,000.00	112,500.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	3,000,000.00	3,000,000.00	50,606,875.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,081,000.00	2,000,000.00	2,000,000.00	325,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,370,000.00	1,200,000.00	1,200,000.00	240,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00

220205	TRAINING - GENERAL	0.00	19,000,000.00	19,000,000.00	11,030,000.00	19,000,000.00	19,000,000.00	19,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	19,000,000.00	19,000,000.00	11,030,000.00	19,000,000.00	19,000,000.00	19,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,027,000.00	2,700,000.00	2,700,000.00	908,000.00	2,700,000.00	2,700,000.00	2,700,000.00	0.00
22020601	SECURITY SERVICES	20,000.00	2,000,000.00	2,000,000.00	908,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,007,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	134,968,000.00	137,000,000.00	1,037,000,000.00	75,543,750.00	1,177,000,000.00	1,207,000,000.00	1,257,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	475,000.00	17,000,000.00	17,000,000.00	5,000,000.00	47,000,000.00	57,000,000.00	57,000,000.00	0.00
22020703	LEGAL SERVICES	134,493,000.00	120,000,000.00	1,020,000,000.00	70,543,750.00	1,130,000,000.00	1,150,000,000.00	1,200,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	21,645,251.00	6,800,000.00	6,800,000.00	4,188,386.00	6,800,000.00	6,800,000.00	6,800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	21,483,251.00	6,000,000.00	6,000,000.00	4,026,386.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	162,000.00	800,000.00	800,000.00	162,000.00	800,000.00	800,000.00	800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	31,962.87	750,000.00	750,000.00	55,608.13	750,000.00	750,000.00	750,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	31,962.87	750,000.00	750,000.00	55,608.13	750,000.00	750,000.00	750,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	49,803,500.00	16,700,000.00	16,700,000.00	2,866,000.00	16,700,000.00	16,700,000.00	16,700,000.00	0.00
22021001	REFRESHMENT & MEALS	46,689,500.00	1,000,000.00	1,000,000.00	650,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	5,000,000.00	5,000,000.00	1,591,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	5,000,000.00	5,000,000.00	425,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	3,114,000.00	3,000,000.00	3,000,000.00	200,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021016	Servicom Expenses	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
23	Capital Expenditure	0.00	778,535,000.00	778,535,000.00	54,575,000.00	575,749,000.00	575,749,000.00	575,749,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	68,310,000.00	58,310,000.00	11,035,000.00	60,249,000.00	60,249,000.00	60,249,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	68,310,000.00	58,310,000.00	11,035,000.00	60,249,000.00	60,249,000.00	60,249,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	12,810,000.00	12,810,000.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	55,500,000.00	45,500,000.00	11,035,000.00	60,249,000.00	60,249,000.00	60,249,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	40,000,000.00	50,000,000.00	43,540,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	40,000,000.00	50,000,000.00	43,540,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	40,000,000.00	50,000,000.00	43,540,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	670,225,000.00	670,225,000.00	0.00	500,500,000.00	500,500,000.00	500,500,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	670,225,000.00	670,225,000.00	0.00	500,500,000.00	500,500,000.00	500,500,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	250,000,000.00	250,000,000.00	0.00	210,500,000.00	210,500,000.00	210,500,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	420,225,000.00	420,225,000.00	0.00	290,000,000.00	290,000,000.00	290,000,000.00	0.00

032600300100	Legal Aids Council								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,000,000.00	2,800,000.00	2,800,000.00	0.00	3,000,000.00	3,000,000.00	3,200,000.00	0.00
21	PERSONNEL COST	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2101	SALARY	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21010101	SALARY	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	600,000.00	2,800,000.00	2,800,000.00	0.00	3,000,000.00	3,000,000.00	3,200,000.00	0.00
2202	OVERHEAD COST	600,000.00	2,800,000.00	2,800,000.00	0.00	3,000,000.00	3,000,000.00	3,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	800,000.00	800,000.00	0.00	1,000,000.00	1,000,000.00	1,200,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	800,000.00	800,000.00	0.00	1,000,000.00	1,000,000.00	1,200,000.00	0.00
220202	UTILITIES - GENERAL	50,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020202	TELEPHONE CHARGES	50,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

22020203	INTERNET ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	190,000.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	130,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020303	NEWSPAPERS	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020304	MAGAZINES & PERIODICALS	30,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220206	OTHER SERVICES - GENERAL	30,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	30,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	80,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	80,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	50,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

032600700100	Citizens' Rights and Mediation Centre								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>10,300,193.00</u>	<u>17,750,000.00</u>	<u>17,750,000.00</u>	<u>0.00</u>	<u>17,753,000.00</u>	<u>17,753,000.00</u>	<u>17,753,000.00</u>	<u>0.00</u>
22	OTHER RECURRENT COSTS	3,600,193.00	14,350,000.00	14,350,000.00	0.00	14,350,000.00	14,350,000.00	14,350,000.00	0.00
2202	OVERHEAD COST	3,600,193.00	14,350,000.00	14,350,000.00	0.00	14,350,000.00	14,350,000.00	14,350,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	694,500.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	694,500.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220202	UTILITIES - GENERAL	346,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020202	TELEPHONE CHARGES	266,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020205	WATER RATES	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	689,800.00	2,750,000.00	2,750,000.00	0.00	2,750,000.00	2,750,000.00	2,750,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	312,200.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	377,600.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	350,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	526,500.00	1,350,000.00	1,350,000.00	0.00	1,350,000.00	1,350,000.00	1,350,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	407,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	119,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	95,500.00	2,900,000.00	2,900,000.00	0.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00
22020501	LOCAL TRAINING	95,500.00	2,900,000.00	2,900,000.00	0.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00
220206	OTHER SERVICES - GENERAL	235,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	235,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020703	LEGAL SERVICES	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	652,700.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	492,700.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00

22020803	PLANT / GENERATOR FUEL COST	160,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	793.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	793.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	359,400.00	3,150,000.00	3,150,000.00	0.00	3,150,000.00	3,150,000.00	3,150,000.00	0.00
22021001	REFRESHMENT & MEALS	172,400.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	87,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	100,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021016	Servicom Expenses	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
23	Capital Expenditure	6,700,000.00	3,400,000.00	3,400,000.00	0.00	3,403,000.00	3,403,000.00	3,403,000.00	0.00
2301	FIXED ASSETS PURCHASED	6,700,000.00	3,400,000.00	3,400,000.00	0.00	3,403,000.00	3,403,000.00	3,403,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,700,000.00	3,400,000.00	3,400,000.00	0.00	3,403,000.00	3,403,000.00	3,403,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
23010113	PURCHASE OF COMPUTERS	6,700,000.00	1,400,000.00	1,400,000.00	0.00	2,403,000.00	2,403,000.00	2,403,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00

032601200100	Administrator-General/Public Trustees								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,500,000.00	18,450,000.00	18,450,000.00	875,611.06	17,703,000.00	17,703,000.00	17,703,000.00	0.00
22	OTHER RECURRENT COSTS	1,500,000.00	2,450,000.00	2,450,000.00	875,611.06	3,150,000.00	3,150,000.00	3,150,000.00	0.00
2202	OVERHEAD COST	1,500,000.00	2,450,000.00	2,450,000.00	875,611.06	3,150,000.00	3,150,000.00	3,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	426,500.00	300,000.00	300,000.00	192,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	426,500.00	300,000.00	300,000.00	192,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	100,000.00	100,000.00	60,000.00	100,000.00	100,000.00	100,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	100,000.00	100,000.00	60,000.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,073,500.00	900,000.00	900,000.00	570,611.06	900,000.00	900,000.00	900,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	963,500.00	800,000.00	800,000.00	486,611.06	800,000.00	800,000.00	800,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	100,000.00	100,000.00	84,000.00	100,000.00	100,000.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	400,000.00	400,000.00	8,000.00	400,000.00	400,000.00	400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	200,000.00	200,000.00	8,000.00	200,000.00	200,000.00	200,000.00	0.00
220205	TRAINING - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020501	LOCAL TRAINING	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	100,000.00	100,000.00	30,000.00	100,000.00	100,000.00	100,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	100,000.00	100,000.00	30,000.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	450,000.00	450,000.00	15,000.00	450,000.00	450,000.00	450,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	250,000.00	250,000.00	15,000.00	250,000.00	250,000.00	250,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021016	Servicom Expenses	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
23	Capital Expenditure	0.00	16,000,000.00	16,000,000.00	0.00	14,553,000.00	14,553,000.00	14,553,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	16,000,000.00	16,000,000.00	0.00	14,553,000.00	14,553,000.00	14,553,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	16,000,000.00	16,000,000.00	0.00	14,553,000.00	14,553,000.00	14,553,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	16,000,000.00	16,000,000.00	0.00	8,893,000.00	8,893,000.00	8,893,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	3,540,000.00	3,540,000.00	3,540,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	1,020,000.00	1,020,000.00	1,020,000.00	0.00

032601300100	Enugu State Justice Reform Team								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	5,364,721.28	19,500,000.00	19,500,000.00	0.00	19,700,000.00	19,700,000.00	19,700,000.00	0.00
22	OTHER RECURRENT COSTS	5,364,721.28	19,500,000.00	19,500,000.00	0.00	19,700,000.00	19,700,000.00	19,700,000.00	0.00
2202	OVERHEAD COST	5,364,721.28	19,500,000.00	19,500,000.00	0.00	19,700,000.00	19,700,000.00	19,700,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	800,000.00	800,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	800,000.00	800,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	100,000.00	550,000.00	550,000.00	0.00	550,000.00	550,000.00	550,000.00	0.00
22020201	ELECTRICITY CHARGES	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	569,500.00	6,650,000.00	6,650,000.00	0.00	6,650,000.00	6,650,000.00	6,650,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	239,500.00	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	2,600,000.00	0.00
22020303	NEWSPAPERS	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	330,000.00	3,800,000.00	3,800,000.00	0.00	3,800,000.00	3,800,000.00	3,800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	2,200,000.00	2,200,000.00	0.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	100,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220205	TRAINING - GENERAL	425,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020501	LOCAL TRAINING	425,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	3,500,000.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,700,000.00	1,700,000.00	0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
22020703	LEGAL SERVICES	0.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	100,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	9,362.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,362.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,060,858.50	4,800,000.00	4,800,000.00	0.00	4,800,000.00	4,800,000.00	4,800,000.00	0.00
22021001	REFRESHMENT & MEALS	144,700.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,681,158.50	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,235,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
046500100100	Enugu Capital Territory Development Authority								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	603,320,595.74	1,835,443,200.00	935,443,200.00	250,634,309.42	2,826,935,360.00	2,834,035,360.00	2,844,035,360.00	0.00
21	PERSONNEL COST	95,496,829.68	143,843,200.00	143,843,200.00	30,634,309.42	151,035,360.00	151,035,360.00	151,035,360.00	0.00
2101	SALARY	73,483,224.20	129,964,400.00	129,964,400.00	21,668,017.56	136,462,620.00	136,462,620.00	136,462,620.00	0.00

210101	SALARIES AND WAGES	73,483,224.20	129,964,400.00	129,964,400.00	21,668,017.56	136,462,620.00	136,462,620.00	136,462,620.00	0.00
21010101	SALARY	73,483,224.20	129,964,400.00	129,964,400.00	21,668,017.56	136,462,620.00	136,462,620.00	136,462,620.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,013,605.48	13,878,800.00	13,878,800.00	8,966,291.86	14,572,740.00	14,572,740.00	14,572,740.00	0.00
210201	ALLOWANCES	22,013,605.48	13,878,800.00	13,878,800.00	8,966,291.86	14,572,740.00	14,572,740.00	14,572,740.00	0.00
21020101	Housing/Rent Allowance	6,516,891.87	8,947,220.00	8,947,220.00	5,997,183.86	9,394,581.00	9,394,581.00	9,394,581.00	0.00
21020102	Transport Allowance	1,313,250.25	2,010,900.00	2,010,900.00	1,740,325.00	2,111,445.00	2,111,445.00	2,111,445.00	0.00
21020103	Meal Subsidy	844,840.11	871,800.00	871,800.00	488,150.00	915,390.00	915,390.00	915,390.00	0.00
21020104	Utility Allowance	845,062.50	713,400.00	713,400.00	494,013.50	749,070.00	749,070.00	749,070.00	0.00
21020105	Entertainment Allowance	8,400.00	16,800.00	16,800.00	4,200.00	17,640.00	17,640.00	17,640.00	0.00
21020107	Domestic Staff Allowance	417,012.00	834,020.00	834,020.00	208,506.00	875,721.00	875,721.00	875,721.00	0.00
21020108	Shift Duty Allowance	467,749.86	212,560.00	212,560.00	11,413.50	223,188.00	223,188.00	223,188.00	0.00
21020111	Hazard Allowance	174,000.00	102,900.00	102,900.00	22,500.00	108,045.00	108,045.00	108,045.00	0.00
21020115	Arrears Allowances	11,426,398.89	169,200.00	169,200.00	0.00	177,660.00	177,660.00	177,660.00	0.00
22	OTHER RECURRENT COSTS	94,905,116.56	137,250,000.00	137,250,000.00	0.00	138,350,000.00	145,450,000.00	155,450,000.00	0.00
2202	OVERHEAD COST	94,905,116.56	137,250,000.00	137,250,000.00	0.00	138,350,000.00	145,450,000.00	155,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,425,500.00	24,000,000.00	24,000,000.00	0.00	38,000,000.00	38,000,000.00	43,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,070,500.00	6,000,000.00	6,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	355,000.00	15,000,000.00	15,000,000.00	0.00	25,000,000.00	25,000,000.00	30,000,000.00	0.00
220202	UTILITIES - GENERAL	14,886,000.00	900,000.00	900,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	14,886,000.00	600,000.00	600,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020205	WATER RATES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	17,895,635.00	25,600,000.00	25,600,000.00	0.00	21,100,000.00	21,100,000.00	21,100,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,717,635.00	11,500,000.00	11,500,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020303	NEWSPAPERS	28,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	150,000.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	33,324,000.00	26,600,000.00	26,600,000.00	0.00	17,500,000.00	19,500,000.00	19,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	15,309,000.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	12,000,000.00	12,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,520,000.00	1,000,000.00	1,000,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,200,000.00	600,000.00	600,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	170,000.00	500,000.00	500,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	15,125,000.00	4,500,000.00	4,500,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	270,000.00	2,200,000.00	2,200,000.00	0.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22020501	LOCAL TRAINING	270,000.00	2,200,000.00	2,200,000.00	0.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
220206	OTHER SERVICES - GENERAL	353,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	353,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,750,000.00	35,000,000.00	35,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	5,700,000.00	30,000,000.00	30,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020703	LEGAL SERVICES	50,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	11,869,276.10	5,800,000.00	5,800,000.00	0.00	30,800,000.00	35,800,000.00	40,800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	11,863,776.10	5,000,000.00	5,000,000.00	0.00	30,000,000.00	35,000,000.00	40,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	5,500.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	161,705.46	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	161,705.46	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,970,000.00	15,600,000.00	15,600,000.00	0.00	16,200,000.00	16,300,000.00	16,300,000.00	0.00
22021001	REFRESHMENT & MEALS	1,700,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00

22021002	HONORARIUM & SITTING ALLOWANCE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	170,000.00	8,000,000.00	8,000,000.00	0.00	8,500,000.00	8,500,000.00	8,500,000.00	0.00
22021007	WELFARE PACKAGES	1,000,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	100,000.00	400,000.00	400,000.00	0.00	500,000.00	600,000.00	600,000.00	0.00
22021016	Servicom Expenses	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	412,918,649.50	1,554,350,000.00	654,350,000.00	220,000,000.00	2,537,550,000.00	2,537,550,000.00	2,537,550,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	150,550,000.00	50,550,000.00	0.00	492,550,000.00	492,550,000.00	492,550,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	150,550,000.00	50,550,000.00	0.00	492,550,000.00	492,550,000.00	492,550,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	150,550,000.00	50,550,000.00	0.00	492,550,000.00	492,550,000.00	492,550,000.00	0.00
2302	CONSTRUCTION / PROVISION	4,925,000.00	1,393,800,000.00	593,800,000.00	220,000,000.00	2,020,000,000.00	2,020,000,000.00	2,020,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	4,925,000.00	1,393,800,000.00	593,800,000.00	220,000,000.00	2,020,000,000.00	2,020,000,000.00	2,020,000,000.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	150,000,000.00	150,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	75,000,000.00	75,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILIT	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	410,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	468,800,000.00	168,800,000.00	75,000,000.00	400,000,000.00	400,000,000.00	400,000,000.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	4,515,000.00	700,000,000.00	200,000,000.00	145,000,000.00	320,000,000.00	320,000,000.00	320,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	407,993,649.50	10,000,000.00	10,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	407,993,649.50	10,000,000.00	10,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
23050103	MONITORING AND EVALUATION	407,993,649.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00

051300100100	Ministry of Youth and Sport								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	398,217,795.44	10,933,911,300.00	5,933,911,300.00	62,295,041.78	20,715,873,865.00	20,722,973,865.00	20,781,173,865.00	0.00
21	PERSONNEL COST	101,973,388.77	181,251,300.00	181,251,300.00	59,995,041.78	190,313,865.00	190,313,865.00	190,313,865.00	0.00
2101	SALARY	59,233,196.33	122,357,160.00	122,357,160.00	38,658,811.62	128,475,018.00	128,475,018.00	128,475,018.00	0.00
210101	SALARIES AND WAGES	59,233,196.33	122,357,160.00	122,357,160.00	38,658,811.62	128,475,018.00	128,475,018.00	128,475,018.00	0.00
21010101	SALARY	59,233,196.33	122,357,160.00	122,357,160.00	38,658,811.62	128,475,018.00	128,475,018.00	128,475,018.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	42,740,192.44	58,894,140.00	58,894,140.00	21,336,230.16	61,838,847.00	61,838,847.00	61,838,847.00	0.00
210201	ALLOWANCES	42,740,192.44	58,894,140.00	58,894,140.00	21,336,230.16	61,838,847.00	61,838,847.00	61,838,847.00	0.00
21020101	Housing/Rent Allowance	11,404,707.39	19,901,540.00	19,901,540.00	10,874,065.37	20,896,617.00	20,896,617.00	20,896,617.00	0.00
21020102	Transport Allowance	2,200,100.00	3,192,000.00	3,192,000.00	2,804,800.00	3,351,600.00	3,351,600.00	3,351,600.00	0.00
21020103	Meal Subsidy	1,425,000.00	1,442,400.00	1,442,400.00	1,442,400.00	1,514,520.00	1,514,520.00	1,514,520.00	0.00
21020104	Utility Allowance	1,309,550.00	1,224,000.00	1,224,000.00	1,224,000.00	1,285,200.00	1,285,200.00	1,285,200.00	0.00
21020105	Entertainment Allowance	144,400.00	1,412,640.00	1,412,640.00	86,000.00	1,483,272.00	1,483,272.00	1,483,272.00	0.00
21020107	Domestic Staff Allowance	8,062,232.00	31,721,560.00	31,721,560.00	0.00	33,307,638.00	33,307,638.00	33,307,638.00	0.00
21020115	Arrears Allowances	18,194,203.05	0.00	0.00	4,904,964.79	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	270,024,476.67	192,660,000.00	192,660,000.00	0.00	525,560,000.00	532,660,000.00	590,860,000.00	0.00
2202	OVERHEAD COST	270,024,476.67	192,660,000.00	192,660,000.00	0.00	525,560,000.00	532,660,000.00	590,860,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	45,491,886.42	21,000,000.00	21,000,000.00	0.00	57,000,000.00	64,000,000.00	71,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,000,000.00	3,000,000.00	0.00	10,000,000.00	12,000,000.00	14,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	39,248,675.17	3,000,000.00	3,000,000.00	0.00	30,000,000.00	35,000,000.00	40,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,628,211.25	15,000,000.00	15,000,000.00	0.00	17,000,000.00	17,000,000.00	17,000,000.00	0.00
22020105	Hotel Accommodation	1,615,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	12,759,000.00	0.00	0.00	0.00	600,000.00	700,000.00	800,000.00	0.00
22020203	INTERNET ACCESS CHARGES	12,759,000.00	0.00	0.00	0.00	600,000.00	700,000.00	800,000.00	0.00

220203	MATERIALS & SUPPLIES - GENERAL	13,689,000.00	11,300,000.00	11,300,000.00	0.00	11,300,000.00	11,300,000.00	11,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,739,000.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	10,950,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	20,192,900.00	14,950,000.00	14,950,000.00	0.00	14,950,000.00	14,950,000.00	14,950,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	697,000.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	3,150,000.00	3,150,000.00	0.00	3,150,000.00	3,150,000.00	3,150,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	17,615,900.00	6,700,000.00	6,700,000.00	0.00	6,700,000.00	6,700,000.00	6,700,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,880,000.00	3,200,000.00	3,200,000.00	0.00	3,200,000.00	3,200,000.00	3,200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
220205	TRAINING - GENERAL	4,700,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020501	LOCAL TRAINING	4,700,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	14,371,250.00	22,000,000.00	22,000,000.00	0.00	8,200,000.00	8,200,000.00	9,200,000.00	0.00
22020601	SECURITY SERVICES	360,000.00	16,800,000.00	16,800,000.00	0.00	3,000,000.00	3,000,000.00	4,000,000.00	0.00
22020602	OFFICE RENT	3,500,000.00	3,700,000.00	3,700,000.00	0.00	3,700,000.00	3,700,000.00	3,700,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	10,511,250.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,443,000.00	1,200,000.00	1,200,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,146,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	297,000.00	800,000.00	800,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,640.25	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
22020904	OTHER CRF BANK CHARGES	5,640.25	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	157,371,800.00	107,200,000.00	107,200,000.00	0.00	417,100,000.00	417,100,000.00	467,200,000.00	0.00
22021001	REFRESHMENT & MEALS	818,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,452,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	8,075,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	3,564,500.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021009	SPORTING ACTIVITIES	138,212,300.00	100,000,000.00	100,000,000.00	0.00	400,000,000.00	400,000,000.00	450,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	0.00	0.00	500,000.00	500,000.00	600,000.00	0.00
22021016	Servicom Expenses	750,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,500,000.00	600,000.00	600,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23	Capital Expenditure	26,219,930.00	10,560,000,000.00	5,560,000,000.00	2,300,000.00	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	2,500,000.00	260,000,000.00	260,000,000.00	0.00	0.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	2,500,000.00	260,000,000.00	260,000,000.00	0.00	0.00	0.00	0.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	2,500,000.00	260,000,000.00	260,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	23,719,930.00	10,300,000,000.00	5,300,000,000.00	2,300,000.00	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	23,719,930.00	10,300,000,000.00	5,300,000,000.00	2,300,000.00	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	23,719,930.00	10,300,000,000.00	5,300,000,000.00	2,300,000.00	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00

051300200100	Rangers Management Corporation								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>1,438,710,442.49</u>	<u>819,526,620.00</u>	<u>802,828,331.00</u>	<u>465,009,937.72</u>	<u>970,188,951.00</u>	<u>1,040,188,951.00</u>	<u>1,050,188,951.00</u>	<u>0.00</u>
21	PERSONNEL COST	304,564,437.50	491,026,620.00	474,328,331.00	199,872,012.24	515,577,951.00	515,577,951.00	515,577,951.00	0.00
2101	SALARY	304,564,437.50	491,026,620.00	474,328,331.00	199,872,012.24	515,577,951.00	515,577,951.00	515,577,951.00	0.00
210101	SALARIES AND WAGES	304,564,437.50	491,026,620.00	474,328,331.00	199,872,012.24	515,577,951.00	515,577,951.00	515,577,951.00	0.00
21010101	SALARY	304,564,437.50	491,026,620.00	474,328,331.00	199,872,012.24	515,577,951.00	515,577,951.00	515,577,951.00	0.00
22	OTHER RECURRENT COSTS	1,134,146,004.99	285,500,000.00	285,500,000.00	265,137,925.48	415,500,000.00	485,500,000.00	495,500,000.00	0.00
2202	OVERHEAD COST	1,134,146,004.99	285,500,000.00	285,500,000.00	265,137,925.48	415,500,000.00	485,500,000.00	495,500,000.00	0.00

220201	TRAVEL & TRANSPORT - GENERAL	29,384,200.00	80,000,000.00	80,000,000.00	12,950,200.00	140,000,000.00	160,000,000.00	160,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,776,600.00	10,000,000.00	10,000,000.00	6,221,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,513,100.00	30,000,000.00	30,000,000.00	210,200.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	454,000.00	40,000,000.00	40,000,000.00	6,519,000.00	100,000,000.00	120,000,000.00	120,000,000.00	0.00
22020105	Hotel Accommodation	14,640,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	2,133,250.00	1,000,000.00	1,000,000.00	846,900.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020201	ELECTRICITY CHARGES	13,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	51,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	2,042,750.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020205	WATER RATES	26,000.00	600,000.00	600,000.00	496,500.00	600,000.00	600,000.00	600,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	400,000.00	400,000.00	350,400.00	400,000.00	400,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	39,119,500.00	25,000,000.00	25,000,000.00	16,887,300.00	28,000,000.00	28,000,000.00	28,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	39,059,500.00	2,000,000.00	2,000,000.00	618,500.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	3,000,000.00	3,000,000.00	1,547,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	60,000.00	10,000,000.00	10,000,000.00	8,683,800.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	10,000,000.00	10,000,000.00	6,038,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	36,927,500.00	6,100,000.00	6,100,000.00	2,682,725.48	6,100,000.00	6,100,000.00	6,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	27,852,400.00	2,500,000.00	2,500,000.00	1,444,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,535,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	496,500.00	1,000,000.00	1,000,000.00	500,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	815,000.00	600,000.00	600,000.00	500,000.00	600,000.00	600,000.00	600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	63,500.00	400,000.00	400,000.00	238,725.48	400,000.00	400,000.00	400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	4,165,100.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220205	TRAINING - GENERAL	0.00	10,000,000.00	10,000,000.00	8,464,550.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	10,000,000.00	10,000,000.00	8,464,550.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,003,000.00	2,900,000.00	2,900,000.00	2,060,000.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00
22020601	SECURITY SERVICES	190,000.00	2,500,000.00	2,500,000.00	2,000,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	813,000.00	400,000.00	400,000.00	60,000.00	400,000.00	400,000.00	400,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000.00	5,000,000.00	5,000,000.00	3,877,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020703	LEGAL SERVICES	10,000.00	5,000,000.00	5,000,000.00	3,877,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	76,225,090.00	3,300,000.00	3,300,000.00	2,110,000.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	74,410,280.00	2,500,000.00	2,500,000.00	2,110,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,814,810.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,126,544.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,126,544.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	948,216,920.00	152,200,000.00	152,200,000.00	215,259,250.00	217,200,000.00	267,200,000.00	277,200,000.00	0.00
22021001	REFRESHMENT & MEALS	10,932,700.00	6,000,000.00	6,000,000.00	2,097,550.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,392,550.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	15,008,650.00	4,000,000.00	4,000,000.00	12,506,300.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	39,737,010.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22021007	WELFARE PACKAGES	85,910,450.00	6,000,000.00	6,000,000.00	6,000,000.00	40,000,000.00	40,000,000.00	50,000,000.00	0.00
22021009	SPORTING ACTIVITIES	788,840,560.00	120,000,000.00	120,000,000.00	189,655,400.00	150,000,000.00	200,000,000.00	200,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	395,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021016	Servicom Expenses	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
23	Capital Expenditure	0.00	43,000,000.00	43,000,000.00	0.00	39,111,000.00	39,111,000.00	39,111,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	28,000,000.00	28,000,000.00	0.00	23,111,000.00	23,111,000.00	23,111,000.00	0.00

230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	28,000,000.00	28,000,000.00	0.00	23,111,000.00	23,111,000.00	23,111,000.00	0.00
23010111	PURCHASE OF TRAINS	0.00	6,000,000.00	6,000,000.00	0.00	6,111,000.00	6,111,000.00	6,111,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	6,000,000.00	6,000,000.00	0.00	6,500,000.00	6,500,000.00	6,500,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	9,000,000.00	9,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	5,000,000.00	5,000,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	15,000,000.00	15,000,000.00	0.00	16,000,000.00	16,000,000.00	16,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	15,000,000.00	15,000,000.00	0.00	16,000,000.00	16,000,000.00	16,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	15,000,000.00	15,000,000.00	0.00	16,000,000.00	16,000,000.00	16,000,000.00	0.00

051305500100	Youths Sports Federation of Nigeria -YSFON								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,588,628.02	2,820,000.00	2,820,000.00	0.00	2,820,000.00	2,820,000.00	2,820,000.00	0.00
22	OTHER RECURRENT COSTS	1,588,628.02	2,820,000.00	2,820,000.00	0.00	2,820,000.00	2,820,000.00	2,820,000.00	0.00
2202	OVERHEAD COST	1,588,628.02	2,820,000.00	2,820,000.00	0.00	2,820,000.00	2,820,000.00	2,820,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	538,000.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	390,000.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020105	Hotel Accommodation	148,000.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	180,000.00	320,000.00	320,000.00	0.00	320,000.00	320,000.00	320,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	180,000.00	220,000.00	220,000.00	0.00	220,000.00	220,000.00	220,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220205	TRAINING - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020501	LOCAL TRAINING	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020601	SECURITY SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	5,628.02	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,628.02	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	865,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	165,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

051305600100	National Youth Service Corp (NYSC)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	226,506,073.47	337,330,000.00	337,330,000.00	0.00	1,337,830,000.00	1,337,830,000.00	1,337,830,000.00	0.00
21	PERSONNEL COST	220,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2101	SALARY	220,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	220,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21010101	SALARY	220,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	6,506,073.47	337,330,000.00	337,330,000.00	0.00	1,337,830,000.00	1,337,830,000.00	1,337,830,000.00	0.00
2202	OVERHEAD COST	6,506,073.47	337,330,000.00	337,330,000.00	0.00	1,337,830,000.00	1,337,830,000.00	1,337,830,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	320,000,000.00	320,000,000.00	0.00	1,320,000,000.00	1,320,000,000.00	1,320,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	320,000,000.00	320,000,000.00	0.00	1,320,000,000.00	1,320,000,000.00	1,320,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	1,150,000.00	1,150,000.00	0.00	1,150,000.00	1,150,000.00	1,150,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	350,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00

22020205	WATER RATES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	1,000,000.00	1,000,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	6,506,073.47	180,000.00	180,000.00	0.00	180,000.00	180,000.00	180,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,506,073.47	180,000.00	180,000.00	0.00	180,000.00	180,000.00	180,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00

051305700100	Games Village Awgu								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	3,002,800,000.00	1,002,800,000.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	2,800,000.00	2,800,000.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
2202	OVERHEAD COST	0.00	2,800,000.00	2,800,000.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220202	UTILITIES - GENERAL	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	350,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	350,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,050,000.00	1,050,000.00	0.00	1,050,000.00	1,050,000.00	1,050,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
23	Capital Expenditure	0.00	3,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	3,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	3,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	0.00	3,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00

051400100100	Ministry of Children, Gender Affairs and Social Developm								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	700,747,504.60	733,720,984.00	733,720,984.00	152,670,202.09	1,125,023,033.00	1,130,023,033.00	1,048,023,033.00	81,000,000.00
21	PERSONNEL COST	90,745,031.00	230,920,984.00	230,920,984.00	54,628,970.64	241,723,033.00	241,723,033.00	241,723,033.00	0.00
2101	SALARY	52,336,272.37	180,792,280.00	180,792,280.00	34,558,789.50	189,087,893.00	189,087,893.00	189,087,893.00	0.00
210101	SALARIES AND WAGES	52,336,272.37	180,792,280.00	180,792,280.00	34,558,789.50	189,087,893.00	189,087,893.00	189,087,893.00	0.00
21010101	SALARY	52,336,272.37	180,792,280.00	180,792,280.00	34,558,789.50	189,087,893.00	189,087,893.00	189,087,893.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	38,408,758.63	50,128,704.00	50,128,704.00	20,070,181.14	52,635,140.00	52,635,140.00	52,635,140.00	0.00
210201	ALLOWANCES	38,408,758.63	50,128,704.00	50,128,704.00	20,070,181.14	52,635,140.00	52,635,140.00	52,635,140.00	0.00
21020101	Housing/Rent Allowance	9,782,788.79	21,700,800.00	21,700,800.00	10,528,643.46	22,785,840.00	22,785,840.00	22,785,840.00	0.00
21020102	Transport Allowance	2,186,125.00	7,544,250.00	7,544,250.00	2,949,762.50	7,921,463.00	7,921,463.00	7,921,463.00	0.00
21020103	Meal Subsidy	1,447,650.00	3,981,000.00	3,981,000.00	2,578,700.00	4,180,050.00	4,180,050.00	4,180,050.00	0.00
21020104	Utility Allowance	1,284,850.00	3,365,800.00	3,365,800.00	2,508,300.00	3,534,090.00	3,534,090.00	3,534,090.00	0.00
21020105	Entertainment Allowance	33,300.00	143,600.00	143,600.00	10,800.00	150,780.00	150,780.00	150,780.00	0.00
21020107	Domestic Staff Allowance	3,992,516.08	11,940,630.00	11,940,630.00	1,366,877.28	12,537,662.00	12,537,662.00	12,537,662.00	0.00
21020108	Shift Duty Allowance	455,935.16	588,000.00	588,000.00	68,323.50	617,400.00	617,400.00	617,400.00	0.00

21020111	Hazard Allowance	67,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	19,087,007.20	400,000.00	400,000.00	0.00	420,000.00	420,000.00	420,000.00	0.00
21020125	Inducement Allowance	71,086.40	464,624.00	464,624.00	58,774.40	487,855.00	487,855.00	487,855.00	0.00
22	OTHER RECURRENT COSTS	210,002,473.60	236,800,000.00	236,800,000.00	76,461,731.45	301,300,000.00	306,300,000.00	224,300,000.00	15,000,000.00
2202	OVERHEAD COST	210,002,473.60	236,800,000.00	236,800,000.00	76,461,731.45	301,300,000.00	306,300,000.00	224,300,000.00	15,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	10,560,000.00	25,000,000.00	25,000,000.00	4,171,000.00	66,000,000.00	71,000,000.00	77,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,472,000.00	5,000,000.00	5,000,000.00	2,944,000.00	6,000,000.00	6,000,000.00	7,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,008,000.00	20,000,000.00	20,000,000.00	1,227,000.00	30,000,000.00	35,000,000.00	40,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,080,000.00	0.00	0.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
220202	UTILITIES - GENERAL	47,000.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020205	WATER RATES	47,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	120,585,260.00	125,050,000.00	125,050,000.00	37,300,250.00	135,050,000.00	135,050,000.00	47,050,000.00	10,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	82,935,260.00	94,000,000.00	94,000,000.00	27,240,250.00	104,000,000.00	104,000,000.00	16,000,000.00	10,000,000.00
22020302	BOOKS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020303	NEWSPAPERS	72,000.00	100,000.00	100,000.00	24,000.00	100,000.00	100,000.00	100,000.00	0.00
22020304	MAGAZINES & PERIODICALS	308,000.00	50,000.00	50,000.00	36,000.00	50,000.00	50,000.00	50,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	240,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	37,030,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	51,893,450.00	4,400,000.00	4,400,000.00	1,290,000.00	4,400,000.00	4,400,000.00	4,400,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	580,000.00	1,000,000.00	1,000,000.00	10,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000.00	600,000.00	600,000.00	1,000,000.00	600,000.00	600,000.00	600,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	51,253,450.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	200,000.00	200,000.00	170,000.00	200,000.00	200,000.00	200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	55,000.00	1,000,000.00	1,000,000.00	110,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	780,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020501	LOCAL TRAINING	780,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	800,000.00	600,000.00	600,000.00	83,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020601	SECURITY SERVICES	160,000.00	600,000.00	600,000.00	83,000.00	600,000.00	600,000.00	600,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	640,000.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,402,800.00	3,400,000.00	3,400,000.00	2,450,000.00	3,400,000.00	3,400,000.00	3,400,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,350,000.00	2,400,000.00	2,400,000.00	2,240,000.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	52,800.00	1,000,000.00	1,000,000.00	210,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	24,963.60	50,000.00	50,000.00	4,031.45	50,000.00	50,000.00	50,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	24,963.60	50,000.00	50,000.00	4,031.45	50,000.00	50,000.00	50,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	21,909,000.00	63,500,000.00	63,500,000.00	31,163,450.00	76,500,000.00	76,500,000.00	76,500,000.00	5,000,000.00
22021001	REFRESHMENT & MEALS	45,000.00	1,200,000.00	1,200,000.00	60,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	5,000,000.00	5,000,000.00	4,300,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	239,000.00	20,000,000.00	20,000,000.00	100,000.00	25,000,000.00	25,000,000.00	25,000,000.00	5,000,000.00
22021007	WELFARE PACKAGES	3,595,000.00	10,000,000.00	10,000,000.00	50,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	30,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00

22021021	SPECIAL DAYS/CELEBRATIONS	18,000,000.00	22,000,000.00	22,000,000.00	21,653,450.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22021026	Common services (Committee/Commissions)	0.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23	Capital Expenditure	400,000,000.00	266,000,000.00	266,000,000.00	21,579,500.00	582,000,000.00	582,000,000.00	582,000,000.00	66,000,000.00
2301	FIXED ASSETS PURCHASED	400,000,000.00	206,000,000.00	191,000,000.00	0.00	290,000,000.00	290,000,000.00	290,000,000.00	66,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	400,000,000.00	206,000,000.00	191,000,000.00	0.00	290,000,000.00	290,000,000.00	290,000,000.00	66,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	67,000,000.00	67,000,000.00	0.00	129,000,000.00	129,000,000.00	129,000,000.00	15,000,000.00
23010113	PURCHASE OF COMPUTERS	0.00	28,000,000.00	28,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	51,000,000.00	36,000,000.00	0.00	51,000,000.00	51,000,000.00	51,000,000.00	51,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	400,000,000.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	20,000,000.00	20,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	20,000,000.00	20,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	20,000,000.00	35,000,000.00	21,579,500.00	255,000,000.00	255,000,000.00	255,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	35,000,000.00	21,579,500.00	255,000,000.00	255,000,000.00	255,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00	35,000,000.00	21,579,500.00	255,000,000.00	255,000,000.00	255,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00

051400200100	Vocational and Rehabilitation Centre, Emene								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	4,400,000.00	4,400,000.00	0.00	4,400,000.00	4,400,000.00	4,400,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	4,400,000.00	4,400,000.00	0.00	4,400,000.00	4,400,000.00	4,400,000.00	0.00
2202	OVERHEAD COST	0.00	4,400,000.00	4,400,000.00	0.00	4,400,000.00	4,400,000.00	4,400,000.00	0.00
220202	UTILITIES - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020205	WATER RATES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020601	SECURITY SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22021007	WELFARE PACKAGES	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22021016	Servicom Expenses	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

051405500100	Remand Home								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging

2	EXPENDITURES	0.00	2,900,000.00	2,900,000.00	0.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	2,900,000.00	2,900,000.00	0.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00
2202	OVERHEAD COST	0.00	2,900,000.00	2,900,000.00	0.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220202	UTILITIES - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020205	WATER RATES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020601	SECURITY SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00

051405600100	Family Support Programme Center								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	405,000.00	3,100,000.00	3,100,000.00	0.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
22	OTHER RECURRENT COSTS	405,000.00	3,100,000.00	3,100,000.00	0.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
2202	OVERHEAD COST	405,000.00	3,100,000.00	3,100,000.00	0.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	20,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220202	UTILITIES - GENERAL	50,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020203	INTERNET ACCESS CHARGES	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020205	WATER RATES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	60,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	60,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	250,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	250,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220206	OTHER SERVICES - GENERAL	25,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020601	SECURITY SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	25,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021016	Servicom Expenses	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

051405700100	Skills Acquisition Center, Uwani								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
2202	OVERHEAD COST	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020601	SECURITY SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021007	WELFARE PACKAGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22021016	Servicom Expenses	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00

051405900100	Social Welfare centre, Emene								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
2202	OVERHEAD COST	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020205	WATER RATES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021007	WELFARE PACKAGES	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021016	Servicom Expenses	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00

051406100100	Enugu State Disability Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	0.00	0.00	0.00	240,000,000.00	240,700,000.00	244,000,000.00	0.00
21	PERSONNEL COST	0.00	0.00	0.00	0.00	37,350,000.00	37,350,000.00	37,350,000.00	0.00
2101	SALARY	0.00	0.00	0.00	0.00	22,087,860.00	22,087,860.00	22,087,860.00	0.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	0.00	22,087,860.00	22,087,860.00	22,087,860.00	0.00
21010101	SALARY	0.00	0.00	0.00	0.00	22,087,860.00	22,087,860.00	22,087,860.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	0.00	15,262,140.00	15,262,140.00	15,262,140.00	0.00
210201	ALLOWANCES	0.00	0.00	0.00	0.00	15,262,140.00	15,262,140.00	15,262,140.00	0.00
21020101	Housing/Rent Allowance	0.00	0.00	0.00	0.00	2,412,840.00	2,412,840.00	2,412,840.00	0.00
21020102	Transport Allowance	0.00	0.00	0.00	0.00	1,921,463.00	1,921,463.00	1,921,463.00	0.00
21020103	Meal Subsidy	0.00	0.00	0.00	0.00	4,180,050.00	4,180,050.00	4,180,050.00	0.00
21020104	Utility Allowance	0.00	0.00	0.00	0.00	3,534,090.00	3,534,090.00	3,534,090.00	0.00
21020105	Entertainment Allowance	0.00	0.00	0.00	0.00	150,780.00	150,780.00	150,780.00	0.00
21020107	Domestic Staff Allowance	0.00	0.00	0.00	0.00	1,537,662.00	1,537,662.00	1,537,662.00	0.00
21020108	Shift Duty Allowance	0.00	0.00	0.00	0.00	617,400.00	617,400.00	617,400.00	0.00
21020115	Arrears Allowances	0.00	0.00	0.00	0.00	420,000.00	420,000.00	420,000.00	0.00
21020125	Inducement Allowance	0.00	0.00	0.00	0.00	487,855.00	487,855.00	487,855.00	0.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	102,650,000.00	103,350,000.00	106,650,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	102,650,000.00	103,350,000.00	106,650,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	9,000,000.00	9,000,000.00	10,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	7,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020205	WATER RATES	0.00	0.00	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	17,050,000.00	17,050,000.00	17,550,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	16,000,000.00	16,000,000.00	16,500,000.00	0.00
22020302	BOOKS	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020303	NEWSPAPERS	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	2,800,000.00	2,900,000.00	3,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	400,000.00	500,000.00	600,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	1,000,000.00	1,100,000.00	1,300,000.00	0.00

22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	500,000.00	600,000.00	700,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	0.00	0.00	500,000.00	500,000.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	68,500,000.00	69,000,000.00	70,500,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	2,000,000.00	2,500,000.00	3,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	16,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021026	Common services (Committee/Commissions)	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23	Capital Expenditure	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	95,000,000.00	95,000,000.00	95,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	95,000,000.00	95,000,000.00	95,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00

051700100100	Ministry of Education								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	4,408,705,969.43	2,259,546,776.00	4,459,546,776.00	1,924,293,516.43	14,829,881,115.00	13,161,881,115.00	13,194,181,115.00	17,000,000.00
21	PERSONNEL COST	211,626,729.89	440,346,776.00	440,346,776.00	133,443,516.43	2,462,364,115.00	462,364,115.00	462,364,115.00	0.00
2101	SALARY	121,210,425.39	330,027,744.00	330,027,744.00	90,360,518.04	2,346,529,131.00	346,529,131.00	346,529,131.00	0.00
210101	SALARIES AND WAGES	121,210,425.39	330,027,744.00	330,027,744.00	90,360,518.04	2,346,529,131.00	346,529,131.00	346,529,131.00	0.00
21010101	SALARY	121,210,425.39	330,027,744.00	330,027,744.00	90,360,518.04	2,346,529,131.00	346,529,131.00	346,529,131.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	90,416,304.50	110,319,032.00	110,319,032.00	43,082,998.39	115,834,984.00	115,834,984.00	115,834,984.00	0.00
210201	ALLOWANCES	90,416,304.50	110,319,032.00	110,319,032.00	43,082,998.39	115,834,984.00	115,834,984.00	115,834,984.00	0.00
21020101	Housing/Rent Allowance	1,544,921.22	54,467,340.00	54,467,340.00	25,757,623.59	57,190,707.00	57,190,707.00	57,190,707.00	0.00
21020102	Transport Allowance	5,443,650.00	9,168,260.00	9,168,260.00	7,346,000.00	9,626,673.00	9,626,673.00	9,626,673.00	0.00
21020103	Meal Subsidy	3,616,400.00	4,230,732.00	4,230,732.00	2,120,300.00	4,442,269.00	4,442,269.00	4,442,269.00	0.00
21020104	Utility Allowance	3,306,750.00	3,494,800.00	3,494,800.00	2,121,463.80	3,669,540.00	3,669,540.00	3,669,540.00	0.00
21020105	Entertainment Allowance	185,600.00	592,800.00	592,800.00	94,700.00	622,440.00	622,440.00	622,440.00	0.00
21020107	Domestic Staff Allowance	10,703,308.00	38,365,100.00	38,365,100.00	5,642,911.00	40,283,355.00	40,283,355.00	40,283,355.00	0.00
21020108	Shift Duty Allowance	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020111	Hazard Allowance	21,864,455.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020113	Teaching Allowance	134,125.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	43,595,093.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	3,152,308,431.54	686,300,000.00	686,300,000.00	0.00	369,200,000.00	701,200,000.00	733,500,000.00	17,000,000.00
2202	OVERHEAD COST	3,152,308,431.54	686,300,000.00	686,300,000.00	0.00	369,200,000.00	701,200,000.00	733,500,000.00	17,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	50,379,651.35	103,600,000.00	103,600,000.00	0.00	79,000,000.00	81,000,000.00	90,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	35,000,000.00	35,000,000.00	0.00	20,000,000.00	20,000,000.00	25,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	27,486,258.35	10,000,000.00	10,000,000.00	0.00	20,000,000.00	22,000,000.00	25,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	8,999,200.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020105	Hotel Accommodation	13,894,193.00	8,600,000.00	8,600,000.00	0.00	9,000,000.00	9,000,000.00	10,000,000.00	0.00

220202	UTILITIES - GENERAL	9,249,500.00	900,000.00	900,000.00	0.00	1,100,000.00	1,100,000.00	1,300,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	400,000.00	400,000.00	0.00	500,000.00	500,000.00	600,000.00	0.00
22020203	INTERNET ACCESS CHARGES	8,708,000.00	500,000.00	500,000.00	0.00	600,000.00	600,000.00	700,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	58,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020205	WATER RATES	483,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	2,603,907,559.75	246,300,000.00	246,300,000.00	0.00	84,300,000.00	264,300,000.00	275,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	146,185,759.75	3,000,000.00	3,000,000.00	0.00	10,000,000.00	10,000,000.00	11,000,000.00	0.00
22020302	BOOKS	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020303	NEWSPAPERS	50,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,299,300.00	220,000,000.00	220,000,000.00	0.00	50,000,000.00	230,000,000.00	240,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	535,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,454,837,500.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	324,722,151.65	9,000,000.00	9,000,000.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	41,873,320.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,700,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	116,923,500.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	489,500.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	162,735,831.65	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	44,731,100.00	255,000,000.00	255,000,000.00	0.00	110,000,000.00	260,000,000.00	265,000,000.00	10,000,000.00
22020501	LOCAL TRAINING	44,731,100.00	255,000,000.00	255,000,000.00	0.00	110,000,000.00	260,000,000.00	265,000,000.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,198,000.00	30,000,000.00	30,000,000.00	0.00	42,000,000.00	42,000,000.00	45,000,000.00	5,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,448,000.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	5,000,000.00
22020706	SURVEYING SERVICES	16,750,000.00	20,000,000.00	20,000,000.00	0.00	22,000,000.00	22,000,000.00	25,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	15,392,828.00	6,000,000.00	6,000,000.00	0.00	7,000,000.00	7,000,000.00	8,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	13,212,828.00	5,000,000.00	5,000,000.00	0.00	6,000,000.00	6,000,000.00	7,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	2,180,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	663,826.79	1,000,000.00	1,000,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	663,826.79	1,000,000.00	1,000,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	83,063,814.00	24,500,000.00	24,500,000.00	0.00	26,500,000.00	26,500,000.00	29,600,000.00	2,000,000.00
22021001	REFRESHMENT & MEALS	73,838,962.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,042,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,539,402.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	2,000,000.00
22021014	Annual Budget Defence Expenses & Administration	273,450.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	600,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,310,000.00	15,000,000.00	15,000,000.00	0.00	17,000,000.00	17,000,000.00	20,000,000.00	0.00
22021022	Donations	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	1,044,770,808.00	1,132,900,000.00	3,332,900,000.00	1,790,850,000.00	11,998,317,000.00	11,998,317,000.00	11,998,317,000.00	0.00
2301	FIXED ASSETS PURCHASED	794,770,808.00	385,900,000.00	1,085,900,000.00	790,850,000.00	857,879,000.00	857,879,000.00	857,879,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	794,770,808.00	385,900,000.00	1,085,900,000.00	790,850,000.00	857,879,000.00	857,879,000.00	857,879,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	0.00	518,750,000.00	518,750,000.00	518,750,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	46,200,000.00	46,200,000.00	46,200,000.00	0.00
23010113	PURCHASE OF COMPUTERS	794,770,808.00	328,400,000.00	1,028,400,000.00	790,000,000.00	267,929,000.00	267,929,000.00	267,929,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	20,000,000.00	20,000,000.00	850,000.00	0.00	0.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	37,500,000.00	37,500,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00

2302	CONSTRUCTION / PROVISION	250,000,000.00	617,000,000.00	2,117,000,000.00	1,000,000,000.00	246,000,000.00	246,000,000.00	246,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	250,000,000.00	617,000,000.00	2,117,000,000.00	1,000,000,000.00	246,000,000.00	246,000,000.00	246,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDING	0.00	30,000,000.00	30,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	25,000,000.00	25,000,000.00	0.00	26,000,000.00	26,000,000.00	26,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	250,000,000.00	0.00	1,500,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	102,000,000.00	102,000,000.00	0.00	110,000,000.00	110,000,000.00	110,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	60,000,000.00	60,000,000.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	130,000,000.00	130,000,000.00	0.00	10,894,438,000.00	10,894,438,000.00	10,894,438,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	130,000,000.00	130,000,000.00	0.00	10,894,438,000.00	10,894,438,000.00	10,894,438,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	85,000,000.00	85,000,000.00	0.00	10,846,438,000.00	10,846,438,000.00	10,846,438,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	45,000,000.00	45,000,000.00	0.00	48,000,000.00	48,000,000.00	48,000,000.00	0.00

051700300100	Enugu State Universal Basic Education Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	43,317,108,235.80	255,976,404,440.00	253,976,404,440.00	73,167,211,353.78	96,476,058,662.00	52,586,058,662.00	55,822,058,662.00	5,000,000.00
21	PERSONNEL COST	151,985,340.32	267,904,440.00	267,904,440.00	253,125,000.00	26,349,258,662.00	349,258,662.00	349,258,662.00	0.00
2101	SALARY	151,985,340.32	244,904,440.00	244,904,440.00	253,125,000.00	26,257,149,662.00	257,149,662.00	257,149,662.00	0.00
210101	SALARIES AND WAGES	151,985,340.32	244,904,440.00	244,904,440.00	253,125,000.00	26,257,149,662.00	257,149,662.00	257,149,662.00	0.00
21010101	SALARY	151,985,340.32	244,904,440.00	244,904,440.00	253,125,000.00	26,257,149,662.00	257,149,662.00	257,149,662.00	0.00
2103	SOCIAL BENEFITS	0.00	23,000,000.00	23,000,000.00	0.00	92,109,000.00	92,109,000.00	92,109,000.00	0.00
210301	SOCIAL BENEFITS	0.00	23,000,000.00	23,000,000.00	0.00	92,109,000.00	92,109,000.00	92,109,000.00	0.00
21030101	GRATUITY	0.00	10,000,000.00	10,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
21030102	PENSION	0.00	10,000,000.00	10,000,000.00	0.00	29,109,000.00	29,109,000.00	29,109,000.00	0.00
21030103	DEATH BENEFITS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22	OTHER RECURRENT COSTS	438,233,586.28	1,071,400,000.00	1,071,400,000.00	0.00	52,521,400,000.00	34,631,400,000.00	37,867,400,000.00	5,000,000.00
2202	OVERHEAD COST	438,233,586.28	1,071,400,000.00	1,071,400,000.00	0.00	52,521,400,000.00	34,631,400,000.00	37,867,400,000.00	5,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	20,724,003.60	20,000,000.00	20,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,724,003.60	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220202	UTILITIES - GENERAL	5,372,000.00	9,550,000.00	9,550,000.00	0.00	9,550,000.00	9,550,000.00	9,550,000.00	0.00
22020201	ELECTRICITY CHARGES	4,722,000.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22020205	WATER RATES	650,000.00	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	650,000.00	650,000.00	0.00	650,000.00	650,000.00	650,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,476,791.38	828,200,000.00	828,200,000.00	0.00	52,156,200,000.00	34,256,200,000.00	37,477,200,000.00	5,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,778,307.00	30,000,000.00	30,000,000.00	0.00	808,000,000.00	808,000,000.00	1,028,000,000.00	0.00
22020302	BOOKS	0.00	12,000,000.00	12,000,000.00	0.00	13,000,000.00	13,000,000.00	14,000,000.00	0.00
22020303	NEWSPAPERS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	698,484.38	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	0.00	750,000,000.00	750,000,000.00	0.00	900,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	21,000,000.00	21,000,000.00	0.00	420,000,000.00	420,000,000.00	420,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	0.00	0.00	0.00	50,000,000,000.00	32,000,000,000.00	35,000,000,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	43,930,749.50	69,400,000.00	69,400,000.00	0.00	69,400,000.00	69,400,000.00	69,400,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	15,104,098.50	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	195,651.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,325,500.00	13,000,000.00	13,000,000.00	0.00	13,000,000.00	13,000,000.00	13,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	105,500.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00

22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	27,200,000.00	24,000,000.00	24,000,000.00	0.00	24,000,000.00	24,000,000.00	24,000,000.00	0.00
220205	TRAINING - GENERAL	1,660,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020501	LOCAL TRAINING	1,660,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,243,500.00	5,800,000.00	5,800,000.00	0.00	5,800,000.00	5,800,000.00	5,800,000.00	0.00
22020601	SECURITY SERVICES	1,953,000.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	5,500,000.00	5,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	290,500.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	279,778,127.60	6,200,000.00	6,200,000.00	0.00	103,200,000.00	113,200,000.00	123,200,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	278,538,077.60	4,000,000.00	4,000,000.00	0.00	101,000,000.00	111,000,000.00	121,000,000.00	0.00
22020703	LEGAL SERVICES	1,240,050.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	52,641,285.14	41,000,000.00	41,000,000.00	0.00	41,000,000.00	41,000,000.00	41,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	52,058,385.16	33,500,000.00	33,500,000.00	0.00	33,500,000.00	33,500,000.00	33,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	582,899.98	7,500,000.00	7,500,000.00	0.00	7,500,000.00	7,500,000.00	7,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	144,323.06	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	144,323.06	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020902	INSURANCE PREMIUM	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	25,262,806.00	88,550,000.00	88,550,000.00	0.00	93,550,000.00	93,550,000.00	98,550,000.00	0.00
22021001	REFRESHMENT & MEALS	19,138,516.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,300,000.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,188,164.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	416,126.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22021007	WELFARE PACKAGES	220,000.00	16,000,000.00	16,000,000.00	0.00	16,000,000.00	16,000,000.00	16,000,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	50,000,000.00	50,000,000.00	0.00	55,000,000.00	55,000,000.00	60,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
23	Capital Expenditure	42,726,889,309.20	254,637,100,000.00	252,637,100,000.00	72,914,086,353.78	17,605,400,000.00	17,605,400,000.00	17,605,400,000.00	0.00
2301	FIXED ASSETS PURCHASED	115,611,344.08	146,831,194,000.00	140,831,194,000.00	18,519,700,000.00	11,098,400,000.00	11,098,400,000.00	11,098,400,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	115,611,344.08	146,831,194,000.00	140,831,194,000.00	18,519,700,000.00	11,098,400,000.00	11,098,400,000.00	11,098,400,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	104,500,000.00	104,500,000.00	0.00	38,000,000.00	38,000,000.00	38,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	69,694,000.00	69,694,000.00	0.00	560,400,000.00	560,400,000.00	560,400,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	146,600,500,000.00	140,600,500,000.00	18,519,700,000.00	10,445,000,000.00	10,445,000,000.00	10,445,000,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	0.00	0.00	0.00	47,000,000.00	47,000,000.00	47,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	115,611,344.08	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	5,000,000.00	5,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	1,500,000.00	1,500,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	42,611,277,965.12	101,217,317,000.00	101,217,317,000.00	54,374,386,353.78	2,697,000,000.00	2,697,000,000.00	2,697,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	42,611,277,965.12	101,217,317,000.00	101,217,317,000.00	54,374,386,353.78	2,697,000,000.00	2,697,000,000.00	2,697,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	79,200,000.00	79,200,000.00	0.00	0.00	0.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	42,611,277,965.12	100,453,917,000.00	100,453,917,000.00	54,374,386,353.78	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	0.00	0.00	0.00	157,000,000.00	157,000,000.00	157,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILIT	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	673,000,000.00	673,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	11,200,000.00	11,200,000.00	0.00	460,000,000.00	460,000,000.00	460,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	6,290,897,000.00	10,290,897,000.00	0.00	3,795,000,000.00	3,795,000,000.00	3,795,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	6,290,897,000.00	10,290,897,000.00	0.00	3,795,000,000.00	3,795,000,000.00	3,795,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	5,440,247,000.00	9,440,247,000.00	0.00	3,555,000,000.00	3,555,000,000.00	3,555,000,000.00	0.00

23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	850,650,000.00	850,650,000.00	0.00	240,000,000.00	240,000,000.00	240,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00
23040102	EROSION & FLOOD CONTROL	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	97,692,000.00	97,692,000.00	20,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	97,692,000.00	97,692,000.00	20,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	26,600,000.00	26,600,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	71,092,000.00	71,092,000.00	20,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00

051700800100	Enugu State Library Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	24,180,902.51	86,780,000.00	120,280,000.00	19,271,354.33	104,380,000.00	104,380,000.00	105,380,000.00	0.00
21	PERSONNEL COST	15,553,487.80	10,000,000.00	30,000,000.00	14,294,188.62	10,500,000.00	10,500,000.00	10,500,000.00	0.00
2101	SALARY	15,553,487.80	10,000,000.00	30,000,000.00	14,294,188.62	10,500,000.00	10,500,000.00	10,500,000.00	0.00
210101	SALARIES AND WAGES	15,553,487.80	10,000,000.00	30,000,000.00	14,294,188.62	10,500,000.00	10,500,000.00	10,500,000.00	0.00
21010101	SALARY	15,519,716.80	6,000,000.00	26,000,000.00	10,294,188.62	6,300,000.00	6,300,000.00	6,300,000.00	0.00
21010102	OVER TIME PAYMENTS	33,771.00	4,000,000.00	4,000,000.00	4,000,000.00	4,200,000.00	4,200,000.00	4,200,000.00	0.00
22	OTHER RECURRENT COSTS	8,627,414.71	3,780,000.00	17,280,000.00	4,977,165.71	8,880,000.00	8,880,000.00	9,880,000.00	0.00
2202	OVERHEAD COST	8,627,414.71	3,780,000.00	17,280,000.00	4,977,165.71	8,880,000.00	8,880,000.00	9,880,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	430,450.00	300,000.00	300,000.00	306,300.00	5,000,000.00	5,000,000.00	6,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	250,000.00	200,000.00	200,000.00	126,500.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	180,450.00	100,000.00	100,000.00	179,800.00	3,000,000.00	3,000,000.00	4,000,000.00	0.00
220202	UTILITIES - GENERAL	710,800.00	230,000.00	230,000.00	528,000.00	230,000.00	230,000.00	230,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	130,000.00	130,000.00	230,000.00	130,000.00	130,000.00	130,000.00	0.00
22020202	TELEPHONE CHARGES	692,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020205	WATER RATES	18,000.00	100,000.00	100,000.00	298,000.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,185,231.63	1,050,000.00	3,050,000.00	521,077.00	1,050,000.00	1,050,000.00	1,050,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	587,183.63	650,000.00	2,650,000.00	201,700.00	650,000.00	650,000.00	650,000.00	0.00
22020303	NEWSPAPERS	598,048.00	400,000.00	400,000.00	319,377.00	400,000.00	400,000.00	400,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,004,697.25	1,550,000.00	2,050,000.00	1,502,067.00	1,550,000.00	1,550,000.00	1,550,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	714,967.00	650,000.00	650,000.00	490,467.00	650,000.00	650,000.00	650,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	512,988.18	100,000.00	600,000.00	45,500.00	100,000.00	100,000.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	54,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	205,142.00	500,000.00	500,000.00	176,100.00	500,000.00	500,000.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	132,800.07	100,000.00	100,000.00	519,500.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	376,800.00	200,000.00	200,000.00	270,500.00	200,000.00	200,000.00	200,000.00	0.00
22020413	MINOR ROAD MAINTENANCE	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	1,906,880.20	500,000.00	500,000.00	1,170,600.06	500,000.00	500,000.00	500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	289,681.30	100,000.00	100,000.00	433,700.06	100,000.00	100,000.00	100,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,617,198.90	400,000.00	400,000.00	736,900.00	400,000.00	400,000.00	400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	145,228.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	145,228.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,199,127.51	150,000.00	11,150,000.00	949,121.65	550,000.00	550,000.00	550,000.00	0.00
22021001	REFRESHMENT & MEALS	473,090.24	150,000.00	150,000.00	949,121.65	150,000.00	150,000.00	150,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,351,015.27	0.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00

220203	MATERIALS & SUPPLIES - GENERAL	508,185,295.50	174,200,000.00	174,200,000.00	517,000.00	166,000,000.00	166,000,000.00	187,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,207,813.00	20,400,000.00	20,400,000.00	17,000.00	20,400,000.00	20,400,000.00	20,400,000.00	0.00
22020302	BOOKS	223,036,582.50	50,500,000.00	50,500,000.00	0.00	50,500,000.00	50,500,000.00	50,500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	95,500,900.00	12,000,000.00	12,000,000.00	0.00	15,000,000.00	15,000,000.00	16,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	177,440,000.00	91,200,000.00	91,200,000.00	500,000.00	80,000,000.00	80,000,000.00	100,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,293,850.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	3,571,200.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	309,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	912,600.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,075,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	84,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,342,050.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	5,054,800.00	600,000.00	600,000.00	0.00	20,600,000.00	20,600,000.00	20,600,000.00	0.00
22020501	LOCAL TRAINING	5,054,800.00	600,000.00	600,000.00	0.00	20,600,000.00	20,600,000.00	20,600,000.00	0.00
220206	OTHER SERVICES - GENERAL	8,940,250.00	17,100,000.00	17,100,000.00	475,000.00	17,100,000.00	17,100,000.00	17,100,000.00	0.00
22020601	SECURITY SERVICES	8,166,250.00	17,000,000.00	17,000,000.00	475,000.00	17,000,000.00	17,000,000.00	17,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	774,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	34,946,737.50	11,400,000.00	11,400,000.00	0.00	11,400,000.00	11,400,000.00	11,400,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	34,946,737.50	11,400,000.00	11,400,000.00	0.00	11,400,000.00	11,400,000.00	11,400,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	11,661,250.00	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	2,600,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	11,635,250.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	26,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	659,587.57	100,000.00	100,000.00	766.50	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	53,407.57	100,000.00	100,000.00	766.50	100,000.00	100,000.00	100,000.00	0.00
22020904	OTHER CRF BANK CHARGES	606,180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	23,408,515.00	4,800,000.00	4,800,000.00	1,001,400.00	5,700,000.00	5,700,000.00	5,700,000.00	0.00
22021001	REFRESHMENT & MEALS	1,304,185.00	1,000,000.00	1,000,000.00	216,400.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	15,788,830.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,769,500.00	100,000.00	100,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	3,979,000.00	3,300,000.00	3,300,000.00	785,000.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	567,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
23	Capital Expenditure	0.00	73,740,000.00	73,740,000.00	0.00	91,600,000.00	91,600,000.00	91,600,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	5,740,000.00	5,740,000.00	0.00	6,600,000.00	6,600,000.00	6,600,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	5,740,000.00	5,740,000.00	0.00	6,600,000.00	6,600,000.00	6,600,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	4,640,000.00	4,640,000.00	0.00	5,600,000.00	5,600,000.00	5,600,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,100,000.00	1,100,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	8,000,000.00	8,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	8,000,000.00	8,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	8,000,000.00	8,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	60,000,000.00	60,000,000.00	0.00	73,000,000.00	73,000,000.00	73,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	60,000,000.00	60,000,000.00	0.00	73,000,000.00	73,000,000.00	73,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	60,000,000.00	60,000,000.00	0.00	73,000,000.00	73,000,000.00	73,000,000.00	0.00

051701000100	Agency for Mass Literacy								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging

210201	ALLOWANCES	1,578,761.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020102	Transport Allowance	1,578,761.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	17,507,641.57	7,660,000.00	7,660,000.00	0.00	15,460,000.00	15,460,000.00	15,460,000.00	0.00
2202	OVERHEAD COST	17,507,641.57	7,660,000.00	7,660,000.00	0.00	15,460,000.00	15,460,000.00	15,460,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	290,000.00	200,000.00	200,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	290,000.00	200,000.00	200,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	10,000.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22020201	ELECTRICITY CHARGES	10,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020205	WATER RATES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	7,936,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,936,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	70,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	70,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,062,360.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,062,360.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	8,381.57	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,381.57	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,130,900.00	6,000,000.00	6,000,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
22021001	REFRESHMENT & MEALS	6,060,900.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22021007	WELFARE PACKAGES	70,000.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00

051701000300	Special Education Centre, Ogbete								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	23,999,906.59	15,150,000.00	15,150,000.00	11,184,024.36	17,450,000.00	18,450,000.00	19,450,000.00	0.00
21	PERSONNEL COST	1,266,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2101	SALARY	1,266,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	1,266,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21010101	SALARY	1,266,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	22,733,606.59	15,150,000.00	15,150,000.00	11,184,024.36	17,450,000.00	18,450,000.00	19,450,000.00	0.00
2202	OVERHEAD COST	22,733,606.59	15,150,000.00	15,150,000.00	11,184,024.36	17,450,000.00	18,450,000.00	19,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	700,000.00	700,000.00	500,000.00	3,000,000.00	4,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	700,000.00	700,000.00	500,000.00	3,000,000.00	4,000,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020205	WATER RATES	0.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	13,608,600.00	7,200,000.00	7,200,000.00	6,214,224.36	7,200,000.00	7,200,000.00	7,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,983,000.00	2,200,000.00	2,200,000.00	1,706,712.18	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22020302	BOOKS	0.00	500,000.00	500,000.00	7,512.18	500,000.00	500,000.00	500,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	11,625,600.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	821,650.00	2,550,000.00	2,550,000.00	1,250,400.00	2,550,000.00	2,550,000.00	2,550,000.00	0.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	408,000.00	800,000.00	800,000.00	500,000.00	800,000.00	800,000.00	800,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	48,700.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	265,100.00	300,000.00	300,000.00	210,400.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	99,850.00	400,000.00	400,000.00	40,000.00	400,000.00	400,000.00	400,000.00	0.00
220205	TRAINING - GENERAL	0.00	2,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	2,000,000.00	2,000,000.00	1,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	970,550.00	100,000.00	100,000.00	88,800.00	100,000.00	100,000.00	100,000.00	0.00
22020601	SECURITY SERVICES	970,550.00	100,000.00	100,000.00	88,800.00	100,000.00	100,000.00	100,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	215,300.00	800,000.00	800,000.00	130,600.00	800,000.00	800,000.00	800,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	215,300.00	500,000.00	500,000.00	130,600.00	500,000.00	500,000.00	500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	36,606.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	36,606.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,080,900.00	800,000.00	800,000.00	500,000.00	800,000.00	800,000.00	800,000.00	0.00
22021001	REFRESHMENT & MEALS	7,080,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	600,000.00	600,000.00	500,000.00	600,000.00	600,000.00	600,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021016	Servicom Expenses	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00

051701800100	Enugu State Polytechnic Iwollo								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	404,329,392.89	1,524,113,300.00	1,524,113,300.00	327,289,098.46	2,014,848,965.00	2,016,448,965.00	1,981,448,965.00	0.00
21	PERSONNEL COST	307,832,556.20	432,713,300.00	432,713,300.00	230,790,918.00	454,348,965.00	454,348,965.00	454,348,965.00	0.00
2101	SALARY	307,832,556.20	227,579,700.00	227,579,700.00	215,395,459.00	238,958,685.00	238,958,685.00	238,958,685.00	0.00
210101	SALARIES AND WAGES	307,832,556.20	227,579,700.00	227,579,700.00	215,395,459.00	238,958,685.00	238,958,685.00	238,958,685.00	0.00
21010101	SALARY	307,832,556.20	227,359,020.00	227,359,020.00	215,395,459.00	238,726,971.00	238,726,971.00	238,726,971.00	0.00
21010102	OVER TIME PAYMENTS	0.00	220,680.00	220,680.00	0.00	231,714.00	231,714.00	231,714.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	205,133,600.00	205,133,600.00	15,395,459.00	215,390,280.00	215,390,280.00	215,390,280.00	0.00
210201	ALLOWANCES	0.00	205,133,600.00	205,133,600.00	15,395,459.00	215,390,280.00	215,390,280.00	215,390,280.00	0.00
21020101	Housing/Rent Allowance	0.00	140,162,580.00	140,162,580.00	15,395,459.00	147,170,709.00	147,170,709.00	147,170,709.00	0.00
21020102	Transport Allowance	0.00	16,575,060.00	16,575,060.00	0.00	17,403,813.00	17,403,813.00	17,403,813.00	0.00
21020105	Entertainment Allowance	0.00	3,051,460.00	3,051,460.00	0.00	3,204,033.00	3,204,033.00	3,204,033.00	0.00
21020107	Domestic Staff Allowance	0.00	25,691,340.00	25,691,340.00	0.00	26,975,907.00	26,975,907.00	26,975,907.00	0.00
21020109	Call Duties Allowances	0.00	2,004,960.00	2,004,960.00	0.00	2,105,208.00	2,105,208.00	2,105,208.00	0.00
21020111	Hazard Allowance	0.00	103,140.00	103,140.00	0.00	108,297.00	108,297.00	108,297.00	0.00
21020113	Teaching Allowance	0.00	317,480.00	317,480.00	0.00	333,354.00	333,354.00	333,354.00	0.00
21020115	Arrears Allowances	0.00	12,076,120.00	12,076,120.00	0.00	12,679,926.00	12,679,926.00	12,679,926.00	0.00
21020121	Responsibility Allowance	0.00	5,151,460.00	5,151,460.00	0.00	5,409,033.00	5,409,033.00	5,409,033.00	0.00
22	OTHER RECURRENT COSTS	84,337,336.69	240,900,000.00	240,900,000.00	33,998,180.46	307,000,000.00	308,600,000.00	273,600,000.00	0.00
2202	OVERHEAD COST	37,029,586.69	187,100,000.00	187,100,000.00	33,998,180.46	302,000,000.00	303,600,000.00	268,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,823,700.00	3,000,000.00	3,000,000.00	527,250.00	18,000,000.00	19,000,000.00	19,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,300,000.00	2,300,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,292,450.00	600,000.00	600,000.00	527,250.00	5,000,000.00	6,000,000.00	6,000,000.00	0.00
22020105	Hotel Accommodation	531,250.00	100,000.00	100,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220202	UTILITIES - GENERAL	501,623.06	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00

22020203	INTERNET ACCESS CHARGES	501,123.06	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020205	WATER RATES	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020206	SEWERAGE CHARGES	500.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	5,876,989.70	1,500,000.00	1,500,000.00	516,000.00	12,400,000.00	12,400,000.00	12,400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,540,200.00	100,000.00	100,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,336,789.70	1,400,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	0.00	516,000.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,153,053.80	200,000.00	200,000.00	0.00	15,500,000.00	15,600,000.00	15,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	244,500.00	200,000.00	200,000.00	0.00	500,000.00	600,000.00	600,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	958,887.50	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	43,566.30	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	197,000.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	21,000.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,688,100.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	655,000.00	3,800,000.00	3,800,000.00	3,052,940.00	5,800,000.00	5,800,000.00	5,800,000.00	0.00
22020601	SECURITY SERVICES	500,000.00	3,800,000.00	3,800,000.00	3,052,940.00	3,800,000.00	3,800,000.00	3,800,000.00	0.00
22020602	OFFICE RENT	27,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	128,000.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	635,000.00	157,000,000.00	157,000,000.00	18,759,918.88	129,000,000.00	129,000,000.00	134,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	150,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020703	LEGAL SERVICES	485,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020706	SURVEYING SERVICES	0.00	68,000,000.00	68,000,000.00	18,759,918.88	68,000,000.00	68,000,000.00	68,000,000.00	0.00
22020707	AGRICULTURAL CONSULTING	0.00	78,000,000.00	78,000,000.00	0.00	50,000,000.00	50,000,000.00	55,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	357,500.00	0.00	0.00	0.00	1,500,000.00	2,000,000.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	357,500.00	0.00	0.00	0.00	1,500,000.00	2,000,000.00	2,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	425,060.13	600,000.00	600,000.00	266,266.41	600,000.00	600,000.00	600,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	425,060.13	600,000.00	600,000.00	266,266.41	600,000.00	600,000.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	23,601,660.00	21,000,000.00	21,000,000.00	10,875,805.17	94,200,000.00	94,200,000.00	54,200,000.00	0.00
22021001	REFRESHMENT & MEALS	864,180.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	16,400,000.00	16,400,000.00	9,824,307.17	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	150,000.00	600,000.00	600,000.00	52,500.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	107,600.00	2,600,000.00	2,600,000.00	998,998.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	430,000.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	240,000.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	14,914,080.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	5,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	2,599,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	87,000.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	20,000,000.00	0.00
22021022	Donations	385,000.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00
22021026	Common services (Committee/Commissions)	3,824,800.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
2203	LOANS AND ADVANCES	47,307,750.00	53,800,000.00	53,800,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220301	STAFF LOANS & ADVANCES	47,307,750.00	53,800,000.00	53,800,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22030103	REFURBISHING ADVANCES	21,990,700.00	53,800,000.00	53,800,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22030107	FURNISHING ADVANCES	25,317,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	12,159,500.00	850,500,000.00	850,500,000.00	62,500,000.00	1,253,500,000.00	1,253,500,000.00	1,253,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	12,159,500.00	315,000,000.00	315,000,000.00	0.00	493,000,000.00	493,000,000.00	493,000,000.00	0.00

230101	PURCHASE OF FIXED ASSETS - GENERAL	12,159,500.00	315,000,000.00	315,000,000.00	0.00	493,000,000.00	493,000,000.00	493,000,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	22,000,000.00	22,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	12,159,500.00	225,000,000.00	225,000,000.00	0.00	225,000,000.00	225,000,000.00	225,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	520,000,000.00	520,000,000.00	62,500,000.00	700,000,000.00	700,000,000.00	700,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	520,000,000.00	520,000,000.00	62,500,000.00	700,000,000.00	700,000,000.00	700,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	180,000,000.00	180,000,000.00	62,500,000.00	220,000,000.00	220,000,000.00	220,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH C	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	240,000,000.00	240,000,000.00	0.00	250,000,000.00	250,000,000.00	250,000,000.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILIT	0.00	0.00	0.00	0.00	90,000,000.00	90,000,000.00	90,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	100,000,000.00	100,000,000.00	0.00	120,000,000.00	120,000,000.00	120,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	12,500,000.00	12,500,000.00	0.00	27,500,000.00	27,500,000.00	27,500,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	12,500,000.00	12,500,000.00	0.00	27,500,000.00	27,500,000.00	27,500,000.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	3,000,000.00	3,000,000.00	0.00	33,000,000.00	33,000,000.00	33,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	3,000,000.00	3,000,000.00	0.00	33,000,000.00	33,000,000.00	33,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	3,000,000.00	3,000,000.00	0.00	33,000,000.00	33,000,000.00	33,000,000.00	0.00

051701900100	Enugu State College of Education (Technical)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,041,729,213.19	1,662,268,940.00	1,662,268,940.00	246,719,353.00	1,757,567,887.00	1,757,567,887.00	1,762,567,887.00	0.00
21	PERSONNEL COST	901,806,314.36	1,034,578,940.00	1,034,578,940.00	200,873,754.00	1,086,307,887.00	1,086,307,887.00	1,086,307,887.00	0.00
2101	SALARY	901,806,314.36	1,029,945,940.00	1,029,945,940.00	200,873,754.00	1,081,443,237.00	1,081,443,237.00	1,081,443,237.00	0.00
210101	SALARIES AND WAGES	901,806,314.36	1,029,945,940.00	1,029,945,940.00	200,873,754.00	1,081,443,237.00	1,081,443,237.00	1,081,443,237.00	0.00
21010101	SALARY	901,806,314.36	1,029,945,940.00	1,029,945,940.00	200,873,754.00	1,081,443,237.00	1,081,443,237.00	1,081,443,237.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	4,633,000.00	4,633,000.00	0.00	4,864,650.00	4,864,650.00	4,864,650.00	0.00
210201	ALLOWANCES	0.00	4,633,000.00	4,633,000.00	0.00	4,864,650.00	4,864,650.00	4,864,650.00	0.00
21020104	Utility Allowance	0.00	2,239,620.00	2,239,620.00	0.00	2,351,601.00	2,351,601.00	2,351,601.00	0.00
21020105	Entertainment Allowance	0.00	282,880.00	282,880.00	0.00	297,024.00	297,024.00	297,024.00	0.00
21020109	Call Duties Allowances	0.00	220,500.00	220,500.00	0.00	231,525.00	231,525.00	231,525.00	0.00
21020115	Arrears Allowances	0.00	1,890,000.00	1,890,000.00	0.00	1,984,500.00	1,984,500.00	1,984,500.00	0.00
22	OTHER RECURRENT COSTS	139,922,898.83	147,450,000.00	147,450,000.00	0.00	234,450,000.00	234,450,000.00	239,450,000.00	0.00
2202	OVERHEAD COST	75,410,391.33	103,450,000.00	103,450,000.00	0.00	190,450,000.00	190,450,000.00	195,450,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	6,429,200.00	3,700,000.00	3,700,000.00	0.00	40,700,000.00	40,700,000.00	45,700,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,500,000.00	1,500,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,074,000.00	1,500,000.00	1,500,000.00	0.00	20,000,000.00	20,000,000.00	25,000,000.00	0.00
22020105	Hotel Accommodation	2,355,200.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220202	UTILITIES - GENERAL	6,609,200.00	13,700,000.00	13,700,000.00	0.00	13,700,000.00	13,700,000.00	13,700,000.00	0.00
22020201	ELECTRICITY CHARGES	3,802,000.00	6,200,000.00	6,200,000.00	0.00	6,200,000.00	6,200,000.00	6,200,000.00	0.00
22020202	TELEPHONE CHARGES	2,064,200.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	268,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020205	WATER RATES	75,000.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020206	SEWERAGE CHARGES	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	12,809,245.00	18,550,000.00	18,550,000.00	0.00	18,550,000.00	18,550,000.00	18,550,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,818,845.00	8,300,000.00	8,300,000.00	0.00	8,300,000.00	8,300,000.00	8,300,000.00	0.00

22020302	BOOKS	1,154,300.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020303	NEWSPAPERS	310,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	350,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	526,100.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	3,754,080.00	18,800,000.00	18,800,000.00	0.00	18,800,000.00	18,800,000.00	18,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	1,187,540.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,024,300.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	188,500.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	150,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,203,740.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220205	TRAINING - GENERAL	470,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020501	LOCAL TRAINING	470,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	4,109,660.00	8,100,000.00	8,100,000.00	0.00	8,100,000.00	8,100,000.00	8,100,000.00	0.00
22020601	SECURITY SERVICES	240,000.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020603	RESIDENTIAL RENT	400,000.00	2,800,000.00	2,800,000.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	3,160,000.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	309,660.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020703	LEGAL SERVICES	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	3,953,360.00	9,400,000.00	9,400,000.00	0.00	9,400,000.00	9,400,000.00	9,400,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	3,608,360.00	7,300,000.00	7,300,000.00	0.00	7,300,000.00	7,300,000.00	7,300,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	345,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	10,049,791.84	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,049,791.84	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	27,225,854.49	27,700,000.00	27,700,000.00	0.00	77,700,000.00	77,700,000.00	77,700,000.00	0.00
22021001	REFRESHMENT & MEALS	4,823,723.77	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	400,000.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	427,000.00	3,800,000.00	3,800,000.00	0.00	3,800,000.00	3,800,000.00	3,800,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	259,500.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	38,308.22	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021007	WELFARE PACKAGES	2,490,000.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22021009	SPORTING ACTIVITIES	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	306,000.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
22021020	FOREIGN SCHOLARSHIP SCHEME	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	18,426,322.50	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021022	Donations	55,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
2203	LOANS AND ADVANCES	64,512,507.50	44,000,000.00	44,000,000.00	0.00	44,000,000.00	44,000,000.00	44,000,000.00	0.00
220301	STAFF LOANS & ADVANCES	64,512,507.50	44,000,000.00	44,000,000.00	0.00	44,000,000.00	44,000,000.00	44,000,000.00	0.00
22030103	REFURBISHING ADVANCES	64,512,507.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22030105	SPETACLE ADVANCES	0.00	42,000,000.00	42,000,000.00	0.00	42,000,000.00	42,000,000.00	42,000,000.00	0.00
22030107	FURNISHING ADVANCES	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
23	Capital Expenditure	0.00	480,240,000.00	480,240,000.00	45,845,599.00	436,810,000.00	436,810,000.00	436,810,000.00	0.00

2301	FIXED ASSETS PURCHASED	0.00	61,240,000.00	61,240,000.00	0.00	237,910,000.00	237,910,000.00	237,910,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	61,240,000.00	61,240,000.00	0.00	237,910,000.00	237,910,000.00	237,910,000.00	0.00
23010106	PURCHASE OF VANS	0.00	0.00	0.00	0.00	180,000,000.00	180,000,000.00	180,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	16,440,000.00	16,440,000.00	0.00	16,510,000.00	16,510,000.00	16,510,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	6,800,000.00	6,800,000.00	0.00	6,800,000.00	6,800,000.00	6,800,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	5,500,000.00	5,500,000.00	0.00	4,100,000.00	4,100,000.00	4,100,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	32,500,000.00	32,500,000.00	0.00	30,500,000.00	30,500,000.00	30,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	309,000,000.00	309,000,000.00	0.00	163,400,000.00	163,400,000.00	163,400,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	309,000,000.00	309,000,000.00	0.00	163,400,000.00	163,400,000.00	163,400,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	309,000,000.00	309,000,000.00	0.00	163,400,000.00	163,400,000.00	163,400,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	40,000,000.00	40,000,000.00	0.00	35,500,000.00	35,500,000.00	35,500,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	40,000,000.00	40,000,000.00	0.00	35,500,000.00	35,500,000.00	35,500,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	40,000,000.00	40,000,000.00	0.00	26,000,000.00	26,000,000.00	26,000,000.00	0.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	0.00	0.00	0.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	70,000,000.00	70,000,000.00	45,845,599.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	70,000,000.00	70,000,000.00	45,845,599.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	70,000,000.00	70,000,000.00	45,845,599.00	0.00	0.00	0.00	0.00

051702600100	Enugu State University of Science and Technology (ESUT								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	6,106,558,325.12	6,977,983,610.00	6,977,983,610.00	1,042,805,855.56	5,412,339,543.00	5,427,639,543.00	5,389,639,543.00	0.00
21	PERSONNEL COST	4,706,623,283.88	5,078,045,110.00	5,078,045,110.00	816,000,000.00	3,567,186,543.00	3,567,186,543.00	3,567,186,543.00	0.00
2101	SALARY	4,647,798,546.01	4,942,461,890.00	4,942,461,890.00	816,000,000.00	3,430,024,162.00	3,430,024,162.00	3,430,024,162.00	0.00
210101	SALARIES AND WAGES	4,647,798,546.01	4,942,461,890.00	4,942,461,890.00	816,000,000.00	3,430,024,162.00	3,430,024,162.00	3,430,024,162.00	0.00
21010101	SALARY	4,647,798,546.01	4,942,461,890.00	4,942,461,890.00	816,000,000.00	3,430,024,162.00	3,430,024,162.00	3,430,024,162.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	58,824,737.87	135,583,220.00	135,583,220.00	0.00	137,162,381.00	137,162,381.00	137,162,381.00	0.00
210201	ALLOWANCES	58,824,737.87	135,583,220.00	135,583,220.00	0.00	137,162,381.00	137,162,381.00	137,162,381.00	0.00
21020101	Housing/Rent Allowance	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020102	Transport Allowance	0.00	2,169,300.00	2,169,300.00	0.00	2,277,765.00	2,277,765.00	2,277,765.00	0.00
21020104	Utility Allowance	6,217,237.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020105	Entertainment Allowance	9,772,500.00	124,000,000.00	124,000,000.00	0.00	125,000,000.00	125,000,000.00	125,000,000.00	0.00
21020106	Leave allowances	0.00	6,573,560.00	6,573,560.00	0.00	6,902,238.00	6,902,238.00	6,902,238.00	0.00
21020107	Domestic Staff Allowance	11,635,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	0.00	2,840,360.00	2,840,360.00	0.00	2,982,378.00	2,982,378.00	2,982,378.00	0.00
21020119	Wardrobe Allowance	16,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	1,183,261,398.00	1,138,704,500.00	1,138,704,500.00	226,805,855.56	1,152,750,000.00	1,168,050,000.00	1,130,050,000.00	0.00
2202	OVERHEAD COST	1,154,382,998.10	1,118,204,500.00	1,118,204,500.00	226,805,855.56	1,132,250,000.00	1,147,550,000.00	1,109,550,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	265,778,210.99	263,824,500.00	263,824,500.00	27,958,283.92	169,500,000.00	169,500,000.00	169,500,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,250,000.00	4,250,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	242,529,430.16	255,000,000.00	255,000,000.00	26,076,761.92	150,000,000.00	150,000,000.00	150,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,658,333.33	4,500,000.00	4,500,000.00	1,881,522.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
22020105	Hotel Accommodation	20,590,447.50	74,500.00	74,500.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	74,075,253.24	170,400,000.00	170,400,000.00	20,192,719.46	167,000,000.00	167,000,000.00	178,000,000.00	0.00
22020201	ELECTRICITY CHARGES	66,814,953.24	89,000,000.00	89,000,000.00	18,702,269.46	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22020202	TELEPHONE CHARGES	1,953,500.00	1,900,000.00	1,900,000.00	425,250.00	5,000,000.00	5,000,000.00	6,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	367,000.00	65,800,000.00	65,800,000.00	100,000.00	50,000,000.00	50,000,000.00	60,000,000.00	0.00

22020205	WATER RATES	4,939,800.00	13,700,000.00	13,700,000.00	965,200.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	130,892,428.32	139,000,000.00	139,000,000.00	67,224,450.00	124,900,000.00	124,900,000.00	61,900,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	128,324,828.32	99,100,000.00	99,100,000.00	66,965,500.00	88,500,000.00	88,500,000.00	25,500,000.00	0.00
22020303	NEWSPAPERS	2,567,600.00	14,000,000.00	14,000,000.00	258,950.00	14,000,000.00	14,000,000.00	14,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	23,500,000.00	23,500,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	188,384,967.37	116,200,000.00	116,200,000.00	8,395,480.00	123,000,000.00	123,000,000.00	133,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	5,750,796.00	33,700,000.00	33,700,000.00	3,050,100.00	30,000,000.00	30,000,000.00	33,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	14,355,680.00	15,200,000.00	15,200,000.00	4,944,880.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	167,097,991.37	15,000,000.00	15,000,000.00	85,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	115,500.00	48,200,000.00	48,200,000.00	115,500.00	50,000,000.00	50,000,000.00	55,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,065,000.00	4,100,000.00	4,100,000.00	200,000.00	10,000,000.00	10,000,000.00	12,000,000.00	0.00
220205	TRAINING - GENERAL	3,463,798.30	27,400,000.00	27,400,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020501	LOCAL TRAINING	3,463,798.30	27,400,000.00	27,400,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	86,988,099.00	8,300,000.00	8,300,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22020601	SECURITY SERVICES	19,142,350.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020603	RESIDENTIAL RENT	67,845,749.00	5,300,000.00	5,300,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	44,711,591.93	39,550,000.00	39,550,000.00	18,825,621.24	41,350,000.00	41,350,000.00	43,350,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	28,200,000.00	28,200,000.00	16,775,621.24	30,000,000.00	30,000,000.00	32,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	42,199,591.93	7,850,000.00	7,850,000.00	0.00	7,850,000.00	7,850,000.00	7,850,000.00	0.00
22020703	LEGAL SERVICES	2,512,000.00	3,500,000.00	3,500,000.00	2,050,000.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	159,435,069.70	92,400,000.00	92,400,000.00	29,221,095.00	38,000,000.00	38,000,000.00	40,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	159,435,069.70	84,200,000.00	84,200,000.00	29,221,095.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	8,200,000.00	8,200,000.00	0.00	8,000,000.00	8,000,000.00	10,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	650,986.06	22,730,000.00	22,730,000.00	0.00	28,000,000.00	28,000,000.00	28,000,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	650,986.06	30,000.00	30,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020902	INSURANCE PREMIUM	0.00	22,700,000.00	22,700,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,002,593.19	238,400,000.00	238,400,000.00	54,988,205.94	402,500,000.00	417,800,000.00	417,800,000.00	0.00
22021001	REFRESHMENT & MEALS	992,850.00	14,100,000.00	14,100,000.00	387,500.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	49,117,600.00	85,300,000.00	85,300,000.00	4,217,750.00	70,000,000.00	85,300,000.00	85,300,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	58,269,661.25	42,500,000.00	42,500,000.00	13,338,661.25	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	5,324,000.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	3,889,338.14	2,200,000.00	2,200,000.00	1,670,695.25	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021007	WELFARE PACKAGES	27,160,632.06	48,700,000.00	48,700,000.00	25,558,132.70	50,000,000.00	50,000,000.00	50,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,550,000.00	500,000.00	500,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021009	SPORTING ACTIVITIES	500,000.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021011	Recruitment and Appointment (Service wide)	241,500.00	500,000.00	500,000.00	250,000.00	500,000.00	500,000.00	500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	51,957,011.74	44,000,000.00	44,000,000.00	9,565,466.74	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	600,000.00	600,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
2203	LOANS AND ADVANCES	28,878,399.90	20,500,000.00	20,500,000.00	0.00	20,500,000.00	20,500,000.00	20,500,000.00	0.00
220301	STAFF LOANS & ADVANCES	28,878,399.90	20,500,000.00	20,500,000.00	0.00	20,500,000.00	20,500,000.00	20,500,000.00	0.00
22030105	SPETACLE ADVANCES	28,878,399.90	20,500,000.00	20,500,000.00	0.00	20,500,000.00	20,500,000.00	20,500,000.00	0.00
23	Capital Expenditure	216,673,643.24	761,234,000.00	761,234,000.00	0.00	692,403,000.00	692,403,000.00	692,403,000.00	0.00
2301	FIXED ASSETS PURCHASED	39,775,187.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00

230101	PURCHASE OF FIXED ASSETS - GENERAL	39,775,187.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	10,410,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	28,344,187.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,021,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	176,898,455.74	761,234,000.00	761,234,000.00	0.00	692,403,000.00	692,403,000.00	692,403,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	176,898,455.74	761,234,000.00	761,234,000.00	0.00	692,403,000.00	692,403,000.00	692,403,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	138,369,666.60	701,000,000.00	701,000,000.00	0.00	662,148,126.22	662,148,126.22	662,148,126.22	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	44,254,000.00	44,254,000.00	0.00	30,254,873.78	30,254,873.78	30,254,873.78	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH C	0.00	15,980,000.00	15,980,000.00	0.00	0.00	0.00	0.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	38,528,789.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00

051702600200	ESUTH College of Medicine (Teaching Hospital)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	157,623,435.32	177,450,000.00	177,450,000.00	28,896,054.24	188,450,000.00	248,450,000.00	256,750,000.00	0.00
21	PERSONNEL COST	12,236,048.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2101	SALARY	12,086,048.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210101	SALARIES AND WAGES	12,086,048.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21010101	SALARY	12,086,048.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210201	ALLOWANCES	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020111	Hazard Allowance	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	145,387,386.92	177,450,000.00	177,450,000.00	28,896,054.24	188,450,000.00	248,450,000.00	256,750,000.00	0.00
2202	OVERHEAD COST	144,987,386.92	177,450,000.00	177,450,000.00	28,896,054.24	188,450,000.00	248,450,000.00	256,750,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	3,835,245.00	11,000,000.00	11,000,000.00	80,500.00	14,000,000.00	14,000,000.00	15,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	4,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,775,245.00	8,000,000.00	8,000,000.00	80,500.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020105	Hotel Accommodation	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	10,275,803.85	23,100,000.00	23,100,000.00	1,095,934.30	14,100,000.00	24,100,000.00	27,100,000.00	0.00
22020201	ELECTRICITY CHARGES	905,453.85	20,000,000.00	20,000,000.00	391,934.30	12,000,000.00	22,000,000.00	25,000,000.00	0.00
22020202	TELEPHONE CHARGES	1,402,500.00	1,300,000.00	1,300,000.00	654,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	6,608,850.00	1,000,000.00	1,000,000.00	50,000.00	450,000.00	450,000.00	450,000.00	0.00
22020205	WATER RATES	1,359,000.00	800,000.00	800,000.00	0.00	350,000.00	350,000.00	350,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	10,793,100.00	32,200,000.00	32,200,000.00	1,737,300.00	25,200,000.00	35,200,000.00	39,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,793,100.00	23,250,000.00	23,250,000.00	1,737,300.00	15,250,000.00	25,250,000.00	28,250,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	5,000,000.00	5,000,000.00	0.00	5,500,000.00	5,500,000.00	6,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	3,000,000.00	3,000,000.00	0.00	3,500,000.00	3,500,000.00	4,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	950,000.00	950,000.00	0.00	950,000.00	950,000.00	950,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	56,472,487.41	16,850,000.00	16,850,000.00	12,274,929.50	19,550,000.00	19,550,000.00	19,550,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	224,550.00	2,000,000.00	2,000,000.00	13,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,448,478.75	10,350,000.00	10,350,000.00	9,396,072.50	12,350,000.00	12,350,000.00	12,350,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	28,442,172.17	1,500,000.00	1,500,000.00	1,050,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,469,000.00	1,000,000.00	1,000,000.00	417,600.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	13,888,286.49	2,000,000.00	2,000,000.00	1,398,257.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
220205	TRAINING - GENERAL	563,000.00	8,000,000.00	8,000,000.00	4,980,657.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
22020501	LOCAL TRAINING	563,000.00	8,000,000.00	8,000,000.00	4,980,657.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,696,580.00	7,000,000.00	7,000,000.00	220,600.00	7,200,000.00	7,200,000.00	7,500,000.00	0.00
22020601	SECURITY SERVICES	549,350.00	5,000,000.00	5,000,000.00	220,600.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00

22020605	CLEANING & FUMIGATION SERVICES	1,147,230.00	2,000,000.00	2,000,000.00	0.00	2,200,000.00	2,200,000.00	2,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,689,900.00	6,200,000.00	6,200,000.00	1,550,000.00	6,300,000.00	6,300,000.00	6,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,689,900.00	5,000,000.00	5,000,000.00	1,550,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,200,000.00	1,200,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	510,755.66	150,000.00	150,000.00	49,333.44	150,000.00	150,000.00	150,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	510,755.66	150,000.00	150,000.00	49,333.44	150,000.00	150,000.00	150,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	55,150,515.00	72,950,000.00	72,950,000.00	6,906,800.00	92,950,000.00	132,950,000.00	132,950,000.00	0.00
22021001	REFRESHMENT & MEALS	5,014,960.00	7,000,000.00	7,000,000.00	338,200.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	25,186,000.00	15,000,000.00	15,000,000.00	2,592,600.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,158,000.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	2,000.00	100,000.00	100,000.00	4,000.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	2,065,300.00	5,500,000.00	5,500,000.00	325,000.00	5,500,000.00	5,500,000.00	5,500,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	558,100.00	350,000.00	350,000.00	205,000.00	350,000.00	350,000.00	350,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	12,665,600.00	40,000,000.00	40,000,000.00	0.00	60,000,000.00	100,000,000.00	100,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	220,355.00	400,000.00	400,000.00	3,442,000.00	400,000.00	400,000.00	400,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	8,280,200.00	3,600,000.00	3,600,000.00	0.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
2203	LOANS AND ADVANCES	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220301	STAFF LOANS & ADVANCES	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22030105	SPETACLE ADVANCES	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

051702700100	State University of Medical and Aplied Sciences. Igbo- E								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,842,276,350.47	3,897,254,860.00	3,897,254,860.00	832,381,006.95	4,001,580,903.00	4,001,580,903.00	4,001,580,903.00	0.00
21	PERSONNEL COST	112,378,159.50	2,356,900,860.00	2,356,900,860.00	420,000,000.00	2,499,745,903.00	2,499,745,903.00	2,499,745,903.00	0.00
2101	SALARY	17,693,030.30	798,566,240.00	798,566,240.00	420,000,000.00	1,263,494,552.00	1,263,494,552.00	1,263,494,552.00	0.00
210101	SALARIES AND WAGES	17,693,030.30	798,566,240.00	798,566,240.00	420,000,000.00	1,263,494,552.00	1,263,494,552.00	1,263,494,552.00	0.00
21010101	SALARY	17,693,030.30	581,877,740.00	581,877,740.00	420,000,000.00	1,035,971,627.00	1,035,971,627.00	1,035,971,627.00	0.00
21010102	OVER TIME PAYMENTS	0.00	216,688,500.00	216,688,500.00	0.00	227,522,925.00	227,522,925.00	227,522,925.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	94,685,129.20	1,558,334,620.00	1,558,334,620.00	0.00	1,236,251,351.00	1,236,251,351.00	1,236,251,351.00	0.00
210201	ALLOWANCES	94,685,129.20	1,395,567,680.00	1,395,567,680.00	0.00	1,065,346,064.00	1,065,346,064.00	1,065,346,064.00	0.00
21020101	Housing/Rent Allowance	84,149,000.00	336,375,540.00	336,375,540.00	0.00	353,194,317.00	353,194,317.00	353,194,317.00	0.00
21020102	Transport Allowance	1,983,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020103	Meal Subsidy	0.00	280,312,960.00	280,312,960.00	0.00	194,328,608.00	194,328,608.00	194,328,608.00	0.00
21020104	Utility Allowance	565,000.00	321,251,820.00	321,251,820.00	0.00	137,314,411.00	137,314,411.00	137,314,411.00	0.00
21020105	Entertainment Allowance	130,000.00	216,688,500.00	216,688,500.00	0.00	127,522,925.00	127,522,925.00	127,522,925.00	0.00
21020107	Domestic Staff Allowance	7,858,129.20	240,938,860.00	240,938,860.00	0.00	252,985,803.00	252,985,803.00	252,985,803.00	0.00
210202	SOCIAL CONTRIBUTIONS	0.00	162,766,940.00	162,766,940.00	0.00	170,905,287.00	170,905,287.00	170,905,287.00	0.00
21020201	NHIS CONTRIBUTION	0.00	160,625,900.00	160,625,900.00	0.00	168,657,195.00	168,657,195.00	168,657,195.00	0.00
21020205	HOUSING FUND CONTRIBUTION	0.00	2,141,040.00	2,141,040.00	0.00	2,248,092.00	2,248,092.00	2,248,092.00	0.00
22	OTHER RECURRENT COSTS	692,470,328.78	675,954,000.00	675,954,000.00	412,381,006.95	715,595,000.00	715,595,000.00	715,595,000.00	0.00
2202	OVERHEAD COST	673,825,952.76	675,954,000.00	675,954,000.00	412,381,006.95	715,595,000.00	715,595,000.00	715,595,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	102,060,605.58	115,720,000.00	115,720,000.00	50,069,370.00	115,720,000.00	115,720,000.00	115,720,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,922,985.00	32,000,000.00	32,000,000.00	4,003,500.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	94,325,300.58	40,000,000.00	40,000,000.00	18,978,870.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,355,275.00	14,520,000.00	14,520,000.00	2,003,800.00	14,520,000.00	14,520,000.00	14,520,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	24,200,000.00	24,200,000.00	22,083,200.00	24,200,000.00	24,200,000.00	24,200,000.00	0.00

22020105	Hotel Accommodation	1,457,045.00	5,000,000.00	5,000,000.00	3,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	21,702,371.71	33,804,000.00	33,804,000.00	9,555,661.57	33,880,000.00	33,880,000.00	33,880,000.00	0.00
22020201	ELECTRICITY CHARGES	12,308,998.58	5,400,000.00	5,400,000.00	1,606,888.98	5,445,000.00	5,445,000.00	5,445,000.00	0.00
22020202	TELEPHONE CHARGES	813,500.00	5,444,000.00	5,444,000.00	4,675,972.59	5,445,000.00	5,445,000.00	5,445,000.00	0.00
22020203	INTERNET ACCESS CHARGES	8,335,873.13	4,210,000.00	4,210,000.00	2,075,100.00	4,235,000.00	4,235,000.00	4,235,000.00	0.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	154,000.00	11,490,000.00	11,490,000.00	924,000.00	11,495,000.00	11,495,000.00	11,495,000.00	0.00
22020205	WATER RATES	90,000.00	7,260,000.00	7,260,000.00	273,700.00	7,260,000.00	7,260,000.00	7,260,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	383,762,063.98	185,180,000.00	185,180,000.00	138,437,376.72	185,180,000.00	185,180,000.00	185,180,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	378,863,263.98	55,180,000.00	55,180,000.00	23,810,710.00	55,180,000.00	55,180,000.00	55,180,000.00	0.00
22020302	BOOKS	1,153,560.00	6,000,000.00	6,000,000.00	846,500.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020303	NEWSPAPERS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	2,000,000.00	2,000,000.00	571,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	90,000.00	48,400,000.00	48,400,000.00	28,478,950.00	48,400,000.00	48,400,000.00	48,400,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	370,240.00	18,150,000.00	18,150,000.00	18,000,000.00	18,150,000.00	18,150,000.00	18,150,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	6,050,000.00	6,050,000.00	5,187,716.72	6,050,000.00	6,050,000.00	6,050,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	3,000,000.00	18,150,000.00	18,150,000.00	7,542,500.00	18,150,000.00	18,150,000.00	18,150,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	30,250,000.00	30,250,000.00	54,000,000.00	30,250,000.00	30,250,000.00	30,250,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	285,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	40,299,730.00	27,600,000.00	27,600,000.00	15,368,005.00	27,600,000.00	27,600,000.00	27,600,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	2,124,600.00	9,000,000.00	9,000,000.00	3,947,500.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	743,260.00	3,000,000.00	3,000,000.00	369,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	405,000.00	6,000,000.00	6,000,000.00	5,116,525.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,554,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	168,000.00	6,000,000.00	6,000,000.00	4,138,980.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	35,304,870.00	3,600,000.00	3,600,000.00	1,796,000.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
220205	TRAINING - GENERAL	1,296,000.00	67,600,000.00	67,600,000.00	44,737,861.83	67,600,000.00	67,600,000.00	67,600,000.00	0.00
22020501	LOCAL TRAINING	1,296,000.00	52,600,000.00	52,600,000.00	30,747,400.00	52,600,000.00	52,600,000.00	52,600,000.00	0.00
22020502	INTERNATIONAL TRAINING	0.00	15,000,000.00	15,000,000.00	13,990,461.83	15,000,000.00	15,000,000.00	15,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,061,500.00	15,200,000.00	15,200,000.00	13,360,520.00	15,800,000.00	15,800,000.00	15,800,000.00	0.00
22020601	SECURITY SERVICES	1,029,200.00	7,200,000.00	7,200,000.00	6,675,300.00	7,200,000.00	7,200,000.00	7,200,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	5,000,000.00	5,000,000.00	4,116,520.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	32,300.00	3,000,000.00	3,000,000.00	2,568,700.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	25,263,571.97	80,550,000.00	80,550,000.00	56,531,395.00	80,715,000.00	80,715,000.00	80,715,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	12,500,000.00	12,500,000.00	8,766,000.00	12,500,000.00	12,500,000.00	12,500,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	25,263,571.97	37,800,000.00	37,800,000.00	21,993,095.00	37,965,000.00	37,965,000.00	37,965,000.00	0.00
22020703	LEGAL SERVICES	0.00	12,100,000.00	12,100,000.00	11,307,200.00	12,100,000.00	12,100,000.00	12,100,000.00	0.00
22020704	ENGINEERING SERVICES	0.00	18,150,000.00	18,150,000.00	14,465,100.00	18,150,000.00	18,150,000.00	18,150,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	14,858,500.00	8,500,000.00	8,500,000.00	4,767,425.63	8,500,000.00	8,500,000.00	8,500,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	14,593,500.00	3,500,000.00	3,500,000.00	3,163,550.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	265,000.00	5,000,000.00	5,000,000.00	1,603,875.63	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	1,493,737.02	6,600,000.00	6,600,000.00	5,232,234.47	6,600,000.00	6,600,000.00	6,600,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,493,737.02	600,000.00	600,000.00	232,234.47	600,000.00	600,000.00	600,000.00	0.00
22020902	INSURANCE PREMIUM	0.00	6,000,000.00	6,000,000.00	5,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	82,027,872.50	135,200,000.00	135,200,000.00	74,321,156.73	174,000,000.00	174,000,000.00	174,000,000.00	0.00
22021001	REFRESHMENT & MEALS	9,609,600.00	2,400,000.00	2,400,000.00	2,179,600.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	55,595,672.50	6,000,000.00	6,000,000.00	5,900,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	8,322,300.00	8,500,000.00	8,500,000.00	5,787,160.00	8,500,000.00	8,500,000.00	8,500,000.00	0.00

22021004	MEDICAL EXPENSES-LOCAL	332,000.00	4,000,000.00	4,000,000.00	3,050,000.00	4,800,000.00	4,800,000.00	4,800,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	600,000.00	600,000.00	134,011.83	600,000.00	600,000.00	600,000.00	0.00
22021007	WELFARE PACKAGES	2,492,400.00	10,000,000.00	10,000,000.00	3,653,953.75	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,865,000.00	5,000,000.00	5,000,000.00	781,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021009	SPORTING ACTIVITIES	860,000.00	3,000,000.00	3,000,000.00	574,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	1,664,300.00	62,000,000.00	62,000,000.00	26,611,843.88	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22021011	Recruitment and Appointment (Service wide)	50,000.00	7,200,000.00	7,200,000.00	4,416,961.25	7,200,000.00	7,200,000.00	7,200,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	1,500,000.00	1,500,000.00	1,160,250.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22021016	Servicom Expenses	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,236,600.00	24,000,000.00	24,000,000.00	20,072,376.02	24,000,000.00	24,000,000.00	24,000,000.00	0.00
2203	LOANS AND ADVANCES	18,644,376.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220301	STAFF LOANS & ADVANCES	18,644,376.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22030105	SPETACLE ADVANCES	18,644,376.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	1,037,427,862.19	864,400,000.00	864,400,000.00	0.00	786,240,000.00	786,240,000.00	786,240,000.00	0.00
2301	FIXED ASSETS PURCHASED	97,076,089.00	89,500,000.00	89,500,000.00	0.00	590,240,000.00	590,240,000.00	590,240,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	97,076,089.00	89,500,000.00	89,500,000.00	0.00	590,240,000.00	590,240,000.00	590,240,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	22,050,000.00	0.00	0.00	0.00	90,000,000.00	90,000,000.00	90,000,000.00	0.00
23010106	PURCHASE OF VANS	7,199,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	18,001,200.00	0.00	0.00	0.00	74,000,000.00	74,000,000.00	74,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	2,527,745.00	0.00	0.00	0.00	27,884,550.00	27,884,550.00	27,884,550.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	9,688,994.00	0.00	0.00	0.00	65,000,000.00	65,000,000.00	65,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	37,609,150.00	89,500,000.00	89,500,000.00	0.00	333,355,450.00	333,355,450.00	333,355,450.00	0.00
2302	CONSTRUCTION / PROVISION	927,842,211.16	768,000,000.00	768,000,000.00	0.00	196,000,000.00	196,000,000.00	196,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	927,842,211.16	768,000,000.00	768,000,000.00	0.00	196,000,000.00	196,000,000.00	196,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	317,829,103.25	768,000,000.00	768,000,000.00	0.00	196,000,000.00	196,000,000.00	196,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH C	40,046,832.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	569,966,275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	12,509,562.03	6,900,000.00	6,900,000.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	12,509,562.03	6,900,000.00	6,900,000.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	12,509,562.03	6,900,000.00	6,900,000.00	0.00	0.00	0.00	0.00	0.00

051703100100	Institute of Management and Techonology (IMT)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	2,896,174,625.02	2,976,518,860.00	4,476,518,860.00	1,020,000,000.00	3,175,631,403.00	3,175,631,403.00	3,175,631,403.00	0.00
21	PERSONNEL COST	1,491,792,561.49	1,843,970,860.00	1,843,970,860.00	720,000,000.00	1,986,169,403.00	1,986,169,403.00	1,986,169,403.00	0.00
2101	SALARY	1,491,792,561.49	1,029,707,340.00	1,029,707,340.00	720,000,000.00	1,131,192,707.00	1,131,192,707.00	1,131,192,707.00	0.00
210101	SALARIES AND WAGES	1,491,792,561.49	1,029,707,340.00	1,029,707,340.00	720,000,000.00	1,131,192,707.00	1,131,192,707.00	1,131,192,707.00	0.00
21010101	SALARY	1,491,792,561.49	1,029,707,340.00	1,029,707,340.00	720,000,000.00	1,131,192,707.00	1,131,192,707.00	1,131,192,707.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	814,263,520.00	814,263,520.00	0.00	854,976,696.00	854,976,696.00	854,976,696.00	0.00
210201	ALLOWANCES	0.00	814,263,520.00	814,263,520.00	0.00	854,976,696.00	854,976,696.00	854,976,696.00	0.00
21020101	Housing/Rent Allowance	0.00	419,017,580.00	419,017,580.00	0.00	439,968,459.00	439,968,459.00	439,968,459.00	0.00
21020113	Teaching Allowance	0.00	72,229,300.00	72,229,300.00	0.00	75,840,765.00	75,840,765.00	75,840,765.00	0.00
21020115	Arrears Allowances	0.00	245,662,340.00	245,662,340.00	0.00	257,945,457.00	257,945,457.00	257,945,457.00	0.00
21020121	Responsibility Allowance	0.00	77,354,300.00	77,354,300.00	0.00	81,222,015.00	81,222,015.00	81,222,015.00	0.00
22	OTHER RECURRENT COSTS	905,296,964.31	700,280,000.00	700,280,000.00	0.00	796,280,000.00	796,280,000.00	796,280,000.00	0.00
2202	OVERHEAD COST	758,389,260.50	700,280,000.00	700,280,000.00	0.00	796,280,000.00	796,280,000.00	796,280,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	50,539,224.46	218,800,000.00	218,800,000.00	0.00	218,800,000.00	218,800,000.00	218,800,000.00	0.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	41,793,422.51	900,000.00	900,000.00	0.00	900,000.00	900,000.00	900,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	212,500,000.00	212,500,000.00	0.00	212,500,000.00	212,500,000.00	212,500,000.00	0.00
22020105	Hotel Accommodation	8,745,801.95	5,400,000.00	5,400,000.00	0.00	5,400,000.00	5,400,000.00	5,400,000.00	0.00
220202	UTILITIES - GENERAL	8,069,300.00	40,400,000.00	40,400,000.00	0.00	40,400,000.00	40,400,000.00	40,400,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	1,950,000.00	1,950,000.00	0.00	1,950,000.00	1,950,000.00	1,950,000.00	0.00
22020202	TELEPHONE CHARGES	8,069,300.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	35,300,000.00	35,300,000.00	0.00	35,300,000.00	35,300,000.00	35,300,000.00	0.00
22020205	WATER RATES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	120,478,145.27	67,140,000.00	67,140,000.00	0.00	67,140,000.00	67,140,000.00	67,140,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	113,734,185.77	61,450,000.00	61,450,000.00	0.00	61,450,000.00	61,450,000.00	61,450,000.00	0.00
22020303	NEWSPAPERS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020304	MAGAZINES & PERIODICALS	6,743,959.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	3,800,000.00	3,800,000.00	0.00	3,800,000.00	3,800,000.00	3,800,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	840,000.00	840,000.00	0.00	840,000.00	840,000.00	840,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	221,107,683.72	60,950,000.00	60,950,000.00	0.00	60,950,000.00	60,950,000.00	60,950,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	56,757,683.72	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	164,350,000.00	36,200,000.00	36,200,000.00	0.00	36,200,000.00	36,200,000.00	36,200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	10,900,000.00	10,900,000.00	0.00	10,900,000.00	10,900,000.00	10,900,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	7,400,000.00	7,400,000.00	0.00	7,400,000.00	7,400,000.00	7,400,000.00	0.00
220205	TRAINING - GENERAL	73,193,844.50	15,350,000.00	15,350,000.00	0.00	15,350,000.00	15,350,000.00	15,350,000.00	0.00
22020501	LOCAL TRAINING	73,193,844.50	15,350,000.00	15,350,000.00	0.00	15,350,000.00	15,350,000.00	15,350,000.00	0.00
220206	OTHER SERVICES - GENERAL	16,939,822.00	8,350,000.00	8,350,000.00	0.00	8,350,000.00	8,350,000.00	8,350,000.00	0.00
22020601	SECURITY SERVICES	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	16,939,822.00	850,000.00	850,000.00	0.00	850,000.00	850,000.00	850,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	48,283,091.23	121,110,000.00	121,110,000.00	0.00	121,110,000.00	121,110,000.00	121,110,000.00	0.00
22020701	FINANCIAL CONSULTING	0.00	5,300,000.00	5,300,000.00	0.00	5,300,000.00	5,300,000.00	5,300,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	112,010,000.00	112,010,000.00	0.00	112,010,000.00	112,010,000.00	112,010,000.00	0.00
22020703	LEGAL SERVICES	48,283,091.23	3,800,000.00	3,800,000.00	0.00	3,800,000.00	3,800,000.00	3,800,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	19,261,500.00	7,680,000.00	7,680,000.00	0.00	7,680,000.00	7,680,000.00	7,680,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	19,261,500.00	3,850,000.00	3,850,000.00	0.00	3,850,000.00	3,850,000.00	3,850,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	3,830,000.00	3,830,000.00	0.00	3,830,000.00	3,830,000.00	3,830,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	3,080,072.93	42,900,000.00	42,900,000.00	0.00	42,900,000.00	42,900,000.00	42,900,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,080,072.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020902	INSURANCE PREMIUM	0.00	42,900,000.00	42,900,000.00	0.00	42,900,000.00	42,900,000.00	42,900,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	197,436,576.39	117,600,000.00	117,600,000.00	0.00	213,600,000.00	213,600,000.00	213,600,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	6,350,000.00	6,350,000.00	0.00	6,350,000.00	6,350,000.00	6,350,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	37,135,772.67	71,400,000.00	71,400,000.00	0.00	71,400,000.00	71,400,000.00	71,400,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	5,450,000.00	5,450,000.00	0.00	5,450,000.00	5,450,000.00	5,450,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	12,900,000.00	12,900,000.00	0.00	12,900,000.00	12,900,000.00	12,900,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	250.00	11,000,000.00	11,000,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
22021007	WELFARE PACKAGES	154,075,288.82	1,900,000.00	1,900,000.00	0.00	1,900,000.00	1,900,000.00	1,900,000.00	0.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00

22021009	SPORTING ACTIVITIES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	1,240,000.00	4,000,000.00	4,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,985,264.90	3,650,000.00	3,650,000.00	0.00	3,650,000.00	3,650,000.00	3,650,000.00	0.00
22021026	Common services (Committee/Commissions)	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
2203	LOANS AND ADVANCES	146,907,703.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220301	STAFF LOANS & ADVANCES	146,907,703.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22030105	SPETACLE ADVANCES	146,907,703.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	499,085,099.22	432,268,000.00	1,932,268,000.00	300,000,000.00	393,182,000.00	393,182,000.00	393,182,000.00	0.00
2301	FIXED ASSETS PURCHASED	499,085,099.22	234,050,000.00	1,734,050,000.00	300,000,000.00	153,386,900.00	153,386,900.00	153,386,900.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	499,085,099.22	234,050,000.00	1,734,050,000.00	300,000,000.00	153,386,900.00	153,386,900.00	153,386,900.00	0.00
23010106	PURCHASE OF VANS	0.00	0.00	0.00	0.00	52,436,900.00	52,436,900.00	52,436,900.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	468,635,011.04	31,950,000.00	31,950,000.00	0.00	0.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	30,450,088.18	102,000,000.00	102,000,000.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0.00	0.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	13,000,000.00	13,000,000.00	0.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	0.00	0.00	0.00	0.00	40,950,000.00	40,950,000.00	40,950,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	62,100,000.00	1,562,100,000.00	300,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	48,000,000.00	48,000,000.00	0.00	143,700,000.00	143,700,000.00	143,700,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	48,000,000.00	48,000,000.00	0.00	143,700,000.00	143,700,000.00	143,700,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	48,000,000.00	48,000,000.00	0.00	74,500,000.00	74,500,000.00	74,500,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00	0.00	49,200,000.00	49,200,000.00	49,200,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	104,018,000.00	104,018,000.00	0.00	96,095,100.00	96,095,100.00	96,095,100.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	104,018,000.00	104,018,000.00	0.00	96,095,100.00	96,095,100.00	96,095,100.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	104,018,000.00	104,018,000.00	0.00	96,095,100.00	96,095,100.00	96,095,100.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	46,200,000.00	46,200,000.00	0.00	0.00	0.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	46,200,000.00	46,200,000.00	0.00	0.00	0.00	0.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	46,200,000.00	46,200,000.00	0.00	0.00	0.00	0.00	0.00

051705100100	Post-Primary Schools Management Board (PPSMB)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	12,699,406,198.96	36,818,494,376.00	33,818,494,376.00	7,795,135,929.16	277,767,796,595.00	167,115,937,595.00	240,875,247,595.00	0.00
21	PERSONNEL COST	12,675,378,933.34	16,028,844,376.00	16,028,844,376.00	7,795,135,929.16	26,405,786,595.00	16,405,786,595.00	16,405,786,595.00	0.00
2101	SALARY	6,331,783,784.75	10,596,986,460.00	10,596,986,460.00	4,227,441,346.01	14,226,835,782.00	8,226,835,782.00	8,226,835,782.00	0.00
210101	SALARIES AND WAGES	6,331,783,784.75	10,596,986,460.00	10,596,986,460.00	4,227,441,346.01	14,226,835,782.00	8,226,835,782.00	8,226,835,782.00	0.00
21010101	SALARY	6,331,783,784.75	10,596,986,460.00	10,596,986,460.00	4,227,441,346.01	14,226,835,782.00	8,226,835,782.00	8,226,835,782.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,343,595,148.59	5,431,857,916.00	5,431,857,916.00	3,567,694,583.15	12,178,950,813.00	8,178,950,813.00	8,178,950,813.00	0.00
210201	ALLOWANCES	6,343,595,148.59	5,431,857,916.00	5,431,857,916.00	3,567,694,583.15	12,178,950,813.00	8,178,950,813.00	8,178,950,813.00	0.00
21020101	Housing/Rent Allowance	1,131,537,457.98	1,550,357,110.00	1,550,357,110.00	1,300,238,757.70	5,677,874,966.00	1,677,874,966.00	1,677,874,966.00	0.00
21020102	Transport Allowance	77,342,300.00	278,336,990.00	278,336,990.00	278,336,990.00	607,253,840.00	607,253,840.00	607,253,840.00	0.00
21020103	Meal Subsidy	416,711,750.00	297,042,670.00	297,042,670.00	297,042,670.00	311,894,804.00	311,894,804.00	311,894,804.00	0.00
21020104	Utility Allowance	155,847,500.00	164,586,598.00	164,586,598.00	164,586,598.00	172,815,928.00	172,815,928.00	172,815,928.00	0.00
21020105	Entertainment Allowance	19,072,700.00	51,878,658.00	51,878,658.00	10,970,100.00	54,472,591.00	54,472,591.00	54,472,591.00	0.00
21020106	Leave allowances	7,375,745.05	417,601,430.00	417,601,430.00	5,582.50	973,981,502.00	973,981,502.00	973,981,502.00	0.00
21020107	Domestic Staff Allowance	1,293,395,461.00	972,671,726.00	972,671,726.00	775,815,573.00	1,021,305,312.00	1,021,305,312.00	1,021,305,312.00	0.00

21020108	Shift Duty Allowance	4,092,000.00	17,079,540.00	17,079,540.00	1,652,000.00	17,933,517.00	17,933,517.00	17,933,517.00	0.00
21020111	Hazard Allowance	84,508,924.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020112	Rural Posting Allowance	127,623,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020113	Teaching Allowance	881,857,934.83	851,419,040.00	851,419,040.00	518,945,538.86	1,733,989,992.00	1,733,989,992.00	1,733,989,992.00	0.00
21020115	Arrears Allowances	2,144,208,887.02	830,884,154.00	830,884,154.00	220,100,773.09	1,607,428,361.00	1,607,428,361.00	1,607,428,361.00	0.00
21020116	Secretarial Allowance	1,968.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020121	Responsibility Allowance	2,502.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020124	Veh. Maintenace Allowance	17,017.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	24,027,265.62	46,250,000.00	46,250,000.00	0.00	46,250,000.00	46,250,000.00	46,250,000.00	0.00
2202	OVERHEAD COST	24,027,265.62	46,250,000.00	46,250,000.00	0.00	46,250,000.00	46,250,000.00	46,250,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	15,675,000.00	11,000,000.00	11,000,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,675,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	5,950,000.00	5,950,000.00	0.00	5,950,000.00	5,950,000.00	5,950,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020205	WATER RATES	0.00	250,000.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
22020206	SEWERAGE CHARGES	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,925,158.50	7,300,000.00	7,300,000.00	0.00	7,300,000.00	7,300,000.00	7,300,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,925,158.50	7,000,000.00	7,000,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020302	BOOKS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	800,000.00	11,000,000.00	11,000,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	800,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020601	SECURITY SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	127,107.12	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	127,107.12	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	3,400,000.00	3,400,000.00	0.00	3,400,000.00	3,400,000.00	3,400,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021007	WELFARE PACKAGES	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	0.00	20,743,400,000.00	17,743,400,000.00	0.00	251,315,760,000.00	150,663,901,000.00	224,423,211,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	10,043,400,000.00	10,043,400,000.00	0.00	78,303,760,000.00	88,303,760,000.00	88,303,760,000.00	0.00

230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	10,043,400,000.00	10,043,400,000.00	0.00	78,303,760,000.00	88,303,760,000.00	88,303,760,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	10,012,400,000.00	10,012,400,000.00	0.00	78,000,000,000.00	88,000,000,000.00	88,000,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	31,000,000.00	31,000,000.00	0.00	34,100,000.00	34,100,000.00	34,100,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	0.00	0.00	242,330,000.00	242,330,000.00	242,330,000.00	0.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	0.00	0.00	0.00	27,330,000.00	27,330,000.00	27,330,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	158,012,000,000.00	47,360,141,000.00	121,119,451,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	158,012,000,000.00	47,360,141,000.00	121,119,451,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	0.00	0.00	0.00	158,000,000,000.00	47,348,141,000.00	121,107,451,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	10,700,000,000.00	7,700,000,000.00	0.00	15,000,000,000.00	15,000,000,000.00	15,000,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	10,700,000,000.00	7,700,000,000.00	0.00	15,000,000,000.00	15,000,000,000.00	15,000,000,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	10,700,000,000.00	7,700,000,000.00	0.00	15,000,000,000.00	15,000,000,000.00	15,000,000,000.00	0.00

051705400100	Enugu State Science Technical and Vocational Sch. Mgt.								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	2,401,631,697.66	2,101,612,152.00	2,451,612,152.00	1,091,675,038.71	109,568,772,660.00	3,568,772,660.00	3,568,772,660.00	0.00
21	PERSONNEL COST	2,335,500,585.01	1,566,930,152.00	1,566,930,152.00	913,266,572.87	10,831,776,660.00	2,831,776,660.00	2,831,776,660.00	0.00
2101	SALARY	1,597,407,917.08	871,503,948.00	871,503,948.00	548,397,755.11	7,755,079,146.00	1,755,079,146.00	1,755,079,146.00	0.00
210101	SALARIES AND WAGES	1,597,407,917.08	871,503,948.00	871,503,948.00	548,397,755.11	7,755,079,146.00	1,755,079,146.00	1,755,079,146.00	0.00
21010101	SALARY	1,597,407,917.08	871,503,948.00	871,503,948.00	548,397,755.11	7,755,079,146.00	1,755,079,146.00	1,755,079,146.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	738,092,667.93	695,426,204.00	695,426,204.00	364,868,817.76	3,076,697,514.00	1,076,697,514.00	1,076,697,514.00	0.00
210201	ALLOWANCES	738,092,667.93	695,426,204.00	695,426,204.00	364,868,817.76	3,076,697,514.00	1,076,697,514.00	1,076,697,514.00	0.00
21020101	Housing/Rent Allowance	169,189,214.83	158,001,652.00	158,001,652.00	155,714,645.57	2,270,901,735.00	270,901,735.00	270,901,735.00	0.00
21020102	Transport Allowance	30,160,208.09	58,180,928.00	58,180,928.00	41,906,700.00	61,089,974.00	61,089,974.00	61,089,974.00	0.00
21020103	Meal Subsidy	20,062,505.75	27,231,152.00	27,231,152.00	27,231,152.00	28,592,710.00	28,592,710.00	28,592,710.00	0.00
21020104	Utility Allowance	29,168,356.10	24,572,080.00	24,572,080.00	24,572,080.00	25,800,684.00	25,800,684.00	25,800,684.00	0.00
21020105	Entertainment Allowance	1,962,700.00	4,327,970.00	4,327,970.00	1,039,000.00	4,544,369.00	4,544,369.00	4,544,369.00	0.00
21020106	Leave allowances	0.00	87,887,482.00	87,887,482.00	0.00	92,281,856.00	92,281,856.00	92,281,856.00	0.00
21020107	Domestic Staff Allowance	136,258,671.00	159,248,760.00	159,248,760.00	73,845,875.00	324,711,198.00	324,711,198.00	324,711,198.00	0.00
21020108	Shift Duty Allowance	11,539,201.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020111	Hazard Allowance	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020113	Teaching Allowance	109,407,621.33	91,381,758.00	91,381,758.00	40,520,808.75	95,950,845.00	95,950,845.00	95,950,845.00	0.00
21020115	Arrears Allowances	230,322,189.15	84,594,422.00	84,594,422.00	38,556.44	172,824,143.00	172,824,143.00	172,824,143.00	0.00
22	OTHER RECURRENT COSTS	55,569,112.65	62,050,000.00	62,050,000.00	23,829,315.84	62,050,000.00	62,050,000.00	62,050,000.00	0.00
2202	OVERHEAD COST	55,569,112.65	62,050,000.00	62,050,000.00	23,829,315.84	62,050,000.00	62,050,000.00	62,050,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	2,392,500.00	10,000,000.00	10,000,000.00	762,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,392,500.00	10,000,000.00	10,000,000.00	762,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	2,191,375.00	700,000.00	700,000.00	120,000.00	700,000.00	700,000.00	700,000.00	0.00
22020202	TELEPHONE CHARGES	1,880,875.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020205	WATER RATES	310,500.00	400,000.00	400,000.00	120,000.00	400,000.00	400,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,176,450.00	26,000,000.00	26,000,000.00	10,600,650.00	26,000,000.00	26,000,000.00	26,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,552,200.00	5,000,000.00	5,000,000.00	4,147,400.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020302	BOOKS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,624,250.00	10,000,000.00	10,000,000.00	1,220,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	10,000,000.00	10,000,000.00	5,233,250.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	26,113,725.00	8,100,000.00	8,100,000.00	4,593,200.00	8,100,000.00	8,100,000.00	8,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	1,379,500.00	1,000,000.00	1,000,000.00	577,500.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00

22020402	MAINTENANCE OF OFFICE FURNITURE	814,000.00	900,000.00	900,000.00	120,000.00	900,000.00	900,000.00	900,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	1,500,000.00	1,500,000.00	577,500.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,071,100.00	2,000,000.00	2,000,000.00	1,018,200.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	481,875.00	500,000.00	500,000.00	300,000.00	500,000.00	500,000.00	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	22,367,250.00	2,200,000.00	2,200,000.00	2,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
220205	TRAINING - GENERAL	253,000.00	4,000,000.00	4,000,000.00	3,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020501	LOCAL TRAINING	253,000.00	4,000,000.00	4,000,000.00	3,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	1,374,900.00	1,100,000.00	1,100,000.00	660,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020601	SECURITY SERVICES	1,190,000.00	500,000.00	500,000.00	330,000.00	500,000.00	500,000.00	500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	184,900.00	600,000.00	600,000.00	330,000.00	600,000.00	600,000.00	600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	984,000.00	2,000,000.00	2,000,000.00	820,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020701	FINANCIAL CONSULTING	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	634,000.00	2,000,000.00	2,000,000.00	820,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	7,248,500.00	1,450,000.00	1,450,000.00	1,152,000.00	1,450,000.00	1,450,000.00	1,450,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	6,010,500.00	850,000.00	850,000.00	658,000.00	850,000.00	850,000.00	850,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	1,238,000.00	600,000.00	600,000.00	494,000.00	600,000.00	600,000.00	600,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	307,462.65	600,000.00	600,000.00	27,615.84	600,000.00	600,000.00	600,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	307,462.65	600,000.00	600,000.00	27,615.84	600,000.00	600,000.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,527,200.00	8,100,000.00	8,100,000.00	2,093,850.00	8,100,000.00	8,100,000.00	8,100,000.00	0.00
22021001	REFRESHMENT & MEALS	5,190,600.00	2,000,000.00	2,000,000.00	1,202,600.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	122,000.00	2,000,000.00	2,000,000.00	658,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	480,000.00	500,000.00	500,000.00	83,250.00	500,000.00	500,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	335,000.00	1,000,000.00	1,000,000.00	150,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	399,600.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021016	Servicom Expenses	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
23	Capital Expenditure	10,562,000.00	472,632,000.00	822,632,000.00	154,579,150.00	98,674,946,000.00	674,946,000.00	674,946,000.00	0.00
2301	FIXED ASSETS PURCHASED	3,110,000.00	141,689,000.00	491,689,000.00	94,575,650.00	30,186,867,000.00	186,867,000.00	186,867,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,110,000.00	141,689,000.00	491,689,000.00	94,575,650.00	30,186,867,000.00	186,867,000.00	186,867,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,110,000.00	0.00	0.00	0.00	30,000,000,000.00	0.00	0.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	30,000,000.00	30,000,000.00	12,584,000.00	37,113,000.00	37,113,000.00	37,113,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	1,414,000.00	1,414,000.00	0.00	1,749,000.00	1,749,000.00	1,749,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	13,640,000.00	13,640,000.00	0.00	16,874,000.00	16,874,000.00	16,874,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	96,635,000.00	446,635,000.00	81,991,650.00	131,131,000.00	131,131,000.00	131,131,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	270,990,000.00	270,990,000.00	60,003,500.00	68,313,913,000.00	313,913,000.00	313,913,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	270,990,000.00	270,990,000.00	60,003,500.00	68,313,913,000.00	313,913,000.00	313,913,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	270,990,000.00	270,990,000.00	60,003,500.00	68,313,913,000.00	313,913,000.00	313,913,000.00	0.00
2303	REHABILITATION / REPAIRS	7,452,000.00	59,953,000.00	59,953,000.00	0.00	74,166,000.00	74,166,000.00	74,166,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	7,452,000.00	59,953,000.00	59,953,000.00	0.00	74,166,000.00	74,166,000.00	74,166,000.00	0.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	7,452,000.00	59,953,000.00	59,953,000.00	0.00	74,166,000.00	74,166,000.00	74,166,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00

051705600100	Enugu State Scholarship and Education Loans Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	311,860,081.25	548,850,000.00	548,850,000.00	34,424,401.90	546,835,000.00	546,835,000.00	546,835,000.00	0.00

22	OTHER RECURRENT COSTS	311,860,081.25	538,850,000.00	538,850,000.00	31,301,401.90	538,850,000.00	538,850,000.00	538,850,000.00	0.00
2202	OVERHEAD COST	311,860,081.25	538,850,000.00	538,850,000.00	31,301,401.90	538,850,000.00	538,850,000.00	538,850,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,574,000.00	25,000,000.00	25,000,000.00	3,741,200.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,574,000.00	10,000,000.00	10,000,000.00	3,741,200.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
220202	UTILITIES - GENERAL	1,790,275.00	10,150,000.00	10,150,000.00	232,500.00	10,150,000.00	10,150,000.00	10,150,000.00	0.00
22020203	INTERNET ACCESS CHARGES	461,500.00	150,000.00	150,000.00	82,500.00	150,000.00	150,000.00	150,000.00	0.00
22020206	SEWERAGE CHARGES	1,328,775.00	10,000,000.00	10,000,000.00	150,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,202,400.00	2,200,000.00	2,200,000.00	409,000.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,202,400.00	2,200,000.00	2,200,000.00	409,000.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	468,500.00	500,000.00	500,000.00	331,500.00	500,000.00	500,000.00	500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	102,000.00	350,000.00	350,000.00	271,500.00	350,000.00	350,000.00	350,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	65,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020406	OTHER MAINTENANCE SERVICES	206,500.00	150,000.00	150,000.00	60,000.00	150,000.00	150,000.00	150,000.00	0.00
220205	TRAINING - GENERAL	950,000.00	5,200,000.00	5,200,000.00	228,000.00	5,200,000.00	5,200,000.00	5,200,000.00	0.00
22020501	LOCAL TRAINING	950,000.00	5,200,000.00	5,200,000.00	228,000.00	5,200,000.00	5,200,000.00	5,200,000.00	0.00
220206	OTHER SERVICES - GENERAL	76,000.00	100,000.00	100,000.00	35,000.00	100,000.00	100,000.00	100,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	76,000.00	100,000.00	100,000.00	35,000.00	100,000.00	100,000.00	100,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	20,600,000.00	20,600,000.00	0.00	20,600,000.00	20,600,000.00	20,600,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	20,600,000.00	20,600,000.00	0.00	20,600,000.00	20,600,000.00	20,600,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	480,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020801	MOTOR VEHICLE FUEL COST	280,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	61,453.95	100,000.00	100,000.00	4,201.90	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	61,453.95	100,000.00	100,000.00	4,201.90	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	305,257,452.30	475,000,000.00	475,000,000.00	26,320,000.00	475,000,000.00	475,000,000.00	475,000,000.00	0.00
22021001	REFRESHMENT & MEALS	120,000.00	1,200,000.00	1,200,000.00	230,000.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	7,800,000.00	7,800,000.00	0.00	7,800,000.00	7,800,000.00	7,800,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22021007	WELFARE PACKAGES	1,080,000.00	10,000,000.00	10,000,000.00	540,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021020	FOREIGN SCHOLARSHIP SCHEME	304,057,452.30	450,000,000.00	450,000,000.00	25,550,000.00	450,000,000.00	450,000,000.00	450,000,000.00	0.00
23	Capital Expenditure	0.00	10,000,000.00	10,000,000.00	3,123,000.00	7,985,000.00	7,985,000.00	7,985,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	10,000,000.00	10,000,000.00	3,123,000.00	7,985,000.00	7,985,000.00	7,985,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	10,000,000.00	3,123,000.00	7,985,000.00	7,985,000.00	7,985,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	10,000,000.00	10,000,000.00	3,123,000.00	7,985,000.00	7,985,000.00	7,985,000.00	0.00

051710300100	Enugu State College of Health Technology, Oji River								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	455,353,782.00	475,353,782.00	102,267,803.85	1,474,331,471.00	1,474,331,471.00	1,474,331,471.00	0.00
21	PERSONNEL COST	0.00	54,553,782.00	74,553,782.00	96,154,958.01	57,281,471.00	57,281,471.00	57,281,471.00	0.00
2101	SALARY	0.00	40,275,000.00	60,275,000.00	85,154,958.01	42,288,750.00	42,288,750.00	42,288,750.00	0.00
210101	SALARIES AND WAGES	0.00	40,275,000.00	60,275,000.00	85,154,958.01	42,288,750.00	42,288,750.00	42,288,750.00	0.00
21010101	SALARY	0.00	40,275,000.00	60,275,000.00	85,154,958.01	42,288,750.00	42,288,750.00	42,288,750.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	14,278,782.00	14,278,782.00	11,000,000.00	14,992,721.00	14,992,721.00	14,992,721.00	0.00
210201	ALLOWANCES	0.00	14,278,782.00	14,278,782.00	11,000,000.00	14,992,721.00	14,992,721.00	14,992,721.00	0.00

21020101	Housing/Rent Allowance	0.00	8,319,320.00	8,319,320.00	8,000,000.00	8,735,286.00	8,735,286.00	8,735,286.00	0.00
21020102	Transport Allowance	0.00	1,872,620.00	1,872,620.00	1,000,000.00	1,966,251.00	1,966,251.00	1,966,251.00	0.00
21020103	Meal Subsidy	0.00	1,332,000.00	1,332,000.00	1,000,000.00	1,398,600.00	1,398,600.00	1,398,600.00	0.00
21020104	Utility Allowance	0.00	749,014.00	749,014.00	0.00	786,465.00	786,465.00	786,465.00	0.00
21020105	Entertainment Allowance	0.00	163,568.00	163,568.00	0.00	171,746.00	171,746.00	171,746.00	0.00
21020107	Domestic Staff Allowance	0.00	1,842,260.00	1,842,260.00	1,000,000.00	1,934,373.00	1,934,373.00	1,934,373.00	0.00
22	OTHER RECURRENT COSTS	0.00	300,800,000.00	300,800,000.00	6,112,845.84	350,800,000.00	350,800,000.00	350,800,000.00	0.00
2202	OVERHEAD COST	0.00	300,800,000.00	300,800,000.00	6,112,845.84	350,800,000.00	350,800,000.00	350,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	84,000,000.00	84,000,000.00	670,000.00	84,000,000.00	84,000,000.00	84,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	80,000,000.00	80,000,000.00	670,000.00	80,000,000.00	80,000,000.00	80,000,000.00	0.00
22020105	Hotel Accommodation	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	174,200,000.00	174,200,000.00	750,000.00	174,200,000.00	174,200,000.00	174,200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	20,400,000.00	20,400,000.00	750,000.00	20,400,000.00	20,400,000.00	20,400,000.00	0.00
22020302	BOOKS	0.00	50,500,000.00	50,500,000.00	0.00	50,500,000.00	50,500,000.00	50,500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	91,200,000.00	91,200,000.00	0.00	91,200,000.00	91,200,000.00	91,200,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,000,000.00	2,000,000.00	183,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	400,000.00	400,000.00	183,000.00	400,000.00	400,000.00	400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020501	LOCAL TRAINING	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	17,100,000.00	17,100,000.00	100,000.00	17,100,000.00	17,100,000.00	17,100,000.00	0.00
22020601	SECURITY SERVICES	0.00	17,000,000.00	17,000,000.00	0.00	17,000,000.00	17,000,000.00	17,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	11,400,000.00	11,400,000.00	3,803,535.03	11,400,000.00	11,400,000.00	11,400,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	11,400,000.00	11,400,000.00	3,803,535.03	11,400,000.00	11,400,000.00	11,400,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	2,600,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	100,000.00	100,000.00	1,310.81	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	100,000.00	100,000.00	1,310.81	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	4,800,000.00	4,800,000.00	605,000.00	54,800,000.00	54,800,000.00	54,800,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	1,000,000.00	1,000,000.00	605,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	0.00	300,000.00	300,000.00	0.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	3,300,000.00	3,300,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00
23	Capital Expenditure	0.00	100,000,000.00	100,000,000.00	0.00	1,066,250,000.00	1,066,250,000.00	1,066,250,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	60,000,000.00	60,000,000.00	0.00	116,250,000.00	116,250,000.00	116,250,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	60,000,000.00	60,000,000.00	0.00	116,250,000.00	116,250,000.00	116,250,000.00	0.00

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	60,000,000.00	60,000,000.00	0.00	116,250,000.00	116,250,000.00	116,250,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	40,000,000.00	40,000,000.00	0.00	950,000,000.00	950,000,000.00	950,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	40,000,000.00	40,000,000.00	0.00	950,000,000.00	950,000,000.00	950,000,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000.00	250,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDING	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	40,000,000.00	40,000,000.00	0.00	400,000,000.00	400,000,000.00	400,000,000.00	0.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00

051710400100	Enugu State College of Nursing Sciences and Health Tech								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	144,698,676.87	2,271,653,782.00	2,311,752,071.00	62,555,520.00	2,198,821,471.00	2,198,821,471.00	2,208,821,471.00	0.00
21	PERSONNEL COST	38,576,869.49	54,553,782.00	94,652,071.00	62,555,520.00	57,281,471.00	57,281,471.00	57,281,471.00	0.00
2101	SALARY	38,576,869.49	40,275,000.00	80,373,289.00	51,555,520.00	42,288,750.00	42,288,750.00	42,288,750.00	0.00
210101	SALARIES AND WAGES	38,576,869.49	40,275,000.00	80,373,289.00	51,555,520.00	42,288,750.00	42,288,750.00	42,288,750.00	0.00
21010101	SALARY	38,576,869.49	40,275,000.00	80,373,289.00	51,555,520.00	42,288,750.00	42,288,750.00	42,288,750.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	14,278,782.00	14,278,782.00	11,000,000.00	14,992,721.00	14,992,721.00	14,992,721.00	0.00
210201	ALLOWANCES	0.00	14,278,782.00	14,278,782.00	11,000,000.00	14,992,721.00	14,992,721.00	14,992,721.00	0.00
21020101	Housing/Rent Allowance	0.00	8,319,320.00	8,319,320.00	8,000,000.00	8,735,286.00	8,735,286.00	8,735,286.00	0.00
21020102	Transport Allowance	0.00	1,872,620.00	1,872,620.00	1,000,000.00	1,966,251.00	1,966,251.00	1,966,251.00	0.00
21020103	Meal Subsidy	0.00	1,332,000.00	1,332,000.00	1,000,000.00	1,398,600.00	1,398,600.00	1,398,600.00	0.00
21020104	Utility Allowance	0.00	749,014.00	749,014.00	0.00	786,465.00	786,465.00	786,465.00	0.00
21020105	Entertainment Allowance	0.00	163,568.00	163,568.00	0.00	171,746.00	171,746.00	171,746.00	0.00
21020107	Domestic Staff Allowance	0.00	1,842,260.00	1,842,260.00	1,000,000.00	1,934,373.00	1,934,373.00	1,934,373.00	0.00
22	OTHER RECURRENT COSTS	106,121,807.38	146,100,000.00	146,100,000.00	0.00	177,800,000.00	177,800,000.00	187,800,000.00	0.00
2202	OVERHEAD COST	106,121,807.38	146,100,000.00	146,100,000.00	0.00	177,800,000.00	177,800,000.00	187,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	18,486,829.50	9,000,000.00	9,000,000.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	17,802,829.50	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020105	Hotel Accommodation	684,000.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220202	UTILITIES - GENERAL	2,276,538.39	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020201	ELECTRICITY CHARGES	2,251,538.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020205	WATER RATES	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,283,807.00	93,000,000.00	93,000,000.00	0.00	93,000,000.00	93,000,000.00	93,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,732,657.00	20,400,000.00	20,400,000.00	0.00	20,400,000.00	20,400,000.00	20,400,000.00	0.00
22020302	BOOKS	0.00	50,500,000.00	50,500,000.00	0.00	50,500,000.00	50,500,000.00	50,500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,551,150.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	44,065,945.00	11,700,000.00	11,700,000.00	0.00	11,700,000.00	11,700,000.00	11,700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	1,811,850.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,918,800.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,783,595.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	35,551,700.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220205	TRAINING - GENERAL	200,000.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020501	LOCAL TRAINING	200,000.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00

220206	OTHER SERVICES - GENERAL	1,233,000.00	10,100,000.00	10,100,000.00	0.00	10,100,000.00	10,100,000.00	10,100,000.00	0.00
22020601	SECURITY SERVICES	750,000.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	483,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,807,400.00	10,200,000.00	10,200,000.00	0.00	10,200,000.00	10,200,000.00	10,200,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,807,400.00	10,200,000.00	10,200,000.00	0.00	10,200,000.00	10,200,000.00	10,200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	6,602,330.00	2,600,000.00	2,600,000.00	0.00	2,600,000.00	2,600,000.00	2,600,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	6,602,330.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	219,746.57	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	219,746.57	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	25,946,210.92	4,800,000.00	4,800,000.00	0.00	36,500,000.00	36,500,000.00	46,500,000.00	0.00
22021001	REFRESHMENT & MEALS	3,119,803.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,348,203.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	682,657.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	0.00	300,000.00	300,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	13,795,547.00	3,300,000.00	3,300,000.00	0.00	30,300,000.00	30,300,000.00	40,300,000.00	0.00
23	Capital Expenditure	0.00	2,071,000,000.00	2,071,000,000.00	0.00	1,963,740,000.00	1,963,740,000.00	1,963,740,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	45,000,000.00	45,000,000.00	0.00	210,000,000.00	210,000,000.00	210,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	45,000,000.00	45,000,000.00	0.00	210,000,000.00	210,000,000.00	210,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	25,000,000.00	25,000,000.00	0.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	1,990,000,000.00	1,990,000,000.00	0.00	1,714,740,000.00	1,714,740,000.00	1,714,740,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	1,990,000,000.00	1,990,000,000.00	0.00	1,714,740,000.00	1,714,740,000.00	1,714,740,000.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	870,000,000.00	870,000,000.00	0.00	658,000,000.00	658,000,000.00	658,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRE	0.00	1,120,000,000.00	1,120,000,000.00	0.00	1,031,740,000.00	1,031,740,000.00	1,031,740,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	36,000,000.00	36,000,000.00	0.00	39,000,000.00	39,000,000.00	39,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	36,000,000.00	36,000,000.00	0.00	39,000,000.00	39,000,000.00	39,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRE	0.00	36,000,000.00	36,000,000.00	0.00	39,000,000.00	39,000,000.00	39,000,000.00	0.00

051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	2,402,471,000.00	1,603,471,000.00	0.00	1,887,681,000.00	1,892,681,000.00	1,911,681,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	393,800,000.00	393,800,000.00	0.00	513,900,000.00	518,900,000.00	537,900,000.00	0.00
2202	OVERHEAD COST	0.00	393,800,000.00	393,800,000.00	0.00	513,900,000.00	518,900,000.00	537,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	73,000,000.00	73,000,000.00	0.00	39,000,000.00	44,000,000.00	44,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	60,000,000.00	60,000,000.00	0.00	15,000,000.00	20,000,000.00	20,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020105	Hotel Accommodation	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	14,000,000.00	14,000,000.00	0.00	16,000,000.00	16,000,000.00	19,000,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	10,000,000.00	10,000,000.00	0.00	12,000,000.00	12,000,000.00	15,000,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	121,000,000.00	121,000,000.00	0.00	158,700,000.00	158,700,000.00	167,000,000.00	0.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	21,000,000.00	21,000,000.00	0.00	21,200,000.00	21,200,000.00	21,500,000.00	0.00
22020302	BOOKS	0.00	20,000,000.00	20,000,000.00	0.00	50,500,000.00	50,500,000.00	50,500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	10,000,000.00	10,000,000.00	0.00	12,000,000.00	12,000,000.00	15,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	70,000,000.00	70,000,000.00	0.00	75,000,000.00	75,000,000.00	80,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	28,000,000.00	28,000,000.00	0.00	29,400,000.00	29,400,000.00	29,700,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	5,000,000.00	5,000,000.00	0.00	5,500,000.00	5,500,000.00	5,500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	2,000,000.00	2,000,000.00	0.00	2,200,000.00	2,200,000.00	2,500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	2,000,000.00	2,000,000.00	0.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	6,000,000.00	6,000,000.00	0.00	6,500,000.00	6,500,000.00	6,500,000.00	0.00
220205	TRAINING - GENERAL	0.00	4,000,000.00	4,000,000.00	0.00	4,100,000.00	4,100,000.00	4,100,000.00	0.00
22020501	LOCAL TRAINING	0.00	4,000,000.00	4,000,000.00	0.00	4,100,000.00	4,100,000.00	4,100,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	30,000,000.00	30,000,000.00	0.00	33,000,000.00	33,000,000.00	35,000,000.00	0.00
22020601	SECURITY SERVICES	0.00	25,000,000.00	25,000,000.00	0.00	28,000,000.00	28,000,000.00	30,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	10,500,000.00	10,500,000.00	0.00	10,500,000.00	10,500,000.00	10,500,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	10,500,000.00	10,500,000.00	0.00	10,500,000.00	10,500,000.00	10,500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	19,500,000.00	19,500,000.00	0.00	17,000,000.00	17,000,000.00	17,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	6,500,000.00	6,500,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	13,000,000.00	13,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	300,000.00	300,000.00	0.00	400,000.00	400,000.00	500,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	300,000.00	300,000.00	0.00	400,000.00	400,000.00	500,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	93,500,000.00	93,500,000.00	0.00	205,800,000.00	205,800,000.00	211,100,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	15,000,000.00	15,000,000.00	0.00	17,000,000.00	17,000,000.00	20,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	500,000.00	0.00	600,000.00	600,000.00	800,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	500,000.00	500,000.00	0.00	600,000.00	600,000.00	700,000.00	0.00
22021007	WELFARE PACKAGES	0.00	500,000.00	500,000.00	0.00	20,000,000.00	20,000,000.00	22,000,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	20,000,000.00	20,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	40,000,000.00	40,000,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
23	Capital Expenditure	0.00	2,008,671,000.00	1,209,671,000.00	0.00	1,373,781,000.00	1,373,781,000.00	1,373,781,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	470,491,000.00	470,491,000.00	0.00	746,891,000.00	746,891,000.00	746,891,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	470,491,000.00	470,491,000.00	0.00	746,891,000.00	746,891,000.00	746,891,000.00	0.00
23010106	PURCHASE OF VANS	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	380,000,000.00	380,000,000.00	0.00	610,000,000.00	610,000,000.00	610,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	600,000.00	600,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	89,891,000.00	89,891,000.00	0.00	109,891,000.00	109,891,000.00	109,891,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	519,290,000.00	220,290,000.00	0.00	595,890,000.00	595,890,000.00	595,890,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	519,290,000.00	220,290,000.00	0.00	595,890,000.00	595,890,000.00	595,890,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	3,890,000.00	4,890,000.00	0.00	5,890,000.00	5,890,000.00	5,890,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH C	0.00	515,400,000.00	215,400,000.00	0.00	590,000,000.00	590,000,000.00	590,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	1,018,890,000.00	518,890,000.00	0.00	31,000,000.00	31,000,000.00	31,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	1,018,890,000.00	518,890,000.00	0.00	31,000,000.00	31,000,000.00	31,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRI	0.00	1,018,890,000.00	518,890,000.00	0.00	31,000,000.00	31,000,000.00	31,000,000.00	0.00

052100100100	Ministry of Health								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,386,402,336.38	23,182,131,106.00	22,982,131,106.00	839,769,372.43	9,875,458,811.00	15,875,458,811.00	15,881,458,811.00	8,000,000.00
21	PERSONNEL COST	1,054,804,692.89	1,043,474,106.00	1,043,474,106.00	626,671,322.43	5,641,647,811.00	1,641,647,811.00	1,641,647,811.00	0.00
2101	SALARY	613,064,691.54	558,433,040.00	558,433,040.00	491,867,749.59	4,006,354,692.00	1,006,354,692.00	1,006,354,692.00	0.00
210101	SALARIES AND WAGES	613,064,691.54	558,433,040.00	558,433,040.00	491,867,749.59	4,006,354,692.00	1,006,354,692.00	1,006,354,692.00	0.00
21010101	SALARY	613,064,691.54	558,433,040.00	558,433,040.00	491,867,749.59	4,006,354,692.00	1,006,354,692.00	1,006,354,692.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	441,740,001.35	485,041,066.00	485,041,066.00	134,803,572.84	1,635,293,119.00	635,293,119.00	635,293,119.00	0.00
210201	ALLOWANCES	441,740,001.35	485,041,066.00	485,041,066.00	134,803,572.84	1,635,293,119.00	635,293,119.00	635,293,119.00	0.00
21020101	Housing/Rent Allowance	66,422,954.21	155,153,580.00	155,153,580.00	44,309,165.22	1,162,911,259.00	162,911,259.00	162,911,259.00	0.00
21020102	Transport Allowance	10,367,590.99	6,424,660.00	6,424,660.00	2,634,742.27	6,745,893.00	6,745,893.00	6,745,893.00	0.00
21020103	Meal Subsidy	5,763,652.05	2,795,180.00	2,795,180.00	1,961,329.90	2,934,939.00	2,934,939.00	2,934,939.00	0.00
21020104	Utility Allowance	3,838,802.00	10,335,140.00	10,335,140.00	8,713,794.26	10,851,897.00	10,851,897.00	10,851,897.00	0.00
21020105	Entertainment Allowance	640,739.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020106	Leave allowances	0.00	37,681,160.00	37,681,160.00	0.00	39,565,218.00	39,565,218.00	39,565,218.00	0.00
21020107	Domestic Staff Allowance	66,788,909.32	80,775,446.00	80,775,446.00	19,682,688.56	210,814,218.00	210,814,218.00	210,814,218.00	0.00
21020108	Shift Duty Allowance	20,688,215.54	52,151,900.00	52,151,900.00	7,861,404.83	54,759,495.00	54,759,495.00	54,759,495.00	0.00
21020109	Call Duties Allowances	67,265,348.56	101,324,000.00	101,324,000.00	38,061,321.83	106,390,200.00	106,390,200.00	106,390,200.00	0.00
21020111	Hazard Allowance	13,092,042.16	26,400,000.00	26,400,000.00	7,301,247.58	27,720,000.00	27,720,000.00	27,720,000.00	0.00
21020112	Rural Posting Allowance	10,097,355.97	7,600,000.00	7,600,000.00	3,550,904.19	7,980,000.00	7,980,000.00	7,980,000.00	0.00
21020113	Teaching Allowance	39,163,120.83	400,000.00	400,000.00	41,341.00	420,000.00	420,000.00	420,000.00	0.00
21020114	Admin Allowance	1,457,605.20	4,000,000.00	4,000,000.00	685,633.20	4,200,000.00	4,200,000.00	4,200,000.00	0.00
21020115	Arrears Allowances	136,104,665.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020126	Other Allowances	49,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	155,393,421.11	193,050,000.00	193,050,000.00	0.00	360,100,000.00	360,100,000.00	366,100,000.00	8,000,000.00
2202	OVERHEAD COST	155,393,421.11	193,050,000.00	193,050,000.00	0.00	360,100,000.00	360,100,000.00	366,100,000.00	8,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	6,770,500.00	27,000,000.00	27,000,000.00	0.00	55,000,000.00	55,000,000.00	60,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	113,000.00	2,000,000.00	2,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,027,500.00	15,000,000.00	15,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,630,000.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	25,000,000.00	30,000,000.00	0.00
220202	UTILITIES - GENERAL	939,500.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020201	ELECTRICITY CHARGES	914,500.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020203	INTERNET ACCESS CHARGES	25,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	35,094,093.39	16,700,000.00	16,700,000.00	0.00	16,700,000.00	16,700,000.00	16,700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	34,014,093.39	3,700,000.00	3,700,000.00	0.00	3,700,000.00	3,700,000.00	3,700,000.00	0.00
22020302	BOOKS	37,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020303	NEWSPAPERS	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,012,500.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	48,280,193.19	1,650,000.00	1,650,000.00	0.00	8,800,000.00	8,800,000.00	9,800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	1,570,300.00	600,000.00	600,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	44,539,743.19	100,000.00	100,000.00	0.00	5,000,000.00	5,000,000.00	6,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	150,000.00	150,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	208,650.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	1,961,500.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00

220205	TRAINING - GENERAL	1,446,250.00	400,000.00	400,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00
22020501	LOCAL TRAINING	908,250.00	400,000.00	400,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	3,000,000.00
22020502	INTERNATIONAL TRAINING	538,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220206	OTHER SERVICES - GENERAL	382,000.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	382,000.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,584,000.00	7,000,000.00	7,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	5,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,584,000.00	7,000,000.00	7,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	10,413,400.00	900,000.00	900,000.00	0.00	2,300,000.00	2,300,000.00	2,300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	253,400.00	600,000.00	600,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	10,160,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	131,410.09	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	131,410.09	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	50,352,074.44	138,700,000.00	138,700,000.00	0.00	240,600,000.00	240,600,000.00	240,600,000.00	0.00
22021001	REFRESHMENT & MEALS	856,450.00	600,000.00	600,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,401,500.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	620,000.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	33,598,124.44	100,000,000.00	100,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	25,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021007	WELFARE PACKAGES	5,960,500.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	188,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	7,702,500.00	3,000,000.00	3,000,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
23	Capital Expenditure	176,204,222.38	21,945,607,000.00	21,745,607,000.00	213,098,050.00	3,873,711,000.00	13,873,711,000.00	13,873,711,000.00	0.00
2301	FIXED ASSETS PURCHASED	87,832,734.60	747,000,000.00	747,000,000.00	192,000,000.00	1,318,711,000.00	1,318,711,000.00	1,318,711,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	87,832,734.60	747,000,000.00	747,000,000.00	192,000,000.00	1,318,711,000.00	1,318,711,000.00	1,318,711,000.00	0.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	180,000,000.00	180,000,000.00	0.00	319,000,000.00	319,000,000.00	319,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	29,875,051.80	80,000,000.00	80,000,000.00	0.00	129,979,000.00	129,979,000.00	129,979,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	100,000,000.00	100,000,000.00	192,000,000.00	55,900,000.00	55,900,000.00	55,900,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	90,000,000.00	90,000,000.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	57,957,682.80	272,000,000.00	272,000,000.00	0.00	803,832,000.00	803,832,000.00	803,832,000.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	25,000,000.00	25,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	8,448,400.00	20,923,500,000.00	20,723,500,000.00	21,098,050.00	2,321,000,000.00	12,321,000,000.00	12,321,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	8,448,400.00	20,923,500,000.00	20,723,500,000.00	21,098,050.00	2,321,000,000.00	12,321,000,000.00	12,321,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH C	8,448,400.00	20,885,500,000.00	20,685,500,000.00	21,098,050.00	2,319,000,000.00	12,319,000,000.00	12,319,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	38,000,000.00	38,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	79,923,087.78	126,179,000.00	126,179,000.00	0.00	110,000,000.00	110,000,000.00	110,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	79,923,087.78	126,179,000.00	126,179,000.00	0.00	110,000,000.00	110,000,000.00	110,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRE	79,923,087.78	126,179,000.00	126,179,000.00	0.00	110,000,000.00	110,000,000.00	110,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	148,928,000.00	148,928,000.00	0.00	124,000,000.00	124,000,000.00	124,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	148,928,000.00	148,928,000.00	0.00	124,000,000.00	124,000,000.00	124,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	52,928,000.00	52,928,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	93,000,000.00	93,000,000.00	0.00	80,000,000.00	80,000,000.00	80,000,000.00	0.00

052100300100	Enugu State Primary Healthcare Development Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging

2	EXPENDITURES	2,977,020,916.15	19,465,656,896.00	19,465,656,896.00	46,451,697.23	20,988,068,901.00	15,999,068,901.00	16,069,068,901.00	1,910,400,000.00
21	PERSONNEL COST	0.00	1,618,616,896.00	1,618,616,896.00	0.00	4,057,168,901.00	2,057,168,901.00	2,057,168,901.00	0.00
2101	SALARY	0.00	865,999,040.00	865,999,040.00	0.00	147,576,790.00	1,274,298,992.00	1,274,298,992.00	0.00
210101	SALARIES AND WAGES	0.00	865,999,040.00	865,999,040.00	0.00	147,576,790.00	1,274,298,992.00	1,274,298,992.00	0.00
21010101	SALARY	0.00	865,999,040.00	865,999,040.00	0.00	147,576,790.00	1,274,298,992.00	1,274,298,992.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	752,617,856.00	752,617,856.00	0.00	3,909,592,111.00	782,869,909.00	782,869,909.00	0.00
210201	ALLOWANCES	0.00	752,617,856.00	752,617,856.00	0.00	3,909,592,111.00	782,869,909.00	782,869,909.00	0.00
21020101	Housing/Rent Allowance	0.00	302,730,370.00	302,730,370.00	0.00	3,274,298,992.00	310,488,049.00	310,488,049.00	0.00
21020102	Transport Allowance	0.00	6,424,660.00	6,424,660.00	0.00	162,911,259.00	6,745,893.00	6,745,893.00	0.00
21020103	Meal Subsidy	0.00	2,795,180.00	2,795,180.00	0.00	6,745,893.00	2,934,939.00	2,934,939.00	0.00
21020104	Utility Allowance	0.00	10,335,140.00	10,335,140.00	0.00	2,934,939.00	10,851,897.00	10,851,897.00	0.00
21020106	Leave allowances	0.00	37,681,160.00	37,681,160.00	0.00	10,851,897.00	39,565,218.00	39,565,218.00	0.00
21020107	Domestic Staff Allowance	0.00	200,775,446.00	200,775,446.00	0.00	39,565,218.00	210,814,218.00	210,814,218.00	0.00
21020108	Shift Duty Allowance	0.00	52,151,900.00	52,151,900.00	0.00	210,814,218.00	54,759,495.00	54,759,495.00	0.00
21020109	Call Duties Allowances	0.00	101,324,000.00	101,324,000.00	0.00	54,759,495.00	106,390,200.00	106,390,200.00	0.00
21020111	Hazard Allowance	0.00	26,400,000.00	26,400,000.00	0.00	106,390,200.00	27,720,000.00	27,720,000.00	0.00
21020112	Rural Posting Allowance	0.00	7,600,000.00	7,600,000.00	0.00	27,720,000.00	7,980,000.00	7,980,000.00	0.00
21020113	Teaching Allowance	0.00	400,000.00	400,000.00	0.00	7,980,000.00	420,000.00	420,000.00	0.00
21020114	Admin Allowance	0.00	4,000,000.00	4,000,000.00	0.00	4,620,000.00	4,200,000.00	4,200,000.00	0.00
22	OTHER RECURRENT COSTS	59,527,514.65	200,350,000.00	200,350,000.00	22,551,697.23	1,184,950,000.00	1,195,950,000.00	1,265,950,000.00	270,000,000.00
2202	OVERHEAD COST	59,527,514.65	200,350,000.00	200,350,000.00	22,551,697.23	1,184,950,000.00	1,195,950,000.00	1,265,950,000.00	270,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	18,664,700.00	11,000,000.00	11,000,000.00	4,182,600.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	963,600.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	14,701,100.00	10,000,000.00	10,000,000.00	4,182,600.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	1,343,600.00	1,900,000.00	1,900,000.00	689,000.00	1,900,000.00	1,900,000.00	1,900,000.00	0.00
22020202	TELEPHONE CHARGES	129,600.00	400,000.00	400,000.00	80,000.00	400,000.00	400,000.00	400,000.00	0.00
22020203	INTERNET ACCESS CHARGES	864,000.00	1,100,000.00	1,100,000.00	404,000.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020205	WATER RATES	350,000.00	400,000.00	400,000.00	205,000.00	400,000.00	400,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	6,579,450.00	50,850,000.00	50,850,000.00	1,374,920.00	250,850,000.00	260,850,000.00	280,850,000.00	70,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,108,450.00	6,800,000.00	6,800,000.00	1,320,820.00	6,800,000.00	6,800,000.00	6,800,000.00	0.00
22020304	MAGAZINES & PERIODICALS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	104,000.00	500,000.00	500,000.00	11,100.00	500,000.00	500,000.00	500,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	367,000.00	2,500,000.00	2,500,000.00	43,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0.00	20,000,000.00	20,000,000.00	0.00	220,000,000.00	230,000,000.00	250,000,000.00	70,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0.00	750,000.00	750,000.00	0.00	750,000.00	750,000.00	750,000.00	0.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	9,523,050.00	15,400,000.00	15,400,000.00	5,481,000.00	15,400,000.00	15,400,000.00	15,400,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	3,390,600.00	3,000,000.00	3,000,000.00	1,287,500.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,600,000.00	10,000,000.00	10,000,000.00	2,765,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	292,750.00	1,000,000.00	1,000,000.00	457,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	302,000.00	500,000.00	500,000.00	202,000.00	500,000.00	500,000.00	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,937,700.00	800,000.00	800,000.00	769,500.00	800,000.00	800,000.00	800,000.00	0.00
220205	TRAINING - GENERAL	0.00	22,400,000.00	22,400,000.00	0.00	704,000,000.00	705,000,000.00	705,000,000.00	200,000,000.00
22020501	LOCAL TRAINING	0.00	22,400,000.00	22,400,000.00	0.00	704,000,000.00	705,000,000.00	705,000,000.00	200,000,000.00

220206	OTHER SERVICES - GENERAL	2,343,100.00	3,500,000.00	3,500,000.00	650,000.00	21,500,000.00	21,500,000.00	21,500,000.00	0.00
22020601	SECURITY SERVICES	370,000.00	1,500,000.00	1,500,000.00	390,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,973,100.00	2,000,000.00	2,000,000.00	260,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,723,441.22	10,000,000.00	10,000,000.00	6,899,422.22	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020701	FINANCIAL CONSULTING	4,393,441.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	330,000.00	10,000,000.00	10,000,000.00	6,899,422.22	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,361,550.00	2,700,000.00	2,700,000.00	226,500.00	2,700,000.00	2,700,000.00	2,700,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	4,103,900.00	1,500,000.00	1,500,000.00	35,000.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	257,650.00	1,200,000.00	1,200,000.00	191,500.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	39,953.43	100,000.00	100,000.00	14,255.01	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	39,953.43	100,000.00	100,000.00	14,255.01	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,948,670.00	82,500,000.00	82,500,000.00	3,034,000.00	167,500,000.00	167,500,000.00	217,500,000.00	0.00
22021001	REFRESHMENT & MEALS	1,320,000.00	12,000,000.00	12,000,000.00	366,200.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	10,000,000.00	10,000,000.00	0.00	140,000,000.00	140,000,000.00	145,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	50,000,000.00	50,000,000.00	67,800.00	5,000,000.00	5,000,000.00	50,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,628,670.00	10,000,000.00	10,000,000.00	2,600,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23	Capital Expenditure	2,917,493,401.50	17,646,690,000.00	17,646,690,000.00	23,900,000.00	15,745,950,000.00	12,745,950,000.00	12,745,950,000.00	1,640,400,000.00
2301	FIXED ASSETS PURCHASED	2,411,373,965.24	4,915,690,000.00	4,915,690,000.00	23,900,000.00	2,364,650,000.00	2,364,650,000.00	2,364,650,000.00	320,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,411,373,965.24	4,915,690,000.00	4,915,690,000.00	23,900,000.00	2,364,650,000.00	2,364,650,000.00	2,364,650,000.00	320,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	41,146,780.00	62,000,000.00	62,000,000.00	0.00	152,780,000.00	152,780,000.00	152,780,000.00	20,000,000.00
23010113	PURCHASE OF COMPUTERS	2,027,732,703.00	112,000,000.00	112,000,000.00	0.00	278,400,000.00	278,400,000.00	278,400,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	0.00	67,920,000.00	67,920,000.00	67,920,000.00	0.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	0.00	200,000,000.00	200,000,000.00	23,900,000.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	342,494,482.24	4,541,690,000.00	4,541,690,000.00	0.00	1,865,550,000.00	1,865,550,000.00	1,865,550,000.00	300,000,000.00
2302	CONSTRUCTION / PROVISION	99,811,080.06	10,086,000,000.00	10,086,000,000.00	0.00	10,199,000,000.00	7,199,000,000.00	7,199,000,000.00	51,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	99,811,080.06	10,086,000,000.00	10,086,000,000.00	0.00	10,199,000,000.00	7,199,000,000.00	7,199,000,000.00	51,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	99,811,080.06	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH C	0.00	10,081,000,000.00	10,081,000,000.00	0.00	10,199,000,000.00	7,199,000,000.00	7,199,000,000.00	51,000,000.00
2303	REHABILITATION / REPAIRS	254,302,341.20	2,562,000,000.00	2,562,000,000.00	0.00	1,635,000,000.00	1,635,000,000.00	1,635,000,000.00	95,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	254,302,341.20	2,562,000,000.00	2,562,000,000.00	0.00	1,635,000,000.00	1,635,000,000.00	1,635,000,000.00	95,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTR	254,302,341.20	2,562,000,000.00	2,562,000,000.00	0.00	1,635,000,000.00	1,635,000,000.00	1,635,000,000.00	95,000,000.00
2305	OTHER CAPITAL PROJECTS	152,006,015.00	83,000,000.00	83,000,000.00	0.00	1,547,300,000.00	1,547,300,000.00	1,547,300,000.00	1,174,400,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	152,006,015.00	83,000,000.00	83,000,000.00	0.00	1,547,300,000.00	1,547,300,000.00	1,547,300,000.00	1,174,400,000.00
23050101	RESEARCH AND DEVELOPMENT	151,270,515.00	28,000,000.00	28,000,000.00	0.00	7,900,000.00	7,900,000.00	7,900,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	15,000,000.00	15,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23050104	ANNIVERSARIES/CELEBRATIONS	735,500.00	40,000,000.00	40,000,000.00	0.00	1,174,400,000.00	1,174,400,000.00	1,174,400,000.00	1,174,400,000.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	0.00	0.00	0.00	320,000,000.00	320,000,000.00	320,000,000.00	0.00

052100200100	Enugu State Agency for Universal Health Coverage								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	360,200,000.00	360,200,000.00	0.00	2,531,686,000.00	3,031,686,000.00	3,031,686,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	54,800,000.00	54,800,000.00	0.00	64,800,000.00	64,800,000.00	64,800,000.00	0.00
2202	OVERHEAD COST	0.00	54,800,000.00	54,800,000.00	0.00	64,800,000.00	64,800,000.00	64,800,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	1,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00

220202	UTILITIES - GENERAL	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020205	WATER RATES	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220205	TRAINING - GENERAL	0.00	45,200,000.00	45,200,000.00	0.00	51,200,000.00	51,200,000.00	51,200,000.00	0.00
22020501	LOCAL TRAINING	0.00	45,200,000.00	45,200,000.00	0.00	51,200,000.00	51,200,000.00	51,200,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020601	SECURITY SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00	1,400,000.00	1,400,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	1,600,000.00	1,600,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
23	Capital Expenditure	0.00	305,400,000.00	305,400,000.00	0.00	2,466,886,000.00	2,966,886,000.00	2,966,886,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	90,500,000.00	90,500,000.00	0.00	215,100,000.00	215,100,000.00	215,100,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	90,500,000.00	90,500,000.00	0.00	215,100,000.00	215,100,000.00	215,100,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	48,200,000.00	48,200,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	10,200,000.00	10,200,000.00	0.00	13,600,000.00	13,600,000.00	13,600,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	32,100,000.00	32,100,000.00	0.00	31,500,000.00	31,500,000.00	31,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	214,900,000.00	214,900,000.00	0.00	2,181,786,000.00	2,681,786,000.00	2,681,786,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	214,900,000.00	214,900,000.00	0.00	2,181,786,000.00	2,681,786,000.00	2,681,786,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	11,400,000.00	11,400,000.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	3,500,000.00	3,500,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	200,000,000.00	200,000,000.00	0.00	2,176,786,000.00	2,676,786,000.00	2,676,786,000.00	0.00

052102600100	ESUT Teaching Hospital ParkLane, Enugu								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	7,880,854,610.76	9,041,974,072.00	9,041,974,072.00	4,244,061,931.13	22,526,980,001.00	15,526,980,001.00	15,526,980,001.00	0.00
21	PERSONNEL COST	6,584,238,117.05	5,742,404,072.00	5,742,404,072.00	3,788,558,203.13	16,220,510,001.00	9,220,510,001.00	9,220,510,001.00	0.00
2101	SALARY	4,391,822,623.08	2,932,533,140.00	2,932,533,140.00	2,932,533,140.00	10,200,713,390.00	6,200,713,390.00	6,200,713,390.00	0.00

210101	SALARIES AND WAGES	4,391,822,623.08	2,932,533,140.00	2,932,533,140.00	2,932,533,140.00	10,200,713,390.00	6,200,713,390.00	6,200,713,390.00	0.00
21010101	SALARY	4,391,442,623.08	2,932,533,140.00	2,932,533,140.00	2,932,533,140.00	10,197,291,515.00	6,197,291,515.00	6,197,291,515.00	0.00
21010102	OVER TIME PAYMENTS	380,000.00	0.00	0.00	0.00	3,421,875.00	3,421,875.00	3,421,875.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,192,415,493.97	2,809,870,932.00	2,809,870,932.00	856,025,063.13	6,019,796,611.00	3,019,796,611.00	3,019,796,611.00	0.00
210201	ALLOWANCES	2,192,415,493.97	2,809,870,932.00	2,809,870,932.00	856,025,063.13	6,019,796,611.00	3,019,796,611.00	3,019,796,611.00	0.00
21020101	Housing/Rent Allowance	239,878,710.08	887,704,498.00	887,704,498.00	421,833,959.96	3,736,864,084.00	736,864,084.00	736,864,084.00	0.00
21020102	Transport Allowance	5,075.00	454,776,214.00	454,776,214.00	128,066,439.20	355,283,917.00	355,283,917.00	355,283,917.00	0.00
21020103	Meal Subsidy	12,127,642.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020104	Utility Allowance	1,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020107	Domestic Staff Allowance	8,088,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020108	Shift Duty Allowance	102,738,330.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020109	Call Duties Allowances	656,523,258.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020111	Hazard Allowance	141,503,998.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020113	Teaching Allowance	159,303,079.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	623,692,772.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020117	Professional Allowance	248,439,288.70	1,467,390,220.00	1,467,390,220.00	306,124,663.97	1,927,648,610.00	1,927,648,610.00	1,927,648,610.00	0.00
21020125	Inducement Allowance	113,587.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	1,111,084,878.83	964,570,000.00	964,570,000.00	0.00	1,046,470,000.00	1,046,470,000.00	1,046,470,000.00	0.00
2202	OVERHEAD COST	1,111,084,878.83	964,570,000.00	964,570,000.00	0.00	1,046,470,000.00	1,046,470,000.00	1,046,470,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	4,819,605.01	77,000,000.00	77,000,000.00	0.00	77,350,000.00	77,350,000.00	77,350,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,819,605.01	65,000,000.00	65,000,000.00	0.00	65,000,000.00	65,000,000.00	65,000,000.00	0.00
22020105	Hotel Accommodation	0.00	2,000,000.00	2,000,000.00	0.00	2,350,000.00	2,350,000.00	2,350,000.00	0.00
220202	UTILITIES - GENERAL	218,174,348.78	10,120,000.00	10,120,000.00	0.00	10,120,000.00	10,120,000.00	10,120,000.00	0.00
22020201	ELECTRICITY CHARGES	97,385,658.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	24,587,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	82,324,715.50	120,000.00	120,000.00	0.00	120,000.00	120,000.00	120,000.00	0.00
22020205	WATER RATES	13,876,975.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	353,097,896.23	419,100,000.00	419,100,000.00	0.00	419,400,000.00	419,400,000.00	419,400,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	316,126,666.26	248,000,000.00	248,000,000.00	0.00	248,300,000.00	248,300,000.00	248,300,000.00	0.00
22020302	BOOKS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,884,405.00	7,800,000.00	7,800,000.00	0.00	7,800,000.00	7,800,000.00	7,800,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	30,086,824.97	162,800,000.00	162,800,000.00	0.00	162,800,000.00	162,800,000.00	162,800,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	94,977,003.68	92,900,000.00	92,900,000.00	0.00	93,100,000.00	93,100,000.00	93,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	3,880,400.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	557,800.00	1,000,000.00	1,000,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	18,142,856.33	8,000,000.00	8,000,000.00	0.00	8,400,000.00	8,400,000.00	8,400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,516,502.00	70,600,000.00	70,600,000.00	0.00	70,600,000.00	70,600,000.00	70,600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,076,000.00	4,000,000.00	4,000,000.00	0.00	4,700,000.00	4,700,000.00	4,700,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	48,803,445.35	8,300,000.00	8,300,000.00	0.00	8,300,000.00	8,300,000.00	8,300,000.00	0.00
220205	TRAINING - GENERAL	8,186,960.00	31,400,000.00	31,400,000.00	0.00	31,400,000.00	31,400,000.00	31,400,000.00	0.00
22020501	LOCAL TRAINING	8,186,960.00	31,400,000.00	31,400,000.00	0.00	31,400,000.00	31,400,000.00	31,400,000.00	0.00
220206	OTHER SERVICES - GENERAL	23,675,942.00	6,100,000.00	6,100,000.00	0.00	6,300,000.00	6,300,000.00	6,300,000.00	0.00
22020601	SECURITY SERVICES	10,628,031.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	13,047,911.00	5,400,000.00	5,400,000.00	0.00	5,600,000.00	5,600,000.00	5,600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	17,924,176.32	83,000,000.00	83,000,000.00	0.00	83,400,000.00	83,400,000.00	83,400,000.00	0.00
22020703	LEGAL SERVICES	17,924,176.32	83,000,000.00	83,000,000.00	0.00	83,400,000.00	83,400,000.00	83,400,000.00	0.00

220208	FUEL & LUBRICANTS - GENERAL	137,194,712.50	14,300,000.00	14,300,000.00	0.00	14,900,000.00	14,900,000.00	14,900,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	41,433,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	95,729,462.50	13,000,000.00	13,000,000.00	0.00	13,600,000.00	13,600,000.00	13,600,000.00	0.00
22020806	COOKING GAS/FUEL COST	32,000.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	415,194.12	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	195,194.12	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020902	INSURANCE PREMIUM	220,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	252,619,040.19	229,550,000.00	229,550,000.00	0.00	309,400,000.00	309,400,000.00	309,400,000.00	0.00
22021001	REFRESHMENT & MEALS	137,618,267.94	82,000,000.00	82,000,000.00	0.00	82,000,000.00	82,000,000.00	82,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	46,280,760.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	2,593,351.00	4,500,000.00	4,500,000.00	0.00	4,550,000.00	4,550,000.00	4,550,000.00	0.00
22021007	WELFARE PACKAGES	5,532,100.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22021010	DIRECT TEACHING & LABORATORY COST	59,844,561.25	25,200,000.00	25,200,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
22021013	PROMOTION (SERVICE WIDE)	0.00	850,000.00	850,000.00	0.00	850,000.00	850,000.00	850,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	750,000.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021022	Donations	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
23	Capital Expenditure	185,531,614.88	2,335,000,000.00	2,335,000,000.00	455,503,728.00	5,260,000,000.00	5,260,000,000.00	5,260,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	53,640,739.88	485,000,000.00	785,000,000.00	0.00	3,410,000,000.00	3,410,000,000.00	3,410,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	53,640,739.88	485,000,000.00	785,000,000.00	0.00	3,410,000,000.00	3,410,000,000.00	3,410,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,483,701.75	185,000,000.00	185,000,000.00	0.00	2,420,000,000.00	2,420,000,000.00	2,420,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	3,218,191.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	6,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	33,438,847.13	300,000,000.00	600,000,000.00	0.00	990,000,000.00	990,000,000.00	990,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	131,890,875.00	1,850,000,000.00	1,550,000,000.00	455,503,728.00	1,650,000,000.00	1,650,000,000.00	1,650,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	131,890,875.00	1,850,000,000.00	1,550,000,000.00	455,503,728.00	1,650,000,000.00	1,650,000,000.00	1,650,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CE	131,890,875.00	1,850,000,000.00	1,550,000,000.00	455,503,728.00	1,650,000,000.00	1,650,000,000.00	1,650,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRE	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00

052110200100	Enugu State Hospitals Management Board (SHB)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	2,382,710,462.68	5,623,194,730.00	4,623,194,730.00	1,363,710,903.94	38,101,318,517.00	21,100,418,517.00	21,101,318,517.00	0.00
21	PERSONNEL COST	2,318,777,407.85	1,986,335,730.00	1,986,335,730.00	1,358,528,897.92	20,135,652,517.00	3,135,652,517.00	3,135,652,517.00	0.00
2101	SALARY	1,546,822,271.14	703,657,864.00	703,657,864.00	1,155,876,810.97	18,788,840,755.00	1,788,840,755.00	1,788,840,755.00	0.00
210101	SALARIES AND WAGES	1,546,822,271.14	703,657,864.00	703,657,864.00	1,155,876,810.97	18,788,840,755.00	1,788,840,755.00	1,788,840,755.00	0.00
21010101	SALARY	1,546,822,271.14	703,657,864.00	703,657,864.00	1,155,876,810.97	18,788,840,755.00	1,788,840,755.00	1,788,840,755.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	771,955,136.71	1,282,677,866.00	1,282,677,866.00	202,652,086.95	1,346,811,762.00	1,346,811,762.00	1,346,811,762.00	0.00
210201	ALLOWANCES	771,955,136.71	1,282,677,866.00	1,282,677,866.00	202,652,086.95	1,346,811,762.00	1,346,811,762.00	1,346,811,762.00	0.00
21020101	Housing/Rent Allowance	110,872,660.72	302,923,716.00	302,923,716.00	45,111,440.96	318,069,902.00	318,069,902.00	318,069,902.00	0.00
21020102	Transport Allowance	16,758,250.11	43,562,290.00	43,562,290.00	10,801,676.52	45,740,405.00	45,740,405.00	45,740,405.00	0.00
21020103	Meal Subsidy	10,184,798.38	19,915,020.00	19,915,020.00	8,385,800.65	20,910,771.00	20,910,771.00	20,910,771.00	0.00
21020104	Utility Allowance	10,324,900.11	9,607,270.00	9,607,270.00	8,549,395.63	10,087,634.00	10,087,634.00	10,087,634.00	0.00
21020105	Entertainment Allowance	1,083,120.50	4,215,368.00	4,215,368.00	102,731.25	4,426,136.00	4,426,136.00	4,426,136.00	0.00
21020106	Leave allowances	23,436.00	71,516,680.00	71,516,680.00	5,255,701.00	75,092,514.00	75,092,514.00	75,092,514.00	0.00
21020107	Domestic Staff Allowance	111,039,067.92	144,077,430.00	144,077,430.00	13,927,403.32	151,281,302.00	151,281,302.00	151,281,302.00	0.00
21020108	Shift Duty Allowance	67,459,116.41	107,654,130.00	107,654,130.00	13,273,693.78	113,036,837.00	113,036,837.00	113,036,837.00	0.00

21020109	Call Duties Allowances	138,853,466.41	240,422,266.00	240,422,266.00	72,156,405.03	252,443,379.00	252,443,379.00	252,443,379.00	0.00
21020110	Clinical Duty Allowance	0.00	79,550.00	79,550.00	167,763.75	83,528.00	83,528.00	83,528.00	0.00
21020111	Hazard Allowance	29,449,477.44	73,675,258.00	73,675,258.00	21,217,681.80	77,359,021.00	77,359,021.00	77,359,021.00	0.00
21020112	Rural Posting Allowance	84,240,336.20	3,142,034.00	3,142,034.00	2,257,826.06	3,299,136.00	3,299,136.00	3,299,136.00	0.00
21020113	Teaching Allowance	91,507.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020114	Admin Allowance	0.00	28,903,706.00	28,903,706.00	444,555.40	30,348,891.00	30,348,891.00	30,348,891.00	0.00
21020115	Arrears Allowances	186,597,857.90	221,230,050.00	221,230,050.00	49,284.00	232,291,553.00	232,291,553.00	232,291,553.00	0.00
21020117	Professional Allowance	1,957,785.48	11,753,098.00	11,753,098.00	0.00	12,340,753.00	12,340,753.00	12,340,753.00	0.00
21020120	Hardship Allowance	57,068.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020125	Inducement Allowance	2,962,287.63	0.00	0.00	950,727.80	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	63,933,054.83	38,660,000.00	38,660,000.00	1,782,006.02	52,660,000.00	51,760,000.00	52,660,000.00	0.00
2202	OVERHEAD COST	63,933,054.83	38,660,000.00	38,660,000.00	1,782,006.02	52,660,000.00	51,760,000.00	52,660,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,285,000.00	6,000,000.00	6,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,043,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	32,000.00	4,000,000.00	4,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020105	Hotel Accommodation	210,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220202	UTILITIES - GENERAL	684,800.00	400,000.00	400,000.00	284,000.00	400,000.00	400,000.00	400,000.00	0.00
22020202	TELEPHONE CHARGES	455,800.00	200,000.00	200,000.00	198,000.00	200,000.00	200,000.00	200,000.00	0.00
22020203	INTERNET ACCESS CHARGES	229,000.00	200,000.00	200,000.00	86,000.00	200,000.00	200,000.00	200,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	41,200,061.21	22,550,000.00	22,550,000.00	1,438,000.00	22,550,000.00	22,550,000.00	22,550,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	28,261,061.21	4,500,000.00	4,500,000.00	1,408,000.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
22020303	NEWSPAPERS	0.00	50,000.00	50,000.00	30,000.00	50,000.00	50,000.00	50,000.00	0.00
22020304	MAGAZINES & PERIODICALS	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	12,889,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,805,800.00	6,300,000.00	6,300,000.00	34,000.00	7,300,000.00	6,400,000.00	7,300,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	7,281,300.00	5,000,000.00	5,000,000.00	4,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,420,500.00	0.00	0.00	0.00	1,000,000.00	100,000.00	1,000,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	104,000.00	100,000.00	100,000.00	30,000.00	100,000.00	100,000.00	100,000.00	0.00
220205	TRAINING - GENERAL	200,000.00	3,000,000.00	3,000,000.00	12,003.01	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	200,000.00	3,000,000.00	3,000,000.00	12,003.01	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	2,807,700.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020601	SECURITY SERVICES	1,746,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	1,060,900.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,091,450.00	100,000.00	100,000.00	14,003.01	100,000.00	100,000.00	100,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	5,091,450.00	100,000.00	100,000.00	14,003.01	100,000.00	100,000.00	100,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	79,113.62	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	79,113.62	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,779,130.00	300,000.00	300,000.00	0.00	5,300,000.00	5,300,000.00	5,300,000.00	0.00
22021001	REFRESHMENT & MEALS	3,374,130.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	105,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021014	Annual Budget Defence Expenses & Administration	300,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
23	Capital Expenditure	0.00	3,598,199,000.00	2,598,199,000.00	3,400,000.00	17,913,006,000.00	17,913,006,000.00	17,913,006,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	2,098,199,000.00	1,098,199,000.00	0.00	3,017,206,000.00	467,206,000.00	467,206,000.00	0.00

230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	2,098,199,000.00	1,098,199,000.00	0.00	3,017,206,000.00	467,206,000.00	467,206,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	40,330,000.00	40,330,000.00	0.00	40,330,000.00	40,330,000.00	40,330,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	14,260,000.00	14,260,000.00	0.00	184,783,000.00	184,783,000.00	184,783,000.00	0.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	0.00	0.00	0.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	550,000,000.00	0.00	0.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	2,043,609,000.00	1,043,609,000.00	0.00	2,239,693,000.00	239,693,000.00	239,693,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	650,000,000.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	650,000,000.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	0.00	650,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	1,500,000,000.00	1,500,000,000.00	3,400,000.00	14,245,800,000.00	17,445,800,000.00	17,445,800,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	1,500,000,000.00	1,500,000,000.00	3,400,000.00	14,245,800,000.00	17,445,800,000.00	17,445,800,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRI	0.00	1,500,000,000.00	1,500,000,000.00	3,400,000.00	14,245,800,000.00	17,445,800,000.00	17,445,800,000.00	0.00

052110300100	SUMAS Teaching Hospital								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
<u>2</u>	<u>EXPENDITURES</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,650,300,000.00</u>	<u>3,813,200,000.00</u>	<u>1,626,500,000.00</u>	<u>0.00</u>
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	0.00	150,300,000.00	163,200,000.00	166,500,000.00	0.00
2202	OVERHEAD COST	0.00	0.00	0.00	0.00	150,300,000.00	163,200,000.00	166,500,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	0.00	0.00	20,000,000.00	25,000,000.00	27,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	0.00	0.00	10,000,000.00	15,000,000.00	17,000,000.00	0.00
220202	UTILITIES - GENERAL	0.00	0.00	0.00	0.00	3,600,000.00	4,600,000.00	5,200,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	3,000,000.00	4,000,000.00	4,500,000.00	0.00
22020205	WATER RATES	0.00	0.00	0.00	0.00	600,000.00	600,000.00	700,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	0.00	23,000,000.00	25,000,000.00	30,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	0.00	0.00	13,000,000.00	15,000,000.00	18,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	12,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	0.00	24,500,000.00	26,700,000.00	27,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	0.00	0.00	0.00	3,000,000.00	3,500,000.00	4,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	0.00	1,500,000.00	2,000,000.00	2,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	0.00	0.00	12,500,000.00	13,000,000.00	13,000,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	0.00	0.00	0.00	1,000,000.00	1,200,000.00	1,500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	4,500,000.00	5,000,000.00	5,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	0.00	10,500,000.00	11,500,000.00	12,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	0.00	10,500,000.00	11,500,000.00	12,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	0.00	33,500,000.00	33,500,000.00	34,000,000.00	0.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020603	RESIDENTIAL RENT	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	0.00	6,500,000.00	6,500,000.00	7,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	0.00	10,500,000.00	11,000,000.00	4,300,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	0.00	0.00	10,500,000.00	11,000,000.00	4,300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020806	COOKING GAS/FUEL COST	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	0.00	6,200,000.00	6,200,000.00	6,300,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	200,000.00	200,000.00	300,000.00	0.00

22020902	INSURANCE PREMIUM	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	0.00	11,500,000.00	12,700,000.00	13,200,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	0.00	0.00	2,300,000.00	2,500,000.00	2,500,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22021006	POSTAGES & COURIER SERVICES	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	0.00	0.00	0.00	3,000,000.00	4,000,000.00	4,500,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	0.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
23	Capital Expenditure	0.00	0.00	0.00	0.00	1,500,000,000.00	3,650,000,000.00	1,460,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	950,000,000.00	1,910,000,000.00	910,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	950,000,000.00	1,910,000,000.00	910,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	0.00	140,000,000.00	180,000,000.00	100,000,000.00	0.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	0.00	810,000,000.00	1,730,000,000.00	810,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	0.00	500,000,000.00	1,690,000,000.00	500,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	0.00	0.00	0.00	500,000,000.00	1,690,000,000.00	500,000,000.00	0.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDING	0.00	0.00	0.00	0.00	200,000,000.00	1,340,000,000.00	200,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	0.00	100,000,000.00	200,000,000.00	100,000,000.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH C	0.00	0.00	0.00	0.00	200,000,000.00	150,000,000.00	200,000,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTR	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00

053500100100	Ministry of Environment and Climate Change								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	355,521,609.03	1,068,668,580.00	1,068,668,580.00	70,993,565.28	958,209,009.00	958,209,009.00	960,209,009.00	0.00
21	PERSONNEL COST	149,653,036.28	320,008,580.00	320,008,580.00	59,598,565.28	336,009,009.00	336,009,009.00	336,009,009.00	0.00
2101	SALARY	127,681,019.15	277,140,320.00	277,140,320.00	40,869,989.40	290,997,336.00	290,997,336.00	290,997,336.00	0.00
210101	SALARIES AND WAGES	127,681,019.15	277,140,320.00	277,140,320.00	40,869,989.40	290,997,336.00	290,997,336.00	290,997,336.00	0.00
21010101	SALARY	127,681,019.15	277,140,320.00	277,140,320.00	40,869,989.40	290,997,336.00	290,997,336.00	290,997,336.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,972,017.13	42,868,260.00	42,868,260.00	18,728,575.88	45,011,673.00	45,011,673.00	45,011,673.00	0.00
210201	ALLOWANCES	21,972,017.13	42,868,260.00	42,868,260.00	18,728,575.88	45,011,673.00	45,011,673.00	45,011,673.00	0.00
21020101	Housing/Rent Allowance	8,499,690.94	17,619,440.00	17,619,440.00	10,885,791.68	18,500,412.00	18,500,412.00	18,500,412.00	0.00
21020102	Transport Allowance	1,636,268.75	3,536,340.00	3,536,340.00	2,989,300.00	3,713,157.00	3,713,157.00	3,713,157.00	0.00
21020103	Meal Subsidy	741,693.75	1,626,600.00	1,626,600.00	863,587.50	1,707,930.00	1,707,930.00	1,707,930.00	0.00
21020104	Utility Allowance	591,750.00	1,289,040.00	1,289,040.00	886,804.36	1,353,492.00	1,353,492.00	1,353,492.00	0.00
21020105	Entertainment Allowance	116,043.75	211,040.00	211,040.00	46,312.50	221,592.00	221,592.00	221,592.00	0.00
21020107	Domestic Staff Allowance	7,189,621.92	13,736,000.00	13,736,000.00	2,826,419.28	14,422,800.00	14,422,800.00	14,422,800.00	0.00
21020108	Shift Duty Allowance	727,017.78	2,878,880.00	2,878,880.00	145,387.76	3,022,824.00	3,022,824.00	3,022,824.00	0.00
21020111	Hazard Allowance	139,000.00	454,660.00	454,660.00	54,500.00	477,393.00	477,393.00	477,393.00	0.00
21020115	Arrears Allowances	2,160,810.04	793,320.00	793,320.00	0.00	832,986.00	832,986.00	832,986.00	0.00
21020125	Inducement Allowance	159,962.60	722,940.00	722,940.00	30,472.80	759,087.00	759,087.00	759,087.00	0.00
21020126	Other Allowances	10,157.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	37,940,329.00	127,660,000.00	127,660,000.00	0.00	144,200,000.00	144,200,000.00	146,200,000.00	0.00
2202	OVERHEAD COST	37,940,329.00	127,660,000.00	127,660,000.00	0.00	144,200,000.00	144,200,000.00	146,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	7,356,000.00	16,300,000.00	16,300,000.00	0.00	18,000,000.00	18,000,000.00	18,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,300,000.00	1,300,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,356,000.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00

220202	UTILITIES - GENERAL	163,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020202	TELEPHONE CHARGES	73,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020205	WATER RATES	90,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	14,953,634.00	13,000,000.00	13,000,000.00	0.00	25,000,000.00	25,000,000.00	27,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,813,634.00	13,000,000.00	13,000,000.00	0.00	15,000,000.00	15,000,000.00	17,000,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	140,000.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	2,910,000.00	17,600,000.00	17,600,000.00	0.00	16,000,000.00	16,000,000.00	16,000,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	11,200,000.00	11,200,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	2,910,000.00	6,400,000.00	6,400,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
220205	TRAINING - GENERAL	0.00	7,560,000.00	7,560,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020501	LOCAL TRAINING	0.00	7,560,000.00	7,560,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	6,530,000.00	55,000,000.00	55,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
22020601	SECURITY SERVICES	3,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	3,130,000.00	55,000,000.00	55,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,000,000.00	5,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,839,900.00	7,400,000.00	7,400,000.00	0.00	7,400,000.00	7,400,000.00	7,400,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	4,839,900.00	7,400,000.00	7,400,000.00	0.00	7,400,000.00	7,400,000.00	7,400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	7,295.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	7,295.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,180,000.00	5,700,000.00	5,700,000.00	0.00	6,700,000.00	6,700,000.00	6,700,000.00	0.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	5,250,000.00	5,250,000.00	0.00	5,250,000.00	5,250,000.00	5,250,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,180,000.00	450,000.00	450,000.00	0.00	450,000.00	450,000.00	450,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
23	Capital Expenditure	167,928,243.75	621,000,000.00	621,000,000.00	11,395,000.00	478,000,000.00	478,000,000.00	478,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	10,400,000.00	73,000,000.00	93,000,000.00	8,030,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,400,000.00	73,000,000.00	93,000,000.00	8,030,000.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23010108	PURCHASE OF BUSES	10,400,000.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	38,000,000.00	38,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	25,000,000.00	25,000,000.00	0.00	35,000,000.00	35,000,000.00	35,000,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	10,000,000.00	30,000,000.00	8,030,000.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	91,312,650.00	130,000,000.00	130,000,000.00	3,365,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	91,312,650.00	130,000,000.00	130,000,000.00	3,365,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	30,000,000.00	30,000,000.00	3,365,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	91,312,650.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	4,000,000.00	70,000,000.00	70,000,000.00	0.00	105,000,000.00	105,000,000.00	105,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4,000,000.00	70,000,000.00	70,000,000.00	0.00	105,000,000.00	105,000,000.00	105,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	4,000,000.00	70,000,000.00	70,000,000.00	0.00	105,000,000.00	105,000,000.00	105,000,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	62,215,593.75	323,000,000.00	323,000,000.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	62,215,593.75	323,000,000.00	323,000,000.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
23040101	TREE PLANTING	62,215,593.75	48,000,000.00	48,000,000.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
23040105	WATER POLLUTION PREVENTION & CONTROL	0.00	275,000,000.00	275,000,000.00	0.00	0.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	25,000,000.00	5,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	25,000,000.00	5,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	25,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
23050103	MONITORING AND EVALUATION	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00

053505300100	Enugu State Waste Management Authority (ESWAMA)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	1,482,075,184.31	1,789,066,520.00	2,684,066,520.00	1,633,562,304.35	1,434,635,846.00	1,435,635,846.00	1,526,635,846.00	0.00
21	PERSONNEL COST	78,902,210.40	158,986,520.00	158,986,520.00	39,488,400.00	166,935,846.00	166,935,846.00	166,935,846.00	0.00
2101	SALARY	78,902,210.40	158,986,520.00	158,986,520.00	39,488,400.00	166,935,846.00	166,935,846.00	166,935,846.00	0.00
210101	SALARIES AND WAGES	78,902,210.40	158,986,520.00	158,986,520.00	39,488,400.00	166,935,846.00	166,935,846.00	166,935,846.00	0.00
21010101	SALARY	78,902,210.40	158,986,520.00	158,986,520.00	39,488,400.00	166,935,846.00	166,935,846.00	166,935,846.00	0.00
22	OTHER RECURRENT COSTS	1,403,172,973.91	1,032,080,000.00	1,577,080,000.00	1,594,073,904.35	385,200,000.00	386,200,000.00	477,200,000.00	0.00
2202	OVERHEAD COST	1,403,172,973.91	1,032,080,000.00	1,577,080,000.00	1,594,073,904.35	385,200,000.00	386,200,000.00	477,200,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	289,000.00	10,000,000.00	10,000,000.00	900,000.00	10,000,000.00	10,000,000.00	1,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	289,000.00	10,000,000.00	10,000,000.00	900,000.00	10,000,000.00	10,000,000.00	1,000,000.00	0.00
220202	UTILITIES - GENERAL	1,319,720.00	700,000.00	700,000.00	3,079,000.00	700,000.00	700,000.00	700,000.00	0.00
22020202	TELEPHONE CHARGES	103,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020203	INTERNET ACCESS CHARGES	670,220.00	300,000.00	300,000.00	1,043,000.00	300,000.00	300,000.00	300,000.00	0.00
22020205	WATER RATES	546,500.00	400,000.00	400,000.00	2,036,000.00	400,000.00	400,000.00	400,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	17,682,330.00	12,900,000.00	52,900,000.00	3,685,600.00	17,800,000.00	18,800,000.00	18,800,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,376,330.00	2,800,000.00	2,800,000.00	2,525,600.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	10,000,000.00	50,000,000.00	1,160,000.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	306,000.00	100,000.00	100,000.00	0.00	5,000,000.00	6,000,000.00	6,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	582,932,874.60	3,400,000.00	3,400,000.00	171,873,885.15	13,500,000.00	13,500,000.00	13,500,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	1,690,450.00	1,700,000.00	1,700,000.00	70,815,782.14	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	511,667,859.22	100,000.00	100,000.00	100,563,103.01	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	69,574,565.38	1,100,000.00	1,100,000.00	495,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	745,637,787.50	1,002,000,000.00	1,502,000,000.00	921,430,239.63	302,000,000.00	302,000,000.00	402,000,000.00	0.00
22020601	SECURITY SERVICES	4,309,030.00	2,000,000.00	2,000,000.00	6,877,500.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	741,328,757.50	1,000,000,000.00	1,500,000,000.00	914,552,739.63	300,000,000.00	300,000,000.00	400,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,958,851.12	120,000.00	120,000.00	14,448,280.05	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020701	FINANCIAL CONSULTING	1,350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020703	LEGAL SERVICES	7,608,851.12	120,000.00	120,000.00	14,448,280.05	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	20,389,500.00	2,300,000.00	2,300,000.00	79,850,441.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	20,389,500.00	2,300,000.00	2,300,000.00	79,850,441.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	23,184,390.69	10,000.00	10,000.00	394,224,458.52	200,000.00	200,000.00	200,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	23,184,390.69	10,000.00	10,000.00	394,224,458.52	200,000.00	200,000.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,778,520.00	650,000.00	5,650,000.00	4,582,000.00	35,500,000.00	35,500,000.00	35,500,000.00	0.00
22021001	REFRESHMENT & MEALS	500,000.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	1,511,780.00	300,000.00	5,300,000.00	4,582,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	116,740.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22021007	WELFARE PACKAGES	650,000.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	350,000.00	350,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
23	Capital Expenditure	0.00	598,000,000.00	948,000,000.00	0.00	882,500,000.00	882,500,000.00	882,500,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	440,000,000.00	790,000,000.00	0.00	842,500,000.00	842,500,000.00	842,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	440,000,000.00	790,000,000.00	0.00	842,500,000.00	842,500,000.00	842,500,000.00	0.00
23010104	PURCHASE MOTOR CYCLES	0.00	30,000,000.00	30,000,000.00	0.00	400,000,000.00	400,000,000.00	400,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	410,000,000.00	760,000,000.00	0.00	432,500,000.00	432,500,000.00	432,500,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	108,000,000.00	108,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	108,000,000.00	108,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	108,000,000.00	108,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00

053505400100	Forestry Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	30,762,603.82	174,850,814.00	177,850,814.00	21,181,041.47	228,650,855.00	228,650,855.00	228,650,855.00	0.00
21	PERSONNEL COST	28,960,887.52	49,640,814.00	49,640,814.00	19,985,895.27	52,122,855.00	52,122,855.00	52,122,855.00	0.00
2101	SALARY	22,096,225.35	41,250,494.00	41,250,494.00	14,020,561.55	43,313,019.00	43,313,019.00	43,313,019.00	0.00
210101	SALARIES AND WAGES	22,096,225.35	41,250,494.00	41,250,494.00	14,020,561.55	43,313,019.00	43,313,019.00	43,313,019.00	0.00
21010101	SALARY	22,096,225.35	41,250,494.00	41,250,494.00	14,020,561.55	43,313,019.00	43,313,019.00	43,313,019.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,864,662.17	8,390,320.00	8,390,320.00	5,965,333.72	8,809,836.00	8,809,836.00	8,809,836.00	0.00
210201	ALLOWANCES	6,864,662.17	8,390,320.00	8,390,320.00	5,965,333.72	8,809,836.00	8,809,836.00	8,809,836.00	0.00
21020101	Housing/Rent Allowance	4,160,977.17	5,887,100.00	5,887,100.00	3,877,536.72	6,181,455.00	6,181,455.00	6,181,455.00	0.00
21020102	Transport Allowance	864,800.00	1,099,200.00	1,099,200.00	1,037,650.00	1,154,160.00	1,154,160.00	1,154,160.00	0.00
21020103	Meal Subsidy	239,100.00	494,400.00	494,400.00	310,200.00	519,120.00	519,120.00	519,120.00	0.00
21020104	Utility Allowance	199,200.00	418,800.00	418,800.00	317,935.00	439,740.00	439,740.00	439,740.00	0.00
21020105	Entertainment Allowance	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020107	Domestic Staff Allowance	521,265.00	490,820.00	490,820.00	422,012.00	515,361.00	515,361.00	515,361.00	0.00
21020111	Hazard Allowance	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21020115	Arrears Allowances	810,820.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	1,801,716.30	8,410,000.00	11,410,000.00	1,195,146.20	12,900,000.00	12,900,000.00	12,900,000.00	0.00
2202	OVERHEAD COST	1,801,716.30	8,410,000.00	11,410,000.00	1,195,146.20	12,900,000.00	12,900,000.00	12,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	862,800.00	2,300,000.00	5,000,000.00	374,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	677,800.00	2,000,000.00	0.00	294,000.00	0.00	0.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	185,000.00	300,000.00	5,000,000.00	80,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
220202	UTILITIES - GENERAL	631,002.14	1,000,000.00	300,000.00	618,000.00	800,000.00	800,000.00	800,000.00	0.00
22020202	TELEPHONE CHARGES	5,000.00	0.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020205	WATER RATES	626,002.14	1,000,000.00	0.00	618,000.00	0.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	400,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	400,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	70,000.00	3,400,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	0.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	70,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	100,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	3,000,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220205	TRAINING - GENERAL	31,300.00	200,000.00	3,000,000.00	15,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020501	LOCAL TRAINING	31,300.00	200,000.00	3,000,000.00	15,000.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	400,000.00	200,000.00	140,000.00	200,000.00	200,000.00	200,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	400,000.00	200,000.00	140,000.00	200,000.00	200,000.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	4,614.16	10,000.00	400,000.00	146.20	600,000.00	600,000.00	600,000.00	0.00

22020801	MOTOR VEHICLE FUEL COST	4,614.16	10,000.00	400,000.00	146.20	600,000.00	600,000.00	600,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	62,000.00	300,000.00	10,000.00	48,000.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	62,000.00	300,000.00	10,000.00	48,000.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	140,000.00	200,000.00	500,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
22021001	REFRESHMENT & MEALS	140,000.00	100,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	100,000.00	100,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021016	Servicom Expenses	0.00	0.00	100,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
23	Capital Expenditure	0.00	116,800,000.00	116,800,000.00	0.00	163,628,000.00	163,628,000.00	163,628,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	7,800,000.00	7,800,000.00	0.00	10,488,000.00	10,488,000.00	10,488,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	7,800,000.00	7,800,000.00	0.00	10,488,000.00	10,488,000.00	10,488,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	5,000,000.00	0.00	6,760,000.00	6,760,000.00	6,760,000.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	2,800,000.00	2,800,000.00	0.00	3,728,000.00	3,728,000.00	3,728,000.00	0.00
2303	REHABILITATION / REPAIRS	0.00	9,000,000.00	9,000,000.00	0.00	11,830,000.00	11,830,000.00	11,830,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	9,000,000.00	9,000,000.00	0.00	11,830,000.00	11,830,000.00	11,830,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	9,000,000.00	9,000,000.00	0.00	11,830,000.00	11,830,000.00	11,830,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	100,000,000.00	100,000,000.00	0.00	141,310,000.00	141,310,000.00	141,310,000.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	100,000,000.00	100,000,000.00	0.00	141,310,000.00	141,310,000.00	141,310,000.00	0.00
23040101	TREE PLANTING	0.00	50,000,000.00	50,000,000.00	0.00	76,050,000.00	76,050,000.00	76,050,000.00	0.00
23040103	WILDLIFE CONSERVATION	0.00	50,000,000.00	50,000,000.00	0.00	65,260,000.00	65,260,000.00	65,260,000.00	0.00

053505400200	Enugu State Structures for Signage and Advertisement A								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	0.00	9,100,000.00	26,100,000.00	18,713,612.25	86,400,000.00	86,400,000.00	86,400,000.00	0.00
22	OTHER RECURRENT COSTS	0.00	9,100,000.00	26,100,000.00	18,713,612.25	13,100,000.00	13,100,000.00	13,100,000.00	0.00
2202	OVERHEAD COST	0.00	9,100,000.00	26,100,000.00	18,713,612.25	13,100,000.00	13,100,000.00	13,100,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,200,000.00	4,000,000.00	18,713,612.25	5,200,000.00	5,200,000.00	5,200,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	1,000,000.00	0.00	18,713,084.25	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	4,000,000.00	0.00	0.00	0.00	0.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0.00	200,000.00	0.00	528.00	200,000.00	200,000.00	200,000.00	0.00
220202	UTILITIES - GENERAL	0.00	1,100,000.00	800,000.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00
22020202	TELEPHONE CHARGES	0.00	300,000.00	200,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020205	WATER RATES	0.00	500,000.00	300,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	700,000.00	4,700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	700,000.00	4,700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	3,100,000.00	3,100,000.00	0.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	600,000.00	500,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	500,000.00	600,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220205	TRAINING - GENERAL	0.00	500,000.00	1,000,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020501	LOCAL TRAINING	0.00	500,000.00	1,000,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	600,000.00	0.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	600,000.00	0.00	0.00	600,000.00	600,000.00	600,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00

22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	200,000.00	800,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	200,000.00	600,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	300,000.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	300,000.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	400,000.00	10,700,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22021001	REFRESHMENT & MEALS	0.00	0.00	300,000.00	0.00	0.00	0.00	0.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	300,000.00	10,000,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22021007	WELFARE PACKAGES	0.00	100,000.00	300,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	0.00	0.00	0.00	0.00	73,300,000.00	73,300,000.00	73,300,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	0.00	73,300,000.00	73,300,000.00	73,300,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	0.00	73,300,000.00	73,300,000.00	73,300,000.00	0.00
23010106	PURCHASE OF VANS	0.00	0.00	0.00	0.00	17,000,000.00	17,000,000.00	17,000,000.00	0.00
23010107	PURCHASE OF TRUCKS	0.00	0.00	0.00	0.00	28,000,000.00	28,000,000.00	28,000,000.00	0.00
23010108	PURCHASE OF BUSES	0.00	0.00	0.00	0.00	22,400,000.00	22,400,000.00	22,400,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	0.00	5,900,000.00	5,900,000.00	5,900,000.00	0.00

055100100100	Ministry of Local Government, Rural Development and								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	293,627,498.62	220,705,240.00	320,705,240.00	141,886,638.62	259,790,502.00	259,790,502.00	259,790,502.00	0.00
21	PERSONNEL COST	277,670,458.35	69,705,240.00	169,705,240.00	141,886,638.62	103,190,502.00	103,190,502.00	103,190,502.00	0.00
2101	SALARY	106,991,504.75	51,038,440.00	151,038,440.00	93,202,052.86	83,590,362.00	83,590,362.00	83,590,362.00	0.00
210101	SALARIES AND WAGES	106,991,504.75	51,038,440.00	151,038,440.00	93,202,052.86	83,590,362.00	83,590,362.00	83,590,362.00	0.00
21010101	SALARY	106,991,504.75	51,038,440.00	151,038,440.00	93,202,052.86	83,590,362.00	83,590,362.00	83,590,362.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	170,678,953.60	18,666,800.00	18,666,800.00	48,684,585.76	19,600,140.00	19,600,140.00	19,600,140.00	0.00
210201	ALLOWANCES	170,678,953.60	18,666,800.00	18,666,800.00	48,684,585.76	19,600,140.00	19,600,140.00	19,600,140.00	0.00
21020101	Housing/Rent Allowance	30,639,992.58	7,338,072.00	7,338,072.00	25,790,883.60	7,704,976.00	7,704,976.00	7,704,976.00	0.00
21020102	Transport Allowance	9,497,336.76	1,506,800.00	1,506,800.00	7,526,450.00	1,582,140.00	1,582,140.00	1,582,140.00	0.00
21020103	Meal Subsidy	45,781,895.82	595,200.00	595,200.00	5,333,500.00	624,960.00	624,960.00	624,960.00	0.00
21020104	Utility Allowance	7,327,285.58	448,800.00	448,800.00	5,207,650.00	471,240.00	471,240.00	471,240.00	0.00
21020105	Entertainment Allowance	64,500.00	83,958.00	83,958.00	47,400.00	88,156.00	88,156.00	88,156.00	0.00
21020106	Leave allowances	3,162,341.00	4,463,850.00	4,463,850.00	1,929,120.16	4,687,043.00	4,687,043.00	4,687,043.00	0.00
21020107	Domestic Staff Allowance	18,676,645.96	4,230,120.00	4,230,120.00	2,849,582.00	4,441,625.00	4,441,625.00	4,441,625.00	0.00
21020120	Hardship Allowance	55,528,955.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	OTHER RECURRENT COSTS	15,957,040.27	8,500,000.00	8,500,000.00	0.00	57,600,000.00	57,600,000.00	57,600,000.00	0.00
2202	OVERHEAD COST	15,957,040.27	8,500,000.00	8,500,000.00	0.00	57,600,000.00	57,600,000.00	57,600,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	1,000,000.00	1,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220202	UTILITIES - GENERAL	587,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020203	INTERNET ACCESS CHARGES	587,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	8,983,860.46	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,089,510.46	2,700,000.00	2,700,000.00	0.00	2,700,000.00	2,700,000.00	2,700,000.00	0.00
22020303	NEWSPAPERS	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	894,350.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	5,761,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	1,919,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,134,500.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	250,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,235,000.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	222,500.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220205	TRAINING - GENERAL	5,000.00	0.00	0.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
22020501	LOCAL TRAINING	5,000.00	0.00	0.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00
220206	OTHER SERVICES - GENERAL	559,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	559,000.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,051.06	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
22020703	LEGAL SERVICES	11,051.06	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	50,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	50,000.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	128.75	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22021001	REFRESHMENT & MEALS	128.75	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
23	Capital Expenditure	0.00	142,500,000.00	142,500,000.00	0.00	99,000,000.00	99,000,000.00	99,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	0.00	87,500,000.00	87,500,000.00	0.00	48,500,000.00	48,500,000.00	48,500,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	87,500,000.00	87,500,000.00	0.00	48,500,000.00	48,500,000.00	48,500,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	13,500,000.00	13,500,000.00	0.00	10,500,000.00	10,500,000.00	10,500,000.00	0.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	4,000,000.00	4,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	50,000,000.00	50,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	55,000,000.00	55,000,000.00	0.00	50,500,000.00	50,500,000.00	50,500,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	55,000,000.00	55,000,000.00	0.00	50,500,000.00	50,500,000.00	50,500,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	5,000,000.00	5,000,000.00	0.00	5,500,000.00	5,500,000.00	5,500,000.00	0.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	30,000,000.00	30,000,000.00	0.00

055100200100	Fire Service Department								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	76,425,611.15	547,030,000.00	547,030,000.00	11,598,836.80	609,800,000.00	609,900,000.00	681,900,000.00	0.00
22	OTHER RECURRENT COSTS	45,174,111.15	67,030,000.00	67,030,000.00	6,068,836.80	82,800,000.00	82,900,000.00	154,900,000.00	0.00
2202	OVERHEAD COST	45,174,111.15	67,030,000.00	67,030,000.00	6,068,836.80	82,800,000.00	82,900,000.00	154,900,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,860,554.00	7,000,000.00	7,000,000.00	60,000.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,860,554.00	3,000,000.00	3,000,000.00	60,000.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
220202	UTILITIES - GENERAL	230,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020205	WATER RATES	230,000.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	493,000.00	24,500,000.00	24,500,000.00	315,000.00	24,500,000.00	24,500,000.00	24,500,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	6,000,000.00	6,000,000.00	315,000.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	98,000.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	395,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00	5,500,000.00	5,500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	14,823,600.00	9,700,000.00	9,700,000.00	1,697,000.00	9,700,000.00	9,700,000.00	9,700,000.00	0.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	5,000,000.00	5,000,000.00	942,000.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	11,270,000.00	600,000.00	600,000.00	95,000.00	600,000.00	600,000.00	600,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,553,600.00	1,800,000.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	1,800,000.00	1,800,000.00	660,000.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
220205	TRAINING - GENERAL	10,040,600.00	8,000,000.00	8,000,000.00	0.00	13,000,000.00	13,000,000.00	13,000,000.00	0.00
22020501	LOCAL TRAINING	10,040,600.00	8,000,000.00	8,000,000.00	0.00	13,000,000.00	13,000,000.00	13,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	17,578,249.00	6,000,000.00	6,000,000.00	3,989,000.00	10,000,000.00	10,000,000.00	82,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	0.00	4,000,000.00	4,000,000.00	0.00	8,000,000.00	8,000,000.00	80,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	14,285,403.00	500,000.00	500,000.00	3,989,000.00	500,000.00	500,000.00	500,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	3,292,846.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	0.00	30,000.00	30,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	30,000.00	30,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	148,108.15	11,300,000.00	11,300,000.00	7,836.80	13,000,000.00	13,100,000.00	13,100,000.00	0.00
22021001	REFRESHMENT & MEALS	18,108.15	2,000,000.00	2,000,000.00	7,836.80	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021007	WELFARE PACKAGES	0.00	2,200,000.00	2,200,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
22021014	Annual Budget Defence Expenses & Administration	130,000.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
22021016	Servicom Expenses	0.00	1,500,000.00	1,500,000.00	0.00	400,000.00	500,000.00	500,000.00	0.00
23	Capital Expenditure	31,251,500.00	480,000,000.00	480,000,000.00	5,530,000.00	527,000,000.00	527,000,000.00	527,000,000.00	0.00
2301	FIXED ASSETS PURCHASED	17,175,500.00	217,000,000.00	227,000,000.00	0.00	354,000,000.00	354,000,000.00	354,000,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	17,175,500.00	217,000,000.00	227,000,000.00	0.00	354,000,000.00	354,000,000.00	354,000,000.00	0.00
23010106	PURCHASE OF VANS	6,201,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23010108	PURCHASE OF BUSES	0.00	37,000,000.00	37,000,000.00	0.00	90,000,000.00	90,000,000.00	90,000,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	150,000,000.00	150,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
23010113	PURCHASE OF COMPUTERS	0.00	3,000,000.00	3,000,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	10,974,500.00	15,000,000.00	25,000,000.00	0.00	45,000,000.00	45,000,000.00	45,000,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000.00	12,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	166,000,000.00	136,000,000.00	0.00	33,000,000.00	33,000,000.00	33,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	0.00	166,000,000.00	136,000,000.00	0.00	33,000,000.00	33,000,000.00	33,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	8,000,000.00	8,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATION	0.00	158,000,000.00	128,000,000.00	0.00	18,000,000.00	18,000,000.00	18,000,000.00	0.00
2303	REHABILITATION / REPAIRS	14,076,000.00	97,000,000.00	117,000,000.00	5,530,000.00	140,000,000.00	140,000,000.00	140,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	14,076,000.00	97,000,000.00	117,000,000.00	5,530,000.00	140,000,000.00	140,000,000.00	140,000,000.00	0.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	14,076,000.00	37,000,000.00	67,000,000.00	5,530,000.00	72,000,000.00	72,000,000.00	72,000,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	47,000,000.00	37,000,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	0.00	13,000,000.00	13,000,000.00	0.00	13,000,000.00	13,000,000.00	13,000,000.00	0.00

055100400100	Community and Social Developmnt Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	027 Out-Year Estimate	028 Out-Year Estimate	6 NUTRITION Tagging
2	EXPENDITURES	555,040,499.74	1,002,650,000.00	1,002,650,000.00	1,000,380.00	3,004,150,000.00	3,004,150,000.00	3,004,150,000.00	0.00
22	OTHER RECURRENT COSTS	1,799,839.78	2,650,000.00	2,650,000.00	1,000,380.00	4,150,000.00	4,150,000.00	4,150,000.00	0.00
2202	OVERHEAD COST	1,799,839.78	2,650,000.00	2,650,000.00	1,000,380.00	4,150,000.00	4,150,000.00	4,150,000.00	0.00
220201	TRAVEL & TRANSPORT - GENERAL	1,756,000.00	500,000.00	500,000.00	270,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,756,000.00	500,000.00	500,000.00	270,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	200,000.00	200,000.00	190.00	200,000.00	200,000.00	200,000.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	200,000.00	200,000.00	190.00	200,000.00	200,000.00	200,000.00	0.00

220204	MAINTENANCE SERVICES - GENERAL	0.00	1,150,000.00	1,150,000.00	700,190.00	1,150,000.00	1,150,000.00	1,150,000.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIP	0.00	300,000.00	300,000.00	215,000.00	300,000.00	300,000.00	300,000.00	0.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	250,000.00	250,000.00	215,000.00	250,000.00	250,000.00	250,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	0.00	400,000.00	400,000.00	270,190.00	400,000.00	400,000.00	400,000.00	0.00
220205	TRAINING - GENERAL	43,000.00	300,000.00	300,000.00	30,000.00	300,000.00	300,000.00	300,000.00	0.00
22020501	LOCAL TRAINING	43,000.00	300,000.00	300,000.00	30,000.00	300,000.00	300,000.00	300,000.00	0.00
220206	OTHER SERVICES - GENERAL	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	300,000.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
220209	FINANCIAL CHARGES - GENERAL	839.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	839.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Capital Expenditure	553,240,659.96	1,000,000,000.00	1,000,000,000.00	0.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	553,240,659.96	1,000,000,000.00	1,000,000,000.00	0.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENER	553,240,659.96	1,000,000,000.00	1,000,000,000.00	0.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	553,240,659.96	0.00	0.00	0.00	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00	0.00

011100100100	Office of the Executive Governor								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	38,075,951,200.02	44,208,438,200.00	44,642,438,200.00	4,908,112,477.29	62,214,627,600.00	59,214,627,600.00	59,214,627,600.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	33,661,692,202.33	26,628,438,200.00	33,912,438,200.00	2,398,739,027.29	37,495,627,600.00	34,495,627,600.00	34,495,627,600.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	33,661,692,202.33	26,628,438,200.00	33,912,438,200.00	2,398,739,027.29	37,495,627,600.00	34,495,627,600.00	34,495,627,600.00	0.00
7013	GENERAL SERVICES	4,414,258,997.69	17,580,000,000.00	10,730,000,000.00	2,509,373,450.00	24,719,000,000.00	24,719,000,000.00	24,719,000,000.00	0.00
70133	OTHER GENERAL SERVICES	4,414,258,997.69	17,580,000,000.00	10,730,000,000.00	2,509,373,450.00	24,719,000,000.00	24,719,000,000.00	24,719,000,000.00	0.00
703	PUBLIC ORDER AND SAFETY	3,427,191,147.28	1,000,000,000.00	4,250,000,000.00	340,748,483.20	410,000,000.00	410,000,000.00	410,000,000.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	3,427,191,147.28	1,000,000,000.00	4,250,000,000.00	340,748,483.20	410,000,000.00	410,000,000.00	410,000,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	3,427,191,147.28	1,000,000,000.00	4,250,000,000.00	340,748,483.20	410,000,000.00	410,000,000.00	410,000,000.00	0.00
704	ECONOMIC AFFAIRS	8,899,399,552.25	4,000,000,000.00	7,000,000,000.00	3,432,013,270.78	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	8,899,399,552.25	4,000,000,000.00	7,000,000,000.00	3,432,013,270.78	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	0.00
70412	GENERAL LABOUR AFFAIRS	8,899,399,552.25	4,000,000,000.00	7,000,000,000.00	3,432,013,270.78	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	4,473,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
7065	R & D HOUSING AND COMMUNITY AMMENITIES	4,473,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
70651	R & D HOUSING AND COMMUNITY AMENITIES	4,473,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	1,187,000.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
7085	R & D RECREATION, CULTURE AND RELIGION	1,187,000.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
70851	R & D RECREATION, CULTURE AND RELIGION	1,187,000.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
710	SOCIAL PROTECTION	42,319,000.00	10,000,000.00	610,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
7107	SOCIAL EXCLUSSION N.E.C	42,319,000.00	10,000,000.00	610,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
71071	SOCIAL EXCLUSION N.E.C.	42,319,000.00	10,000,000.00	610,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00

011100100200	Office of the Deputy Governor								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	1,200,563,148.06	433,011,810.00	563,011,810.00	215,547,208.52	530,829,901.00	530,829,901.00	530,829,901.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,199,121,848.06	405,511,810.00	505,511,810.00	181,297,208.52	475,829,901.00	475,829,901.00	475,829,901.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,199,121,848.06	405,511,810.00	505,511,810.00	181,297,208.52	475,829,901.00	475,829,901.00	475,829,901.00	0.00
7013	GENERAL SERVICES	1,441,300.00	27,500,000.00	57,500,000.00	34,250,000.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
70133	OTHER GENERAL SERVICES	1,441,300.00	27,500,000.00	57,500,000.00	34,250,000.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
70412	GENERAL LABOUR AFFAIRS	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	0.00	200,000,000.00	270,000,000.00	9,759,700.00	0.00	0.00	0.00	0.00
7055	R&D ENVIRONMENTAL PROTECTION	0.00	200,000,000.00	270,000,000.00	9,759,700.00	0.00	0.00	0.00	0.00
70551	R & D ENVIRONMENTAL PROTECTION	0.00	200,000,000.00	270,000,000.00	9,759,700.00	0.00	0.00	0.00	0.00
709	EDUCATION	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
7098	EDUCATION N.E.C.	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
70981	EDUCATION N.E.C	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00

011100300100	Boundary Adjustment Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
706	HOUSING AND COMMUNITY AMMENITIES	0.00	8,050,000.00	8,050,000.00	0.00	13,050,000.00	13,050,000.00	13,050,000.00	0.00
7062	COMMUNITY DEVELOPMENT	0.00	8,050,000.00	8,050,000.00	0.00	13,050,000.00	13,050,000.00	13,050,000.00	0.00
70621	COMMUNITY DEVELOPMENT	0.00	8,050,000.00	8,050,000.00	0.00	13,050,000.00	13,050,000.00	13,050,000.00	0.00

011100500100	Enugu State Forest Guard								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	0.00	144,679,393.00	144,679,393.00	144,679,393.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	0.00	0.00	144,679,393.00	144,679,393.00	144,679,393.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	0.00	0.00	144,679,393.00	144,679,393.00	144,679,393.00	0.00
703	PUBLIC ORDER AND SAFETY	0.00	0.00	0.00	0.00	42,700,000.00	42,700,000.00	42,700,000.00	0.00
7031	POLICE SERVICES	0.00	0.00	0.00	0.00	42,700,000.00	42,700,000.00	42,700,000.00	0.00
70311	POLICE SERVICES	0.00	0.00	0.00	0.00	42,700,000.00	42,700,000.00	42,700,000.00	0.00

011100800100	Enugu State Emergency Management Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	4,302,000.00	4,302,000.00	0.00	55,565,000.00	55,565,000.00	55,565,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	0.00	52,800,000.00	52,800,000.00	52,800,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	0.00	0.00	0.00	52,800,000.00	52,800,000.00	52,800,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	0.00	4,302,000.00	4,302,000.00	0.00	2,765,000.00	2,765,000.00	2,765,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	0.00	4,302,000.00	4,302,000.00	0.00	2,765,000.00	2,765,000.00	2,765,000.00	0.00
703	PUBLIC ORDER AND SAFETY	11,000,000.00	65,000,000.00	65,000,000.00	0.00	62,000,000.00	62,000,000.00	62,000,000.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	11,000,000.00	65,000,000.00	65,000,000.00	0.00	62,000,000.00	62,000,000.00	62,000,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	11,000,000.00	65,000,000.00	65,000,000.00	0.00	62,000,000.00	62,000,000.00	62,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	0.00	5,200,000.00	5,200,000.00	0.00	0.00	0.00	0.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	0.00	5,200,000.00	5,200,000.00	0.00	0.00	0.00	0.00	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	0.00	5,200,000.00	5,200,000.00	0.00	0.00	0.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
7061	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
70611	HOUSING DEVELOPMENT	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	0.00
710	SOCIAL PROTECTION	4,698,458.50	94,400,000.00	94,400,000.00	1,800,608.00	308,400,000.00	308,400,000.00	308,400,000.00	20,000,000.00
7103	SURVIVORS	4,698,458.50	94,400,000.00	94,400,000.00	1,800,608.00	308,400,000.00	308,400,000.00	308,400,000.00	20,000,000.00
71031	SURVIVORS	4,698,458.50	94,400,000.00	94,400,000.00	1,800,608.00	308,400,000.00	308,400,000.00	308,400,000.00	20,000,000.00

011100900100	Council for Privatization and Commercialization								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
704	ECONOMIC AFFAIRS	0.00	19,650,000.00	19,650,000.00	0.00	17,650,000.00	17,650,000.00	17,650,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	19,650,000.00	19,650,000.00	0.00	17,650,000.00	17,650,000.00	17,650,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	19,650,000.00	19,650,000.00	0.00	17,650,000.00	17,650,000.00	17,650,000.00	0.00

011101000100	Dept of Due Process and Budget Monitoring								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	39,926,000.00	39,926,000.00	0.00	44,400,000.00	44,400,000.00	44,400,000.00	0.00
7013	GENERAL SERVICES	0.00	39,926,000.00	39,926,000.00	0.00	44,400,000.00	44,400,000.00	44,400,000.00	0.00

70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	29,200,000.00	29,200,000.00	0.00	34,700,000.00	34,700,000.00	34,700,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	10,726,000.00	10,726,000.00	0.00	9,700,000.00	9,700,000.00	9,700,000.00	0.00
011101800100	Enugu State Social Investment Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
704	ECONOMIC AFFAIRS	0.00	2,750,000.00	2,750,000.00	0.00	2,750,000.00	2,750,000.00	2,750,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	2,750,000.00	2,750,000.00	0.00	2,750,000.00	2,750,000.00	2,750,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	2,750,000.00	2,750,000.00	0.00	2,750,000.00	2,750,000.00	2,750,000.00	0.00
011103300100	Enugu State Action Committee on Aids (ENSACA)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
707	HEALTH	5,704,992.00	58,955,000.00	58,955,000.00	1,500,862.90	140,900,000.00	140,900,000.00	140,900,000.00	0.00
7072	OUTPATIENT SERVICES	0.00	32,975,000.00	32,975,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
70721	GENERAL MEDICAL SERVICES	0.00	10,000,000.00	10,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
70722	SPECIALIZED MEDICAL SERVICES	0.00	22,975,000.00	22,975,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
7074	PUBLIC HEALTH SERVICES	5,704,992.00	25,980,000.00	25,980,000.00	1,500,862.90	85,900,000.00	85,900,000.00	85,900,000.00	0.00
70741	PUBLIC HEALTH SERVICES	5,704,992.00	25,980,000.00	25,980,000.00	1,500,862.90	85,900,000.00	85,900,000.00	85,900,000.00	0.00
011110100100	Project Development and Implementation Dept.								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	201,948,778.33	135,520,000.00	135,520,000.00	0.00	469,841,000.00	469,841,000.00	469,841,000.00	0.00
7013	GENERAL SERVICES	201,948,778.33	135,520,000.00	135,520,000.00	0.00	469,841,000.00	469,841,000.00	469,841,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	200,828,778.33	37,820,000.00	37,820,000.00	0.00	37,820,000.00	37,820,000.00	37,820,000.00	0.00
70133	OTHER GENERAL SERVICES	1,120,000.00	97,700,000.00	97,700,000.00	0.00	432,021,000.00	432,021,000.00	432,021,000.00	0.00
703	PUBLIC ORDER AND SAFETY	428,881,822.00	200,000,000.00	200,000,000.00	0.00	282,006,000.00	282,006,000.00	282,006,000.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	428,881,822.00	200,000,000.00	200,000,000.00	0.00	282,006,000.00	282,006,000.00	282,006,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	428,881,822.00	200,000,000.00	200,000,000.00	0.00	282,006,000.00	282,006,000.00	282,006,000.00	0.00
705	ENVIRONMENTAL PROTECTION	28,076,656,030.16	0.00	0.00	0.00	54,974,000.00	54,974,000.00	54,974,000.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	28,076,656,030.16	0.00	0.00	0.00	54,974,000.00	54,974,000.00	54,974,000.00	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	28,076,656,030.16	0.00	0.00	0.00	54,974,000.00	54,974,000.00	54,974,000.00	0.00
709	EDUCATION	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00
7093	POSTSECONDARY NONTERTIARY EDUCATION	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00
70931	POST-SECONDARY NON-TERTIARY EDUCATION	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00
011118400100	Volunteer Service Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	2,800,000.00	2,800,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
7013	GENERAL SERVICES	0.00	2,800,000.00	2,800,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	2,800,000.00	2,800,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	2,461,183.27	4,250,000.00	4,250,000.00	0.00	4,250,000.00	4,250,000.00	4,250,000.00	0.00
7062	COMMUNITY DEVELOPMENT	2,461,183.27	4,250,000.00	4,250,000.00	0.00	4,250,000.00	4,250,000.00	4,250,000.00	0.00
70621	COMMUNITY DEVELOPMENT	2,461,183.27	4,250,000.00	4,250,000.00	0.00	4,250,000.00	4,250,000.00	4,250,000.00	0.00

710	SOCIAL PROTECTION	0.00	4,000,000.00	4,000,000.00	0.00	4,076,000.00	4,076,000.00	4,076,000.00	0.00
7105	UNEMPLOYMENT	0.00	4,000,000.00	4,000,000.00	0.00	4,076,000.00	4,076,000.00	4,076,000.00	0.00
71051	UNEMPLOYMENT	0.00	4,000,000.00	4,000,000.00	0.00	4,076,000.00	4,076,000.00	4,076,000.00	0.00

011118500100	Enugu State Management Board for the Protection of State-Owned Homes								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	0.00	80,800,000.00	80,800,000.00	80,800,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	0.00	80,800,000.00	80,800,000.00	80,800,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	0.00	0.00	0.00	80,800,000.00	80,800,000.00	80,800,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
710	SOCIAL PROTECTION	0.00	0.00	0.00	0.00	143,300,000.00	143,300,000.00	143,300,000.00	0.00
7104	FAMILY AND CHILDREN	0.00	0.00	0.00	0.00	143,300,000.00	143,300,000.00	143,300,000.00	0.00
71041	FAMILY AND CHILDREN	0.00	0.00	0.00	0.00	143,300,000.00	143,300,000.00	143,300,000.00	0.00

011105200100	SERVICOM								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	27,000,000.00	27,000,000.00	0.00	28,790,000.00	28,790,000.00	28,790,000.00	0.00
7013	GENERAL SERVICES	0.00	400,000.00	400,000.00	0.00	2,190,000.00	2,190,000.00	2,190,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	400,000.00	400,000.00	0.00	2,190,000.00	2,190,000.00	2,190,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	0.00	26,600,000.00	26,600,000.00	0.00	26,600,000.00	26,600,000.00	26,600,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	0.00	26,600,000.00	26,600,000.00	0.00	26,600,000.00	26,600,000.00	26,600,000.00	0.00
703	PUBLIC ORDER AND SAFETY	0.00	3,450,000.00	3,450,000.00	0.00	1,311,000.00	1,311,000.00	1,311,000.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	0.00	3,450,000.00	3,450,000.00	0.00	1,311,000.00	1,311,000.00	1,311,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	0.00	3,450,000.00	3,450,000.00	0.00	1,311,000.00	1,311,000.00	1,311,000.00	0.00

011105300100	State Electricity Regulatory Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	51,950,000.00	51,950,000.00	0.00	31,300,000.00	31,300,000.00	31,300,000.00	0.00
7013	GENERAL SERVICES	0.00	51,950,000.00	51,950,000.00	0.00	31,300,000.00	31,300,000.00	31,300,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	35,350,000.00	35,350,000.00	0.00	7,800,000.00	7,800,000.00	7,800,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	16,600,000.00	16,600,000.00	0.00	23,500,000.00	23,500,000.00	23,500,000.00	0.00
704	ECONOMIC AFFAIRS	248,867,933.37	784,468,000.00	784,468,000.00	9,987,645.30	762,241,400.00	762,241,400.00	762,241,400.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	120,000,000.00	120,000,000.00	0.00	72,900,000.00	72,900,000.00	72,900,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	120,000,000.00	120,000,000.00	0.00	72,900,000.00	72,900,000.00	72,900,000.00	0.00
7043	FUEL AND ENERGY	248,867,933.37	664,468,000.00	664,468,000.00	9,987,645.30	689,341,400.00	689,341,400.00	689,341,400.00	0.00
70435	ELECTRICITY	248,867,933.37	664,468,000.00	664,468,000.00	9,987,645.30	689,341,400.00	689,341,400.00	689,341,400.00	0.00
710	SOCIAL PROTECTION	0.00	16,548,000.00	16,548,000.00	0.00	17,375,400.00	17,375,400.00	17,375,400.00	0.00
7102	OLD AGE	0.00	16,548,000.00	16,548,000.00	0.00	17,375,400.00	17,375,400.00	17,375,400.00	0.00
71021	OLD AGE	0.00	16,548,000.00	16,548,000.00	0.00	17,375,400.00	17,375,400.00	17,375,400.00	0.00

011105400100	Enugu New City Corporation								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging

701	GENERAL PUBLIC SERVICES	0.00	15,000,000,000.00	5,000,000,000.00	30,000,000.00	200,000,000,000.00	200,000,000,000.00	200,000,000,000.00	0.00
7013	GENERAL SERVICES	0.00	15,000,000,000.00	5,000,000,000.00	30,000,000.00	200,000,000,000.00	200,000,000,000.00	200,000,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	15,000,000,000.00	5,000,000,000.00	30,000,000.00	200,000,000,000.00	200,000,000,000.00	200,000,000,000.00	0.00

011105500100	Enugu State Geographical Information System (ENGIS)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	20,000,000,000.00	10,000,000,000.00	306,909,940.05	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
7013	GENERAL SERVICES	0.00	20,000,000,000.00	10,000,000,000.00	306,909,940.05	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	20,000,000,000.00	10,000,000,000.00	306,909,940.05	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	0.00	0.00	0.00	0.00	455,000,000.00	458,000,000.00	461,200,000.00	0.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	0.00	0.00	0.00	0.00	455,000,000.00	458,000,000.00	461,200,000.00	0.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	0.00	0.00	0.00	0.00	455,000,000.00	458,000,000.00	461,200,000.00	0.00

016100100100	Office of the Secretary to the State Government								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	9,133,106,002.48	2,349,660,240.00	3,369,660,240.00	1,022,880,162.33	2,329,790,752.00	2,329,790,752.00	2,329,790,752.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	3,285,713,997.21	602,610,240.00	602,610,240.00	61,866,889.74	661,240,752.00	661,240,752.00	661,240,752.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,285,713,997.21	602,610,240.00	602,610,240.00	61,866,889.74	661,240,752.00	661,240,752.00	661,240,752.00	0.00
7013	GENERAL SERVICES	3,305,296,625.00	919,750,000.00	919,750,000.00	9,830,000.00	679,350,000.00	679,350,000.00	679,350,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	185,625,000.00	500,000,000.00	480,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
70133	OTHER GENERAL SERVICES	3,119,671,625.00	419,750,000.00	439,750,000.00	9,830,000.00	479,350,000.00	479,350,000.00	479,350,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	2,542,095,380.27	827,300,000.00	1,847,300,000.00	951,183,272.59	989,200,000.00	989,200,000.00	989,200,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	2,542,095,380.27	827,300,000.00	1,847,300,000.00	951,183,272.59	989,200,000.00	989,200,000.00	989,200,000.00	0.00
704	ECONOMIC AFFAIRS	1,478,242.64	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	1,478,242.64	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
70443	CONSTRUCTION	1,478,242.64	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00

016100200100	Economic Affairs and Parastatals								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00

016100300100	Economic Affairs Unit								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00
7013	GENERAL SERVICES	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00

016101600100	Enugu State Economic Development Department								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00
7013	GENERAL SERVICES	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	4,850,000.00	4,850,000.00	0.00	4,850,000.00	4,850,000.00	4,850,000.00	0.00

016102100100	Enugu State Liaison Office, Lagos								

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	81,841,707.08	111,537,654.00	111,537,654.00	26,264,437.22	112,537,654.00	112,537,654.00	112,537,654.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	50,426,270.24	36,837,654.00	36,837,654.00	26,264,437.22	36,837,654.00	36,837,654.00	36,837,654.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,426,270.24	36,837,654.00	36,837,654.00	26,264,437.22	36,837,654.00	36,837,654.00	36,837,654.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	31,415,436.84	74,700,000.00	74,700,000.00	0.00	75,700,000.00	75,700,000.00	75,700,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	31,415,436.84	74,700,000.00	74,700,000.00	0.00	75,700,000.00	75,700,000.00	75,700,000.00	0.00
016102100200	Enugu State Liaison Office, Abuja								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	130,496,633.97	106,795,522.00	125,095,522.00	64,307,997.66	122,080,298.00	122,080,298.00	122,080,298.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	35,193,552.10	51,695,522.00	51,695,522.00	14,314,074.20	54,280,298.00	54,280,298.00	54,280,298.00	0.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	35,193,552.10	51,695,522.00	51,695,522.00	14,314,074.20	54,280,298.00	54,280,298.00	54,280,298.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	95,303,081.87	55,100,000.00	73,400,000.00	49,993,923.46	67,800,000.00	67,800,000.00	67,800,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	95,303,081.87	55,100,000.00	73,400,000.00	49,993,923.46	67,800,000.00	67,800,000.00	67,800,000.00	0.00
016103700100	Muslim Pilgrims Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
708	RECREATION, CULTURE AND RELIGION	0.00	70,100,000.00	70,100,000.00	0.00	110,100,000.00	110,100,000.00	110,100,000.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	0.00	70,100,000.00	70,100,000.00	0.00	110,100,000.00	110,100,000.00	110,100,000.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	0.00	70,100,000.00	70,100,000.00	0.00	110,100,000.00	110,100,000.00	110,100,000.00	0.00
016103800100	Christian Pilgrims Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
708	RECREATION, CULTURE AND RELIGION	0.00	609,000,000.00	609,000,000.00	0.00	615,500,000.00	615,500,000.00	615,500,000.00	0.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	0.00	609,000,000.00	609,000,000.00	0.00	615,500,000.00	615,500,000.00	615,500,000.00	0.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	0.00	609,000,000.00	609,000,000.00	0.00	615,500,000.00	615,500,000.00	615,500,000.00	0.00
016105200200	State Focal Office World Bank Development Partner								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	4,860,000.00	4,860,000.00	0.00	4,860,000.00	4,860,000.00	4,860,000.00	0.00
7013	GENERAL SERVICES	0.00	4,860,000.00	4,860,000.00	0.00	4,860,000.00	4,860,000.00	4,860,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	4,860,000.00	4,860,000.00	0.00	4,860,000.00	4,860,000.00	4,860,000.00	0.00
011200300100	Enugu State House of Assembly (The Legislature)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	1,795,938,762.75	3,087,950,000.00	3,197,950,000.00	1,163,532,671.83	4,581,278,326.00	4,592,278,326.00	4,683,278,326.00	2,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,795,938,762.75	2,595,800,000.00	2,665,800,000.00	1,077,941,841.02	2,909,728,326.00	2,920,728,326.00	3,011,728,326.00	2,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,795,938,762.75	2,595,800,000.00	2,665,800,000.00	1,077,941,841.02	2,909,728,326.00	2,920,728,326.00	3,011,728,326.00	2,000,000.00
7013	GENERAL SERVICES	0.00	492,150,000.00	532,150,000.00	85,590,830.81	1,671,550,000.00	1,671,550,000.00	1,671,550,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	492,150,000.00	532,150,000.00	85,590,830.81	1,671,550,000.00	1,671,550,000.00	1,671,550,000.00	0.00
703	PUBLIC ORDER AND SAFETY	0.00	234,100,000.00	234,100,000.00	0.00	234,000,000.00	234,000,000.00	234,000,000.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	0.00	34,100,000.00	34,100,000.00	0.00	34,000,000.00	34,000,000.00	34,000,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	0.00	34,100,000.00	34,100,000.00	0.00	34,000,000.00	34,000,000.00	34,000,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00

70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
707	HEALTH	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
7073	HOSPITAL SERVICES	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
709	EDUCATION	0.00	100,000,000.00	60,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
7094	TERTIARY EDUCATION	0.00	100,000,000.00	60,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
70942	SECOND STAGE OF TERTIARY EDUCATION	0.00	100,000,000.00	60,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00

011200400100	Enugu State House of Assembly Service Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	6,750,000.00	6,750,000.00	0.00	11,400,000.00	11,400,000.00	11,400,000.00	0.00
7013	GENERAL SERVICES	0.00	6,750,000.00	6,750,000.00	0.00	11,400,000.00	11,400,000.00	11,400,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	6,750,000.00	6,750,000.00	0.00	11,400,000.00	11,400,000.00	11,400,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	13,750,000.00	13,750,000.00	0.00	16,500,000.00	16,500,000.00	16,500,000.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	0.00	11,000,000.00	11,000,000.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
70443	CONSTRUCTION	0.00	11,000,000.00	11,000,000.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
7046	COMMUNICATION	0.00	2,750,000.00	2,750,000.00	0.00	7,500,000.00	7,500,000.00	7,500,000.00	0.00
70461	COMMUNICATION	0.00	2,750,000.00	2,750,000.00	0.00	7,500,000.00	7,500,000.00	7,500,000.00	0.00

012300100100	Ministry of Information and Communication								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	94,450,000.00	94,450,000.00	0.00	75,374,000.00	75,374,000.00	75,374,000.00	0.00
7013	GENERAL SERVICES	0.00	94,450,000.00	94,450,000.00	0.00	75,374,000.00	75,374,000.00	75,374,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	94,450,000.00	94,450,000.00	0.00	75,374,000.00	75,374,000.00	75,374,000.00	0.00
703	PUBLIC ORDER AND SAFETY	0.00	37,120,000.00	37,120,000.00	0.00	11,000,000.00	11,000,000.00	11,000,000.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	0.00	6,120,000.00	6,120,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	0.00	6,120,000.00	6,120,000.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	31,000,000.00	31,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	31,000,000.00	31,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	198,451,906.80	263,053,600.00	280,553,600.00	127,313,847.49	301,215,280.00	301,315,280.00	301,815,280.00	20,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	198,451,906.80	263,053,600.00	280,553,600.00	127,313,847.49	301,215,280.00	301,315,280.00	301,815,280.00	20,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	198,451,906.80	263,053,600.00	280,553,600.00	127,313,847.49	301,215,280.00	301,315,280.00	301,815,280.00	20,000,000.00

012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	206,100,000.00	206,100,000.00	0.00	209,750,000.00	209,750,000.00	209,750,000.00	0.00
7013	GENERAL SERVICES	0.00	206,100,000.00	206,100,000.00	0.00	209,750,000.00	209,750,000.00	209,750,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	206,100,000.00	206,100,000.00	0.00	209,750,000.00	209,750,000.00	209,750,000.00	0.00
703	PUBLIC ORDER AND SAFETY	0.00	115,000,000.00	115,000,000.00	0.00	7,500,000.00	7,500,000.00	7,500,000.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	0.00	115,000,000.00	115,000,000.00	0.00	7,500,000.00	7,500,000.00	7,500,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	0.00	115,000,000.00	115,000,000.00	0.00	7,500,000.00	7,500,000.00	7,500,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	251,618,600.75	411,247,800.00	411,247,800.00	102,900,000.00	418,862,820.00	418,862,820.00	418,862,820.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	251,618,600.75	411,247,800.00	411,247,800.00	102,900,000.00	418,862,820.00	418,862,820.00	418,862,820.00	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	251,618,600.75	411,247,800.00	411,247,800.00	102,900,000.00	418,862,820.00	418,862,820.00	418,862,820.00	0.00
710	SOCIAL PROTECTION	0.00	86,000,000.00	86,000,000.00	0.00	86,000,000.00	86,000,000.00	86,000,000.00	0.00
7102	OLD AGE	0.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	80,000,000.00	80,000,000.00	0.00
71021	OLD AGE	0.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	80,000,000.00	80,000,000.00	0.00

7103	SURVIVORS	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
71031	SURVIVORS	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
012301300100	Government Printing and Stationery Dept. (Govt. Press)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	95,500,000.00	95,500,000.00	0.00	100,500,000.00	100,500,000.00	100,500,000.00	0.00
7013	GENERAL SERVICES	0.00	95,500,000.00	95,500,000.00	0.00	100,500,000.00	100,500,000.00	100,500,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	95,500,000.00	95,500,000.00	0.00	100,500,000.00	100,500,000.00	100,500,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	33,439,041.08	69,422,152.00	79,422,152.00	23,386,924.34	73,798,260.00	73,798,260.00	74,298,260.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	33,439,041.08	69,422,152.00	79,422,152.00	23,386,924.34	73,798,260.00	73,798,260.00	74,298,260.00	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	33,439,041.08	69,422,152.00	79,422,152.00	23,386,924.34	73,798,260.00	73,798,260.00	74,298,260.00	0.00
012305500100	Enugu State Printing and Publishing Company (Daily Star)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	12,340,000.00	12,340,000.00	0.00	21,063,000.00	21,063,000.00	21,063,000.00	0.00
7013	GENERAL SERVICES	0.00	12,340,000.00	12,340,000.00	0.00	21,063,000.00	21,063,000.00	21,063,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	12,340,000.00	12,340,000.00	0.00	21,063,000.00	21,063,000.00	21,063,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	45,000,000.00	45,000,000.00	0.00	31,050,000.00	31,050,000.00	31,050,000.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	0.00	45,000,000.00	45,000,000.00	0.00	31,050,000.00	31,050,000.00	31,050,000.00	0.00
70442	MANUFACTURING	0.00	45,000,000.00	45,000,000.00	0.00	31,050,000.00	31,050,000.00	31,050,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	55,807,542.22	86,211,500.00	86,211,500.00	43,030,562.10	88,433,075.00	88,433,075.00	88,433,075.00	0.00
7083	BROADCASTING AND PUBLISHING SERVICES	55,807,542.22	86,211,500.00	86,211,500.00	43,030,562.10	88,433,075.00	88,433,075.00	88,433,075.00	0.00
70831	BROADCASTING AND PUBLISHING SERVICES	55,807,542.22	86,211,500.00	86,211,500.00	43,030,562.10	88,433,075.00	88,433,075.00	88,433,075.00	0.00
710	SOCIAL PROTECTION	0.00	39,200,000.00	39,200,000.00	0.00	40,091,000.00	40,091,000.00	40,091,000.00	0.00
7102	OLD AGE	0.00	39,200,000.00	39,200,000.00	0.00	40,091,000.00	40,091,000.00	40,091,000.00	0.00
71021	OLD AGE	0.00	39,200,000.00	39,200,000.00	0.00	40,091,000.00	40,091,000.00	40,091,000.00	0.00
012500100100	Office of the Head of State Civil Service								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	1,054,852,373.36	1,965,826,582.00	1,965,826,582.00	487,829,205.41	1,651,980,370.00	1,656,980,370.00	1,670,980,370.00	0.00
7013	GENERAL SERVICES	1,054,852,373.36	1,965,826,582.00	1,965,826,582.00	487,829,205.41	1,651,980,370.00	1,656,980,370.00	1,670,980,370.00	0.00
70131	GENERAL PERSONNEL SERVICES	1,054,852,373.36	1,953,326,582.00	1,953,326,582.00	487,829,205.41	1,591,364,370.00	1,596,364,370.00	1,610,364,370.00	0.00
70133	OTHER GENERAL SERVICES	0.00	12,500,000.00	12,500,000.00	0.00	60,616,000.00	60,616,000.00	60,616,000.00	0.00
703	PUBLIC ORDER AND SAFETY	0.00	9,300,000.00	9,300,000.00	0.00	166,302,000.00	166,302,000.00	166,302,000.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	0.00	0.00	0.00	0.00	157,000,000.00	157,000,000.00	157,000,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	0.00	0.00	0.00	0.00	157,000,000.00	157,000,000.00	157,000,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	9,300,000.00	9,300,000.00	0.00	9,302,000.00	9,302,000.00	9,302,000.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	9,300,000.00	9,300,000.00	0.00	9,302,000.00	9,302,000.00	9,302,000.00	0.00
710	SOCIAL PROTECTION	9,511,555,123.41	12,600,000,000.00	12,600,000,000.00	8,054,321,287.74	37,300,000,000.00	22,300,000,000.00	22,300,000,000.00	0.00
7102	OLD AGE	9,507,546,599.41	12,500,000,000.00	12,500,000,000.00	8,054,321,287.74	37,200,000,000.00	22,200,000,000.00	22,200,000,000.00	0.00
71021	OLD AGE	9,507,546,599.41	12,500,000,000.00	12,500,000,000.00	8,054,321,287.74	37,200,000,000.00	22,200,000,000.00	22,200,000,000.00	0.00
7103	SURVIVORS	4,008,524.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
71031	SURVIVORS	4,008,524.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
012500500100	Establishment, Pension and Training								

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	1,204,535.58	13,350,000.00	13,350,000.00	1,500,259.93	25,050,000.00	25,050,000.00	25,050,000.00	0.00
7013	GENERAL SERVICES	1,204,535.58	13,350,000.00	13,350,000.00	1,500,259.93	25,050,000.00	25,050,000.00	25,050,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	1,204,535.58	11,350,000.00	11,350,000.00	1,500,259.93	15,050,000.00	15,050,000.00	15,050,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	2,000,000.00	2,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00

012500500200	Public Service Department								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	4,880,000.00	4,880,000.00	0.00	12,285,000.00	12,285,000.00	12,285,000.00	0.00
7013	GENERAL SERVICES	0.00	4,880,000.00	4,880,000.00	0.00	12,285,000.00	12,285,000.00	12,285,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	1,880,000.00	1,880,000.00	0.00	2,680,000.00	2,680,000.00	2,680,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	3,000,000.00	3,000,000.00	0.00	9,605,000.00	9,605,000.00	9,605,000.00	0.00
709	EDUCATION	0.00	0.00	0.00	0.00	700,050,000.00	700,050,000.00	700,050,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	0.00	0.00	0.00	0.00	700,050,000.00	700,050,000.00	700,050,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	0.00	0.00	0.00	0.00	700,050,000.00	700,050,000.00	700,050,000.00	0.00

012500600100	Staff Development Center								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	2,349,792.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7013	GENERAL SERVICES	2,349,792.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70131	GENERAL PERSONNEL SERVICES	2,349,792.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00

014000100100	Office of the State Auditor General								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	70,068,265.14	192,889,336.00	192,889,336.00	39,197,434.04	204,228,803.00	197,228,803.00	206,228,803.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	70,068,265.14	187,439,336.00	187,439,336.00	39,197,434.04	198,478,803.00	191,478,803.00	200,478,803.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	70,068,265.14	187,439,336.00	187,439,336.00	39,197,434.04	198,478,803.00	191,478,803.00	200,478,803.00	0.00
7013	GENERAL SERVICES	0.00	5,450,000.00	5,450,000.00	0.00	5,750,000.00	5,750,000.00	5,750,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	5,450,000.00	5,450,000.00	0.00	5,750,000.00	5,750,000.00	5,750,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	3,000,000.00	3,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	0.00	3,000,000.00	3,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
70443	CONSTRUCTION	0.00	3,000,000.00	3,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00

014000200100	Office of the Auditor General for Local Government								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	36,435,872.52	99,083,874.00	99,083,874.00	24,542,045.25	103,403,068.00	104,803,068.00	105,803,068.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	36,435,872.52	90,583,874.00	90,583,874.00	24,542,045.25	98,803,068.00	100,203,068.00	101,203,068.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	36,435,872.52	90,583,874.00	90,583,874.00	24,542,045.25	98,803,068.00	100,203,068.00	101,203,068.00	0.00
7013	GENERAL SERVICES	0.00	8,500,000.00	8,500,000.00	0.00	4,600,000.00	4,600,000.00	4,600,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	8,500,000.00	8,500,000.00	0.00	4,600,000.00	4,600,000.00	4,600,000.00	0.00

014700100100	Civil Service Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	126,163,527.85	263,345,600.00	263,345,600.00	59,315,359.74	279,518,380.00	284,618,380.00	287,118,380.00	0.00
7013	GENERAL SERVICES	126,163,527.85	263,345,600.00	263,345,600.00	59,315,359.74	279,518,380.00	284,618,380.00	287,118,380.00	0.00

70131	GENERAL PERSONNEL SERVICES	126,163,527.85	195,365,600.00	195,365,600.00	59,315,359.74	222,460,380.00	227,560,380.00	230,060,380.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	23,000,000.00	23,000,000.00	0.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	44,980,000.00	44,980,000.00	0.00	25,058,000.00	25,058,000.00	25,058,000.00	0.00

014900100100	Local Government Service Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	26,878,571.68	77,516,664.00	77,516,664.00	12,683,904.31	136,342,497.00	136,342,497.00	136,342,497.00	0.00
7013	GENERAL SERVICES	26,878,571.68	77,516,664.00	77,516,664.00	12,683,904.31	136,342,497.00	136,342,497.00	136,342,497.00	0.00
70131	GENERAL PERSONNEL SERVICES	26,878,571.68	55,516,664.00	55,516,664.00	12,683,904.31	57,842,497.00	57,842,497.00	57,842,497.00	0.00
70133	OTHER GENERAL SERVICES	0.00	22,000,000.00	22,000,000.00	0.00	78,500,000.00	78,500,000.00	78,500,000.00	0.00

014900200100	Local Government Pension Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	19,400,000.00	19,400,000.00	0.00	23,300,000.00	23,300,000.00	23,300,000.00	0.00
7013	GENERAL SERVICES	0.00	19,400,000.00	19,400,000.00	0.00	23,300,000.00	23,300,000.00	23,300,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	11,400,000.00	11,400,000.00	0.00	15,300,000.00	15,300,000.00	15,300,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
7061	HOUSING DEVELOPMENT	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
70611	HOUSING DEVELOPMENT	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
710	SOCIAL PROTECTION	0.00	32,000,000.00	32,000,000.00	151,200,000.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00
7102	OLD AGE	0.00	32,000,000.00	32,000,000.00	151,200,000.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00
71021	OLD AGE	0.00	32,000,000.00	32,000,000.00	151,200,000.00	32,000,000.00	32,000,000.00	32,000,000.00	0.00

014800100100	Enugu State Independent Electoral Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	639,041,064.79	409,010,650.00	337,010,650.00	133,875,963.08	842,402,683.00	435,402,683.00	438,902,683.00	0.00
7013	GENERAL SERVICES	639,041,064.79	409,010,650.00	337,010,650.00	133,875,963.08	842,402,683.00	435,402,683.00	438,902,683.00	0.00
70131	GENERAL PERSONNEL SERVICES	639,041,064.79	345,590,650.00	273,590,650.00	133,875,963.08	778,982,683.00	371,982,683.00	375,482,683.00	0.00
70133	OTHER GENERAL SERVICES	0.00	63,420,000.00	63,420,000.00	0.00	63,420,000.00	63,420,000.00	63,420,000.00	0.00
703	PUBLIC ORDER AND SAFETY	0.00	41,600,000.00	41,600,000.00	0.00	41,600,000.00	41,600,000.00	41,600,000.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	0.00	41,600,000.00	41,600,000.00	0.00	41,600,000.00	41,600,000.00	41,600,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	0.00	41,600,000.00	41,600,000.00	0.00	41,600,000.00	41,600,000.00	41,600,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	19,200,000.00	19,200,000.00	0.00	19,200,000.00	19,200,000.00	19,200,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	19,200,000.00	19,200,000.00	0.00	19,200,000.00	19,200,000.00	19,200,000.00	0.00
70412	GENERAL LABOUR AFFAIRS	0.00	19,200,000.00	19,200,000.00	0.00	19,200,000.00	19,200,000.00	19,200,000.00	0.00

016600100100	Ministry of Human Development and Poverty Eradication								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	140,295,049.76	427,220,970.00	217,220,970.00	113,458,351.68	290,768,444.00	300,768,444.00	304,268,444.00	5,000,000.00
7013	GENERAL SERVICES	140,295,049.76	427,220,970.00	217,220,970.00	113,458,351.68	290,768,444.00	300,768,444.00	304,268,444.00	5,000,000.00
70133	OTHER GENERAL SERVICES	140,295,049.76	427,220,970.00	217,220,970.00	113,458,351.68	290,768,444.00	300,768,444.00	304,268,444.00	5,000,000.00
703	PUBLIC ORDER AND SAFETY	0.00	170,000,000.00	170,000,000.00	0.00	550,000,000.00	550,000,000.00	550,000,000.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	0.00	150,000,000.00	150,000,000.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	0.00	150,000,000.00	150,000,000.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00

7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	20,000,000.00	20,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	20,000,000.00	20,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
016700100100	Ministry of Special Duties								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	41,295,664.48	127,779,940.00	127,779,940.00	24,583,727.84	172,439,457.00	172,439,457.00	172,439,457.00	0.00
7013	GENERAL SERVICES	41,295,664.48	127,779,940.00	127,779,940.00	24,583,727.84	172,439,457.00	172,439,457.00	172,439,457.00	0.00
70133	OTHER GENERAL SERVICES	41,295,664.48	127,779,940.00	127,779,940.00	24,583,727.84	172,439,457.00	172,439,457.00	172,439,457.00	0.00
703	PUBLIC ORDER AND SAFETY	0.00	94,000,000.00	94,000,000.00	0.00	360,000,000.00	360,000,000.00	360,000,000.00	0.00
7035	R & D PUBLIC ORDER AND SAFETY	0.00	64,000,000.00	64,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
70351	R&D PUBLIC ORDER AND SAFETY	0.00	64,000,000.00	64,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	30,000,000.00	30,000,000.00	0.00	300,000,000.00	300,000,000.00	300,000,000.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	30,000,000.00	30,000,000.00	0.00	300,000,000.00	300,000,000.00	300,000,000.00	0.00
021500100100	Ministry of Agriculture and Agro-Industrialization								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	40,000,000.00	40,000,000.00	0.00	145,000,000.00	145,000,000.00	145,000,000.00	0.00
7013	GENERAL SERVICES	0.00	40,000,000.00	40,000,000.00	0.00	145,000,000.00	145,000,000.00	145,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	40,000,000.00	40,000,000.00	0.00	145,000,000.00	145,000,000.00	145,000,000.00	0.00
704	ECONOMIC AFFAIRS	1,420,620,268.97	80,851,430,400.00	39,487,030,400.00	3,384,611,905.89	90,257,044,420.00	101,217,644,420.00	101,223,644,420.00	50,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	775,000,000.00	825,000,000.00	102,246,330.00	3,140,000,000.00	3,140,000,000.00	3,140,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	775,000,000.00	825,000,000.00	102,246,330.00	3,140,000,000.00	3,140,000,000.00	3,140,000,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,420,620,268.97	80,076,430,400.00	38,662,030,400.00	3,282,365,575.89	87,117,044,420.00	98,077,644,420.00	98,083,644,420.00	50,000,000.00
70421	AGRICULTURE	1,420,620,268.97	80,076,430,400.00	38,662,030,400.00	3,282,365,575.89	87,117,044,420.00	98,077,644,420.00	98,083,644,420.00	50,000,000.00
707	HEALTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	0.00	200,000,000.00	200,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
70712	OTHER MEDICAL PRODUCTS	0.00	200,000,000.00	200,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
7072	OUTPATIENT SERVICES	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
70721	GENERAL MEDICAL SERVICES	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
021502600100	Veterinary School, Achi								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
704	ECONOMIC AFFAIRS	1,200,000.00	3,900,000.00	3,900,000.00	0.00	3,900,000.00	3,900,000.00	3,900,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,200,000.00	3,900,000.00	3,900,000.00	0.00	3,900,000.00	3,900,000.00	3,900,000.00	0.00
70421	AGRICULTURE	1,200,000.00	3,900,000.00	3,900,000.00	0.00	3,900,000.00	3,900,000.00	3,900,000.00	0.00
021510200100	Enugu State Agricultural Development Programme (ENADEP)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	1,110,000.00	1,110,000.00	0.00	894,000.00	894,000.00	894,000.00	0.00
7013	GENERAL SERVICES	0.00	1,110,000.00	1,110,000.00	0.00	894,000.00	894,000.00	894,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	1,110,000.00	1,110,000.00	0.00	894,000.00	894,000.00	894,000.00	0.00
704	ECONOMIC AFFAIRS	23,017,659.79	9,236,000.00	23,236,000.00	0.00	25,340,000.00	25,340,000.00	29,340,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	2,330,000.00	2,330,000.00	0.00	3,040,000.00	3,040,000.00	3,040,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	2,330,000.00	2,330,000.00	0.00	3,040,000.00	3,040,000.00	3,040,000.00	0.00

7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	23,017,659.79	6,906,000.00	20,906,000.00	0.00	22,300,000.00	22,300,000.00	26,300,000.00	0.00
70421	AGRICULTURE	23,017,659.79	6,906,000.00	20,906,000.00	0.00	22,300,000.00	22,300,000.00	26,300,000.00	0.00
021510400100	Fertilizer Procurement and Distribution Company Ltd								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
704	ECONOMIC AFFAIRS	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
70421	AGRICULTURE	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	2,400,000.00	2,400,000.00	0.00
021510700100	Enugu State FADAMA (CARES Implementation)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	22,265,112.50	16,065,000.00	16,065,000.00	0.00	10,135,000.00	10,135,000.00	10,135,000.00	0.00
7013	GENERAL SERVICES	22,265,112.50	16,065,000.00	16,065,000.00	0.00	10,135,000.00	10,135,000.00	10,135,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	125,000.00	125,000.00	0.00	125,000.00	125,000.00	125,000.00	0.00
70133	OTHER GENERAL SERVICES	22,265,112.50	15,940,000.00	15,940,000.00	0.00	10,010,000.00	10,010,000.00	10,010,000.00	0.00
704	ECONOMIC AFFAIRS	341,860,232.20	512,700,000.00	512,700,000.00	0.00	456,219,000.00	456,219,000.00	456,219,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	341,860,232.20	512,700,000.00	512,700,000.00	0.00	456,219,000.00	456,219,000.00	456,219,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	341,860,232.20	512,700,000.00	512,700,000.00	0.00	456,219,000.00	456,219,000.00	456,219,000.00	0.00
021510700700	Livestock Productivity and Resilience Support Project LPRES								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
704	ECONOMIC AFFAIRS	135,580,679.68	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	135,580,679.68	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
70421	AGRICULTURE	135,580,679.68	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
022000100100	Ministry of Finance and Economic Development								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	707,553,093.48	1,274,768,320.00	1,374,768,320.00	238,732,150.15	1,082,904,236.00	1,082,904,236.00	1,082,904,236.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	707,553,093.48	886,768,320.00	986,768,320.00	231,302,150.15	944,154,236.00	944,154,236.00	944,154,236.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	707,553,093.48	886,768,320.00	986,768,320.00	231,302,150.15	944,154,236.00	944,154,236.00	944,154,236.00	0.00
7013	GENERAL SERVICES	0.00	388,000,000.00	388,000,000.00	7,430,000.00	138,750,000.00	138,750,000.00	138,750,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	388,000,000.00	388,000,000.00	7,430,000.00	138,750,000.00	138,750,000.00	138,750,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	250,000,000.00	250,000,000.00	0.00	350,000,000.00	350,000,000.00	350,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	250,000,000.00	250,000,000.00	0.00	350,000,000.00	350,000,000.00	350,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	250,000,000.00	250,000,000.00	0.00	350,000,000.00	350,000,000.00	350,000,000.00	0.00
022000700100	Office of the State Accountant- General								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	26,253,226,360.66	10,606,280,000.00	16,623,280,000.00	8,015,523,947.24	18,578,374,000.00	19,578,429,000.00	19,778,429,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	3,830,166,751.11	4,154,450,000.00	4,171,450,000.00	257,837,466.07	7,089,895,000.00	8,089,950,000.00	8,289,950,000.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	3,830,166,751.11	4,154,450,000.00	4,171,450,000.00	257,837,466.07	7,089,895,000.00	8,089,950,000.00	8,289,950,000.00	0.00
7013	GENERAL SERVICES	3,200,000.00	281,830,000.00	281,830,000.00	0.00	209,479,000.00	209,479,000.00	209,479,000.00	0.00

70131	GENERAL PERSONNEL SERVICES	0.00	167,700,000.00	167,700,000.00	0.00	153,250,000.00	153,250,000.00	153,250,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	0.00	114,130,000.00	114,130,000.00	0.00	56,229,000.00	56,229,000.00	56,229,000.00	0.00
7016	GENERAL PUBLIC SERVICES N.E.C.	0.00	0.00	0.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
70161	GENERAL PUBLIC SERVICES N.E.C.	0.00	0.00	0.00	0.00	9,000,000.00	9,000,000.00	9,000,000.00	0.00
7017	PUBLIC DEBT TRANSACTIONS	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	0.00
70171	PUBLIC DEBT TRANSACTIONS	22,419,859,609.55	6,110,000,000.00	12,110,000,000.00	7,757,686,481.17	11,210,000,000.00	11,210,000,000.00	11,210,000,000.00	0.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00

022000800100	Enugu State Internal Revenue Services								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	2,309,181,291.31	4,824,918,492.00	3,624,918,492.00	545,789,884.96	4,063,541,417.00	3,063,541,417.00	3,563,541,417.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,270,331,779.11	4,390,258,492.00	3,190,258,492.00	545,789,884.96	3,553,541,417.00	2,553,541,417.00	3,053,541,417.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	2,270,331,779.11	4,390,258,492.00	3,190,258,492.00	545,789,884.96	3,553,541,417.00	2,553,541,417.00	3,053,541,417.00	0.00
7013	GENERAL SERVICES	38,849,512.20	434,660,000.00	434,660,000.00	0.00	510,000,000.00	510,000,000.00	510,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	34,615,237.20	234,660,000.00	234,660,000.00	0.00	300,000,000.00	300,000,000.00	300,000,000.00	0.00
70133	OTHER GENERAL SERVICES	4,234,275.00	200,000,000.00	200,000,000.00	0.00	210,000,000.00	210,000,000.00	210,000,000.00	0.00
704	ECONOMIC AFFAIRS	1,500,000.00	100,000,000.00	100,000,000.00	0.00	600,000,000.00	600,000,000.00	600,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,500,000.00	100,000,000.00	100,000,000.00	0.00	600,000,000.00	600,000,000.00	600,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,500,000.00	100,000,000.00	100,000,000.00	0.00	600,000,000.00	600,000,000.00	600,000,000.00	0.00

022001200100	Enugu State Gaming/Lotto Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	163,124,069.27	89,378,398.00	119,378,398.00	73,920,669.92	77,416,318.00	77,416,318.00	77,416,318.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	63,124,059.27	52,878,398.00	82,878,398.00	73,920,669.92	55,277,318.00	55,277,318.00	55,277,318.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	63,124,059.27	52,878,398.00	82,878,398.00	73,920,669.92	55,277,318.00	55,277,318.00	55,277,318.00	0.00
7013	GENERAL SERVICES	100,000,010.00	36,500,000.00	36,500,000.00	0.00	22,139,000.00	22,139,000.00	22,139,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	100,000,010.00	31,500,000.00	31,500,000.00	0.00	22,139,000.00	22,139,000.00	22,139,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	80,023,000.00	80,023,000.00	80,023,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	0.00	0.00	0.00	80,023,000.00	80,023,000.00	80,023,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	0.00	0.00	0.00	80,023,000.00	80,023,000.00	80,023,000.00	0.00

022200100100	Ministry of Trade, Investment and Industry								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	62,403,000.00	356,000,000.00	356,000,000.00	6,500,000.00	128,350,000.00	128,350,000.00	128,350,000.00	0.00

7013	GENERAL SERVICES	62,403,000.00	356,000,000.00	356,000,000.00	6,500,000.00	128,350,000.00	128,350,000.00	128,350,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	62,403,000.00	148,000,000.00	148,000,000.00	6,500,000.00	54,950,000.00	54,950,000.00	54,950,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	0.00	158,000,000.00	158,000,000.00	0.00	73,400,000.00	73,400,000.00	73,400,000.00	0.00
704	ECONOMIC AFFAIRS	22,097,481,813.97	940,265,068.00	958,265,068.00	132,830,177.83	31,643,900,321.00	31,633,900,321.00	31,634,100,321.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	22,097,481,813.97	940,265,068.00	958,265,068.00	132,830,177.83	22,643,900,321.00	22,633,900,321.00	22,634,100,321.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	22,097,481,813.97	940,265,068.00	958,265,068.00	132,830,177.83	22,643,900,321.00	22,633,900,321.00	22,634,100,321.00	0.00
7043	FUEL AND ENERGY	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
70435	ELECTRICITY	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	0.00	0.00	0.00	0.00	7,000,000,000.00	7,000,000,000.00	7,000,000,000.00	0.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	0.00	0.00	0.00	0.00	7,000,000,000.00	7,000,000,000.00	7,000,000,000.00	0.00

022201700100	Enugu State Investment Development Authority								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	39,491,642.00	145,600,000.00	145,600,000.00	2,119,000.00	239,500,000.00	239,500,000.00	239,500,000.00	0.00
7013	GENERAL SERVICES	39,491,642.00	145,600,000.00	145,600,000.00	2,119,000.00	239,500,000.00	239,500,000.00	239,500,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	95,000.00	89,400,000.00	89,400,000.00	2,119,000.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
70133	OTHER GENERAL SERVICES	39,396,642.00	56,200,000.00	56,200,000.00	0.00	89,500,000.00	89,500,000.00	89,500,000.00	0.00
704	ECONOMIC AFFAIRS	1,105,063,803.42	2,683,970,000.00	2,695,970,000.00	1,043,871,416.62	119,750,000.00	120,960,000.00	121,050,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,105,063,803.42	2,683,970,000.00	2,695,970,000.00	1,043,871,416.62	119,750,000.00	120,960,000.00	121,050,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,105,063,803.42	2,683,970,000.00	2,695,970,000.00	1,043,871,416.62	119,750,000.00	120,960,000.00	121,050,000.00	0.00

022201800100	Small and Medium Scale Enterprises Promotion								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	567,632,500.00	1,525,000,000.00	1,525,000,000.00	366,476,692.83	1,600,000,000.00	1,600,000,000.00	1,600,000,000.00	0.00
7013	GENERAL SERVICES	567,632,500.00	1,525,000,000.00	1,525,000,000.00	366,476,692.83	1,600,000,000.00	1,600,000,000.00	1,600,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	988,500.00	1,200,000,000.00	1,200,000,000.00	335,376,692.83	1,200,000,000.00	1,200,000,000.00	1,200,000,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	12,005,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	554,639,000.00	325,000,000.00	325,000,000.00	31,100,000.00	400,000,000.00	400,000,000.00	400,000,000.00	0.00
704	ECONOMIC AFFAIRS	446,667,652.83	3,801,100,000.00	3,901,100,000.00	385,871,807.38	3,101,800,000.00	3,113,800,000.00	3,134,800,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	446,667,652.83	3,801,100,000.00	3,901,100,000.00	385,871,807.38	3,101,800,000.00	3,113,800,000.00	3,134,800,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	446,667,652.83	3,801,100,000.00	3,901,100,000.00	385,871,807.38	3,101,800,000.00	3,113,800,000.00	3,134,800,000.00	0.00

022201900100	Enugu Marketing Company								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
704	ECONOMIC AFFAIRS	0.00	436,000,000.00	736,000,000.00	40,000,000.00	403,500,000.00	403,500,000.00	403,500,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	436,000,000.00	736,000,000.00	40,000,000.00	403,500,000.00	403,500,000.00	403,500,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	436,000,000.00	736,000,000.00	40,000,000.00	403,500,000.00	403,500,000.00	403,500,000.00	0.00

022205200100	Presidential Hotel Enugu								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	116,000,000.00	119,000,000.00	124,000,000.00	0.00

7047	OTHER INDUSTRIES	0.00	0.00	0.00	0.00	116,000,000.00	119,000,000.00	124,000,000.00	0.00
70472	HOTELS AND RESTUARANTS	0.00	0.00	0.00	0.00	116,000,000.00	119,000,000.00	124,000,000.00	0.00

022700100100	Ministry of Labour and Productivity								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	22,390,000.00	22,390,000.00	0.00	8,100,000.00	8,100,000.00	8,100,000.00	0.00
7013	GENERAL SERVICES	0.00	22,390,000.00	22,390,000.00	0.00	8,100,000.00	8,100,000.00	8,100,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	22,390,000.00	22,390,000.00	0.00	8,100,000.00	8,100,000.00	8,100,000.00	0.00
704	ECONOMIC AFFAIRS	75,639,322.79	144,029,638.00	144,029,638.00	48,134,091.96	135,429,620.00	144,429,620.00	134,529,620.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	75,639,322.79	144,029,638.00	144,029,638.00	48,134,091.96	135,429,620.00	144,429,620.00	134,529,620.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	33,200,000.00	33,200,000.00	0.00	52,700,000.00	52,700,000.00	52,700,000.00	0.00
70412	GENERAL LABOUR AFFAIRS	75,639,322.79	110,829,638.00	110,829,638.00	48,134,091.96	82,729,620.00	91,729,620.00	81,829,620.00	0.00

022800100100	Ministry of Innovation, Science and Technology								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	21,625,000.00	535,000,000.00	535,000,000.00	0.00	535,000,000.00	535,000,000.00	535,000,000.00	0.00
7013	GENERAL SERVICES	21,625,000.00	535,000,000.00	535,000,000.00	0.00	535,000,000.00	535,000,000.00	535,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	35,000,000.00	35,000,000.00	0.00	335,000,000.00	335,000,000.00	335,000,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	21,625,000.00	500,000,000.00	500,000,000.00	0.00	200,000,000.00	200,000,000.00	200,000,000.00	0.00
704	ECONOMIC AFFAIRS	419,844,111.08	648,930,560.00	648,930,560.00	41,586,155.95	673,569,088.00	673,569,088.00	678,669,088.00	15,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	495,000,000.00	495,000,000.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	495,000,000.00	495,000,000.00	0.00	500,000,000.00	500,000,000.00	500,000,000.00	0.00
7048	R & D ECONOMIC AFFAIRS	419,844,111.08	153,930,560.00	153,930,560.00	41,586,155.95	173,569,088.00	173,569,088.00	178,669,088.00	15,000,000.00
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	419,844,111.08	153,930,560.00	153,930,560.00	41,586,155.95	173,569,088.00	173,569,088.00	178,669,088.00	15,000,000.00

022900100100	Ministry of Transport								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	6,145,297,041.71	12,389,700,000.00	12,389,700,000.00	40,790,000.00	18,155,000,000.00	18,155,000,000.00	18,155,000,000.00	0.00
7013	GENERAL SERVICES	6,145,297,041.71	12,389,700,000.00	12,389,700,000.00	40,790,000.00	18,155,000,000.00	18,155,000,000.00	18,155,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	4,920,647,041.71	4,107,700,000.00	4,107,700,000.00	0.00	10,530,000,000.00	10,530,000,000.00	10,530,000,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	5,017,000,000.00	5,017,000,000.00	0.00	15,000,000.00	15,000,000.00	15,000,000.00	0.00
70133	OTHER GENERAL SERVICES	1,224,650,000.00	3,265,000,000.00	3,265,000,000.00	40,790,000.00	7,610,000,000.00	7,610,000,000.00	7,610,000,000.00	0.00
704	ECONOMIC AFFAIRS	2,791,440,175.20	28,652,101,998.00	30,277,101,998.00	3,362,740,743.11	58,577,657,598.00	89,259,157,598.00	89,429,157,598.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	95,200,000.00	27,741,000,000.00	27,741,000,000.00	3,180,877,746.93	55,013,000,000.00	85,013,000,000.00	85,013,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	95,200,000.00	27,741,000,000.00	27,741,000,000.00	3,180,877,746.93	55,013,000,000.00	85,013,000,000.00	85,013,000,000.00	0.00
7045	TRANSPORT	2,696,240,175.20	911,101,998.00	2,536,101,998.00	181,862,996.18	3,564,657,598.00	4,246,157,598.00	4,416,157,598.00	0.00
70451	ROAD TRANSPORT	2,696,240,175.20	911,101,998.00	2,536,101,998.00	181,862,996.18	3,564,657,598.00	4,246,157,598.00	4,416,157,598.00	0.00

022905300100	Enugu State Transport Company ENTRACO								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
704	ECONOMIC AFFAIRS	0.00	32,106,118.00	32,106,118.00	0.00	33,376,424.00	33,376,424.00	33,376,424.00	0.00
7045	TRANSPORT	0.00	32,106,118.00	32,106,118.00	0.00	33,376,424.00	33,376,424.00	33,376,424.00	0.00
70451	ROAD TRANSPORT	0.00	32,106,118.00	32,106,118.00	0.00	33,376,424.00	33,376,424.00	33,376,424.00	0.00

022905300200	Coal City Transport Services								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	963,000.00	963,000.00	0.00	1,080,000.00	1,080,000.00	1,080,000.00	0.00
7013	GENERAL SERVICES	0.00	963,000.00	963,000.00	0.00	1,080,000.00	1,080,000.00	1,080,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	963,000.00	963,000.00	0.00	1,080,000.00	1,080,000.00	1,080,000.00	0.00
704	ECONOMIC AFFAIRS	9,000,140.08	224,681,280.00	224,681,280.00	3,128,602.00	232,618,344.00	232,618,344.00	232,618,344.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	800,000.00	800,000.00	0.00	523,000.00	523,000.00	523,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	800,000.00	800,000.00	0.00	523,000.00	523,000.00	523,000.00	0.00
7045	TRANSPORT	9,000,140.08	223,881,280.00	223,881,280.00	3,128,602.00	232,095,344.00	232,095,344.00	232,095,344.00	0.00
70451	ROAD TRANSPORT	9,000,140.08	223,881,280.00	223,881,280.00	3,128,602.00	232,095,344.00	232,095,344.00	232,095,344.00	0.00
023400100100	Ministry of Works and Infrastructure								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	42,758,307,451.32	13,615,000,000.00	13,695,000,000.00	1,827,530,071.00	4,595,000,000.00	4,595,000,000.00	4,595,000,000.00	0.00
7013	GENERAL SERVICES	42,758,307,451.32	13,365,000,000.00	13,365,000,000.00	1,819,490,071.00	4,355,000,000.00	4,355,000,000.00	4,355,000,000.00	0.00
70133	OTHER GENERAL SERVICES	42,758,307,451.32	13,365,000,000.00	13,365,000,000.00	1,819,490,071.00	4,355,000,000.00	4,355,000,000.00	4,355,000,000.00	0.00
7014	BASIC RESEARCH	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
70141	BASIC RESEARCH	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
7015	R&D GENERAL PUBLIC SERVICES	0.00	240,000,000.00	320,000,000.00	8,040,000.00	240,000,000.00	240,000,000.00	240,000,000.00	0.00
70151	R&D GENERAL PUBLIC SERVICES	0.00	240,000,000.00	320,000,000.00	8,040,000.00	240,000,000.00	240,000,000.00	240,000,000.00	0.00
704	ECONOMIC AFFAIRS	76,264,516,555.23	200,588,535,654.00	258,508,535,654.00	39,567,339,237.16	234,762,354,587.00	258,292,604,587.00	255,529,604,587.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	1,000,000,000.00	3,000,000,000.00	1,014,362,400.00	300,000,000.00	300,000,000.00	300,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	1,000,000,000.00	3,000,000,000.00	1,014,362,400.00	300,000,000.00	300,000,000.00	300,000,000.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	76,264,516,555.23	199,588,535,654.00	255,508,535,654.00	38,552,976,837.16	234,402,354,587.00	257,932,604,587.00	255,169,604,587.00	0.00
70443	CONSTRUCTION	76,264,516,555.23	199,588,535,654.00	255,508,535,654.00	38,552,976,837.16	234,402,354,587.00	257,932,604,587.00	255,169,604,587.00	0.00
7045	TRANSPORT	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
70451	ROAD TRANSPORT	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	0.00	350,000,000.00	5,917,000,000.00	1,221,805,000.00	240,000,000.00	240,000,000.00	240,000,000.00	0.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	0.00	350,000,000.00	5,917,000,000.00	1,221,805,000.00	240,000,000.00	240,000,000.00	240,000,000.00	0.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	0.00	350,000,000.00	5,917,000,000.00	1,221,805,000.00	240,000,000.00	240,000,000.00	240,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	500,000.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
7061	HOUSING DEVELOPMENT	500,000.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
70611	HOUSING DEVELOPMENT	500,000.00	100,000,000.00	100,000,000.00	0.00	0.00	0.00	0.00	0.00
023410200100	Rural Access Mobility Project (RAMP)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
704	ECONOMIC AFFAIRS	0.00	500,000,000.00	500,000,000.00	0.00	2,454,789,000.00	2,454,789,000.00	2,454,789,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	500,000,000.00	500,000,000.00	0.00	2,454,789,000.00	2,454,789,000.00	2,454,789,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	500,000,000.00	500,000,000.00	0.00	2,454,789,000.00	2,454,789,000.00	2,454,789,000.00	0.00
023600100100	Ministry of Culture and Tourism								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	150,000,000.00	150,000,000.00	17,221,625.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00

7013	GENERAL SERVICES	0.00	150,000,000.00	150,000,000.00	17,221,625.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	150,000,000.00	150,000,000.00	17,221,625.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
704	ECONOMIC AFFAIRS	7,500,000.00	690,000,000.00	690,000,000.00	0.00	14,060,000,000.00	14,060,000,000.00	14,060,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	7,500,000.00	440,000,000.00	440,000,000.00	0.00	12,060,000,000.00	12,060,000,000.00	12,060,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	7,500,000.00	440,000,000.00	440,000,000.00	0.00	12,060,000,000.00	12,060,000,000.00	12,060,000,000.00	0.00
7047	OTHER INDUSTRIES	0.00	250,000,000.00	250,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
70473	TOURISM	0.00	250,000,000.00	250,000,000.00	0.00	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	302,677,204.60	518,764,364.00	687,464,364.00	177,079,616.60	6,248,527,582.00	6,253,527,582.00	6,254,627,582.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	0.00	350,000,000.00	350,000,000.00	0.00	6,000,000,000.00	6,000,000,000.00	6,000,000,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	0.00	350,000,000.00	350,000,000.00	0.00	6,000,000,000.00	6,000,000,000.00	6,000,000,000.00	0.00
7082	CULTURAL SERVICES	302,677,204.60	168,764,364.00	337,464,364.00	177,079,616.60	248,527,582.00	253,527,582.00	254,627,582.00	0.00
70821	CULTURAL SERVICES	302,677,204.60	168,764,364.00	337,464,364.00	177,079,616.60	248,527,582.00	253,527,582.00	254,627,582.00	0.00

023600100300	International Conference Centre (ICC)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	0.00	62,698,000.00	62,698,000.00	62,698,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	0.00	62,698,000.00	62,698,000.00	62,698,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	0.00	0.00	0.00	62,698,000.00	62,698,000.00	62,698,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	75,950,000.00	81,950,000.00	88,450,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	0.00	0.00	0.00	75,950,000.00	81,950,000.00	88,450,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	0.00	0.00	0.00	75,950,000.00	81,950,000.00	88,450,000.00	0.00

023600400100	Enugu State Council for Arts and Culture								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	22,200,000.00	22,200,000.00	0.00	10,462,000.00	10,462,000.00	10,462,000.00	0.00
7013	GENERAL SERVICES	0.00	22,200,000.00	22,200,000.00	0.00	10,462,000.00	10,462,000.00	10,462,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	800,000.00	800,000.00	0.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	0.00	21,400,000.00	21,400,000.00	0.00	10,462,000.00	10,462,000.00	10,462,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	16,344,140.37	27,993,728.00	27,993,728.00	13,018,217.06	41,675,914.00	41,675,914.00	41,675,914.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
7082	CULTURAL SERVICES	16,344,140.37	27,993,728.00	27,993,728.00	13,018,217.06	31,675,914.00	31,675,914.00	31,675,914.00	0.00
70821	CULTURAL SERVICES	16,344,140.37	27,993,728.00	27,993,728.00	13,018,217.06	31,675,914.00	31,675,914.00	31,675,914.00	0.00
710	SOCIAL PROTECTION	0.00	3,800,000.00	3,800,000.00	0.00	3,800,000.00	3,800,000.00	3,800,000.00	0.00
7102	OLD AGE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
71021	OLD AGE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
7103	SURVIVORS	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
71031	SURVIVORS	0.00	800,000.00	800,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00

023605200100	Tourism Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	25,500,000,000.00	25,500,000,000.00	10,213,576,479.92	10,500,000,000.00	10,500,000,000.00	10,500,000,000.00	0.00
7013	GENERAL SERVICES	0.00	25,500,000,000.00	25,500,000,000.00	10,213,576,479.92	10,500,000,000.00	10,500,000,000.00	10,500,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	25,500,000,000.00	25,500,000,000.00	10,213,576,479.92	10,500,000,000.00	10,500,000,000.00	10,500,000,000.00	0.00
704	ECONOMIC AFFAIRS	1,514,510,332.83	49,712,288.00	49,712,288.00	11,527,191.30	56,390,402.00	56,390,402.00	56,390,402.00	0.00

025210300100	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	519,400,000.00	1,019,400,000.00	575,780,000.00	610,318,000.00	610,318,000.00	610,318,000.00	0.00
7013	GENERAL SERVICES	0.00	519,400,000.00	1,019,400,000.00	575,780,000.00	610,318,000.00	610,318,000.00	610,318,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	519,400,000.00	1,019,400,000.00	575,780,000.00	610,318,000.00	610,318,000.00	610,318,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	25,991,462.01	26,101,360.00	26,101,360.00	0.00	71,614,928.00	80,054,928.00	82,154,928.00	0.00
7063	WATER SUPPLY	25,991,462.01	26,101,360.00	26,101,360.00	0.00	71,614,928.00	80,054,928.00	82,154,928.00	0.00
70631	WATER SUPPLY	25,991,462.01	26,101,360.00	26,101,360.00	0.00	71,614,928.00	80,054,928.00	82,154,928.00	0.00
025210400100	Small Town Water and Sanitation Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	45,000,000.00	45,000,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
7013	GENERAL SERVICES	0.00	45,000,000.00	45,000,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	45,000,000.00	45,000,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	12.90	5,950,000.00	5,950,000.00	0.00	12,500,000.00	13,500,000.00	14,500,000.00	0.00
7063	WATER SUPPLY	12.90	5,950,000.00	5,950,000.00	0.00	12,500,000.00	13,500,000.00	14,500,000.00	0.00
70631	WATER SUPPLY	12.90	5,950,000.00	5,950,000.00	0.00	12,500,000.00	13,500,000.00	14,500,000.00	0.00
025300100100	Ministry of Housing								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	403,244,207.50	267,000,000.00	2,567,000,000.00	1,871,233,560.00	30,908,500,000.00	40,908,500,000.00	40,908,500,000.00	0.00
7013	GENERAL SERVICES	403,244,207.50	267,000,000.00	2,567,000,000.00	1,871,233,560.00	30,908,500,000.00	40,908,500,000.00	40,908,500,000.00	0.00
70133	OTHER GENERAL SERVICES	403,244,207.50	267,000,000.00	2,567,000,000.00	1,871,233,560.00	30,908,500,000.00	40,908,500,000.00	40,908,500,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	304,246,491.13	83,170,826.00	83,170,826.00	4,152,069,428.49	93,358,867.00	93,358,867.00	93,358,867.00	0.00
7061	HOUSING DEVELOPMENT	304,246,491.13	83,170,826.00	83,170,826.00	4,152,069,428.49	93,358,867.00	93,358,867.00	93,358,867.00	0.00
70611	HOUSING DEVELOPMENT	304,246,491.13	83,170,826.00	83,170,826.00	4,152,069,428.49	93,358,867.00	93,358,867.00	93,358,867.00	0.00
025301000100	Enugu State Housing Development Corporation								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	57,285,513,810.36	5,610,000,000.00	5,610,000,000.00	0.00	6,110,000,000.00	6,110,000,000.00	6,110,000,000.00	0.00
7013	GENERAL SERVICES	57,285,513,810.36	5,610,000,000.00	5,610,000,000.00	0.00	6,110,000,000.00	6,110,000,000.00	6,110,000,000.00	0.00
70133	OTHER GENERAL SERVICES	57,285,513,810.36	5,610,000,000.00	5,610,000,000.00	0.00	6,110,000,000.00	6,110,000,000.00	6,110,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	1,096,495,628.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7061	HOUSING DEVELOPMENT	1,096,495,628.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70611	HOUSING DEVELOPMENT	1,096,495,628.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
026000100100	Ministry of Lands and Urban Development								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	18,146,071,124.00	459,157,000.00	459,157,000.00	0.00	618,300,000.00	618,300,000.00	618,300,000.00	0.00
7013	GENERAL SERVICES	18,146,071,124.00	459,157,000.00	459,157,000.00	0.00	618,300,000.00	618,300,000.00	618,300,000.00	0.00
70133	OTHER GENERAL SERVICES	18,146,071,124.00	459,157,000.00	459,157,000.00	0.00	618,300,000.00	618,300,000.00	618,300,000.00	0.00
705	ENVIRONMENTAL PROTECTION	530,014,365.42	784,908,220.00	784,908,220.00	303,024,117.48	849,623,631.00	854,123,631.00	855,123,631.00	0.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	530,014,365.42	784,908,220.00	784,908,220.00	303,024,117.48	849,623,631.00	854,123,631.00	855,123,631.00	0.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	530,014,365.42	784,908,220.00	784,908,220.00	303,024,117.48	849,623,631.00	854,123,631.00	855,123,631.00	0.00
026000100200	Office of the Surveyor General								

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	154,140,000.00	154,140,000.00	0.00	169,220,000.00	169,220,000.00	169,220,000.00	0.00
7013	GENERAL SERVICES	0.00	154,140,000.00	154,140,000.00	0.00	169,220,000.00	169,220,000.00	169,220,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	154,140,000.00	154,140,000.00	0.00	169,220,000.00	169,220,000.00	169,220,000.00	0.00
705	ENVIRONMENTAL PROTECTION	132,956,467.13	196,933,760.00	196,933,760.00	71,519,189.07	220,280,448.00	225,280,448.00	225,280,448.00	0.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	132,956,467.13	196,933,760.00	196,933,760.00	71,519,189.07	220,280,448.00	225,280,448.00	225,280,448.00	0.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	132,956,467.13	196,933,760.00	196,933,760.00	71,519,189.07	220,280,448.00	225,280,448.00	225,280,448.00	0.00

026400100100	Ministry of Budget and Planning								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	309,057,007.86	997,061,968.00	997,061,968.00	189,115,198.21	1,153,855,066.00	1,153,855,066.00	1,153,855,066.00	329,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	309,057,007.86	587,361,968.00	587,361,968.00	24,340,198.21	574,855,066.00	574,855,066.00	574,855,066.00	75,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	309,057,007.86	587,361,968.00	587,361,968.00	24,340,198.21	574,855,066.00	574,855,066.00	574,855,066.00	75,000,000.00
7013	GENERAL SERVICES	0.00	409,700,000.00	409,700,000.00	164,775,000.00	579,000,000.00	579,000,000.00	579,000,000.00	254,000,000.00
70133	OTHER GENERAL SERVICES	0.00	409,700,000.00	409,700,000.00	164,775,000.00	579,000,000.00	579,000,000.00	579,000,000.00	254,000,000.00

023100100100	Ministry of Energy and Mineral Resources								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	9,300,000.00	9,300,000.00	3,000,000.00	4,096,000,000.00	96,000,000.00	96,000,000.00	0.00
7013	GENERAL SERVICES	0.00	9,300,000.00	9,300,000.00	3,000,000.00	4,096,000,000.00	96,000,000.00	96,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	9,300,000.00	9,300,000.00	3,000,000.00	76,000,000.00	76,000,000.00	76,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	0.00	0.00	0.00	4,020,000,000.00	20,000,000.00	20,000,000.00	0.00
704	ECONOMIC AFFAIRS	72,213,281.05	12,595,061,964.00	6,595,061,964.00	0.00	14,115,992,062.00	14,115,992,062.00	14,125,992,062.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	0.00	12,053,000,000.00	6,053,000,000.00	0.00	13,634,257,000.00	13,634,257,000.00	13,634,257,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	0.00	12,050,000,000.00	6,050,000,000.00	0.00	13,630,757,000.00	13,630,757,000.00	13,630,757,000.00	0.00
70412	GENERAL LABOUR AFFAIRS	0.00	3,000,000.00	3,000,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
7043	FUEL AND ENERGY	72,213,281.05	542,061,964.00	542,061,964.00	0.00	481,735,062.00	481,735,062.00	491,735,062.00	0.00
70431	COAL AND OTHER SOLID MINERAL FUEL	49,213,281.05	522,061,964.00	522,061,964.00	0.00	461,735,062.00	461,735,062.00	471,735,062.00	0.00
70432	PETROLUEM AND NATURAL GAS	23,000,000.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00

023100100200	Enugu State Electrification Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	395,815,841.20	349,000,000.00	349,000,000.00	0.00	1,211,000,000.00	1,211,000,000.00	1,211,000,000.00	0.00
7013	GENERAL SERVICES	395,815,841.20	349,000,000.00	349,000,000.00	0.00	1,211,000,000.00	1,211,000,000.00	1,211,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	25,000,000.00	25,000,000.00	0.00	44,000,000.00	44,000,000.00	44,000,000.00	0.00
70133	OTHER GENERAL SERVICES	395,815,841.20	324,000,000.00	324,000,000.00	0.00	1,167,000,000.00	1,167,000,000.00	1,167,000,000.00	0.00
704	ECONOMIC AFFAIRS	484,282,689.35	5,129,877,406.00	5,129,877,406.00	522,330,284.37	12,529,548,776.00	12,529,548,776.00	12,529,548,776.00	0.00
7043	FUEL AND ENERGY	483,282,689.35	5,129,877,406.00	5,129,877,406.00	522,330,284.37	12,529,548,776.00	12,529,548,776.00	12,529,548,776.00	0.00
70435	ELECTRICITY	483,282,689.35	5,129,877,406.00	5,129,877,406.00	522,330,284.37	12,529,548,776.00	12,529,548,776.00	12,529,548,776.00	0.00
7045	TRANSPORT	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70452	WATER TRANSPORT	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

031800100100	Judicial Service Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	105,970,000.00	105,970,000.00	0.00	2,281,875,000.00	2,281,875,000.00	2,281,875,000.00	0.00

7013	GENERAL SERVICES	0.00	105,970,000.00	105,970,000.00	0.00	2,281,875,000.00	2,281,875,000.00	2,281,875,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	105,970,000.00	105,970,000.00	0.00	2,281,875,000.00	2,281,875,000.00	2,281,875,000.00	0.00
703	PUBLIC ORDER AND SAFETY	25,430,453.80	231,948,552.00	231,948,552.00	12,396,731.29	265,995,980.00	265,995,980.00	267,995,980.00	0.00
7033	LAW COURTS	25,430,453.80	231,948,552.00	231,948,552.00	12,396,731.29	265,995,980.00	265,995,980.00	267,995,980.00	0.00
70331	LAW COURTS	25,430,453.80	231,948,552.00	231,948,552.00	12,396,731.29	265,995,980.00	265,995,980.00	267,995,980.00	0.00
705	ENVIRONMENTAL PROTECTION	0.00	500,000.00	500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
7053	POLLUTION ABATEMENT	0.00	500,000.00	500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
70531	POLLUTION ABATEMENT	0.00	500,000.00	500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	347,000,000.00	347,000,000.00	0.00	727,500,000.00	727,500,000.00	727,500,000.00	0.00
7061	HOUSING DEVELOPMENT	0.00	347,000,000.00	347,000,000.00	0.00	727,500,000.00	727,500,000.00	727,500,000.00	0.00
70611	HOUSING DEVELOPMENT	0.00	347,000,000.00	347,000,000.00	0.00	727,500,000.00	727,500,000.00	727,500,000.00	0.00

031805100100	Enugu State High Court								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	29,070,430.00	335,919,000.00	567,919,000.00	186,793,090.05	2,805,545,000.00	2,805,545,000.00	2,805,545,000.00	0.00
7013	GENERAL SERVICES	29,070,430.00	335,919,000.00	567,919,000.00	186,793,090.05	2,805,545,000.00	2,805,545,000.00	2,805,545,000.00	0.00
70133	OTHER GENERAL SERVICES	29,070,430.00	335,919,000.00	567,919,000.00	186,793,090.05	2,805,545,000.00	2,805,545,000.00	2,805,545,000.00	0.00
703	PUBLIC ORDER AND SAFETY	1,659,202,904.21	2,268,953,240.00	2,268,953,240.00	569,877,846.71	2,265,495,902.00	2,265,495,902.00	2,247,995,902.00	0.00
7033	LAW COURTS	1,659,202,904.21	2,268,953,240.00	2,268,953,240.00	569,877,846.71	2,265,495,902.00	2,265,495,902.00	2,247,995,902.00	0.00
70331	LAW COURTS	1,659,202,904.21	2,268,953,240.00	2,268,953,240.00	569,877,846.71	2,265,495,902.00	2,265,495,902.00	2,247,995,902.00	0.00

031805200100	Customary Court of Appeal								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	71,424,000.00	71,424,000.00	0.00	1,226,915,000.00	1,226,915,000.00	1,226,915,000.00	0.00
7013	GENERAL SERVICES	0.00	71,424,000.00	71,424,000.00	0.00	1,226,915,000.00	1,226,915,000.00	1,226,915,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	71,424,000.00	71,424,000.00	0.00	1,226,915,000.00	1,226,915,000.00	1,226,915,000.00	0.00
703	PUBLIC ORDER AND SAFETY	906,768,792.28	2,901,019,996.00	2,901,019,996.00	577,073,043.13	3,124,145,996.00	3,134,145,996.00	3,146,145,996.00	0.00
7033	LAW COURTS	906,768,792.28	2,901,019,996.00	2,901,019,996.00	577,073,043.13	3,124,145,996.00	3,134,145,996.00	3,146,145,996.00	0.00
70331	LAW COURTS	906,768,792.28	2,901,019,996.00	2,901,019,996.00	577,073,043.13	3,124,145,996.00	3,134,145,996.00	3,146,145,996.00	0.00

032600100100	Ministry of Justice								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	778,535,000.00	778,535,000.00	54,575,000.00	575,749,000.00	575,749,000.00	575,749,000.00	0.00
7013	GENERAL SERVICES	0.00	778,535,000.00	778,535,000.00	54,575,000.00	575,749,000.00	575,749,000.00	575,749,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	778,535,000.00	778,535,000.00	54,575,000.00	575,749,000.00	575,749,000.00	575,749,000.00	0.00
703	PUBLIC ORDER AND SAFETY	1,624,272,798.52	1,394,514,340.00	2,394,514,340.00	513,326,417.33	2,552,212,557.00	2,605,212,557.00	2,668,212,557.00	0.00
7033	LAW COURTS	1,624,272,798.52	1,394,514,340.00	2,394,514,340.00	513,326,417.33	2,552,212,557.00	2,605,212,557.00	2,668,212,557.00	0.00
70331	LAW COURTS	1,624,272,798.52	1,394,514,340.00	2,394,514,340.00	513,326,417.33	2,552,212,557.00	2,605,212,557.00	2,668,212,557.00	0.00

032600300100	Legal Aids Council								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
703	PUBLIC ORDER AND SAFETY	1,000,000.00	2,800,000.00	2,800,000.00	0.00	3,000,000.00	3,000,000.00	3,200,000.00	0.00
7033	LAW COURTS	1,000,000.00	2,800,000.00	2,800,000.00	0.00	3,000,000.00	3,000,000.00	3,200,000.00	0.00
70331	LAW COURTS	1,000,000.00	2,800,000.00	2,800,000.00	0.00	3,000,000.00	3,000,000.00	3,200,000.00	0.00

032600700100	Citizens' Rights and Mediation Centre								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging

701	GENERAL PUBLIC SERVICES	6,700,000.00	3,400,000.00	3,400,000.00	0.00	3,403,000.00	3,403,000.00	3,403,000.00	0.00
7013	GENERAL SERVICES	6,700,000.00	3,400,000.00	3,400,000.00	0.00	3,403,000.00	3,403,000.00	3,403,000.00	0.00
70133	OTHER GENERAL SERVICES	6,700,000.00	3,400,000.00	3,400,000.00	0.00	3,403,000.00	3,403,000.00	3,403,000.00	0.00
703	PUBLIC ORDER AND SAFETY	3,600,193.00	14,350,000.00	14,350,000.00	0.00	14,350,000.00	14,350,000.00	14,350,000.00	0.00
7033	LAW COURTS	3,600,193.00	14,350,000.00	14,350,000.00	0.00	14,350,000.00	14,350,000.00	14,350,000.00	0.00
70331	LAW COURTS	3,600,193.00	14,350,000.00	14,350,000.00	0.00	14,350,000.00	14,350,000.00	14,350,000.00	0.00

032601200100	Administrator-General/Public Trustees								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	16,000,000.00	16,000,000.00	0.00	14,553,000.00	14,553,000.00	14,553,000.00	0.00
7013	GENERAL SERVICES	0.00	16,000,000.00	16,000,000.00	0.00	14,553,000.00	14,553,000.00	14,553,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	16,000,000.00	16,000,000.00	0.00	14,553,000.00	14,553,000.00	14,553,000.00	0.00
703	PUBLIC ORDER AND SAFETY	1,500,000.00	2,450,000.00	2,450,000.00	875,611.06	3,150,000.00	3,150,000.00	3,150,000.00	0.00
7033	LAW COURTS	1,500,000.00	2,450,000.00	2,450,000.00	875,611.06	3,150,000.00	3,150,000.00	3,150,000.00	0.00
70331	LAW COURTS	1,500,000.00	2,450,000.00	2,450,000.00	875,611.06	3,150,000.00	3,150,000.00	3,150,000.00	0.00

032601300100	Enugu State Justice Reform Team								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
703	PUBLIC ORDER AND SAFETY	5,364,721.28	19,500,000.00	19,500,000.00	0.00	19,700,000.00	19,700,000.00	19,700,000.00	0.00
7033	LAW COURTS	5,364,721.28	19,500,000.00	19,500,000.00	0.00	19,700,000.00	19,700,000.00	19,700,000.00	0.00
70331	LAW COURTS	5,364,721.28	19,500,000.00	19,500,000.00	0.00	19,700,000.00	19,700,000.00	19,700,000.00	0.00

046500100100	Enugu Capital Territory Development Authority								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	408,403,649.50	779,350,000.00	379,350,000.00	75,000,000.00	1,117,550,000.00	1,117,550,000.00	1,117,550,000.00	0.00
7013	GENERAL SERVICES	408,403,649.50	779,350,000.00	379,350,000.00	75,000,000.00	1,117,550,000.00	1,117,550,000.00	1,117,550,000.00	0.00
70133	OTHER GENERAL SERVICES	408,403,649.50	779,350,000.00	379,350,000.00	75,000,000.00	1,117,550,000.00	1,117,550,000.00	1,117,550,000.00	0.00
704	ECONOMIC AFFAIRS	4,515,000.00	700,000,000.00	200,000,000.00	145,000,000.00	1,320,000,000.00	1,320,000,000.00	1,320,000,000.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	4,515,000.00	700,000,000.00	200,000,000.00	145,000,000.00	320,000,000.00	320,000,000.00	320,000,000.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,515,000.00	700,000,000.00	200,000,000.00	145,000,000.00	320,000,000.00	320,000,000.00	320,000,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00
70421	AGRICULTURE	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	190,401,946.24	356,093,200.00	356,093,200.00	30,634,309.42	389,385,360.00	396,485,360.00	406,485,360.00	0.00
7062	COMMUNITY DEVELOPMENT	190,401,946.24	281,093,200.00	281,093,200.00	30,634,309.42	289,385,360.00	296,485,360.00	306,485,360.00	0.00
70621	COMMUNITY DEVELOPMENT	190,401,946.24	281,093,200.00	281,093,200.00	30,634,309.42	289,385,360.00	296,485,360.00	306,485,360.00	0.00
7063	WATER SUPPLY	0.00	75,000,000.00	75,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
70631	WATER SUPPLY	0.00	75,000,000.00	75,000,000.00	0.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00

051300100100	Ministry of Youth and Sport								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	26,219,930.00	10,560,000,000.00	5,560,000,000.00	2,300,000.00	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
7013	GENERAL SERVICES	26,219,930.00	10,560,000,000.00	5,560,000,000.00	2,300,000.00	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
70133	OTHER GENERAL SERVICES	26,219,930.00	10,560,000,000.00	5,560,000,000.00	2,300,000.00	20,000,000,000.00	20,000,000,000.00	20,000,000,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	371,997,865.44	373,911,300.00	373,911,300.00	59,995,041.78	715,873,865.00	722,973,865.00	781,173,865.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	371,997,865.44	373,911,300.00	373,911,300.00	59,995,041.78	715,873,865.00	722,973,865.00	781,173,865.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	371,997,865.44	373,911,300.00	373,911,300.00	59,995,041.78	715,873,865.00	722,973,865.00	781,173,865.00	0.00

051300200100	Rangers Management Corporation								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	43,000,000.00	43,000,000.00	0.00	39,111,000.00	39,111,000.00	39,111,000.00	0.00
7013	GENERAL SERVICES	0.00	43,000,000.00	43,000,000.00	0.00	39,111,000.00	39,111,000.00	39,111,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	43,000,000.00	43,000,000.00	0.00	39,111,000.00	39,111,000.00	39,111,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	1,438,710,442.49	776,526,620.00	759,828,331.00	465,009,937.72	931,077,951.00	1,001,077,951.00	1,011,077,951.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	1,438,710,442.49	776,526,620.00	759,828,331.00	465,009,937.72	931,077,951.00	1,001,077,951.00	1,011,077,951.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	1,438,710,442.49	776,526,620.00	759,828,331.00	465,009,937.72	931,077,951.00	1,001,077,951.00	1,011,077,951.00	0.00
051305500100	Youths Sports Federation of Nigeria -YSFON								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
708	RECREATION, CULTURE AND RELIGION	1,588,628.02	2,820,000.00	2,820,000.00	0.00	2,820,000.00	2,820,000.00	2,820,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	1,588,628.02	2,820,000.00	2,820,000.00	0.00	2,820,000.00	2,820,000.00	2,820,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	1,588,628.02	2,820,000.00	2,820,000.00	0.00	2,820,000.00	2,820,000.00	2,820,000.00	0.00
051305600100	National Youth Service Corp (NYSC)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
708	RECREATION, CULTURE AND RELIGION	226,506,073.47	337,330,000.00	337,330,000.00	0.00	1,337,830,000.00	1,337,830,000.00	1,337,830,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	226,506,073.47	337,330,000.00	337,330,000.00	0.00	1,337,830,000.00	1,337,830,000.00	1,337,830,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	226,506,073.47	337,330,000.00	337,330,000.00	0.00	1,337,830,000.00	1,337,830,000.00	1,337,830,000.00	0.00
051305700100	Games Village Awgu								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	3,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00
7013	GENERAL SERVICES	0.00	3,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	0.00	3,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00	0.00
708	RECREATION, CULTURE AND RELIGION	0.00	2,800,000.00	2,800,000.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	0.00	2,800,000.00	2,800,000.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	0.00	2,800,000.00	2,800,000.00	0.00	2,800,000.00	2,800,000.00	2,800,000.00	0.00
051400100100	Ministry of Children, Gender Affairs and Social Development								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	400,000,000.00	195,000,000.00	210,000,000.00	21,579,500.00	447,000,000.00	447,000,000.00	447,000,000.00	15,000,000.00
7013	GENERAL SERVICES	400,000,000.00	195,000,000.00	210,000,000.00	21,579,500.00	447,000,000.00	447,000,000.00	447,000,000.00	15,000,000.00
70131	GENERAL PERSONNEL SERVICES	0.00	20,000,000.00	35,000,000.00	21,579,500.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	400,000,000.00	175,000,000.00	175,000,000.00	0.00	447,000,000.00	447,000,000.00	447,000,000.00	15,000,000.00
707	HEALTH	0.00	20,000,000.00	20,000,000.00	0.00	64,000,000.00	64,000,000.00	64,000,000.00	0.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
70712	OTHER MEDICAL PRODUCTS	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
7074	PUBLIC HEALTH SERVICES	0.00	0.00	0.00	0.00	64,000,000.00	64,000,000.00	64,000,000.00	0.00
70741	PUBLIC HEALTH SERVICES	0.00	0.00	0.00	0.00	64,000,000.00	64,000,000.00	64,000,000.00	0.00
710	SOCIAL PROTECTION	300,747,504.60	518,720,984.00	503,720,984.00	131,090,702.09	614,023,033.00	619,023,033.00	537,023,033.00	66,000,000.00
7104	FAMILY AND CHILDREN	300,747,504.60	518,720,984.00	503,720,984.00	131,090,702.09	614,023,033.00	619,023,033.00	537,023,033.00	66,000,000.00
71041	FAMILY AND CHILDREN	300,747,504.60	518,720,984.00	503,720,984.00	131,090,702.09	614,023,033.00	619,023,033.00	537,023,033.00	66,000,000.00

051400200100	Vocational and Rehabilitation Centre, Emene								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
710	SOCIAL PROTECTION	0.00	4,400,000.00	4,400,000.00	0.00	4,400,000.00	4,400,000.00	4,400,000.00	0.00
7108	R & D SOCIAL PROTECTION	0.00	4,400,000.00	4,400,000.00	0.00	4,400,000.00	4,400,000.00	4,400,000.00	0.00
71081	R & D SOCIAL PROTECTION	0.00	4,400,000.00	4,400,000.00	0.00	4,400,000.00	4,400,000.00	4,400,000.00	0.00
051405500100	Remand Home								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
710	SOCIAL PROTECTION	0.00	2,900,000.00	2,900,000.00	0.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00
7108	R & D SOCIAL PROTECTION	0.00	2,900,000.00	2,900,000.00	0.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00
71081	R & D SOCIAL PROTECTION	0.00	2,900,000.00	2,900,000.00	0.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00
051405600100	Family Support Programme Center								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
710	SOCIAL PROTECTION	405,000.00	3,100,000.00	3,100,000.00	0.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
7104	FAMILY AND CHILDREN	405,000.00	3,100,000.00	3,100,000.00	0.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
71041	FAMILY AND CHILDREN	405,000.00	3,100,000.00	3,100,000.00	0.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
051405700100	Skills Acquisition Center, Uwani								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
710	SOCIAL PROTECTION	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
7108	R & D SOCIAL PROTECTION	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
71081	R & D SOCIAL PROTECTION	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
051405900100	Social Welfare centre, Emene								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
710	SOCIAL PROTECTION	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
7104	FAMILY AND CHILDREN	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
71041	FAMILY AND CHILDREN	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
051406100100	Enugu State Disability Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
7043	FUEL AND ENERGY	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
70435	ELECTRICITY	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
7046	COMMUNICATION	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
70461	COMMUNICATION	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
710	SOCIAL PROTECTION	0.00	0.00	0.00	0.00	190,000,000.00	190,700,000.00	194,000,000.00	0.00
7101	SICKNESS AND DISABILITY	0.00	0.00	0.00	0.00	190,000,000.00	190,700,000.00	194,000,000.00	0.00
71012	DISABILITY	0.00	0.00	0.00	0.00	190,000,000.00	190,700,000.00	194,000,000.00	0.00
051700100100	Ministry of Education								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	275,000,000.00	275,000,000.00	850,000.00	752,879,000.00	752,879,000.00	752,879,000.00	0.00

7013	GENERAL SERVICES	0.00	275,000,000.00	275,000,000.00	850,000.00	752,879,000.00	752,879,000.00	752,879,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	275,000,000.00	275,000,000.00	850,000.00	752,879,000.00	752,879,000.00	752,879,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	0.00	55,000,000.00	55,000,000.00	0.00	66,000,000.00	66,000,000.00	66,000,000.00	0.00
7061	HOUSING DEVELOPMENT	0.00	30,000,000.00	30,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
70611	HOUSING DEVELOPMENT	0.00	30,000,000.00	30,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
7063	WATER SUPPLY	0.00	25,000,000.00	25,000,000.00	0.00	26,000,000.00	26,000,000.00	26,000,000.00	0.00
70631	WATER SUPPLY	0.00	25,000,000.00	25,000,000.00	0.00	26,000,000.00	26,000,000.00	26,000,000.00	0.00
709	EDUCATION	4,408,705,969.43	1,529,546,776.00	3,729,546,776.00	1,923,443,516.43	14,011,002,115.00	12,343,002,115.00	12,375,302,115.00	17,000,000.00
7092	SECONDARY EDUCATION	250,000,000.00	0.00	1,500,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00
70922	UPPER-SECONDARY EDUCATION	250,000,000.00	0.00	1,500,000,000.00	1,000,000,000.00	0.00	0.00	0.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	3,363,935,161.43	1,176,646,776.00	1,176,646,776.00	133,443,516.43	8,662,002,115.00	6,994,002,115.00	7,026,302,115.00	17,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	3,363,935,161.43	1,176,646,776.00	1,176,646,776.00	133,443,516.43	8,662,002,115.00	6,994,002,115.00	7,026,302,115.00	17,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	794,770,808.00	352,900,000.00	1,052,900,000.00	790,000,000.00	5,349,000,000.00	5,349,000,000.00	5,349,000,000.00	0.00
70961	SUBSIDIARY SERVICES TO EDUCATION	794,770,808.00	352,900,000.00	1,052,900,000.00	790,000,000.00	5,349,000,000.00	5,349,000,000.00	5,349,000,000.00	0.00
710	SOCIAL PROTECTION	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00
7101	SICKNESS AND DISABILITY	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00
71012	DISABILITY	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0.00	0.00	0.00

051700300100	Enugu State Unversal Basic Education Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	1,397,136,000.00	1,397,136,000.00	20,000,000.00	854,400,000.00	854,400,000.00	854,400,000.00	0.00
7013	GENERAL SERVICES	0.00	1,397,136,000.00	1,397,136,000.00	20,000,000.00	854,400,000.00	854,400,000.00	854,400,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	1,397,136,000.00	1,397,136,000.00	20,000,000.00	854,400,000.00	854,400,000.00	854,400,000.00	0.00
705	ENVIRONMENTAL PROTECTION	0.00	701,500,000.00	701,500,000.00	0.00	22,000,000.00	22,000,000.00	22,000,000.00	0.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	0.00	1,500,000.00	1,500,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	0.00	1,500,000.00	1,500,000.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	0.00	700,000,000.00	700,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	0.00	700,000,000.00	700,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	0.00	0.00	0.00	0.00	47,000,000.00	47,000,000.00	47,000,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	0.00	0.00	0.00	0.00	47,000,000.00	47,000,000.00	47,000,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	0.00	0.00	0.00	0.00	47,000,000.00	47,000,000.00	47,000,000.00	0.00
709	EDUCATION	43,317,108,235.80	253,854,768,440.00	251,854,768,440.00	73,147,211,353.78	95,460,549,662.00	51,570,549,662.00	54,806,549,662.00	5,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	590,218,926.60	1,316,304,440.00	1,316,304,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
70912	PRIMARY EDUCATION	590,218,926.60	1,316,304,440.00	1,316,304,440.00	253,125,000.00	78,798,549,662.00	34,908,549,662.00	38,144,549,662.00	5,000,000.00
7092	SECONDARY EDUCATION	38,875,396,748.73	103,942,417,000.00	107,942,417,000.00	54,374,386,353.78	3,555,000,000.00	3,555,000,000.00	3,555,000,000.00	0.00
70921	LOWER SECONDARY EDUCATION	0.00	79,200,000.00	79,200,000.00	0.00	0.00	0.00	0.00	0.00
70922	UPPER-SECONDARY EDUCATION	38,875,396,748.73	103,863,217,000.00	107,863,217,000.00	54,374,386,353.78	3,555,000,000.00	3,555,000,000.00	3,555,000,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	0.00	147,599,947,000.00	141,599,947,000.00	18,519,700,000.00	12,892,000,000.00	12,892,000,000.00	12,892,000,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	0.00	147,599,947,000.00	141,599,947,000.00	18,519,700,000.00	12,892,000,000.00	12,892,000,000.00	12,892,000,000.00	0.00
7096	SUBSIDIARY SERVICES TO EDUCATION	3,851,492,560.47	356,600,000.00	356,600,000.00	0.00	65,000,000.00	65,000,000.00	65,000,000.00	0.00
70961	SUBSIDIARY SERVICES TO EDUCATION	3,851,492,560.47	356,600,000.00	356,600,000.00	0.00	65,000,000.00	65,000,000.00	65,000,000.00	0.00
7097	R & D EDUCATION	0.00	91,500,000.00	91,500,000.00	0.00	110,000,000.00	110,000,000.00	110,000,000.00	0.00
70971	R & D EDUCATION	0.00	91,500,000.00	91,500,000.00	0.00	110,000,000.00	110,000,000.00	110,000,000.00	0.00
7098	EDUCATION N.E.C.	0.00	548,000,000.00	548,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
70981	EDUCATION N.E.C	0.00	548,000,000.00	548,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
710	SOCIAL PROTECTION	0.00	23,000,000.00	23,000,000.00	0.00	92,109,000.00	92,109,000.00	92,109,000.00	0.00
7102	OLD AGE	0.00	20,000,000.00	20,000,000.00	0.00	89,109,000.00	89,109,000.00	89,109,000.00	0.00

71021	OLD AGE	0.00	20,000,000.00	20,000,000.00	0.00	89,109,000.00	89,109,000.00	89,109,000.00	0.00
7103	SURVIVORS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00
71031	SURVIVORS	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00

051700800100	Enugu State Library Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
7013	GENERAL SERVICES	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
709	EDUCATION	24,180,902.51	76,780,000.00	110,280,000.00	19,271,354.33	84,380,000.00	84,380,000.00	85,380,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	24,180,902.51	16,780,000.00	50,280,000.00	19,271,354.33	24,380,000.00	24,380,000.00	25,380,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	24,180,902.51	16,780,000.00	50,280,000.00	19,271,354.33	24,380,000.00	24,380,000.00	25,380,000.00	0.00
7096	SUBSIDIARY SERVICES TO EDUCATION	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
70961	SUBSIDIARY SERVICES TO EDUCATION	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00

051700900100	Examinations Development Centre								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	73,740,000.00	73,740,000.00	0.00	91,600,000.00	91,600,000.00	91,600,000.00	0.00
7013	GENERAL SERVICES	0.00	73,740,000.00	73,740,000.00	0.00	91,600,000.00	91,600,000.00	91,600,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	73,740,000.00	73,740,000.00	0.00	91,600,000.00	91,600,000.00	91,600,000.00	0.00
709	EDUCATION	691,796,165.72	355,353,782.00	355,353,782.00	23,581,422.51	316,781,471.00	321,781,471.00	344,781,471.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	691,796,165.72	355,353,782.00	355,353,782.00	23,581,422.51	316,781,471.00	321,781,471.00	344,781,471.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	691,796,165.72	355,353,782.00	355,353,782.00	23,581,422.51	316,781,471.00	321,781,471.00	344,781,471.00	0.00

051701000100	Agency for Mass Literacy								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	17,000,000.00	17,000,000.00	0.00	5,900,000.00	5,900,000.00	5,900,000.00	0.00
7013	GENERAL SERVICES	0.00	17,000,000.00	17,000,000.00	0.00	5,900,000.00	5,900,000.00	5,900,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	17,000,000.00	17,000,000.00	0.00	5,900,000.00	5,900,000.00	5,900,000.00	0.00
709	EDUCATION	1,561,494.82	3,400,000.00	3,400,000.00	400,111.80	14,862,000.00	14,862,000.00	14,862,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,561,494.82	3,400,000.00	3,400,000.00	400,111.80	12,862,000.00	12,862,000.00	12,862,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,561,494.82	3,400,000.00	3,400,000.00	400,111.80	12,862,000.00	12,862,000.00	12,862,000.00	0.00
7096	SUBSIDIARY SERVICES TO EDUCATION	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
70961	SUBSIDIARY SERVICES TO EDUCATION	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00

051701000200	Special Education Centre, Oji-River								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
709	EDUCATION	25,089,402.71	7,660,000.00	7,660,000.00	0.00	15,460,000.00	15,460,000.00	15,460,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	25,089,402.71	7,660,000.00	7,660,000.00	0.00	15,460,000.00	15,460,000.00	15,460,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	25,089,402.71	7,660,000.00	7,660,000.00	0.00	15,460,000.00	15,460,000.00	15,460,000.00	0.00

051701000300	Special Education Centre, Ogbete								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
709	EDUCATION	23,999,906.59	15,150,000.00	15,150,000.00	11,184,024.36	17,450,000.00	18,450,000.00	19,450,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	23,999,906.59	15,150,000.00	15,150,000.00	11,184,024.36	17,450,000.00	18,450,000.00	19,450,000.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	23,999,906.59	15,150,000.00	15,150,000.00	11,184,024.36	17,450,000.00	18,450,000.00	19,450,000.00	0.00

051701800100	Enugu State Polytechnic Iwollo								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	255,500,000.00	255,500,000.00	62,500,000.00	340,500,000.00	340,500,000.00	340,500,000.00	0.00
7013	GENERAL SERVICES	0.00	255,500,000.00	255,500,000.00	62,500,000.00	340,500,000.00	340,500,000.00	340,500,000.00	0.00
70131	GENERAL PERSONNEL SERVICES	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000.00	60,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	195,500,000.00	195,500,000.00	62,500,000.00	280,500,000.00	280,500,000.00	280,500,000.00	0.00
704	ECONOMIC AFFAIRS	12,159,500.00	225,000,000.00	225,000,000.00	0.00	315,000,000.00	315,000,000.00	315,000,000.00	0.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	12,159,500.00	225,000,000.00	225,000,000.00	0.00	265,000,000.00	265,000,000.00	265,000,000.00	0.00
70421	AGRICULTURE	12,159,500.00	225,000,000.00	225,000,000.00	0.00	245,000,000.00	245,000,000.00	245,000,000.00	0.00
70423	FISHING AND HUNTING	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
7047	OTHER INDUSTRIES	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
707	HEALTH	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
7074	PUBLIC HEALTH SERVICES	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
70741	PUBLIC HEALTH SERVICES	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
708	RECREATION, CULTURE AND RELIGION	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
7081	RECREATIONAL AND SPORTING SERVICES	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
70811	RECREATIONAL AND SPORTING SERVICES	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
709	EDUCATION	392,169,892.89	1,035,613,300.00	1,035,613,300.00	264,789,098.46	1,331,348,965.00	1,332,948,965.00	1,297,948,965.00	0.00
7094	TERTIARY EDUCATION	392,169,892.89	1,035,613,300.00	1,035,613,300.00	264,789,098.46	1,331,348,965.00	1,332,948,965.00	1,297,948,965.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	392,169,892.89	1,035,613,300.00	1,035,613,300.00	264,789,098.46	1,331,348,965.00	1,332,948,965.00	1,297,948,965.00	0.00

051701900100	Enugu State College of Education (Technical)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	15,400,000.00	15,400,000.00	0.00	199,040,000.00	199,040,000.00	199,040,000.00	0.00
7013	GENERAL SERVICES	0.00	15,400,000.00	15,400,000.00	0.00	199,040,000.00	199,040,000.00	199,040,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	15,400,000.00	15,400,000.00	0.00	199,040,000.00	199,040,000.00	199,040,000.00	0.00
705	ENVIRONMENTAL PROTECTION	0.00	0.00	0.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	0.00	0.00	0.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	0.00	0.00	0.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00
709	EDUCATION	1,041,729,213.19	1,646,868,940.00	1,646,868,940.00	246,719,353.00	1,554,027,887.00	1,554,027,887.00	1,559,027,887.00	0.00
7094	TERTIARY EDUCATION	1,041,729,213.19	1,197,568,940.00	1,197,568,940.00	200,873,754.00	1,336,327,887.00	1,336,327,887.00	1,341,327,887.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,041,729,213.19	1,197,568,940.00	1,197,568,940.00	200,873,754.00	1,336,327,887.00	1,336,327,887.00	1,341,327,887.00	0.00
7096	SUBSIDIARY SERVICES TO EDUCATION	0.00	449,300,000.00	449,300,000.00	45,845,599.00	217,700,000.00	217,700,000.00	217,700,000.00	0.00
70961	SUBSIDIARY SERVICES TO EDUCATION	0.00	449,300,000.00	449,300,000.00	45,845,599.00	217,700,000.00	217,700,000.00	217,700,000.00	0.00

051702600100	Enugu State University of Science and Technology (ESUT)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	38,754,187.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7013	GENERAL SERVICES	38,754,187.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	38,754,187.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
704	ECONOMIC AFFAIRS	38,528,789.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	38,528,789.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70443	CONSTRUCTION	38,528,789.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	1,000,000.00	400,000,000.00	400,000,000.00	0.00	400,000,000.00	400,000,000.00	400,000,000.00	0.00
7065	R & D HOUSING AND COMMUNITY AMMENITIES	1,000,000.00	400,000,000.00	400,000,000.00	0.00	400,000,000.00	400,000,000.00	400,000,000.00	0.00

70651	R & D HOUSING AND COMMUNITY AMENITIES	1,000,000.00	400,000,000.00	400,000,000.00	0.00	400,000,000.00	400,000,000.00	400,000,000.00	0.00
707	HEALTH	1,021,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	1,021,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70712	OTHER MEDICAL PRODUCTS	1,021,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
709	EDUCATION	6,027,254,348.48	6,577,983,610.00	6,577,983,610.00	1,042,805,855.56	5,012,339,543.00	5,027,639,543.00	4,989,639,543.00	0.00
7094	TERTIARY EDUCATION	1,320,631,064.60	1,499,938,500.00	1,499,938,500.00	226,805,855.56	1,445,153,000.00	1,460,453,000.00	1,422,453,000.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,320,631,064.60	1,499,938,500.00	1,499,938,500.00	226,805,855.56	1,445,153,000.00	1,460,453,000.00	1,422,453,000.00	0.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	4,706,623,283.88	5,078,045,110.00	5,078,045,110.00	816,000,000.00	3,567,186,543.00	3,567,186,543.00	3,567,186,543.00	0.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	4,706,623,283.88	5,078,045,110.00	5,078,045,110.00	816,000,000.00	3,567,186,543.00	3,567,186,543.00	3,567,186,543.00	0.00

051702600200	ESUTH College of Medicine (Teaching Hospital)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
709	EDUCATION	157,623,435.32	177,450,000.00	177,450,000.00	28,896,054.24	188,450,000.00	248,450,000.00	256,750,000.00	0.00
7094	TERTIARY EDUCATION	157,623,435.32	177,450,000.00	177,450,000.00	28,896,054.24	188,450,000.00	248,450,000.00	256,750,000.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	157,623,435.32	177,450,000.00	177,450,000.00	28,896,054.24	188,450,000.00	248,450,000.00	256,750,000.00	0.00

051702700100	State University of Medical and Applied Sciences. Igbo- Eno (SUMAS)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	360,373,129.78	6,900,000.00	6,900,000.00	0.00	182,884,550.00	182,884,550.00	182,884,550.00	0.00
7013	GENERAL SERVICES	360,373,129.78	6,900,000.00	6,900,000.00	0.00	182,884,550.00	182,884,550.00	182,884,550.00	0.00
70133	OTHER GENERAL SERVICES	360,373,129.78	6,900,000.00	6,900,000.00	0.00	182,884,550.00	182,884,550.00	182,884,550.00	0.00
709	EDUCATION	1,481,903,220.69	3,890,354,860.00	3,890,354,860.00	832,381,006.95	3,818,696,353.00	3,818,696,353.00	3,818,696,353.00	0.00
7094	TERTIARY EDUCATION	1,481,903,220.69	3,890,354,860.00	3,890,354,860.00	832,381,006.95	3,818,696,353.00	3,818,696,353.00	3,818,696,353.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,481,903,220.69	3,890,354,860.00	3,890,354,860.00	832,381,006.95	3,818,696,353.00	3,818,696,353.00	3,818,696,353.00	0.00

051703100100	Institute of Management and Techonology (IMT)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	468,635,011.04	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
7013	GENERAL SERVICES	468,635,011.04	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
70133	OTHER GENERAL SERVICES	468,635,011.04	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
704	ECONOMIC AFFAIRS	0.00	27,000,000.00	27,000,000.00	0.00	83,200,000.00	83,200,000.00	83,200,000.00	0.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	0.00	27,000,000.00	27,000,000.00	0.00	83,200,000.00	83,200,000.00	83,200,000.00	0.00
70443	CONSTRUCTION	0.00	27,000,000.00	27,000,000.00	0.00	83,200,000.00	83,200,000.00	83,200,000.00	0.00
709	EDUCATION	2,427,539,613.98	2,949,518,860.00	4,449,518,860.00	1,020,000,000.00	3,072,431,403.00	3,072,431,403.00	3,072,431,403.00	0.00
7094	TERTIARY EDUCATION	2,427,539,613.98	2,949,518,860.00	4,449,518,860.00	1,020,000,000.00	3,072,431,403.00	3,072,431,403.00	3,072,431,403.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	2,427,539,613.98	2,949,518,860.00	4,449,518,860.00	1,020,000,000.00	3,072,431,403.00	3,072,431,403.00	3,072,431,403.00	0.00

051705100100	Post-Primary Schools Management Board (PPSMB)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
709	EDUCATION	12,699,406,198.96	36,818,494,376.00	33,818,494,376.00	7,795,135,929.16	277,767,796,595.00	167,115,937,595.00	240,875,247,595.00	0.00
7092	SECONDARY EDUCATION	12,675,378,933.34	36,772,244,376.00	33,772,244,376.00	7,795,135,929.16	277,721,546,595.00	167,069,687,595.00	240,828,997,595.00	0.00
70922	UPPER-SECONDARY EDUCATION	12,675,378,933.34	36,772,244,376.00	33,772,244,376.00	7,795,135,929.16	277,721,546,595.00	167,069,687,595.00	240,828,997,595.00	0.00
7094	TERTIARY EDUCATION	24,027,265.62	46,250,000.00	46,250,000.00	0.00	46,250,000.00	46,250,000.00	46,250,000.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	24,027,265.62	46,250,000.00	46,250,000.00	0.00	46,250,000.00	46,250,000.00	46,250,000.00	0.00

051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	122,390,000.00	122,390,000.00	60,003,500.00	30,151,408,000.00	151,408,000.00	151,408,000.00	0.00
7013	GENERAL SERVICES	0.00	122,390,000.00	122,390,000.00	60,003,500.00	30,151,408,000.00	151,408,000.00	151,408,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	122,390,000.00	122,390,000.00	60,003,500.00	30,151,408,000.00	151,408,000.00	151,408,000.00	0.00
709	EDUCATION	2,401,631,697.66	1,979,222,152.00	2,329,222,152.00	1,031,671,538.71	79,417,364,660.00	3,417,364,660.00	3,417,364,660.00	0.00
7092	SECONDARY EDUCATION	2,401,631,697.66	1,979,222,152.00	2,329,222,152.00	1,031,671,538.71	79,417,364,660.00	3,417,364,660.00	3,417,364,660.00	0.00
70922	UPPER-SECONDARY EDUCATION	2,401,631,697.66	1,979,222,152.00	2,329,222,152.00	1,031,671,538.71	79,417,364,660.00	3,417,364,660.00	3,417,364,660.00	0.00

051705600100	Enugu State Scholarship and Education Loans Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	10,000,000.00	10,000,000.00	3,123,000.00	7,985,000.00	7,985,000.00	7,985,000.00	0.00
7013	GENERAL SERVICES	0.00	10,000,000.00	10,000,000.00	3,123,000.00	7,985,000.00	7,985,000.00	7,985,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	10,000,000.00	10,000,000.00	3,123,000.00	7,985,000.00	7,985,000.00	7,985,000.00	0.00
709	EDUCATION	311,860,081.25	538,850,000.00	538,850,000.00	31,301,401.90	538,850,000.00	538,850,000.00	538,850,000.00	0.00
7092	SECONDARY EDUCATION	311,860,081.25	538,850,000.00	538,850,000.00	31,301,401.90	538,850,000.00	538,850,000.00	538,850,000.00	0.00
70922	UPPER-SECONDARY EDUCATION	311,860,081.25	538,850,000.00	538,850,000.00	31,301,401.90	538,850,000.00	538,850,000.00	538,850,000.00	0.00

051710300100	Enugu State College of Health Technology, Oji River								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
709	EDUCATION	0.00	455,353,782.00	475,353,782.00	102,267,803.85	1,474,331,471.00	1,474,331,471.00	1,474,331,471.00	0.00
7094	TERTIARY EDUCATION	0.00	455,353,782.00	475,353,782.00	102,267,803.85	1,474,331,471.00	1,474,331,471.00	1,474,331,471.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	0.00	455,353,782.00	475,353,782.00	102,267,803.85	1,474,331,471.00	1,474,331,471.00	1,474,331,471.00	0.00

051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
709	EDUCATION	144,698,676.87	2,271,653,782.00	2,311,752,071.00	62,555,520.00	2,198,821,471.00	2,198,821,471.00	2,208,821,471.00	0.00
7094	TERTIARY EDUCATION	144,698,676.87	2,271,653,782.00	2,311,752,071.00	62,555,520.00	2,198,821,471.00	2,198,821,471.00	2,208,821,471.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	144,698,676.87	2,271,653,782.00	2,311,752,071.00	62,555,520.00	2,198,821,471.00	2,198,821,471.00	2,208,821,471.00	0.00

051710500100	Enugu State College of Nursing Sciences, Parklane/Awgu								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	4,490,000.00	5,490,000.00	0.00	32,890,000.00	32,890,000.00	32,890,000.00	0.00
7013	GENERAL SERVICES	0.00	4,490,000.00	5,490,000.00	0.00	32,890,000.00	32,890,000.00	32,890,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	4,490,000.00	5,490,000.00	0.00	32,890,000.00	32,890,000.00	32,890,000.00	0.00
707	HEALTH	0.00	2,004,181,000.00	1,204,181,000.00	0.00	1,340,891,000.00	1,340,891,000.00	1,340,891,000.00	0.00
7073	HOSPITAL SERVICES	0.00	2,004,181,000.00	1,204,181,000.00	0.00	1,340,891,000.00	1,340,891,000.00	1,340,891,000.00	0.00
70734	NURSING AND CONVALESCENT HOME SERVICES	0.00	2,004,181,000.00	1,204,181,000.00	0.00	1,340,891,000.00	1,340,891,000.00	1,340,891,000.00	0.00
709	EDUCATION	0.00	393,800,000.00	393,800,000.00	0.00	513,900,000.00	518,900,000.00	537,900,000.00	0.00
7094	TERTIARY EDUCATION	0.00	393,800,000.00	393,800,000.00	0.00	513,900,000.00	518,900,000.00	537,900,000.00	0.00
70941	FIRST STAGE OF TERTIARY EDUCATION	0.00	393,800,000.00	393,800,000.00	0.00	513,900,000.00	518,900,000.00	537,900,000.00	0.00

052100100100	Ministry of Health								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging

701	GENERAL PUBLIC SERVICES	0.00	663,928,000.00	463,928,000.00	192,000,000.00	447,400,000.00	447,400,000.00	447,400,000.00	0.00
7013	GENERAL SERVICES	0.00	613,000,000.00	413,000,000.00	192,000,000.00	433,900,000.00	433,900,000.00	433,900,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	613,000,000.00	413,000,000.00	192,000,000.00	433,900,000.00	433,900,000.00	433,900,000.00	0.00
7014	BASIC RESEARCH	0.00	25,928,000.00	25,928,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
70141	BASIC RESEARCH	0.00	25,928,000.00	25,928,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
7015	R&D GENERAL PUBLIC SERVICES	0.00	25,000,000.00	25,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
70151	R&D GENERAL PUBLIC SERVICES	0.00	25,000,000.00	25,000,000.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	0.00	71,179,000.00	71,179,000.00	0.00	110,000,000.00	110,000,000.00	110,000,000.00	0.00
7051	WASTE MANAGEMENT	0.00	71,179,000.00	71,179,000.00	0.00	85,000,000.00	85,000,000.00	85,000,000.00	0.00
70511	WASTE MANAGEMENT	0.00	71,179,000.00	71,179,000.00	0.00	85,000,000.00	85,000,000.00	85,000,000.00	0.00
7055	R&D ENVIRONMENTAL PROTECTION	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
70551	R & D ENVIRONMENTAL PROTECTION	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	88,371,487.78	55,000,000.00	55,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
7061	HOUSING DEVELOPMENT	88,371,487.78	55,000,000.00	55,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
70611	HOUSING DEVELOPMENT	88,371,487.78	55,000,000.00	55,000,000.00	0.00	25,000,000.00	25,000,000.00	25,000,000.00	0.00
707	HEALTH	1,298,030,848.60	22,392,024,106.00	22,392,024,106.00	647,769,372.43	9,293,058,811.00	15,293,058,811.00	15,299,058,811.00	8,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	50,259,282.80	0.00	0.00	0.00	522,000,000.00	522,000,000.00	522,000,000.00	0.00
70712	OTHER MEDICAL PRODUCTS	40,759,282.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	9,500,000.00	0.00	0.00	0.00	522,000,000.00	522,000,000.00	522,000,000.00	0.00
7072	OUTPATIENT SERVICES	5,698,800.00	750,000,000.00	750,000,000.00	0.00	289,811,000.00	289,811,000.00	289,811,000.00	0.00
70721	GENERAL MEDICAL SERVICES	0.00	688,000,000.00	688,000,000.00	0.00	105,332,000.00	105,332,000.00	105,332,000.00	0.00
70722	SPECIALIZED MEDICAL SERVICES	5,698,800.00	62,000,000.00	62,000,000.00	0.00	184,479,000.00	184,479,000.00	184,479,000.00	0.00
7073	HOSPITAL SERVICES	31,874,651.80	20,393,500,000.00	20,393,500,000.00	21,098,050.00	2,337,500,000.00	12,337,500,000.00	12,337,500,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	31,874,651.80	393,500,000.00	393,500,000.00	0.00	335,500,000.00	335,500,000.00	335,500,000.00	0.00
70732	SPECIALIZED HOSPITAL SERVICES	0.00	20,000,000,000.00	20,000,000,000.00	21,098,050.00	2,002,000,000.00	12,002,000,000.00	12,002,000,000.00	0.00
7074	PUBLIC HEALTH SERVICES	1,210,198,114.00	1,248,524,106.00	1,248,524,106.00	626,671,322.43	6,143,747,811.00	2,143,747,811.00	2,149,747,811.00	8,000,000.00
70741	PUBLIC HEALTH SERVICES	1,210,198,114.00	1,248,524,106.00	1,248,524,106.00	626,671,322.43	6,143,747,811.00	2,143,747,811.00	2,149,747,811.00	8,000,000.00

052100300100	Enugu State Primary Healthcare Development Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	2,068,879,483.00	134,000,000.00	134,000,000.00	0.00	70,710,000.00	70,710,000.00	70,710,000.00	0.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
70112	FINANCIAL AND FISCAL AFFAIRS	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00
7013	GENERAL SERVICES	2,068,879,483.00	112,000,000.00	112,000,000.00	0.00	69,460,000.00	69,460,000.00	69,460,000.00	0.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	0.00	27,000,000.00	27,000,000.00	0.00	52,460,000.00	52,460,000.00	52,460,000.00	0.00
70133	OTHER GENERAL SERVICES	2,068,879,483.00	85,000,000.00	85,000,000.00	0.00	17,000,000.00	17,000,000.00	17,000,000.00	0.00
7014	BASIC RESEARCH	0.00	20,000,000.00	20,000,000.00	0.00	1,250,000.00	1,250,000.00	1,250,000.00	0.00
70141	BASIC RESEARCH	0.00	20,000,000.00	20,000,000.00	0.00	1,250,000.00	1,250,000.00	1,250,000.00	0.00
704	ECONOMIC AFFAIRS	99,811,080.06	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	99,811,080.06	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	99,811,080.06	5,000,000.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00
707	HEALTH	808,330,353.09	19,326,656,896.00	19,326,656,896.00	46,451,697.23	20,917,358,901.00	15,928,358,901.00	15,998,358,901.00	1,910,400,000.00
7073	HOSPITAL SERVICES	748,802,838.44	17,507,690,000.00	17,507,690,000.00	23,900,000.00	15,675,240,000.00	12,675,240,000.00	12,675,240,000.00	1,640,400,000.00
70731	GENERAL HOSPITAL SERVICES	748,802,838.44	17,487,690,000.00	17,487,690,000.00	23,900,000.00	15,675,240,000.00	12,675,240,000.00	12,675,240,000.00	1,640,400,000.00
70732	SPECIALIZED HOSPITAL SERVICES	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00

7074	PUBLIC HEALTH SERVICES	59,527,514.65	1,818,966,896.00	1,818,966,896.00	22,551,697.23	5,242,118,901.00	3,253,118,901.00	3,323,118,901.00	270,000,000.00
70741	PUBLIC HEALTH SERVICES	59,527,514.65	1,818,966,896.00	1,818,966,896.00	22,551,697.23	5,242,118,901.00	3,253,118,901.00	3,323,118,901.00	270,000,000.00
052100200100	Enugu State Agency for Universal Health Coverage								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	100,400,000.00	100,400,000.00	0.00	135,100,000.00	135,100,000.00	135,100,000.00	0.00
7013	GENERAL SERVICES	0.00	100,400,000.00	100,400,000.00	0.00	135,100,000.00	135,100,000.00	135,100,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	100,400,000.00	100,400,000.00	0.00	135,100,000.00	135,100,000.00	135,100,000.00	0.00
707	HEALTH	0.00	259,800,000.00	259,800,000.00	0.00	2,396,586,000.00	2,896,586,000.00	2,896,586,000.00	0.00
7072	OUTPATIENT SERVICES	0.00	205,000,000.00	205,000,000.00	0.00	2,331,786,000.00	2,831,786,000.00	2,831,786,000.00	0.00
70721	GENERAL MEDICAL SERVICES	0.00	105,000,000.00	105,000,000.00	0.00	2,162,090,000.00	2,662,090,000.00	2,662,090,000.00	0.00
70722	SPECIALIZED MEDICAL SERVICES	0.00	100,000,000.00	100,000,000.00	0.00	169,696,000.00	169,696,000.00	169,696,000.00	0.00
7074	PUBLIC HEALTH SERVICES	0.00	54,800,000.00	54,800,000.00	0.00	64,800,000.00	64,800,000.00	64,800,000.00	0.00
70741	PUBLIC HEALTH SERVICES	0.00	54,800,000.00	54,800,000.00	0.00	64,800,000.00	64,800,000.00	64,800,000.00	0.00
052102600100	ESUT Teaching Hospital ParkLane, Enugu								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	1,749,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7013	GENERAL SERVICES	1,749,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70133	OTHER GENERAL SERVICES	1,749,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
707	HEALTH	7,879,104,810.76	9,041,974,072.00	9,041,974,072.00	4,244,061,931.13	22,526,980,001.00	15,526,980,001.00	15,526,980,001.00	0.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	183,781,814.88	2,335,000,000.00	2,335,000,000.00	455,503,728.00	5,260,000,000.00	5,260,000,000.00	5,260,000,000.00	0.00
70712	OTHER MEDICAL PRODUCTS	183,781,814.88	2,335,000,000.00	2,335,000,000.00	455,503,728.00	5,260,000,000.00	5,260,000,000.00	5,260,000,000.00	0.00
7073	HOSPITAL SERVICES	7,695,322,995.88	6,706,974,072.00	6,706,974,072.00	3,788,558,203.13	17,266,980,001.00	10,266,980,001.00	10,266,980,001.00	0.00
70731	GENERAL HOSPITAL SERVICES	7,695,322,995.88	6,706,974,072.00	6,706,974,072.00	3,788,558,203.13	17,266,980,001.00	10,266,980,001.00	10,266,980,001.00	0.00
052110200100	Enugu State Hospitals Management Board (SHB)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	54,590,000.00	54,590,000.00	0.00	1,096,513,000.00	546,513,000.00	546,513,000.00	0.00
7013	GENERAL SERVICES	0.00	54,590,000.00	54,590,000.00	0.00	1,096,513,000.00	546,513,000.00	546,513,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	54,590,000.00	54,590,000.00	0.00	1,096,513,000.00	546,513,000.00	546,513,000.00	0.00
707	HEALTH	2,382,710,462.68	5,568,604,730.00	4,568,604,730.00	1,363,710,903.94	37,004,805,517.00	20,553,905,517.00	20,554,805,517.00	0.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	0.00	2,043,609,000.00	1,043,609,000.00	0.00	2,239,693,000.00	239,693,000.00	239,693,000.00	0.00
70712	OTHER MEDICAL PRODUCTS	0.00	2,043,609,000.00	1,043,609,000.00	0.00	2,239,693,000.00	239,693,000.00	239,693,000.00	0.00
7072	OUTPATIENT SERVICES	0.00	1,500,000,000.00	1,500,000,000.00	3,400,000.00	13,926,800,000.00	17,126,800,000.00	17,126,800,000.00	0.00
70721	GENERAL MEDICAL SERVICES	0.00	1,500,000,000.00	1,500,000,000.00	3,400,000.00	13,926,800,000.00	17,126,800,000.00	17,126,800,000.00	0.00
7074	PUBLIC HEALTH SERVICES	2,382,710,462.68	2,024,995,730.00	2,024,995,730.00	1,360,310,903.94	20,838,312,517.00	3,187,412,517.00	3,188,312,517.00	0.00
70741	PUBLIC HEALTH SERVICES	2,382,710,462.68	2,024,995,730.00	2,024,995,730.00	1,360,310,903.94	20,838,312,517.00	3,187,412,517.00	3,188,312,517.00	0.00
052110300100	SUMAS Teaching Hospital								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
707	HEALTH	0.00	0.00	0.00	0.00	1,650,300,000.00	3,813,200,000.00	1,626,500,000.00	0.00
7072	OUTPATIENT SERVICES	0.00	0.00	0.00	0.00	1,500,000,000.00	3,650,000,000.00	1,460,000,000.00	0.00
70721	GENERAL MEDICAL SERVICES	0.00	0.00	0.00	0.00	1,500,000,000.00	3,650,000,000.00	1,460,000,000.00	0.00
7073	HOSPITAL SERVICES	0.00	0.00	0.00	0.00	150,300,000.00	163,200,000.00	166,500,000.00	0.00
70731	GENERAL HOSPITAL SERVICES	0.00	0.00	0.00	0.00	150,300,000.00	163,200,000.00	166,500,000.00	0.00

053500100100	Ministry of Environment and Climate Change								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	10,400,000.00	63,000,000.00	63,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
7013	GENERAL SERVICES	10,400,000.00	63,000,000.00	63,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
70133	OTHER GENERAL SERVICES	10,400,000.00	63,000,000.00	63,000,000.00	0.00	150,000,000.00	150,000,000.00	150,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	345,121,609.03	1,005,668,580.00	1,005,668,580.00	70,993,565.28	808,209,009.00	808,209,009.00	810,209,009.00	0.00
7051	WASTE MANAGEMENT	91,312,650.00	405,000,000.00	405,000,000.00	3,365,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
70511	WASTE MANAGEMENT	91,312,650.00	405,000,000.00	405,000,000.00	3,365,000.00	100,000,000.00	100,000,000.00	100,000,000.00	0.00
7053	POLLUTION ABATEMENT	4,000,000.00	20,000,000.00	20,000,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
70531	POLLUTION ABATEMENT	4,000,000.00	20,000,000.00	20,000,000.00	0.00	55,000,000.00	55,000,000.00	55,000,000.00	0.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	62,215,593.75	48,000,000.00	48,000,000.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	62,215,593.75	48,000,000.00	48,000,000.00	0.00	70,000,000.00	70,000,000.00	70,000,000.00	0.00
7055	R&D ENVIRONMENTAL PROTECTION	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
70551	R & D ENVIRONMENTAL PROTECTION	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	187,593,365.28	482,668,580.00	482,668,580.00	67,628,565.28	533,209,009.00	533,209,009.00	535,209,009.00	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	187,593,365.28	482,668,580.00	482,668,580.00	67,628,565.28	533,209,009.00	533,209,009.00	535,209,009.00	0.00

053505300100	Enugu State Waste Management Authority (ESWAMA)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	10,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	1,482,075,184.31	1,789,066,520.00	2,684,066,520.00	1,633,562,304.35	1,424,635,846.00	1,425,635,846.00	1,516,635,846.00	0.00
7051	WASTE MANAGEMENT	1,482,075,184.31	1,789,066,520.00	2,684,066,520.00	1,633,562,304.35	1,424,635,846.00	1,425,635,846.00	1,516,635,846.00	0.00
70511	WASTE MANAGEMENT	1,482,075,184.31	1,789,066,520.00	2,684,066,520.00	1,633,562,304.35	1,424,635,846.00	1,425,635,846.00	1,516,635,846.00	0.00

053505400100	Forestry Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	14,000,000.00	14,000,000.00	0.00	18,590,000.00	18,590,000.00	18,590,000.00	0.00
7013	GENERAL SERVICES	0.00	14,000,000.00	14,000,000.00	0.00	18,590,000.00	18,590,000.00	18,590,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	14,000,000.00	14,000,000.00	0.00	18,590,000.00	18,590,000.00	18,590,000.00	0.00
705	ENVIRONMENTAL PROTECTION	30,762,603.82	160,850,814.00	163,850,814.00	21,181,041.47	210,060,855.00	210,060,855.00	210,060,855.00	0.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	0.00	100,000,000.00	100,000,000.00	0.00	141,310,000.00	141,310,000.00	141,310,000.00	0.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	0.00	100,000,000.00	100,000,000.00	0.00	141,310,000.00	141,310,000.00	141,310,000.00	0.00
7055	R&D ENVIRONMENTAL PROTECTION	0.00	2,800,000.00	2,800,000.00	0.00	3,728,000.00	3,728,000.00	3,728,000.00	0.00
70551	R & D ENVIRONMENTAL PROTECTION	0.00	2,800,000.00	2,800,000.00	0.00	3,728,000.00	3,728,000.00	3,728,000.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	30,762,603.82	58,050,814.00	61,050,814.00	21,181,041.47	65,022,855.00	65,022,855.00	65,022,855.00	0.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	30,762,603.82	58,050,814.00	61,050,814.00	21,181,041.47	65,022,855.00	65,022,855.00	65,022,855.00	0.00

053505400200	Enugu State Structures for Signage and Advertisement Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	0.00	0.00	0.00	73,300,000.00	73,300,000.00	73,300,000.00	0.00
7013	GENERAL SERVICES	0.00	0.00	0.00	0.00	73,300,000.00	73,300,000.00	73,300,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	0.00	0.00	0.00	73,300,000.00	73,300,000.00	73,300,000.00	0.00
705	ENVIRONMENTAL PROTECTION	0.00	9,100,000.00	26,100,000.00	18,713,612.25	13,100,000.00	13,100,000.00	13,100,000.00	0.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	0.00	9,100,000.00	26,100,000.00	18,713,612.25	13,100,000.00	13,100,000.00	13,100,000.00	0.00

70561	ENVIRONMENTAL PROTECTION N.E.C.	0.00	9,100,000.00	26,100,000.00	18,713,612.25	13,100,000.00	13,100,000.00	13,100,000.00	0.00

055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	0.00	92,500,000.00	92,500,000.00	0.00	59,000,000.00	59,000,000.00	59,000,000.00	0.00
7013	GENERAL SERVICES	0.00	92,500,000.00	92,500,000.00	0.00	59,000,000.00	59,000,000.00	59,000,000.00	0.00
70133	OTHER GENERAL SERVICES	0.00	92,500,000.00	92,500,000.00	0.00	59,000,000.00	59,000,000.00	59,000,000.00	0.00
703	PUBLIC ORDER AND SAFETY	0.00	50,000,000.00	50,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	50,000,000.00	50,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	50,000,000.00	50,000,000.00	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	293,627,498.62	78,205,240.00	178,205,240.00	141,886,638.62	160,790,502.00	160,790,502.00	160,790,502.00	0.00
7062	COMMUNITY DEVELOPMENT	293,627,498.62	78,205,240.00	178,205,240.00	141,886,638.62	160,790,502.00	160,790,502.00	160,790,502.00	0.00
70621	COMMUNITY DEVELOPMENT	293,627,498.62	78,205,240.00	178,205,240.00	141,886,638.62	160,790,502.00	160,790,502.00	160,790,502.00	0.00

055100200100	Fire Service Department								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	31,251,500.00	480,000,000.00	480,000,000.00	5,530,000.00	527,000,000.00	527,000,000.00	527,000,000.00	0.00
7013	GENERAL SERVICES	31,251,500.00	480,000,000.00	480,000,000.00	5,530,000.00	527,000,000.00	527,000,000.00	527,000,000.00	0.00
70133	OTHER GENERAL SERVICES	31,251,500.00	480,000,000.00	480,000,000.00	5,530,000.00	527,000,000.00	527,000,000.00	527,000,000.00	0.00
705	ENVIRONMENTAL PROTECTION	45,174,111.15	67,030,000.00	67,030,000.00	6,068,836.80	82,800,000.00	82,900,000.00	154,900,000.00	0.00
7053	POLLUTION ABATEMENT	45,174,111.15	67,030,000.00	67,030,000.00	6,068,836.80	82,800,000.00	82,900,000.00	154,900,000.00	0.00
70531	POLLUTION ABATEMENT	45,174,111.15	67,030,000.00	67,030,000.00	6,068,836.80	82,800,000.00	82,900,000.00	154,900,000.00	0.00

055100400100	Community and Social Developmnt Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	2027 Out-Year Estimate	28 Out-Year Estimate	NUTRITION Tagging
701	GENERAL PUBLIC SERVICES	553,240,659.96	1,000,000,000.00	1,000,000,000.00	0.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
7013	GENERAL SERVICES	553,240,659.96	1,000,000,000.00	1,000,000,000.00	0.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
70133	OTHER GENERAL SERVICES	553,240,659.96	1,000,000,000.00	1,000,000,000.00	0.00	3,000,000,000.00	3,000,000,000.00	3,000,000,000.00	0.00
706	HOUSING AND COMMUNITY AMMENITIES	1,799,839.78	2,650,000.00	2,650,000.00	1,000,380.00	4,150,000.00	4,150,000.00	4,150,000.00	0.00
7062	COMMUNITY DEVELOPMENT	1,799,839.78	2,650,000.00	2,650,000.00	1,000,380.00	4,150,000.00	4,150,000.00	4,150,000.00	0.00
70621	COMMUNITY DEVELOPMENT	1,799,839.78	2,650,000.00	2,650,000.00	1,000,380.00	4,150,000.00	4,150,000.00	4,150,000.00	0.00

011100100100	Office of the Executive Governor								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
1	REVENUE	8,192,100.00	6,250,000.00	6,250,000.00	548,194.95	6,250,000.00	8,420,000.00	8,420,000.00	0.00
12	INDEPENDENT REVENUE	8,192,100.00	6,250,000.00	6,250,000.00	548,194.95	6,250,000.00	8,420,000.00	8,420,000.00	0.00
1202	NON-TAX REVENUE	8,192,100.00	6,250,000.00	6,250,000.00	548,194.95	6,250,000.00	8,420,000.00	8,420,000.00	0.00
120204	FEES - GENERAL	8,192,100.00	5,650,000.00	5,650,000.00	336,001.00	5,650,000.00	7,700,000.00	7,700,000.00	0.00
12020427	TENDER FEES	8,192,100.00	5,000,000.00	5,000,000.00	336,001.00	5,000,000.00	7,000,000.00	7,000,000.00	0.00
12020499	Other Fees	0.00	650,000.00	650,000.00	0.00	650,000.00	700,000.00	700,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	600,000.00	600,000.00	212,193.95	600,000.00	720,000.00	720,000.00	0.00
12020822	Rent on Canteens	0.00	600,000.00	600,000.00	212,193.95	600,000.00	720,000.00	720,000.00	0.00

011105300100	State Electricity Regulatory Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
1	REVENUE	0.00	780,000,000.00	780,000,000.00	0.00	800,560,000.00	865,000,000.00	940,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	780,000,000.00	780,000,000.00	0.00	800,560,000.00	865,000,000.00	940,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	780,000,000.00	780,000,000.00	0.00	800,560,000.00	865,000,000.00	940,000,000.00	0.00
120201	LICENCES - GENERAL	0.00	13,100,000.00	13,100,000.00	0.00	116,660,000.00	150,000,000.00	170,000,000.00	0.00
12020195	Permit Licences and Concession	0.00	13,100,000.00	13,100,000.00	0.00	116,660,000.00	150,000,000.00	170,000,000.00	0.00
120204	FEES - GENERAL	0.00	765,836,000.00	765,836,000.00	0.00	683,900,000.00	715,000,000.00	770,000,000.00	0.00
12020410	ELECTRICAL INSPECTORATE FEES	0.00	765,836,000.00	765,836,000.00	0.00	683,900,000.00	715,000,000.00	770,000,000.00	0.00
120205	FINES - GENERAL	0.00	1,064,000.00	1,064,000.00	0.00	0.00	0.00	0.00	0.00
12020501	Penalty for Offences - General	0.00	1,064,000.00	1,064,000.00	0.00	0.00	0.00	0.00	0.00

011105400100	Enugu New City Corporation								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
1	REVENUE	0.00	97,141,700,000.00	97,141,700,000.00	0.00	320,000,000,000.00	300,000,000,000.00	300,000,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	97,141,700,000.00	97,141,700,000.00	0.00	300,000,000,000.00	300,000,000,000.00	300,000,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	97,141,700,000.00	97,141,700,000.00	0.00	300,000,000,000.00	300,000,000,000.00	300,000,000,000.00	0.00
120206	SALES - GENERAL	0.00	97,141,700,000.00	97,141,700,000.00	0.00	300,000,000,000.00	300,000,000,000.00	300,000,000,000.00	0.00
12020639	Sale of Land and Housing	0.00	97,141,700,000.00	97,141,700,000.00	0.00	300,000,000,000.00	300,000,000,000.00	300,000,000,000.00	0.00
13	AID AND GRANTS	0.00	0.00	0.00	0.00	20,000,000,000.00	0.00	0.00	0.00
1302	GRANTS	0.00	0.00	0.00	0.00	20,000,000,000.00	0.00	0.00	0.00
130201	DOMESTIC GRANTS	0.00	0.00	0.00	0.00	20,000,000,000.00	0.00	0.00	0.00
13020102	CAPITAL DOMESTIC GRANTS	0.00	0.00	0.00	0.00	20,000,000,000.00	0.00	0.00	0.00

011105500100	Enugu State Geographical Information System (ENGIS)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	100,000,000,000.00	100,000,000,000.00	9,913,274,688.90	105,990,500,000.00	107,999,020,000.00	108,999,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	100,000,000,000.00	100,000,000,000.00	9,913,274,688.90	105,990,500,000.00	107,999,020,000.00	108,999,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	100,000,000,000.00	100,000,000,000.00	9,913,274,688.90	105,990,500,000.00	107,999,020,000.00	108,999,000,000.00	0.00
120204	FEES - GENERAL	0.00	0.00	0.00	0.00	5,740,500,000.00	7,714,020,000.00	8,693,000,000.00	0.00
12020417	CONTRACTOR REGISTRATION FEES	0.00	0.00	0.00	0.00	500,000,000.00	550,000,000.00	600,000,000.00	0.00
12020420	PILGRIMS WELFARE FEES	0.00	0.00	0.00	0.00	150,000,000.00	155,000,000.00	160,000,000.00	0.00
12020422	Survey Fee	0.00	0.00	0.00	0.00	2,000,000.00	3,000,000.00	4,000,000.00	0.00
12020423	Fencing Fees	0.00	0.00	0.00	0.00	5,000,000.00	5,500,000.00	6,000,000.00	0.00
12020425	DISINFECTION OF PRODUCE FEES	0.00	0.00	0.00	0.00	100,000,000.00	110,000,000.00	120,000,000.00	0.00
12020426	COURT SUMMONS FEES	0.00	0.00	0.00	0.00	2,800,000,000.00	3,100,000,000.00	3,500,000,000.00	0.00
12020429	Plan Approval Fee	0.00	0.00	0.00	0.00	120,000,000.00	125,000,000.00	130,000,000.00	0.00

12020437	DEEDS REGISTRATION FEES	0.00	0.00	0.00	0.00	93,670,000.00	94,315,000.00	94,980,000.00	0.00
12020443	BIRTH & DEATH REGISTRATION FEES	0.00	0.00	0.00	0.00	331,130,000.00	327,255,000.00	528,520,000.00	0.00
12020448	DEVELOPMENT LEVIES	0.00	0.00	0.00	0.00	1,600,000,000.00	3,200,000,000.00	3,500,000,000.00	0.00
12020463	House Numbering Fees	0.00	0.00	0.00	0.00	200,000.00	250,000.00	300,000.00	0.00
12020499	Other Fees	0.00	0.00	0.00	0.00	38,500,000.00	43,700,000.00	49,200,000.00	0.00
120206	SALES - GENERAL	0.00	100,000,000,000.00	100,000,000,000.00	9,913,274,688.90	100,100,000,000.00	100,105,000,000.00	100,106,000,000.00	0.00
12020639	Sale of Land and Housing	0.00	100,000,000,000.00	100,000,000,000.00	9,913,274,688.90	100,100,000,000.00	100,105,000,000.00	100,106,000,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	0.00	0.00	0.00	0.00	150,000,000.00	180,000,000.00	200,000,000.00	0.00
12020907	Current (Ground Rent)	0.00	0.00	0.00	0.00	150,000,000.00	180,000,000.00	200,000,000.00	0.00

016100100100	Office of the Secretary to the State Government								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	1,445,439,341.00	67,967,000.00	187,967,000.00	106,423,074.30	103,750,000.00	104,250,000.00	104,300,000.00	0.00
12	INDEPENDENT REVENUE	1,445,439,341.00	67,967,000.00	187,967,000.00	106,423,074.30	103,750,000.00	104,250,000.00	104,300,000.00	0.00
1202	NON-TAX REVENUE	1,445,439,341.00	67,967,000.00	187,967,000.00	106,423,074.30	103,750,000.00	104,250,000.00	104,300,000.00	0.00
120204	FEES - GENERAL	219,911,500.00	4,200,000.00	4,200,000.00	126,000.00	3,600,000.00	4,100,000.00	4,100,000.00	0.00
12020499	Other Fees	219,911,500.00	4,200,000.00	4,200,000.00	126,000.00	3,600,000.00	4,100,000.00	4,100,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,225,527,841.00	63,767,000.00	183,767,000.00	106,297,074.30	100,150,000.00	100,150,000.00	100,200,000.00	0.00
12020803	Rent on Govt. Buildings	1,218,713,833.00	63,617,000.00	183,617,000.00	106,234,449.30	100,000,000.00	100,000,000.00	100,000,000.00	0.00
12020806	Rent on Senior Staff Quarters	6,814,008.00	150,000.00	150,000.00	62,625.00	150,000.00	150,000.00	200,000.00	0.00

012300100100	Ministry of Information and Communication								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	1,166,000.00	1,166,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
12	INDEPENDENT REVENUE	0.00	1,166,000.00	1,166,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
1202	NON-TAX REVENUE	0.00	1,166,000.00	1,166,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
120206	SALES - GENERAL	0.00	111,000.00	111,000.00	0.00	0.00	0.00	0.00	0.00
12020619	Sale of Photographs	0.00	52,000.00	52,000.00	0.00	0.00	0.00	0.00	0.00
12020699	Others Sales	0.00	59,000.00	59,000.00	0.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	0.00	1,055,000.00	1,055,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
12020799	Other Earnings	0.00	1,055,000.00	1,055,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00

012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/T								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	1,757,150.00	100,250,000.00	100,250,000.00	1,436,480.50	60,300,000.00	70,350,000.00	75,400,000.00	0.00
12	INDEPENDENT REVENUE	1,757,150.00	100,250,000.00	100,250,000.00	1,436,480.50	60,300,000.00	70,350,000.00	75,400,000.00	0.00
1202	NON-TAX REVENUE	1,757,150.00	100,250,000.00	100,250,000.00	1,436,480.50	60,300,000.00	70,350,000.00	75,400,000.00	0.00
120204	FEES - GENERAL	1,757,150.00	50,250,000.00	50,250,000.00	1,436,480.50	60,300,000.00	70,350,000.00	75,400,000.00	0.00
12020499	Other Fees	1,757,150.00	50,250,000.00	50,250,000.00	1,436,480.50	60,300,000.00	70,350,000.00	75,400,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00
12020826	Rent from Open Space	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0.00	0.00	0.00

012301300100	Government Printing and Stationery Dept. (Govt. Pre								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	97,000.00	35,000,000.00	35,000,000.00	265,000.00	20,000,000.00	25,500,000.00	36,000,000.00	0.00
12	INDEPENDENT REVENUE	97,000.00	35,000,000.00	35,000,000.00	265,000.00	20,000,000.00	25,500,000.00	36,000,000.00	0.00
1202	NON-TAX REVENUE	97,000.00	35,000,000.00	35,000,000.00	265,000.00	20,000,000.00	25,500,000.00	36,000,000.00	0.00
120206	SALES - GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,500,000.00	6,000,000.00	0.00
12020601	Sales of Journal & Publications	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,500,000.00	6,000,000.00	0.00
120207	EARNINGS -GENERAL	97,000.00	25,000,000.00	25,000,000.00	265,000.00	15,000,000.00	20,000,000.00	30,000,000.00	0.00
12020799	Other Earnings	97,000.00	25,000,000.00	25,000,000.00	265,000.00	15,000,000.00	20,000,000.00	30,000,000.00	0.00

012305500100	Enugu State Printing and Publishing Company (Daily								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	5,573,750.00	10,006,000.00	11,006,000.00	1,282,721.47	9,450,000.00	12,190,000.00	14,050,000.00	0.00
12	INDEPENDENT REVENUE	5,573,750.00	10,006,000.00	11,006,000.00	1,282,721.47	9,450,000.00	12,190,000.00	14,050,000.00	0.00
1202	NON-TAX REVENUE	5,573,750.00	10,006,000.00	11,006,000.00	1,282,721.47	9,450,000.00	12,190,000.00	14,050,000.00	0.00
120204	FEES - GENERAL	35,500.00	6,000.00	1,006,000.00	156,000.00	0.00	40,000.00	0.00	0.00
12020499	Other Fees	35,500.00	6,000.00	1,006,000.00	156,000.00	0.00	40,000.00	0.00	0.00
120206	SALES - GENERAL	4,085,250.00	8,000,000.00	8,000,000.00	1,095,868.97	8,300,000.00	10,000,000.00	11,900,000.00	0.00
12020605	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	0.00	0.00	0.00	0.00	300,000.00	0.00	400,000.00	0.00
12020616	Sale of Old Newspapers	3,530,000.00	5,000,000.00	5,000,000.00	381,868.97	5,000,000.00	6,000,000.00	6,500,000.00	0.00
12020699	Others Sales	555,250.00	3,000,000.00	3,000,000.00	714,000.00	3,000,000.00	4,000,000.00	5,000,000.00	0.00
120207	EARNINGS -GENERAL	1,429,000.00	2,000,000.00	2,000,000.00	30,852.50	1,000,000.00	2,000,000.00	2,000,000.00	0.00
12020711	Earnings from Commercial Activities	1,429,000.00	2,000,000.00	2,000,000.00	30,852.50	1,000,000.00	2,000,000.00	2,000,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	24,000.00	0.00	0.00	0.00	150,000.00	150,000.00	150,000.00	0.00
12020822	Rent on Canteens	24,000.00	0.00	0.00	0.00	150,000.00	150,000.00	150,000.00	0.00
014000100100	Office of the State Auditor General								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	1,565,000.00	2,400,000.00	2,500,000.00	485,000.00	2,260,000.00	2,690,000.00	3,090,000.00	0.00
12	INDEPENDENT REVENUE	1,565,000.00	2,400,000.00	2,500,000.00	485,000.00	2,260,000.00	2,690,000.00	3,090,000.00	0.00
1202	NON-TAX REVENUE	1,565,000.00	2,400,000.00	2,500,000.00	485,000.00	2,260,000.00	2,690,000.00	3,090,000.00	0.00
120204	FEES - GENERAL	1,565,000.00	2,400,000.00	2,500,000.00	485,000.00	2,260,000.00	2,690,000.00	3,090,000.00	0.00
12020499	Other Fees	1,565,000.00	2,400,000.00	2,500,000.00	485,000.00	2,260,000.00	2,690,000.00	3,090,000.00	0.00
014000200100	Office of the Auditor General for Local Government								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	104,400.00	2,940,000.00	2,940,000.00	1,610,000.00	3,040,000.00	3,540,000.00	4,040,000.00	0.00
12	INDEPENDENT REVENUE	104,400.00	2,940,000.00	2,940,000.00	1,610,000.00	3,040,000.00	3,540,000.00	4,040,000.00	0.00
1202	NON-TAX REVENUE	104,400.00	2,940,000.00	2,940,000.00	1,610,000.00	3,040,000.00	3,540,000.00	4,040,000.00	0.00
120204	FEES - GENERAL	104,400.00	2,940,000.00	2,940,000.00	1,610,000.00	3,040,000.00	3,540,000.00	4,040,000.00	0.00
12020499	Other Fees	104,400.00	2,940,000.00	2,940,000.00	1,610,000.00	3,040,000.00	3,540,000.00	4,040,000.00	0.00
014700100100	Civil Service Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	1,350,000.00	1,400,000.00	2,400,000.00	1,410,000.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
12	INDEPENDENT REVENUE	1,350,000.00	1,400,000.00	2,400,000.00	1,410,000.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
1202	NON-TAX REVENUE	1,350,000.00	1,400,000.00	2,400,000.00	1,410,000.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
120204	FEES - GENERAL	1,350,000.00	1,400,000.00	2,400,000.00	1,410,000.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
12020499	Other Fees	1,350,000.00	1,400,000.00	2,400,000.00	1,410,000.00	3,600,000.00	3,600,000.00	3,600,000.00	0.00
014900100100	Local Government Service Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	8,661,727.00	1,000,000.00	10,000,000.00	2,089,814.48	2,000,000.00	4,000,000.00	5,000,000.00	0.00
12	INDEPENDENT REVENUE	8,661,727.00	1,000,000.00	10,000,000.00	2,089,814.48	2,000,000.00	4,000,000.00	5,000,000.00	0.00
1201	TAX REVENUE	8,661,727.00	1,000,000.00	10,000,000.00	2,089,814.48	2,000,000.00	4,000,000.00	5,000,000.00	0.00
120103	OTHER TAXES	8,661,727.00	1,000,000.00	10,000,000.00	2,089,814.48	2,000,000.00	4,000,000.00	5,000,000.00	0.00
12010316	10% Withholding Tax on Consultancy	8,661,727.00	1,000,000.00	10,000,000.00	2,089,814.48	2,000,000.00	4,000,000.00	5,000,000.00	0.00
014900200100	Local Government Pension Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging

<u>1</u>	<u>REVENUE</u>	<u>0.00</u>	<u>228,600,000.00</u>	<u>28,600,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	0.00	228,600,000.00	28,600,000.00	0.00	0.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	0.00	228,600,000.00	28,600,000.00	0.00	0.00	0.00	0.00	0.00
120206	SALES - GENERAL	0.00	210,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
12020604	SALES OF ID CARDS	0.00	210,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	18,600,000.00	18,600,000.00	0.00	0.00	0.00	0.00	0.00
12020803	Rent on Govt. Buildings	0.00	18,600,000.00	18,600,000.00	0.00	0.00	0.00	0.00	0.00

014800100100	Enugu State Independent Electoral Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>1,657,274.75</u>	<u>300,000.00</u>	<u>25,300,000.00</u>	<u>13,603,204.46</u>	<u>2,000,000.00</u>	<u>2,400,000.00</u>	<u>2,500,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	1,657,274.75	300,000.00	25,300,000.00	13,603,204.46	2,000,000.00	2,400,000.00	2,500,000.00	0.00
1201	TAX REVENUE	1,657,274.75	0.00	25,000,000.00	13,603,204.46	2,000,000.00	2,400,000.00	2,500,000.00	0.00
120103	OTHER TAXES	1,657,274.75	0.00	25,000,000.00	13,603,204.46	2,000,000.00	2,400,000.00	2,500,000.00	0.00
12010303	5% Withholding Tax on Payment to Contractors	1,657,274.75	0.00	25,000,000.00	13,603,204.46	2,000,000.00	2,400,000.00	2,500,000.00	0.00
1202	NON-TAX REVENUE	0.00	300,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00
120204	FEES - GENERAL	0.00	300,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00
12020499	Other Fees	0.00	300,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00

016600100100	Ministry of Human Development and Poverty Eradication								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>10,464,500.00</u>	<u>7,200,000.00</u>	<u>12,400,000.00</u>	<u>6,118,600.00</u>	<u>10,300,000.00</u>	<u>8,950,000.00</u>	<u>9,600,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	10,464,500.00	7,200,000.00	12,400,000.00	6,118,600.00	10,300,000.00	8,950,000.00	9,600,000.00	0.00
1202	NON-TAX REVENUE	10,464,500.00	7,200,000.00	12,400,000.00	6,118,600.00	10,300,000.00	8,950,000.00	9,600,000.00	0.00
120204	FEES - GENERAL	10,434,500.00	7,200,000.00	12,400,000.00	6,118,600.00	9,800,000.00	8,400,000.00	9,000,000.00	0.00
12020499	Other Fees	10,434,500.00	7,200,000.00	12,400,000.00	6,118,600.00	9,800,000.00	8,400,000.00	9,000,000.00	0.00
120207	EARNINGS -GENERAL	30,000.00	0.00	0.00	0.00	500,000.00	550,000.00	600,000.00	0.00
12020799	Other Earnings	30,000.00	0.00	0.00	0.00	500,000.00	550,000.00	600,000.00	0.00

021500100100	Ministry of Agriculture and Agro-Industrialization								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>23,413,628,554.00</u>	<u>61,435,000,000.00</u>	<u>61,437,000,000.00</u>	<u>10,774,594,244.00</u>	<u>75,247,700,000.00</u>	<u>288,800,000.00</u>	<u>333,520,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	21,647,628,554.00	1,935,000,000.00	1,937,000,000.00	22,594,244.00	147,700,000.00	185,400,000.00	199,100,000.00	0.00
1202	NON-TAX REVENUE	21,647,628,554.00	1,935,000,000.00	1,937,000,000.00	22,594,244.00	147,700,000.00	185,400,000.00	199,100,000.00	0.00
120201	LICENCES - GENERAL	2,362,000.00	3,000,000.00	3,000,000.00	47,000.00	4,500,000.00	5,600,000.00	6,700,000.00	0.00
12020127	TRACTOR HIRING SERVICES	1,605,000.00	0.00	0.00	0.00	4,000,000.00	5,000,000.00	6,000,000.00	0.00
12020184	Buthers Licences	757,000.00	3,000,000.00	3,000,000.00	47,000.00	500,000.00	600,000.00	700,000.00	0.00
120204	FEES - GENERAL	25,848,896.00	66,000,000.00	66,000,000.00	10,160,000.00	58,200,000.00	64,600,000.00	66,900,000.00	0.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	175,000.00	55,000,000.00	55,000,000.00	6,986,000.00	38,200,000.00	44,100,000.00	45,900,000.00	0.00
12020450	INSPECTION FEES	25,673,896.00	11,000,000.00	11,000,000.00	3,174,000.00	20,000,000.00	20,500,000.00	21,000,000.00	0.00
120206	SALES - GENERAL	9,649,373.00	115,000,000.00	115,000,000.00	9,009,244.00	20,000,000.00	20,000,000.00	30,000,000.00	0.00
12020688	Sale of Livestock Products	1,700,000.00	100,000,000.00	100,000,000.00	4,898,000.00	0.00	0.00	0.00	0.00
12020690	Sale of Planting Materials (Food Crop)	7,949,373.00	15,000,000.00	15,000,000.00	4,111,244.00	20,000,000.00	20,000,000.00	30,000,000.00	0.00
120207	EARNINGS -GENERAL	0.00	1,000,000.00	3,000,000.00	1,550,000.00	50,000,000.00	80,000,000.00	80,000,000.00	0.00
12020704	Earnings from the Use of Govt. Vehicle	0.00	1,000,000.00	3,000,000.00	1,550,000.00	50,000,000.00	80,000,000.00	80,000,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	21,609,768,285.00	1,750,000,000.00	1,750,000,000.00	1,828,000.00	15,000,000.00	15,200,000.00	15,500,000.00	0.00
12020903	Rents & Premium on the Allocation of Land	21,609,768,285.00	1,750,000,000.00	1,750,000,000.00	1,828,000.00	15,000,000.00	15,200,000.00	15,500,000.00	0.00
<u>13</u>	<u>AID AND GRANTS</u>	<u>0.00</u>	<u>500,000,000.00</u>	<u>500,000,000.00</u>	<u>0.00</u>	<u>5,000,000,000.00</u>	<u>103,400,000.00</u>	<u>134,420,000.00</u>	<u>0.00</u>
1302	GRANTS	0.00	500,000,000.00	500,000,000.00	0.00	5,000,000,000.00	103,400,000.00	134,420,000.00	0.00
130201	DOMESTIC GRANTS	0.00	500,000,000.00	500,000,000.00	0.00	5,000,000,000.00	103,400,000.00	134,420,000.00	0.00
13020102	CAPITAL DOMESTIC GRANTS	0.00	500,000,000.00	500,000,000.00	0.00	5,000,000,000.00	103,400,000.00	134,420,000.00	0.00

14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	1,766,000,000.00	59,000,000,000.00	59,000,000,000.00	10,752,000,000.00	70,100,000,000.00	0.00	0.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	1,766,000,000.00	59,000,000,000.00	59,000,000,000.00	10,752,000,000.00	70,100,000,000.00	0.00	0.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	1,766,000,000.00	59,000,000,000.00	59,000,000,000.00	10,752,000,000.00	70,100,000,000.00	0.00	0.00	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINAN	1,766,000,000.00	59,000,000,000.00	59,000,000,000.00	10,752,000,000.00	70,100,000,000.00	0.00	0.00	0.00

022000100100	Ministry of Finance and Economic Development								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	129,593,227.00	290,000,000.00	290,000,000.00	40,481,480.39	280,000,000.00	281,000,000.00	281,000,000.00	0.00
12	INDEPENDENT REVENUE	129,593,227.00	290,000,000.00	290,000,000.00	40,481,480.39	280,000,000.00	281,000,000.00	281,000,000.00	0.00
1202	NON-TAX REVENUE	129,593,227.00	290,000,000.00	290,000,000.00	40,481,480.39	280,000,000.00	281,000,000.00	281,000,000.00	0.00
120204	FEES - GENERAL	12,438,827.00	10,000,000.00	10,000,000.00	677,806.86	0.00	0.00	0.00	0.00
12020411	Change of Ownership (Vehicle Test & Drivers Test)	12,438,827.00	10,000,000.00	10,000,000.00	677,806.86	0.00	0.00	0.00	0.00
120206	SALES - GENERAL	117,154,400.00	120,000,000.00	120,000,000.00	39,426,200.00	120,000,000.00	121,000,000.00	121,000,000.00	0.00
12020612	PROCEEDS FROM SALES OF GOVT. VEHICLES	117,154,400.00	120,000,000.00	120,000,000.00	39,426,200.00	120,000,000.00	121,000,000.00	121,000,000.00	0.00
120211	INVESTMENT INCOME	0.00	160,000,000.00	160,000,000.00	377,473.53	160,000,000.00	160,000,000.00	160,000,000.00	0.00
12021102	Dividend Received	0.00	160,000,000.00	160,000,000.00	377,473.53	160,000,000.00	160,000,000.00	160,000,000.00	0.00

022000700100	Office of the State Accountant- General								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	340,927,880,285.41	280,232,000,000.00	280,232,000,000.00	207,095,817,322.00	487,000,000,000.00	301,350,000,000.00	316,417,500,000.00	0.00
11	GOVERNMENT SHARE OF FAAC	255,669,452,570.00	230,232,000,000.00	230,232,000,000.00	207,095,817,322.00	387,000,000,000.00	301,350,000,000.00	316,417,500,000.00	0.00
1101	GOVERNMENT SHARE OF FAAC	255,669,452,570.00	230,232,000,000.00	230,232,000,000.00	207,095,817,322.00	387,000,000,000.00	301,350,000,000.00	316,417,500,000.00	0.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUE	15,169,088,472.00	48,749,000,000.00	48,749,000,000.00	96,186,290,122.97	112,000,000,000.00	75,600,000,000.00	79,380,000,000.00	0.00
11010101	STATUTORY ALLOCATION	15,169,088,472.00	48,749,000,000.00	48,749,000,000.00	96,186,290,122.97	112,000,000,000.00	75,600,000,000.00	79,380,000,000.00	0.00
110102	STATE GOVERNMENT SHARE OF VAT	64,117,287,654.00	74,924,000,000.00	74,924,000,000.00	64,086,154,989.25	114,000,000,000.00	88,200,000,000.00	92,610,000,000.00	0.00
11010201	SHARE OF VAT	64,117,287,654.00	74,924,000,000.00	74,924,000,000.00	64,086,154,989.25	114,000,000,000.00	88,200,000,000.00	92,610,000,000.00	0.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUE	176,383,076,444.00	106,559,000,000.00	106,559,000,000.00	46,823,372,209.78	161,000,000,000.00	137,550,000,000.00	144,427,500,000.00	0.00
11010302	Excess Non Oil Revenue	11,413,355,735.00	525,000,000.00	525,000,000.00	229,725,285.48	10,000,000,000.00	10,500,000,000.00	11,025,000,000.00	0.00
11010303	Exchange Gain	31,075,829,160.00	21,459,000,000.00	21,459,000,000.00	4,134,522,532.10	6,000,000,000.00	6,300,000,000.00	6,615,000,000.00	0.00
11010304	Ecological Fund	3,935,701,716.00	1,050,000,000.00	1,050,000,000.00	114,493,362.60	5,000,000,000.00	5,250,000,000.00	5,512,500,000.00	0.00
11010305	Electronic Money Transfer Levey (EMTL)	2,580,605,017.00	3,000,000,000.00	3,000,000,000.00	3,594,312,122.66	5,000,000,000.00	5,250,000,000.00	5,512,500,000.00	0.00
11010308	Solid Mineral	112,707,686.00	525,000,000.00	525,000,000.00	0.00	0.00	0.00	0.00	0.00
11010311	Nigeria Liquified Natural Gas (NLNG) Dividend	0.00	0.00	0.00	0.00	55,000,000,000.00	47,250,000,000.00	49,612,500,000.00	0.00
11010313	State Infrastructure & Security	40,689,144,961.00	80,000,000,000.00	80,000,000,000.00	38,750,318,906.94	80,000,000,000.00	63,000,000,000.00	66,150,000,000.00	0.00
11010314	Signature Bonus	56,420,897,912.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11010399	Orher FAAC Distribution	30,154,834,257.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	272,009,765.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	272,009,765.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120210	REPAYMENTS - GENERAL	271,629,333.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12021005	Other Refunds	271,629,333.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120212	INTEREST EARNED	380,432.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12021201	Interest on Bank Deposit	380,432.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	84,986,417,950.00	50,000,000,000.00	50,000,000,000.00	0.00	100,000,000,000.00	0.00	0.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	84,986,417,950.00	50,000,000,000.00	50,000,000,000.00	0.00	100,000,000,000.00	0.00	0.00	0.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	84,986,417,950.00	50,000,000,000.00	50,000,000,000.00	0.00	100,000,000,000.00	0.00	0.00	0.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL IN	84,986,417,950.00	50,000,000,000.00	50,000,000,000.00	0.00	100,000,000,000.00	0.00	0.00	0.00

022000800100	Enugu State Internal Revenue Services								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	31,240,352,922.58	62,000,000,000.00	62,000,000,000.00	31,670,670,876.25	63,180,500,000.00	66,339,525,000.00	69,656,500,000.00	0.00
12	INDEPENDENT REVENUE	31,240,352,922.58	62,000,000,000.00	62,000,000,000.00	31,670,670,876.25	63,180,500,000.00	66,339,525,000.00	69,656,500,000.00	0.00

1201	TAX REVENUE	26,848,155,856.58	49,518,000,000.00	46,963,000,000.00	24,386,433,039.81	50,958,500,000.00	53,506,425,000.00	56,181,745,000.00	0.00
120101	PERSONAL TAXES	18,228,664,498.95	30,738,000,000.00	38,588,000,000.00	19,471,025,109.70	31,848,000,000.00	33,440,400,000.00	35,112,419,250.00	0.00
12010101	Capital Gains Tax	304,931,117.00	418,000,000.00	418,000,000.00	108,996,486.50	400,000,000.00	420,000,000.00	441,000,000.00	0.00
12010102	Direct Assessment Tax (Current)	2,798,171,187.00	12,020,000,000.00	17,020,000,000.00	6,282,961,392.71	11,500,000,000.00	12,075,000,000.00	12,678,750,000.00	0.00
12010103	Direct Assessment Tax (Arrears/Late)	128,249,825.00	230,000,000.00	230,000,000.00	130,255,875.99	228,000,000.00	239,400,000.00	251,370,000.00	0.00
12010104	Pay As You Earn (PAYE) - Federal	1,671,459,745.00	7,700,000,000.00	10,050,000,000.00	6,226,606,317.22	9,179,500,000.00	9,638,475,000.00	10,120,398,000.00	0.00
12010105	Pay As You Earn (PAYE) - State (Adjustment Voucher)	505,151,069.00	820,000,000.00	820,000,000.00	348,017,233.15	700,000,000.00	735,000,000.00	771,750,000.00	0.00
12010106	Pay As You Earn (PAYE) - Local Government	0.00	520,000,000.00	520,000,000.00	6,350,983.04	500,000,000.00	525,000,000.00	551,250,000.00	0.00
12010107	Pay As You Earn (PAYE) - Companies	12,808,003,382.95	9,000,000,000.00	9,500,000,000.00	6,359,372,016.69	9,000,000,000.00	9,450,000,000.00	9,922,500,000.00	0.00
12010109	Penalties on Taxes	12,698,173.00	30,000,000.00	30,000,000.00	8,464,804.40	30,000,000.00	31,500,000.00	33,075,000.00	0.00
12010110	Personal Income on Rent (Rental Income)	0.00	0.00	0.00	0.00	310,500,000.00	326,025,000.00	342,326,250.00	0.00
120103	OTHER TAXES	8,619,491,357.63	18,780,000,000.00	8,375,000,000.00	4,915,407,930.11	19,110,500,000.00	20,066,025,000.00	21,069,325,750.00	0.00
12010303	5% Withholding Tax on Payment to Contractors	643,082,980.00	820,000,000.00	820,000,000.00	566,799,934.06	850,000,000.00	892,500,000.00	937,125,000.00	0.00
12010304	10% Withholding Tax on Dividends	1,365,884,875.00	620,000,000.00	1,620,000,000.00	962,656,955.04	850,000,000.00	892,500,000.00	937,125,000.00	0.00
12010305	10% Withholding Tax on Bank Interest	5,325,357,918.48	2,200,000,000.00	3,000,000,000.00	2,022,739,199.41	3,000,000,000.00	3,150,000,000.00	3,307,500,000.00	0.00
12010306	10% Withholding Tax on Rent	320,956,161.00	70,000,000.00	165,000,000.00	95,604,307.78	70,000,000.00	73,500,000.00	77,175,000.00	0.00
12010307	10% Withholding Tax on Royalty	47,387,771.00	10,000,000.00	110,000,000.00	59,372,238.00	10,000,000.00	10,500,000.00	11,025,000.00	0.00
12010308	10% Withholding Tax on Director's Fees	1,034,352.00	30,000,000.00	630,000,000.00	352,672,755.41	90,000,000.00	94,500,000.00	99,225,000.00	0.00
12010309	Tax Collection Agent Debit/Rural Tax	161,222,595.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12010311	STAMP DUTIES	0.00	0.00	0.00	0.00	200,000,000.00	210,000,000.00	220,500,000.00	0.00
12010312	Enugu State Property and Land Use Tax	280,764,550.00	15,000,000,000.00	1,500,000,000.00	564,176,012.26	14,000,000,000.00	14,700,000,000.00	15,435,000,000.00	0.00
12010313	Appeal Tax	114,606,506.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12010314	Mortuary Levy	0.00	3,000,000.00	503,000,000.00	276,059,321.61	3,500,000.00	3,675,000.00	3,858,750.00	0.00
12010315	Infrastructural Development Levy	13,646,784.00	27,000,000.00	27,000,000.00	15,327,206.54	17,000,000.00	17,850,000.00	18,742,000.00	0.00
12010316	10% Withholding Tax on Consultancy	17,827,908.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12010319	Withholding Tax on Liabilities	327,718,957.15	0.00	0.00	0.00	20,000,000.00	21,000,000.00	22,050,000.00	0.00
1202	NON-TAX REVENUE	4,392,197,066.00	12,482,000,000.00	15,037,000,000.00	7,284,237,836.44	12,222,000,000.00	12,833,100,000.00	13,474,755,000.00	0.00
120201	LICENCES - GENERAL	2,237,327,988.00	960,000,000.00	7,540,000,000.00	3,346,062,420.93	820,000,000.00	861,000,000.00	904,050,000.00	0.00
12020105	RADIO/TELEVISION STATION LICENSES	1,299,675.00	70,000,000.00	150,000,000.00	78,227,197.83	70,000,000.00	73,500,000.00	77,175,000.00	0.00
12020132	MOTOR VEHICLE LICENSES	2,210,574,663.00	420,000,000.00	4,420,000,000.00	2,963,398,880.74	400,000,000.00	420,000,000.00	441,000,000.00	0.00
12020133	DRIVERS' LICENSES	24,229,650.00	420,000,000.00	2,420,000,000.00	20,420,099.89	300,000,000.00	315,000,000.00	330,750,000.00	0.00
12020158	Motorcycle Licenses	1,224,000.00	50,000,000.00	550,000,000.00	284,016,242.47	50,000,000.00	52,500,000.00	55,125,000.00	0.00
120204	FEES - GENERAL	320,247,001.00	1,302,000,000.00	2,702,000,000.00	1,070,729,581.31	1,202,000,000.00	1,262,100,000.00	1,325,205,000.00	0.00
12020404	TRADE UNION FEES	96,000.00	220,000,000.00	420,000,000.00	209,452,223.34	200,000,000.00	210,000,000.00	220,500,000.00	0.00
12020455	Registration of Motor Vehicles Fees	239,559,823.00	260,000,000.00	1,260,000,000.00	743,459,697.55	200,000,000.00	210,000,000.00	220,500,000.00	0.00
12020456	Road Traffic Exam Fees	588,700.00	2,000,000.00	202,000,000.00	91,880,652.02	2,000,000.00	2,100,000.00	2,205,000.00	0.00
12020457	Motor Vehicle New Number Plates	80,002,478.00	820,000,000.00	820,000,000.00	25,937,008.40	800,000,000.00	840,000,000.00	882,000,000.00	0.00
120206	SALES - GENERAL	70,808,305.00	220,000,000.00	660,000,000.00	386,304,588.32	200,000,000.00	210,000,000.00	220,500,000.00	0.00
12020683	Sale of Motor Tickets	70,808,305.00	220,000,000.00	660,000,000.00	386,304,588.32	200,000,000.00	210,000,000.00	220,500,000.00	0.00
120210	REPAYMENTS - GENERAL	1,763,813,772.00	10,000,000,000.00	4,135,000,000.00	2,481,141,245.88	10,000,000,000.00	10,500,000,000.00	11,025,000,000.00	0.00
12021014	Recovery from back duty assessment	1,763,813,772.00	10,000,000,000.00	4,135,000,000.00	2,481,141,245.88	10,000,000,000.00	10,500,000,000.00	11,025,000,000.00	0.00

022001200100	Enugu State Gaming/Lotto Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	508,794,348.86	412,565,000.00	655,265,000.00	348,236,718.16	850,000,000.00	941,720,000.00	1,071,230,000.00	0.00
12	INDEPENDENT REVENUE	508,794,348.86	412,565,000.00	655,265,000.00	348,236,718.16	850,000,000.00	941,720,000.00	1,071,230,000.00	0.00
1201	TAX REVENUE	325,299,735.82	220,800,000.00	220,800,000.00	94,599,910.92	550,900,000.00	630,900,000.00	731,000,000.00	0.00
120103	OTHER TAXES	325,299,735.82	220,800,000.00	220,800,000.00	94,599,910.92	550,900,000.00	630,900,000.00	731,000,000.00	0.00
12010301	Pools Betting Tax (Current)	77,595,610.82	800,000.00	800,000.00	560,114.66	900,000.00	900,000.00	1,000,000.00	0.00
12010317	Sports Betting Proprietors Lucky Tax	234,194,125.00	200,000,000.00	200,000,000.00	83,539,796.26	500,000,000.00	600,000,000.00	700,000,000.00	0.00
12010318	Loto Proprietors Weekly Tax	13,510,000.00	20,000,000.00	20,000,000.00	10,500,000.00	50,000,000.00	30,000,000.00	30,000,000.00	0.00

1202	NON-TAX REVENUE	183,494,613.04	191,765,000.00	434,465,000.00	253,636,807.24	299,100,000.00	310,820,000.00	340,230,000.00	0.00
120201	LICENCES - GENERAL	181,214,613.04	183,700,000.00	423,400,000.00	251,444,073.81	282,300,000.00	290,310,000.00	316,010,000.00	0.00
12020142	Newspapers Vendors Licence	0.00	100,000.00	100,000.00	100.00	100,000.00	100,000.00	200,000.00	0.00
12020144	Gaming Licenses (Arrears)	80,000.00	50,000.00	50,000.00	20,000.00	10,000.00	10,000.00	10,000.00	0.00
12020145	Pools Agents Licenses (Current)	50,000.00	100,000.00	300,000.00	201,623.54	200,000.00	200,000.00	300,000.00	0.00
12020146	Pools Agents Licenses (Arrears)	15,362,580.00	500,000.00	500,000.00	255,048.39	500,000.00	500,000.00	5,000,000.00	0.00
12020150	Pools Proprietor Licenses	2,828,000.00	15,000,000.00	60,000,000.00	40,468,711.40	20,000,000.00	20,000,000.00	20,000,000.00	0.00
12020151	Pool Betting and Casino Licenses	0.00	2,000,000.00	2,000,000.00	734,917.76	15,000,000.00	20,000,000.00	25,000,000.00	0.00
12020191	Loto Proprietors License	20,000.00	2,000,000.00	2,000,000.00	1,000,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
12020192	Loto Ageat License	81,313,742.00	20,000,000.00	50,000,000.00	25,780,000.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
12020193	Sport Betting Propriector s License	51,343,931.04	15,000,000.00	25,000,000.00	17,615,425.26	15,000,000.00	15,000,000.00	20,000,000.00	0.00
12020195	Permit Licences and Concession	30,216,360.00	128,950,000.00	283,450,000.00	165,368,247.46	208,990,000.00	212,000,000.00	223,000,000.00	0.00
120204	FEES - GENERAL	0.00	1,810,000.00	4,810,000.00	2,100,000.00	6,750,000.00	8,460,000.00	10,170,000.00	0.00
12020499	Other Fees	0.00	1,810,000.00	4,810,000.00	2,100,000.00	6,750,000.00	8,460,000.00	10,170,000.00	0.00
120206	SALES - GENERAL	2,000,000.00	6,200,000.00	6,200,000.00	52,733.43	10,000,000.00	12,000,000.00	14,000,000.00	0.00
12020654	Sale of Application Forms for Casino Licences	0.00	0.00	0.00	0.00	10,000,000.00	12,000,000.00	14,000,000.00	0.00
12020699	Others Sales	2,000,000.00	6,200,000.00	6,200,000.00	52,733.43	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	280,000.00	55,000.00	55,000.00	40,000.00	50,000.00	50,000.00	50,000.00	0.00
12020788	Earnings from Cards and Lucky Games (Lottery)	280,000.00	55,000.00	55,000.00	40,000.00	50,000.00	50,000.00	50,000.00	0.00

022200100100	Ministry of Trade, Investment and Industry								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	271,868,523.00	439,300,000.00	6,597,300,000.00	3,913,555,067.20	3,540,500,000.00	1,743,500,000.00	1,855,500,000.00	0.00
12	INDEPENDENT REVENUE	271,868,523.00	439,300,000.00	6,597,300,000.00	3,913,555,067.20	3,540,500,000.00	1,743,500,000.00	1,855,500,000.00	0.00
1202	NON-TAX REVENUE	271,868,523.00	439,300,000.00	6,597,300,000.00	3,913,555,067.20	3,540,500,000.00	1,743,500,000.00	1,855,500,000.00	0.00
120204	FEES - GENERAL	269,940,473.00	421,300,000.00	6,569,300,000.00	3,900,507,841.93	1,530,500,000.00	1,743,500,000.00	1,855,500,000.00	0.00
12020409	WEIGHTS & MEASURE FEES	9,275,840.00	0.00	0.00	0.00	20,000,000.00	24,000,000.00	26,000,000.00	0.00
12020439	AGENCY FEES	14,500,000.00	0.00	0.00	0.00	1,000,000,000.00	1,200,000,000.00	1,300,000,000.00	0.00
12020449	BUSINESS/TRADE OPERATING FEES	13,800,000.00	9,300,000.00	169,300,000.00	133,295,687.93	18,000,000.00	20,000,000.00	22,000,000.00	0.00
12020450	INSPECTION FEES	214,322,478.00	365,500,000.00	6,023,500,000.00	3,523,783,113.00	437,000,000.00	441,000,000.00	446,000,000.00	0.00
12020498	Right of Way Permit Fees/Cutting of Road	10,001.00	500,000.00	500,000.00	2,000.00	500,000.00	1,500,000.00	2,500,000.00	0.00
12020499	Other Fees	18,032,154.00	46,000,000.00	376,000,000.00	243,427,041.00	55,000,000.00	57,000,000.00	59,000,000.00	0.00
120206	SALES - GENERAL	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00	0.00	0.00
12020636	Sale of Lost Coreg Certificates	0.00	0.00	0.00	0.00	2,000,000,000.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00	0.00
12020711	Earnings from Commercial Activities	0.00	0.00	0.00	0.00	10,000,000.00	0.00	0.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,928,050.00	18,000,000.00	28,000,000.00	13,047,225.27	0.00	0.00	0.00	0.00
12020803	Rent on Govt. Buildings	1,928,050.00	18,000,000.00	28,000,000.00	13,047,225.27	0.00	0.00	0.00	0.00

022201700100	Enugu State Investment Development Authority								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	1,000.00	10,011,170,000.00	16,511,170,000.00	4,710,338,208.00	10,600,000,000.00	700,500,000.00	700,470,000.00	0.00
12	INDEPENDENT REVENUE	1,000.00	11,170,000.00	6,511,170,000.00	4,710,338,208.00	600,000,000.00	700,500,000.00	700,470,000.00	0.00
1202	NON-TAX REVENUE	1,000.00	11,170,000.00	6,511,170,000.00	4,710,338,208.00	600,000,000.00	700,500,000.00	700,470,000.00	0.00
120204	FEES - GENERAL	1,000.00	11,170,000.00	6,511,170,000.00	4,710,338,208.00	600,000,000.00	700,500,000.00	700,470,000.00	0.00
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	1,000.00	8,670,000.00	1,508,670,000.00	887,177,108.00	600,000,000.00	700,500,000.00	700,470,000.00	0.00
12020494	Pre-qualification/Processing Fees	0.00	2,500,000.00	5,002,500,000.00	3,823,161,100.00	0.00	0.00	0.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	10,000,000,000.00	10,000,000,000.00	0.00	10,000,000,000.00	0.00	0.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	10,000,000,000.00	10,000,000,000.00	0.00	10,000,000,000.00	0.00	0.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	10,000,000,000.00	10,000,000,000.00	0.00	10,000,000,000.00	0.00	0.00	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINAN	0.00	10,000,000,000.00	10,000,000,000.00	0.00	10,000,000,000.00	0.00	0.00	0.00

022201900100	Enugu Marketing Company								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	54,000,000.00	54,000,000.00	11,953.98	84,000,000.00	84,000,000.00	84,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	54,000,000.00	54,000,000.00	11,953.98	84,000,000.00	84,000,000.00	84,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	54,000,000.00	54,000,000.00	11,953.98	84,000,000.00	84,000,000.00	84,000,000.00	0.00
120207	EARNINGS -GENERAL	0.00	54,000,000.00	54,000,000.00	11,953.98	84,000,000.00	84,000,000.00	84,000,000.00	0.00
12020708	Earnings from Agricultural Produce	0.00	54,000,000.00	54,000,000.00	11,953.98	84,000,000.00	84,000,000.00	84,000,000.00	0.00
022800100100	Ministry of Innovation, Science and Technology								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	10,500,000.00	5,000,000.00	5,000,000.00	1,287,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
12	INDEPENDENT REVENUE	10,500,000.00	5,000,000.00	5,000,000.00	1,287,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
1202	NON-TAX REVENUE	10,500,000.00	5,000,000.00	5,000,000.00	1,287,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
120204	FEES - GENERAL	10,500,000.00	5,000,000.00	5,000,000.00	1,287,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
12020499	Other Fees	10,500,000.00	5,000,000.00	5,000,000.00	1,287,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
022900100100	Ministry of Transport								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	716,590,645.00	47,000,000,000.00	57,535,000,000.00	21,215,173,689.39	100,353,550,000.00	153,230,025,000.00	180,378,285,000.00	0.00
12	INDEPENDENT REVENUE	716,590,645.00	47,000,000,000.00	57,535,000,000.00	21,215,173,689.39	100,353,550,000.00	153,230,025,000.00	180,378,285,000.00	0.00
1202	NON-TAX REVENUE	716,590,645.00	47,000,000,000.00	57,535,000,000.00	21,215,173,689.39	100,353,550,000.00	153,230,025,000.00	180,378,285,000.00	0.00
120201	LICENCES - GENERAL	553,243,877.00	9,000,000.00	9,000,000.00	1,871,418.00	1,000,000,000.00	1,200,000,000.00	1,500,000,000.00	0.00
12020157	Renewal of Mass Transit Operators Licenses	553,243,877.00	9,000,000.00	9,000,000.00	1,871,418.00	1,000,000,000.00	1,200,000,000.00	1,500,000,000.00	0.00
120204	FEES - GENERAL	113,862,150.00	46,952,500,000.00	57,487,500,000.00	21,204,684,299.84	95,165,350,000.00	151,553,025,000.00	177,521,385,000.00	0.00
12020402	E-Ticketing on Daily Toll on all Commerical Vehicles/ K	0.00	800,000,000.00	20,800,000,000.00	10,745,834,201.20	0.00	0.00	0.00	0.00
12020403	Biometric Fees	0.00	7,500,000.00	7,500,000.00	1,430,401.50	47,500,000.00	75,000,000.00	80,000,000.00	0.00
12020405	Enugu Air	0.00	15,654,900,000.00	10,654,900,000.00	116,607,761.17	90,000,000,000.00	145,000,000,000.00	170,000,000,000.00	0.00
12020406	Intracity Mass Transit Buses	0.00	10,240,000,000.00	5,240,000,000.00	511,995,215.35	2,000,000,000.00	3,000,000,000.00	3,500,000,000.00	0.00
12020407	Transport Terminals	0.00	20,000,000,000.00	5,000,000,000.00	1,327,314,221.54	1,800,000,000.00	2,000,000,000.00	2,200,000,000.00	0.00
12020408	Logistics Hubs	0.00	126,000,000.00	126,000,000.00	0.00	126,000,000.00	126,000,000.00	126,000,000.00	0.00
12020427	TENDER FEES	6,677,600.00	5,000,000.00	5,000,000.00	70,000.00	5,000,000.00	5,500,000.00	6,000,000.00	0.00
12020449	BUSINESS/TRADE OPERATING FEES	61,843,431.00	6,800,000.00	6,800,000.00	3,530,306.46	17,800,000.00	20,100,000.00	23,800,000.00	0.00
12020450	INSPECTION FEES	6,899,929.00	90,300,000.00	15,095,300,000.00	8,134,744,491.00	150,400,000.00	180,500,000.00	300,600,000.00	0.00
12020454	PARKING FEES	0.00	0.00	0.00	0.00	902,000,000.00	1,002,500,000.00	1,103,000,000.00	0.00
12020466	Outdoor Advert Fees	8,653,400.00	0.00	0.00	0.00	10,000,000.00	25,000,000.00	50,000,000.00	0.00
12020499	Other Fees	29,787,790.00	22,000,000.00	552,000,000.00	363,157,701.62	106,650,000.00	118,425,000.00	131,985,000.00	0.00
120205	FINES - GENERAL	46,779,276.00	32,000,000.00	32,000,000.00	4,200,929.65	113,200,000.00	121,000,000.00	129,900,000.00	0.00
12020503	Travelers Manifest Offence Fines	46,215,024.00	32,000,000.00	32,000,000.00	4,200,929.65	90,200,000.00	95,300,000.00	100,400,000.00	0.00
12020504	Traffic Offences Fines	564,252.00	0.00	0.00	0.00	23,000,000.00	25,700,000.00	29,500,000.00	0.00
120206	SALES - GENERAL	2,705,342.00	6,500,000.00	6,500,000.00	4,417,041.90	4,070,000,000.00	350,000,000.00	1,220,000,000.00	0.00
12020636	Sale of Lost Coreg Certificates	0.00	0.00	0.00	0.00	3,800,000,000.00	0.00	800,000,000.00	0.00
12020668	Sale of LGSC Gazette	2,705,342.00	6,500,000.00	6,500,000.00	4,417,041.90	270,000,000.00	350,000,000.00	420,000,000.00	0.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	0.00	5,000,000.00	6,000,000.00	7,000,000.00	0.00
12020746	Hire of Grader	0.00	0.00	0.00	0.00	5,000,000.00	6,000,000.00	7,000,000.00	0.00
022905300100	Enugu State Transport Company ENTRACO								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	65,000,000.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	0.00	65,000,000.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	0.00	65,000,000.00	65,000,000.00	0.00	0.00	0.00	0.00	0.00

120204	FEES - GENERAL	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00
12020455	Registration of Motor Vehicles Fees	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0.00	0.00	0.00
120206	SALES - GENERAL	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00
12020683	Sale of Motor Tickets	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0.00	0.00	0.00

022905300200	Coal City Transport Services								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	195,000,000.00	195,000,000.00	0.00	214,500,000.00	235,150,000.00	340,450,000.00	0.00
12	INDEPENDENT REVENUE	0.00	195,000,000.00	195,000,000.00	0.00	214,500,000.00	235,150,000.00	340,450,000.00	0.00
1202	NON-TAX REVENUE	0.00	195,000,000.00	195,000,000.00	0.00	214,500,000.00	235,150,000.00	340,450,000.00	0.00
120204	FEES - GENERAL	0.00	5,000,000.00	5,000,000.00	0.00	5,500,000.00	6,050,000.00	11,550,000.00	0.00
12020436	BILL BOARD ADVERTISEMENT FEES	0.00	5,000,000.00	5,000,000.00	0.00	5,500,000.00	6,050,000.00	11,550,000.00	0.00
120206	SALES - GENERAL	0.00	180,000,000.00	180,000,000.00	0.00	198,000,000.00	217,000,000.00	315,800,000.00	0.00
12020683	Sale of Motor Tickets	0.00	180,000,000.00	180,000,000.00	0.00	198,000,000.00	217,000,000.00	315,800,000.00	0.00
120207	EARNINGS -GENERAL	0.00	10,000,000.00	10,000,000.00	0.00	11,000,000.00	12,100,000.00	13,100,000.00	0.00
12020799	Other Earnings	0.00	10,000,000.00	10,000,000.00	0.00	11,000,000.00	12,100,000.00	13,100,000.00	0.00

023400100100	Ministry of Works and Infrastructure								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	229,623,245.00	258,700,000.00	262,700,000.00	79,746,501.00	122,000,000.00	141,700,000.00	161,400,000.00	0.00
12	INDEPENDENT REVENUE	229,623,245.00	258,700,000.00	262,700,000.00	79,746,501.00	122,000,000.00	141,700,000.00	161,400,000.00	0.00
1202	NON-TAX REVENUE	229,623,245.00	258,700,000.00	262,700,000.00	79,746,501.00	122,000,000.00	141,700,000.00	161,400,000.00	0.00
120204	FEES - GENERAL	229,093,245.00	255,200,000.00	255,200,000.00	74,819,001.00	119,000,000.00	138,500,000.00	158,000,000.00	0.00
12020412	RESEARCH TESTING FEES	0.00	25,000,000.00	25,000,000.00	22,868,751.00	20,000,000.00	22,000,000.00	24,000,000.00	0.00
12020417	CONTRACTOR REGISTRATION FEES	50,876,145.00	55,000,000.00	55,000,000.00	20,082,250.00	44,000,000.00	51,000,000.00	58,000,000.00	0.00
12020427	TENDER FEES	170,007,100.00	100,000,000.00	100,000,000.00	30,195,000.00	50,000,000.00	60,000,000.00	70,000,000.00	0.00
12020498	Right of Way Permit Fees/Cutting of Road	8,210,000.00	75,200,000.00	75,200,000.00	1,673,000.00	5,000,000.00	5,500,000.00	6,000,000.00	0.00
120205	FINES - GENERAL	530,000.00	3,500,000.00	7,500,000.00	4,927,500.00	3,000,000.00	3,200,000.00	3,400,000.00	0.00
12020512	Damage to Public Property (Roads, Electric Fixture etc	530,000.00	3,500,000.00	7,500,000.00	4,927,500.00	3,000,000.00	3,200,000.00	3,400,000.00	0.00

023410200100	Rural Access Mobility Project (RAMP)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	30,603,000,000.00	30,603,000,000.00	0.00	77,000,000,000.00	0.00	0.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	30,603,000,000.00	30,603,000,000.00	0.00	77,000,000,000.00	0.00	0.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	30,603,000,000.00	30,603,000,000.00	0.00	77,000,000,000.00	0.00	0.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	30,603,000,000.00	30,603,000,000.00	0.00	77,000,000,000.00	0.00	0.00	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINAN	0.00	30,603,000,000.00	30,603,000,000.00	0.00	77,000,000,000.00	0.00	0.00	0.00

023600100100	Ministry of Culture and Tourism								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	8,018,000.00	2,900,000.00	125,900,000.00	60,433,034.00	6,900,000.00	8,000,000.00	8,800,000.00	0.00
12	INDEPENDENT REVENUE	8,018,000.00	2,900,000.00	125,900,000.00	60,433,034.00	6,900,000.00	8,000,000.00	8,800,000.00	0.00
1202	NON-TAX REVENUE	8,018,000.00	2,900,000.00	125,900,000.00	60,433,034.00	6,900,000.00	8,000,000.00	8,800,000.00	0.00
120204	FEES - GENERAL	495,000.00	400,000.00	120,400,000.00	57,298,034.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
12020499	Other Fees	495,000.00	400,000.00	120,400,000.00	57,298,034.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
120207	EARNINGS -GENERAL	7,523,000.00	2,500,000.00	5,500,000.00	3,135,000.00	5,200,000.00	6,300,000.00	7,100,000.00	0.00
12020790	Earnings from State Cultural Troupes	7,523,000.00	2,500,000.00	5,500,000.00	3,135,000.00	5,200,000.00	6,300,000.00	7,100,000.00	0.00

023600100300	International Conference Centre (ICC)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	0.00	0.00	0.00	620,000,000.00	745,000,000.00	560,300,000.00	0.00

12	INDEPENDENT REVENUE	0.00	0.00	0.00	0.00	620,000,000.00	745,000,000.00	560,300,000.00	0.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	0.00	620,000,000.00	745,000,000.00	560,300,000.00	0.00
120204	FEES - GENERAL	0.00	0.00	0.00	0.00	100,000,000.00	120,000,000.00	130,000,000.00	0.00
12020415	TRADE TESTING FEES	0.00	0.00	0.00	0.00	100,000,000.00	120,000,000.00	130,000,000.00	0.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	0.00	320,000,000.00	375,000,000.00	430,000,000.00	0.00
12020773	Hire of Open Space	0.00	0.00	0.00	0.00	20,000,000.00	25,000,000.00	30,000,000.00	0.00
12020778	Earnings from Hall Hire	0.00	0.00	0.00	0.00	300,000,000.00	350,000,000.00	400,000,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	0.00	0.00	0.00	200,000,000.00	250,000,000.00	300,000.00	0.00
12020804	Rent on Conference Centres	0.00	0.00	0.00	0.00	200,000,000.00	250,000,000.00	300,000.00	0.00
023600400100	Enugu State Council for Arts and Culture								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	7,000,000.00	7,000,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
12	INDEPENDENT REVENUE	0.00	7,000,000.00	7,000,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
1202	NON-TAX REVENUE	0.00	7,000,000.00	7,000,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
120206	SALES - GENERAL	0.00	7,000,000.00	7,000,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
12020699	Others Sales	0.00	7,000,000.00	7,000,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
023605200100	Tourism Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	46,520,474.00	18,050,000.00	767,550,000.00	447,174,012.34	19,050,000.00	21,050,000.00	23,050,000.00	0.00
12	INDEPENDENT REVENUE	46,520,474.00	18,050,000.00	767,550,000.00	447,174,012.34	19,050,000.00	21,050,000.00	23,050,000.00	0.00
1202	NON-TAX REVENUE	46,520,474.00	18,050,000.00	767,550,000.00	447,174,012.34	19,050,000.00	21,050,000.00	23,050,000.00	0.00
120204	FEES - GENERAL	2,263,650.00	6,650,000.00	46,150,000.00	27,264,200.00	7,650,000.00	9,650,000.00	11,650,000.00	0.00
12020499	Other Fees	2,263,650.00	6,650,000.00	46,150,000.00	27,264,200.00	7,650,000.00	9,650,000.00	11,650,000.00	0.00
120207	EARNINGS -GENERAL	44,256,824.00	11,400,000.00	721,400,000.00	419,909,812.34	11,400,000.00	11,400,000.00	11,400,000.00	0.00
12020799	Other Earnings	44,256,824.00	11,400,000.00	721,400,000.00	419,909,812.34	11,400,000.00	11,400,000.00	11,400,000.00	0.00
023800100100	State Economic Planning Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	502,000,000.00	502,000,000.00	0.00	300,000,000.00	0.00	0.00	0.00
13	AID AND GRANTS	0.00	502,000,000.00	502,000,000.00	0.00	300,000,000.00	0.00	0.00	0.00
1302	GRANTS	0.00	502,000,000.00	502,000,000.00	0.00	300,000,000.00	0.00	0.00	0.00
130201	DOMESTIC GRANTS	0.00	202,000,000.00	202,000,000.00	0.00	0.00	0.00	0.00	0.00
13020102	CAPITAL DOMESTIC GRANTS	0.00	202,000,000.00	202,000,000.00	0.00	0.00	0.00	0.00	0.00
130202	FOREIGN GRANTS	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	0.00	0.00
025200100100	Ministry of Water Resources								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	10,805,802.00	1,505,110,000.00	1,509,810,000.00	5,486,900.00	208,970,000.00	213,010,000.00	214,160,000.00	0.00
12	INDEPENDENT REVENUE	10,805,802.00	5,110,000.00	9,810,000.00	5,486,900.00	8,970,000.00	11,010,000.00	12,160,000.00	0.00
1202	NON-TAX REVENUE	10,805,802.00	5,110,000.00	9,810,000.00	5,486,900.00	8,970,000.00	11,010,000.00	12,160,000.00	0.00
120201	LICENCES - GENERAL	6,797,800.00	2,900,000.00	4,600,000.00	2,690,000.00	6,260,000.00	8,100,000.00	9,200,000.00	0.00
12020181	License for Water Producing Companies	5,658,800.00	650,000.00	1,350,000.00	790,000.00	1,760,000.00	2,000,000.00	2,200,000.00	0.00
12020189	Renewal of License for Water Producing Companies	1,139,000.00	2,250,000.00	3,250,000.00	1,900,000.00	4,500,000.00	6,100,000.00	7,000,000.00	0.00
120204	FEES - GENERAL	4,008,002.00	2,210,000.00	5,210,000.00	2,796,900.00	2,710,000.00	2,910,000.00	2,960,000.00	0.00
12020450	INSPECTION FEES	4,008,002.00	2,210,000.00	5,210,000.00	2,796,900.00	2,710,000.00	2,910,000.00	2,960,000.00	0.00
13	AID AND GRANTS	0.00	1,500,000,000.00	1,500,000,000.00	0.00	200,000,000.00	202,000,000.00	202,000,000.00	0.00
1301	AID	0.00	500,000,000.00	500,000,000.00	0.00	200,000,000.00	100,000,000.00	100,000,000.00	0.00
130102	FOREIGN AIDS	0.00	500,000,000.00	500,000,000.00	0.00	200,000,000.00	100,000,000.00	100,000,000.00	0.00

13010202	CAPITAL FOREIGN AIDS	0.00	500,000,000.00	500,000,000.00	0.00	200,000,000.00	100,000,000.00	100,000,000.00	0.00
1302	GRANTS	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	102,000,000.00	102,000,000.00	0.00
130202	FOREIGN GRANTS	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	102,000,000.00	102,000,000.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	102,000,000.00	102,000,000.00	0.00

025210200100	Enugu State Water Corporation								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	334,537,865.76	39,774,500,000.00	38,774,500,000.00	199,588,624.00	9,000,000,000.00	1,800,000,000.00	2,400,000,000.00	0.00
12	INDEPENDENT REVENUE	334,537,865.76	3,774,500,000.00	2,774,500,000.00	199,588,624.00	1,200,000,000.00	1,800,000,000.00	2,400,000,000.00	0.00
1202	NON-TAX REVENUE	334,537,865.76	3,774,500,000.00	2,774,500,000.00	199,588,624.00	1,200,000,000.00	1,800,000,000.00	2,400,000,000.00	0.00
120204	FEES - GENERAL	31,496,041.76	544,000,000.00	544,000,000.00	62,562,965.50	265,000,000.00	287,000,000.00	299,000,000.00	0.00
12020414	Water Tanker Vendor Fees	9,302,074.00	350,000,000.00	350,000,000.00	26,638,532.75	250,000,000.00	270,000,000.00	280,000,000.00	0.00
12020416	Water Connection	22,193,967.76	194,000,000.00	194,000,000.00	35,924,432.75	15,000,000.00	17,000,000.00	19,000,000.00	0.00
120205	FINES - GENERAL	0.00	5,400,000.00	5,400,000.00	293,900.00	2,400,000.00	2,500,000.00	3,400,000.00	0.00
12020501	Penalty for Offences - General	0.00	5,400,000.00	5,400,000.00	293,900.00	2,400,000.00	2,500,000.00	3,400,000.00	0.00
120206	SALES - GENERAL	303,041,824.00	3,225,100,000.00	2,225,100,000.00	136,731,758.50	932,600,000.00	1,510,500,000.00	2,097,600,000.00	0.00
12020602	Water Rate Unmetered	291,251,744.00	2,755,100,000.00	1,755,100,000.00	116,705,925.75	840,000,000.00	1,200,000,000.00	1,700,000,000.00	0.00
12020603	Water Rate Metered	11,790,080.00	470,000,000.00	470,000,000.00	20,025,832.75	92,600,000.00	310,500,000.00	397,600,000.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	36,000,000,000.00	36,000,000,000.00	0.00	7,800,000,000.00	0.00	0.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	36,000,000,000.00	36,000,000,000.00	0.00	7,800,000,000.00	0.00	0.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	36,000,000,000.00	36,000,000,000.00	0.00	7,800,000,000.00	0.00	0.00	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINAN	0.00	36,000,000,000.00	36,000,000,000.00	0.00	7,800,000,000.00	0.00	0.00	0.00

025210300100	Enugu State Rural Water Suply and Sanitation Agenc								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00
120204	FEES - GENERAL	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00
12020499	Other Fees	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00

025300100100	Ministry of Housing								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	3,902,054,513.30	50,000,000,000.00	39,164,300,000.00	616,291,942.00	49,975,000,000.00	62,058,500,000.00	70,110,500,000.00	0.00
12	INDEPENDENT REVENUE	3,902,054,513.30	50,000,000,000.00	39,164,300,000.00	616,291,942.00	49,975,000,000.00	62,058,500,000.00	70,110,500,000.00	0.00
1202	NON-TAX REVENUE	3,902,054,513.30	50,000,000,000.00	39,164,300,000.00	616,291,942.00	49,975,000,000.00	62,058,500,000.00	70,110,500,000.00	0.00
120204	FEES - GENERAL	1,956,217,359.00	750,000.00	750,000.00	368,000.00	1,395,000,000.00	1,957,500,000.00	2,850,500,000.00	0.00
12020421	Consent Fee	0.00	0.00	0.00	0.00	50,000,000.00	65,000,000.00	100,000,000.00	0.00
12020422	Survey Fee	0.00	0.00	0.00	0.00	200,000,000.00	219,500,000.00	250,000,000.00	0.00
12020423	Fencing Fees	0.00	0.00	0.00	0.00	25,000,000.00	30,000,000.00	50,000,000.00	0.00
12020427	TENDER FEES	416,558,330.00	0.00	0.00	0.00	205,000,000.00	250,000,000.00	280,000,000.00	0.00
12020429	Plan Approval Fee	382,709,029.00	0.00	0.00	0.00	300,000,000.00	320,000,000.00	350,000,000.00	0.00
12020469	Registration of Estate Developer	1,156,950,000.00	750,000.00	750,000.00	368,000.00	590,000,000.00	1,038,000,000.00	1,770,500,000.00	0.00
12020499	Other Fees	0.00	0.00	0.00	0.00	25,000,000.00	35,000,000.00	50,000,000.00	0.00
120206	SALES - GENERAL	1,796,717,154.30	49,969,250,000.00	38,983,550,000.00	492,607,892.00	48,000,000,000.00	59,000,000,000.00	66,000,000,000.00	0.00
12020614	Sale of Land for Housing Development	1,796,717,154.30	49,964,750,000.00	38,979,050,000.00	491,167,892.00	48,000,000,000.00	59,000,000,000.00	66,000,000,000.00	0.00
12020623	Sale of form for Housing Loan to Civil Servants	0.00	4,500,000.00	4,500,000.00	1,440,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	149,120,000.00	30,000,000.00	180,000,000.00	123,316,050.00	480,000,000.00	1,000,500,000.00	1,110,000,000.00	0.00
12020799	Other Earnings	149,120,000.00	30,000,000.00	180,000,000.00	123,316,050.00	480,000,000.00	1,000,500,000.00	1,110,000,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	0.00	0.00	0.00	0.00	100,000,000.00	100,500,000.00	150,000,000.00	0.00
12020907	Current (Ground Rent)	0.00	0.00	0.00	0.00	100,000,000.00	100,500,000.00	150,000,000.00	0.00

025301000100	Enugu State Housing Development Corporation								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	80,017,018,559.30	100,000,000,000.00	90,000,000,000.00	31,548,476,329.32	80,000,000,000.00	100,000,000,000.00	100,000,000,000.00	0.00
12	INDEPENDENT REVENUE	80,017,018,559.30	100,000,000,000.00	90,000,000,000.00	31,548,476,329.32	80,000,000,000.00	100,000,000,000.00	100,000,000,000.00	0.00
1201	TAX REVENUE	12,437,959.00	3,162,950,000.00	1,162,950,000.00	5,056,400.00	3,162,950,000.00	3,162,950,000.00	3,162,950,000.00	0.00
120103	OTHER TAXES	12,437,959.00	3,162,950,000.00	1,162,950,000.00	5,056,400.00	3,162,950,000.00	3,162,950,000.00	3,162,950,000.00	0.00
12010315	Infrastructural Development Levy	12,437,959.00	3,162,950,000.00	1,162,950,000.00	5,056,400.00	3,162,950,000.00	3,162,950,000.00	3,162,950,000.00	0.00
1202	NON-TAX REVENUE	80,004,580,600.30	96,837,050,000.00	88,837,050,000.00	31,543,419,929.32	76,837,050,000.00	96,837,050,000.00	96,837,050,000.00	0.00
120204	FEES - GENERAL	1,124,033,370.00	2,437,757,000.00	17,293,957,000.00	10,643,102,409.80	2,437,757,000.00	2,437,757,000.00	2,437,757,000.00	0.00
12020417	CONTRACTOR REGISTRATION FEES	860,050.00	24,771,000.00	24,771,000.00	4,340,850.00	24,771,000.00	24,771,000.00	24,771,000.00	0.00
12020421	Consent Fee	242,139,816.00	377,719,000.00	377,719,000.00	105,836,391.50	377,719,000.00	377,719,000.00	377,719,000.00	0.00
12020422	Survey Fee	28,205,000.00	717,545,000.00	1,217,545,000.00	752,554,550.00	717,545,000.00	717,545,000.00	717,545,000.00	0.00
12020423	Fencing Fees	8,820,050.00	580,803,000.00	4,080,803,000.00	1,941,449,199.00	580,803,000.00	580,803,000.00	580,803,000.00	0.00
12020427	TENDER FEES	0.00	0.00	30,000,000.00	27,800,200.00	0.00	0.00	0.00	0.00
12020429	Plan Approval Fee	94,638,862.00	146,034,000.00	2,646,034,000.00	1,891,962,050.00	146,034,000.00	146,034,000.00	146,034,000.00	0.00
12020453	APPLICATIONS FEES	131,050.00	352,636,000.00	352,636,000.00	9,951,350.00	352,636,000.00	352,636,000.00	352,636,000.00	0.00
12020471	Computerization Fee	4,607,977.00	105,207,000.00	105,207,000.00	72,700,100.00	105,207,000.00	105,207,000.00	105,207,000.00	0.00
12020499	Other Fees	744,630,565.00	133,042,000.00	8,459,242,000.00	5,836,507,719.30	133,042,000.00	133,042,000.00	133,042,000.00	0.00
120205	FINES - GENERAL	1,063,900.00	31,020,000.00	66,020,000.00	29,348,920.00	31,020,000.00	31,020,000.00	31,020,000.00	0.00
12020501	Penalty for Offences - General	1,063,900.00	24,361,000.00	24,361,000.00	2,657,920.00	24,361,000.00	24,361,000.00	24,361,000.00	0.00
12020520	Contravention Fines	0.00	6,659,000.00	41,659,000.00	26,690,500.00	6,659,000.00	6,659,000.00	6,659,000.00	0.00
120206	SALES - GENERAL	78,692,834,991.30	93,910,051,000.00	71,018,851,000.00	20,546,638,524.02	73,910,051,000.00	93,910,051,000.00	93,910,051,000.00	0.00
12020639	Sale of Land and Housing	78,692,834,991.30	93,910,051,000.00	71,018,851,000.00	20,546,638,524.02	73,910,051,000.00	93,910,051,000.00	93,910,051,000.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	186,648,339.00	458,222,000.00	458,222,000.00	324,330,575.50	458,222,000.00	458,222,000.00	458,222,000.00	0.00
12020907	Current (Ground Rent)	186,648,339.00	458,222,000.00	458,222,000.00	324,330,575.50	458,222,000.00	458,222,000.00	458,222,000.00	0.00

026000100100	Ministry of Lands and Urban Development								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	21,562,932,498.44	4,394,460,000.00	9,409,460,000.00	2,775,735,383.54	0.00	0.00	0.00	0.00
12	INDEPENDENT REVENUE	21,562,932,498.44	4,394,460,000.00	9,409,460,000.00	2,775,735,383.54	0.00	0.00	0.00	0.00
1202	NON-TAX REVENUE	21,562,932,498.44	4,394,460,000.00	9,409,460,000.00	2,775,735,383.54	0.00	0.00	0.00	0.00
120204	FEES - GENERAL	2,494,751,005.00	2,681,360,000.00	7,696,360,000.00	2,742,083,218.23	0.00	0.00	0.00	0.00
12020427	TENDER FEES	1,059,626,452.00	1,000,000,000.00	1,000,000,000.00	60,094,699.78	0.00	0.00	0.00	0.00
12020437	DEEDS REGISTRATION FEES	6,884,759.00	50,000,000.00	50,000,000.00	30,000.00	0.00	0.00	0.00	0.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	459,150,539.00	430,600,000.00	430,600,000.00	419,850.00	0.00	0.00	0.00	0.00
12020447	LAND USE FEES	797,000.00	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00
12020450	INSPECTION FEES	627,512,883.00	110,600,000.00	110,600,000.00	6,510,858.00	0.00	0.00	0.00	0.00
12020453	APPLICATIONS FEES	132,550,118.00	77,000,000.00	77,000,000.00	0.00	0.00	0.00	0.00	0.00
12020477	Application Form Fees from Private School	3,214,646.00	1,300,000.00	1,300,000.00	0.00	0.00	0.00	0.00	0.00
12020486	Course Fees from train the Trainers Programmes	5,359,125.00	1,000,000,000.00	6,000,000,000.00	2,660,915,221.90	0.00	0.00	0.00	0.00
12020487	Registration Fees of Hospital	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00
12020499	Other Fees	199,655,483.00	9,360,000.00	24,360,000.00	14,112,588.55	0.00	0.00	0.00	0.00
120205	FINES - GENERAL	0.00	3,100,000.00	3,100,000.00	100,000.00	0.00	0.00	0.00	0.00
12020520	Contravention Fines	0.00	3,100,000.00	3,100,000.00	100,000.00	0.00	0.00	0.00	0.00
120207	EARNINGS -GENERAL	2,005,296.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
12020799	Other Earnings	2,005,296.00	10,000,000.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00
120209	RENT ON LAND & OTHERS - GENERAL	19,066,176,197.44	1,700,000,000.00	1,700,000,000.00	33,552,165.31	0.00	0.00	0.00	0.00
12020903	Rents & Premium on the Allocation of Land	179,546,604.19	130,000,000.00	130,000,000.00	0.00	0.00	0.00	0.00	0.00
12020907	Current (Ground Rent)	18,884,249,927.52	1,250,000,000.00	1,250,000,000.00	10,354,186.82	0.00	0.00	0.00	0.00
12020908	Arrears (Ground Rent)	2,240,058.74	70,000,000.00	70,000,000.00	2,407,132.49	0.00	0.00	0.00	0.00

12020909	Penalties (Ground Rent)	139,606.99	250,000,000.00	250,000,000.00	20,790,846.00	0.00	0.00	0.00	0.00

026000100200	Office of the Surveyor General								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>102,917,240.00</u>	<u>119,500,000.00</u>	<u>129,500,000.00</u>	<u>43,939,000.00</u>	<u>56,550,000.00</u>	<u>78,200,000.00</u>	<u>99,000,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	102,917,240.00	119,500,000.00	129,500,000.00	43,939,000.00	56,550,000.00	78,200,000.00	99,000,000.00	0.00
1202	NON-TAX REVENUE	102,917,240.00	119,500,000.00	129,500,000.00	43,939,000.00	56,550,000.00	78,200,000.00	99,000,000.00	0.00
120204	FEES - GENERAL	102,917,240.00	119,500,000.00	129,500,000.00	43,939,000.00	56,550,000.00	78,200,000.00	99,000,000.00	0.00
12020422	Survey Fee	98,708,240.00	100,000,000.00	100,000,000.00	27,174,000.00	40,000,000.00	60,000,000.00	80,000,000.00	0.00
12020499	Other Fees	4,209,000.00	19,500,000.00	29,500,000.00	16,765,000.00	16,550,000.00	18,200,000.00	19,000,000.00	0.00

026400100100	Ministry of Budget and Planning								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>0.00</u>	<u>5,300,000,000.00</u>	<u>5,300,000,000.00</u>	<u>0.00</u>	<u>15,300,000,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
13	AID AND GRANTS	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	0.00	0.00
1302	GRANTS	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	0.00	0.00
130202	FOREIGN GRANTS	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	0.00	0.00
13020201	CURRENT FOREIGN GRANTS	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	0.00	0.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	5,000,000,000.00	5,000,000,000.00	0.00	15,000,000,000.00	0.00	0.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	5,000,000,000.00	5,000,000,000.00	0.00	15,000,000,000.00	0.00	0.00	0.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	0.00	5,000,000,000.00	5,000,000,000.00	0.00	15,000,000,000.00	0.00	0.00	0.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNME	0.00	5,000,000,000.00	5,000,000,000.00	0.00	15,000,000,000.00	0.00	0.00	0.00

023100100100	Ministry of Energy and Mineral Resources								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>241,831,640.00</u>	<u>20,702,000,000.00</u>	<u>8,702,000,000.00</u>	<u>57,120,000.00</u>	<u>138,758,000,000.00</u>	<u>226,882,300,000.00</u>	<u>241,896,500,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	241,831,640.00	20,702,000,000.00	8,702,000,000.00	57,120,000.00	138,758,000,000.00	226,882,300,000.00	241,896,500,000.00	0.00
1202	NON-TAX REVENUE	241,831,640.00	20,702,000,000.00	8,702,000,000.00	57,120,000.00	138,758,000,000.00	226,882,300,000.00	241,896,500,000.00	0.00
120204	FEES - GENERAL	241,831,640.00	20,700,000,000.00	8,700,000,000.00	57,120,000.00	98,720,000,000.00	174,840,000,000.00	186,850,000,000.00	0.00
12020418	MARRIAGE/ DIVORCE FEES	0.00	0.00	0.00	0.00	50,000,000,000.00	120,000,000,000.00	130,000,000,000.00	0.00
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD	0.00	0.00	0.00	0.00	20,000,000,000.00	22,000,000,000.00	24,000,000,000.00	0.00
12020451	TIMBER & FOREST FEES	241,831,640.00	20,700,000,000.00	8,700,000,000.00	57,120,000.00	28,720,000,000.00	32,840,000,000.00	32,850,000,000.00	0.00
120205	FINES - GENERAL	0.00	2,000,000.00	2,000,000.00	0.00	8,000,000.00	10,300,000.00	11,500,000.00	0.00
12020508	Minning Offence Fines	0.00	2,000,000.00	2,000,000.00	0.00	8,000,000.00	10,300,000.00	11,500,000.00	0.00
120207	EARNINGS -GENERAL	0.00	0.00	0.00	0.00	40,030,000,000.00	52,032,000,000.00	55,035,000,000.00	0.00
12020769	Hire of Park Structures	0.00	0.00	0.00	0.00	30,000,000.00	32,000,000.00	35,000,000.00	0.00
12020770	Hire of Building Structures	0.00	0.00	0.00	0.00	40,000,000,000.00	52,000,000,000.00	55,000,000,000.00	0.00

023100100200	Enugu State Electrification Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,000,000,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
13	AID AND GRANTS	0.00	0.00	0.00	0.00	4,000,000,000.00	0.00	0.00	0.00
1302	GRANTS	0.00	0.00	0.00	0.00	4,000,000,000.00	0.00	0.00	0.00
130202	FOREIGN GRANTS	0.00	0.00	0.00	0.00	4,000,000,000.00	0.00	0.00	0.00
13020202	CAPITAL FOREIGN GRANTS	0.00	0.00	0.00	0.00	4,000,000,000.00	0.00	0.00	0.00

031805100100	Enugu State High Court								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>572,132,281.00</u>	<u>452,200,000.00</u>	<u>652,200,000.00</u>	<u>506,754,527.07</u>	<u>794,000,000.00</u>	<u>864,000,000.00</u>	<u>1,214,700,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	572,132,281.00	452,200,000.00	652,200,000.00	506,754,527.07	794,000,000.00	864,000,000.00	1,214,700,000.00	0.00
1202	NON-TAX REVENUE	572,132,281.00	452,200,000.00	652,200,000.00	506,754,527.07	794,000,000.00	864,000,000.00	1,214,700,000.00	0.00

120204	FEES - GENERAL	572,132,281.00	440,200,000.00	590,200,000.00	460,114,979.64	784,000,000.00	850,000,000.00	1,200,500,000.00	0.00
12020401	COURT FEES	572,132,281.00	440,200,000.00	590,200,000.00	460,114,979.64	784,000,000.00	850,000,000.00	1,200,500,000.00	0.00
120205	FINES - GENERAL	0.00	12,000,000.00	62,000,000.00	46,639,547.43	10,000,000.00	14,000,000.00	14,200,000.00	0.00
12020502	Court Fines	0.00	12,000,000.00	62,000,000.00	46,639,547.43	10,000,000.00	14,000,000.00	14,200,000.00	0.00

031805100200	Enugu State Multi Door House								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	4,523,360.00	11,050,000.00	11,050,000.00	0.00	6,000,000.00	6,750,000.00	7,080,000.00	0.00
12	INDEPENDENT REVENUE	4,523,360.00	11,050,000.00	11,050,000.00	0.00	6,000,000.00	6,750,000.00	7,080,000.00	0.00
1202	NON-TAX REVENUE	4,523,360.00	11,050,000.00	11,050,000.00	0.00	6,000,000.00	6,750,000.00	7,080,000.00	0.00
120204	FEES - GENERAL	3,880,360.00	9,800,000.00	9,800,000.00	0.00	6,000,000.00	6,750,000.00	7,080,000.00	0.00
12020401	COURT FEES	3,880,360.00	9,800,000.00	9,800,000.00	0.00	6,000,000.00	6,750,000.00	7,080,000.00	0.00
120206	SALES - GENERAL	643,000.00	1,250,000.00	1,250,000.00	0.00	0.00	0.00	0.00	0.00
12020601	Sales of Journal & Publications	643,000.00	1,250,000.00	1,250,000.00	0.00	0.00	0.00	0.00	0.00

031805200100	Customary Court of Appeal								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	17,926,053.00	35,000,000.00	45,000,000.00	30,327,522.96	37,000,000.00	39,000,000.00	41,000,000.00	0.00
12	INDEPENDENT REVENUE	17,926,053.00	35,000,000.00	45,000,000.00	30,327,522.96	37,000,000.00	39,000,000.00	41,000,000.00	0.00
1202	NON-TAX REVENUE	17,926,053.00	35,000,000.00	45,000,000.00	30,327,522.96	37,000,000.00	39,000,000.00	41,000,000.00	0.00
120204	FEES - GENERAL	17,888,753.00	35,000,000.00	45,000,000.00	30,327,522.96	37,000,000.00	39,000,000.00	41,000,000.00	0.00
12020401	COURT FEES	17,888,753.00	35,000,000.00	45,000,000.00	30,327,522.96	37,000,000.00	39,000,000.00	41,000,000.00	0.00
120205	FINES - GENERAL	37,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12020502	Court Fines	37,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

032600100100	Ministry of Justice								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	26,102,122.00	19,940,000.00	25,940,000.00	14,082,954.05	27,340,000.00	29,140,000.00	31,940,000.00	0.00
12	INDEPENDENT REVENUE	26,102,122.00	19,940,000.00	25,940,000.00	14,082,954.05	27,340,000.00	29,140,000.00	31,940,000.00	0.00
1202	NON-TAX REVENUE	26,102,122.00	19,940,000.00	25,940,000.00	14,082,954.05	27,340,000.00	29,140,000.00	31,940,000.00	0.00
120204	FEES - GENERAL	18,694,621.00	11,340,000.00	17,340,000.00	9,738,309.05	13,340,000.00	14,340,000.00	16,340,000.00	0.00
12020468	Legacy Estate Development Fee	14,930,843.00	10,000,000.00	12,000,000.00	6,907,959.05	5,000,000.00	5,000,000.00	5,000,000.00	0.00
12020499	Other Fees	3,763,778.00	1,340,000.00	5,340,000.00	2,830,350.00	8,340,000.00	9,340,000.00	11,340,000.00	0.00
120206	SALES - GENERAL	271,251.00	1,600,000.00	1,600,000.00	418,070.00	6,000,000.00	6,800,000.00	7,600,000.00	0.00
12020662	Sales of Enugu State Law Books	271,251.00	1,600,000.00	1,600,000.00	418,070.00	6,000,000.00	6,800,000.00	7,600,000.00	0.00
120207	EARNINGS -GENERAL	7,136,250.00	7,000,000.00	7,000,000.00	3,926,575.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00
12020799	Other Earnings	7,136,250.00	7,000,000.00	7,000,000.00	3,926,575.00	8,000,000.00	8,000,000.00	8,000,000.00	0.00

032600700100	Citizens' Rights and Mediation Centre								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	346,101.00	340,000.00	340,000.00	219,600.00	345,000.00	350,000.00	355,000.00	0.00
12	INDEPENDENT REVENUE	346,101.00	340,000.00	340,000.00	219,600.00	345,000.00	350,000.00	355,000.00	0.00
1202	NON-TAX REVENUE	346,101.00	340,000.00	340,000.00	219,600.00	345,000.00	350,000.00	355,000.00	0.00
120204	FEES - GENERAL	346,101.00	340,000.00	340,000.00	219,600.00	345,000.00	350,000.00	355,000.00	0.00
12020499	Other Fees	346,101.00	340,000.00	340,000.00	219,600.00	345,000.00	350,000.00	355,000.00	0.00

046500100100	Enugu Capital Territory Development Authority								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	470,408,962.00	555,000,000.00	655,000,000.00	439,324,248.00	655,000,000.00	710,000,000.00	765,000,000.00	0.00
12	INDEPENDENT REVENUE	470,408,962.00	555,000,000.00	655,000,000.00	439,324,248.00	655,000,000.00	710,000,000.00	765,000,000.00	0.00
1202	NON-TAX REVENUE	470,408,962.00	555,000,000.00	655,000,000.00	439,324,248.00	655,000,000.00	710,000,000.00	765,000,000.00	0.00

120204	FEES - GENERAL	440,882,355.00	550,000,000.00	650,000,000.00	439,079,498.00	655,000,000.00	710,000,000.00	765,000,000.00	0.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	394,708,750.00	500,000,000.00	600,000,000.00	419,166,301.00	600,000,000.00	650,000,000.00	700,000,000.00	0.00
12020454	PARKING FEES	46,173,605.00	50,000,000.00	50,000,000.00	19,913,197.00	55,000,000.00	60,000,000.00	65,000,000.00	0.00
120205	FINES - GENERAL	29,526,607.00	5,000,000.00	5,000,000.00	244,750.00	0.00	0.00	0.00	0.00
12020546	Fines from Non Compliance on Plan Approval	29,526,607.00	5,000,000.00	5,000,000.00	244,750.00	0.00	0.00	0.00	0.00

051300100100	Ministry of Youth and Sport								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	18,102,050.00	14,502,000.00	21,502,000.00	14,315,000.00	10,015,405,000.00	15,905,000.00	16,405,000.00	0.00
12	INDEPENDENT REVENUE	18,102,050.00	14,502,000.00	21,502,000.00	14,315,000.00	15,405,000.00	15,905,000.00	16,405,000.00	0.00
1202	NON-TAX REVENUE	18,102,050.00	14,502,000.00	21,502,000.00	14,315,000.00	15,405,000.00	15,905,000.00	16,405,000.00	0.00
120204	FEES - GENERAL	1,010,000.00	702,000.00	702,000.00	160,000.00	405,000.00	405,000.00	405,000.00	0.00
12020427	TENDER FEES	300,000.00	400,000.00	400,000.00	0.00	0.00	0.00	0.00	0.00
12020452	EXAMINATION FEES	0.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00	0.00
12020483	Registration of Youth Clubs and Orgnisations	30,000.00	200,000.00	200,000.00	110,000.00	300,000.00	300,000.00	300,000.00	0.00
12020484	Renewal of Youth Clubs and Organisations	680,000.00	100,000.00	100,000.00	50,000.00	105,000.00	105,000.00	105,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	17,092,050.00	13,800,000.00	20,800,000.00	14,155,000.00	15,000,000.00	15,500,000.00	16,000,000.00	0.00
12020803	Rent on Govt. Buildings	17,092,050.00	13,800,000.00	20,800,000.00	14,155,000.00	15,000,000.00	15,500,000.00	16,000,000.00	0.00
13	AID AND GRANTS	0.00	0.00	0.00	0.00	10,000,000,000.00	0.00	0.00	0.00
1302	GRANTS	0.00	0.00	0.00	0.00	10,000,000,000.00	0.00	0.00	0.00
130201	DOMESTIC GRANTS	0.00	0.00	0.00	0.00	10,000,000,000.00	0.00	0.00	0.00
13020102	CAPITAL DOMESTIC GRANTS	0.00	0.00	0.00	0.00	10,000,000,000.00	0.00	0.00	0.00

051300200100	Rangers Management Corporation								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	165,160,000.00	1,145,000,000.00	1,145,000,000.00	366,000.00	330,000,000.00	345,000,000.00	360,000,000.00	0.00
12	INDEPENDENT REVENUE	165,160,000.00	1,145,000,000.00	1,145,000,000.00	366,000.00	330,000,000.00	345,000,000.00	360,000,000.00	0.00
1202	NON-TAX REVENUE	165,160,000.00	1,145,000,000.00	1,145,000,000.00	366,000.00	330,000,000.00	345,000,000.00	360,000,000.00	0.00
120206	SALES - GENERAL	0.00	320,000,000.00	320,000,000.00	366,000.00	330,000,000.00	345,000,000.00	360,000,000.00	0.00
12020617	Sales of Players	0.00	300,000,000.00	300,000,000.00	0.00	305,000,000.00	315,000,000.00	320,000,000.00	0.00
12020699	Others Sales	0.00	20,000,000.00	20,000,000.00	366,000.00	25,000,000.00	30,000,000.00	40,000,000.00	0.00
120207	EARNINGS -GENERAL	165,160,000.00	825,000,000.00	825,000,000.00	0.00	0.00	0.00	0.00	0.00
12020711	Earnings from Commercial Activities	165,160,000.00	825,000,000.00	825,000,000.00	0.00	0.00	0.00	0.00	0.00

051400100100	Ministry of Children, Gender Affairs and Social Devel								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	26,895,587.00	15,315,000.00	15,315,000.00	5,056,300.00	121,800,000.00	27,900,000.00	28,050,000.00	0.00
12	INDEPENDENT REVENUE	26,895,587.00	15,315,000.00	15,315,000.00	5,056,300.00	21,800,000.00	27,900,000.00	28,050,000.00	0.00
1202	NON-TAX REVENUE	26,895,587.00	15,315,000.00	15,315,000.00	5,056,300.00	21,800,000.00	27,900,000.00	28,050,000.00	0.00
120204	FEES - GENERAL	23,639,844.00	10,590,000.00	10,590,000.00	3,827,100.00	10,800,000.00	10,900,000.00	11,050,000.00	0.00
12020499	Other Fees	23,639,844.00	10,590,000.00	10,590,000.00	3,827,100.00	10,800,000.00	10,900,000.00	11,050,000.00	0.00
120207	EARNINGS -GENERAL	2,539,707.00	4,725,000.00	4,725,000.00	1,229,200.00	5,000,000.00	7,000,000.00	7,000,000.00	0.00
12020707	Earnings from Government House Clinic	2,539,707.00	4,725,000.00	4,725,000.00	1,229,200.00	5,000,000.00	7,000,000.00	7,000,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	716,036.00	0.00	0.00	0.00	6,000,000.00	10,000,000.00	10,000,000.00	0.00
12020803	Rent on Govt. Buildings	716,036.00	0.00	0.00	0.00	6,000,000.00	10,000,000.00	10,000,000.00	0.00
13	AID AND GRANTS	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00	0.00
1302	GRANTS	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00	0.00
130201	DOMESTIC GRANTS	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00	0.00
13020102	CAPITAL DOMESTIC GRANTS	0.00	0.00	0.00	0.00	100,000,000.00	0.00	0.00	0.00

051700100100	Ministry of Education								

Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	283,038,315.00	113,650,000.00	355,100,000.00	243,848,500.00	226,100,000.00	246,200,000.00	262,300,000.00	0.00
12	INDEPENDENT REVENUE	283,038,315.00	113,650,000.00	355,100,000.00	243,848,500.00	226,100,000.00	246,200,000.00	262,300,000.00	0.00
1202	NON-TAX REVENUE	283,038,315.00	113,650,000.00	355,100,000.00	243,848,500.00	226,100,000.00	246,200,000.00	262,300,000.00	0.00
120204	FEES - GENERAL	266,808,315.00	101,650,000.00	343,100,000.00	243,848,500.00	186,100,000.00	201,200,000.00	215,300,000.00	0.00
12020453	APPLICATIONS FEES	8,790,100.00	300,000.00	300,000.00	0.00	0.00	0.00	0.00	0.00
12020473	Registration of Vocational Centre	30,650,200.00	100,000.00	250,000.00	160,000.00	0.00	0.00	0.00	0.00
12020475	Registration of Private School	14,765,000.00	15,000,000.00	35,000,000.00	21,095,000.00	20,000,000.00	22,000,000.00	24,000,000.00	0.00
12020476	Renewal of Registration of Private School	35,562,000.00	45,750,000.00	90,750,000.00	67,128,000.00	30,000,000.00	32,000,000.00	33,000,000.00	0.00
12020477	Application Form Fees from Private School	173,930,000.00	30,000,000.00	200,000,000.00	143,581,000.00	120,000,000.00	130,000,000.00	140,000,000.00	0.00
12020499	Other Fees	3,111,015.00	10,500,000.00	16,800,000.00	11,884,500.00	16,100,000.00	17,200,000.00	18,300,000.00	0.00
120205	FINES - GENERAL	16,230,000.00	12,000,000.00	12,000,000.00	0.00	40,000,000.00	45,000,000.00	47,000,000.00	0.00
12020501	Penalty for Offences - General	16,230,000.00	12,000,000.00	12,000,000.00	0.00	40,000,000.00	45,000,000.00	47,000,000.00	0.00

051700300100	Enugu State Universal Basic Education Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	8,255,500.00	3,508,400,000.00	3,508,400,000.00	3,339,500.00	5,313,800,000.00	14,750,000.00	15,500,000.00	0.00
12	INDEPENDENT REVENUE	8,255,500.00	8,400,000.00	8,400,000.00	3,339,500.00	13,800,000.00	14,750,000.00	15,500,000.00	0.00
1202	NON-TAX REVENUE	8,255,500.00	8,400,000.00	8,400,000.00	3,339,500.00	13,800,000.00	14,750,000.00	15,500,000.00	0.00
120204	FEES - GENERAL	8,255,500.00	8,400,000.00	8,400,000.00	3,339,500.00	13,800,000.00	14,750,000.00	15,500,000.00	0.00
12020417	CONTRACTOR REGISTRATION FEES	7,685,500.00	8,000,000.00	8,000,000.00	2,939,500.00	13,000,000.00	13,900,000.00	14,600,000.00	0.00
12020427	TENDER FEES	570,000.00	400,000.00	400,000.00	400,000.00	800,000.00	850,000.00	900,000.00	0.00
13	AID AND GRANTS	0.00	3,500,000,000.00	3,500,000,000.00	0.00	4,000,000,000.00	0.00	0.00	0.00
1302	GRANTS	0.00	3,500,000,000.00	3,500,000,000.00	0.00	4,000,000,000.00	0.00	0.00	0.00
130201	DOMESTIC GRANTS	0.00	3,500,000,000.00	3,500,000,000.00	0.00	4,000,000,000.00	0.00	0.00	0.00
13020102	CAPITAL DOMESTIC GRANTS	0.00	3,500,000,000.00	3,500,000,000.00	0.00	4,000,000,000.00	0.00	0.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	0.00	0.00	0.00	1,300,000,000.00	0.00	0.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	0.00	0.00	0.00	1,300,000,000.00	0.00	0.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	0.00	0.00	0.00	1,300,000,000.00	0.00	0.00	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINAN	0.00	0.00	0.00	0.00	1,300,000,000.00	0.00	0.00	0.00

051700800100	Enugu State Library Board								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	3,000.00	1,405,000.00	1,405,000.00	45,000.00	1,485,000.00	1,500,000.00	1,505,000.00	0.00
12	INDEPENDENT REVENUE	3,000.00	1,405,000.00	1,405,000.00	45,000.00	1,485,000.00	1,500,000.00	1,505,000.00	0.00
1202	NON-TAX REVENUE	3,000.00	1,405,000.00	1,405,000.00	45,000.00	1,485,000.00	1,500,000.00	1,505,000.00	0.00
120204	FEES - GENERAL	3,000.00	1,225,000.00	1,225,000.00	45,000.00	1,285,000.00	1,300,000.00	1,305,000.00	0.00
12020499	Other Fees	3,000.00	1,225,000.00	1,225,000.00	45,000.00	1,285,000.00	1,300,000.00	1,305,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	180,000.00	180,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
12020803	Rent on Govt. Buildings	0.00	180,000.00	180,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00

051700900100	Examinations Development Centre								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	1,152,558,873.00	1,000,000,000.00	1,300,000,000.00	924,488,900.00	1,015,300,000.00	1,017,650,000.00	1,017,650,000.00	0.00
12	INDEPENDENT REVENUE	1,152,558,873.00	1,000,000,000.00	1,300,000,000.00	924,488,900.00	1,015,300,000.00	1,017,650,000.00	1,017,650,000.00	0.00
1202	NON-TAX REVENUE	1,152,558,873.00	1,000,000,000.00	1,300,000,000.00	924,488,900.00	1,015,300,000.00	1,017,650,000.00	1,017,650,000.00	0.00
120204	FEES - GENERAL	1,152,558,873.00	1,000,000,000.00	1,300,000,000.00	924,488,900.00	1,015,300,000.00	1,017,650,000.00	1,017,650,000.00	0.00
12020452	EXAMINATION FEES	1,152,558,873.00	1,000,000,000.00	1,300,000,000.00	924,488,900.00	1,015,300,000.00	1,017,650,000.00	1,017,650,000.00	0.00

051701000100	Agency for Mass Literacy								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging

1	REVENUE	6,033,341.00	600,000.00	1,400,000.00	724,746.35	350,000.00	350,000.00	350,000.00	0.00
12	INDEPENDENT REVENUE	6,033,341.00	600,000.00	1,400,000.00	724,746.35	350,000.00	350,000.00	350,000.00	0.00
1202	NON-TAX REVENUE	6,033,341.00	600,000.00	1,400,000.00	724,746.35	350,000.00	350,000.00	350,000.00	0.00
120204	FEES - GENERAL	6,033,341.00	600,000.00	1,400,000.00	724,746.35	350,000.00	350,000.00	350,000.00	0.00
12020464	Fees for Registration of Non Formal Learning Center	6,033,241.00	300,000.00	300,000.00	70,200.00	200,000.00	200,000.00	200,000.00	0.00
12020465	Renewal of Non Formal Learning Center	0.00	200,000.00	200,000.00	75,300.00	0.00	0.00	0.00	0.00
12020499	Other Fees	100.00	100,000.00	900,000.00	579,246.35	150,000.00	150,000.00	150,000.00	0.00

051701800100	Enugu State Polytechnic Iwollo								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	411,999,371.50	54,805,000.00	79,705,000.00	28,767,770.01	68,263,000.00	70,184,000.00	77,201,000.00	0.00
12	INDEPENDENT REVENUE	411,999,371.50	54,805,000.00	79,705,000.00	28,767,770.01	68,263,000.00	70,184,000.00	77,201,000.00	0.00
1202	NON-TAX REVENUE	411,999,371.50	54,805,000.00	79,705,000.00	28,767,770.01	68,263,000.00	70,184,000.00	77,201,000.00	0.00
120204	FEES - GENERAL	404,375,613.00	44,985,000.00	45,685,000.00	7,518,780.00	41,733,000.00	43,818,000.00	48,199,000.00	0.00
12020417	CONTRACTOR REGISTRATION FEES	0.00	100,000.00	100,000.00	90,967.50	0.00	0.00	0.00	0.00
12020427	TENDER FEES	1,500.00	0.00	0.00	0.00	360,000.00	378,000.00	415,000.00	0.00
12020499	Other Fees	404,374,113.00	44,885,000.00	45,585,000.00	7,427,812.50	41,373,000.00	43,440,000.00	47,784,000.00	0.00
120205	FINES - GENERAL	802,500.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00
12020501	Penalty for Offences - General	802,500.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00
120206	SALES - GENERAL	5,787,322.50	9,320,000.00	33,320,000.00	20,668,667.51	21,430,000.00	21,064,000.00	23,170,000.00	0.00
12020610	PROCEEDS FROM SALES OF FARM PRODUCE	30,000.00	7,500,000.00	27,500,000.00	17,160,572.51	20,000,000.00	21,000,000.00	23,100,000.00	0.00
12020699	Others Sales	5,757,322.50	1,820,000.00	5,820,000.00	3,508,095.00	1,430,000.00	64,000.00	70,000.00	0.00
120207	EARNINGS -GENERAL	1,033,936.00	500,000.00	700,000.00	580,322.50	5,050,000.00	5,302,000.00	5,832,000.00	0.00
12020705	Earnings from the Use of Govt. Halls	240,323.00	500,000.00	700,000.00	580,322.50	550,000.00	577,000.00	635,000.00	0.00
12020711	Earnings from Commercial Activities	793,613.00	0.00	0.00	0.00	4,500,000.00	4,725,000.00	5,197,000.00	0.00

051701900100	Enugu State College of Education (Technical)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	6,633,999.00	133,495,000.00	188,645,000.00	119,258,765.16	156,695,000.00	527,695,000.00	584,370,000.00	0.00
12	INDEPENDENT REVENUE	6,633,999.00	133,495,000.00	188,645,000.00	119,258,765.16	156,695,000.00	527,695,000.00	584,370,000.00	0.00
1202	NON-TAX REVENUE	6,633,999.00	133,495,000.00	188,645,000.00	119,258,765.16	156,695,000.00	527,695,000.00	584,370,000.00	0.00
120204	FEES - GENERAL	6,623,999.00	130,235,000.00	183,035,000.00	115,614,182.98	136,660,000.00	511,140,000.00	566,270,000.00	0.00
12020417	CONTRACTOR REGISTRATION FEES	0.00	700,000.00	2,700,000.00	1,350,769.30	500,000.00	1,200,000.00	1,250,000.00	0.00
12020424	ACCREDITATION FEES	90,000.00	1,500,000.00	1,500,000.00	1,487,740.00	1,000,000.00	2,200,000.00	2,300,000.00	0.00
12020427	TENDER FEES	633,761.00	0.00	0.00	0.00	100,000.00	220,000.00	230,000.00	0.00
12020430	PROFESSIONAL REGISTRATION FEES	4,951,338.00	200,000.00	200,000.00	111,730.90	200,000.00	400,000.00	400,000.00	0.00
12020491	Tuition Fees	0.00	83,000,000.00	83,000,000.00	55,118,855.40	86,350,000.00	450,000,000.00	500,000,000.00	0.00
12020499	Other Fees	948,900.00	44,835,000.00	95,635,000.00	57,545,087.38	48,510,000.00	57,120,000.00	62,090,000.00	0.00
120205	FINES - GENERAL	0.00	300,000.00	1,200,000.00	801,105.00	195,000.00	735,000.00	840,000.00	0.00
12020501	Penalty for Offences - General	0.00	300,000.00	1,200,000.00	801,105.00	195,000.00	735,000.00	840,000.00	0.00
120206	SALES - GENERAL	0.00	2,020,000.00	2,870,000.00	1,730,867.50	2,290,000.00	2,490,000.00	3,820,000.00	0.00
12020604	SALES OF ID CARDS	0.00	200,000.00	1,000,000.00	525,295.00	0.00	0.00	0.00	0.00
12020605	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	0.00	0.00	0.00	0.00	40,000.00	40,000.00	40,000.00	0.00
12020699	Others Sales	0.00	1,820,000.00	1,870,000.00	1,205,572.50	2,250,000.00	2,450,000.00	3,780,000.00	0.00
120207	EARNINGS -GENERAL	10,000.00	900,000.00	1,500,000.00	1,082,287.18	17,550,000.00	13,330,000.00	13,440,000.00	0.00
12020705	Earnings from the Use of Govt. Halls	10,000.00	600,000.00	1,200,000.00	831,642.18	4,000,000.00	30,000.00	40,000.00	0.00
12020711	Earnings from Commercial Activities	0.00	0.00	0.00	0.00	13,000,000.00	13,000,000.00	13,000,000.00	0.00
12020773	Hire of Open Space	0.00	300,000.00	300,000.00	250,645.00	550,000.00	300,000.00	400,000.00	0.00
120210	REPAYMENTS - GENERAL	0.00	40,000.00	40,000.00	30,322.50	0.00	0.00	0.00	0.00
12021005	Other Refunds	0.00	40,000.00	40,000.00	30,322.50	0.00	0.00	0.00	0.00

051702600100	Enugu State University of Science and Technology (ESUT)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>5,681,623,887.00</u>	<u>4,926,780,000.00</u>	<u>5,226,780,000.00</u>	<u>2,624,863,504.00</u>	<u>6,595,262,000.00</u>	<u>6,925,010,000.00</u>	<u>7,271,241,000.00</u>	<u>0.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>5,681,623,887.00</u>	<u>4,926,780,000.00</u>	<u>5,226,780,000.00</u>	<u>2,624,863,504.00</u>	<u>6,595,262,000.00</u>	<u>6,925,010,000.00</u>	<u>7,271,241,000.00</u>	<u>0.00</u>
1202	NON-TAX REVENUE	5,681,623,887.00	4,926,780,000.00	5,226,780,000.00	2,624,863,504.00	6,595,262,000.00	6,925,010,000.00	7,271,241,000.00	0.00
120204	FEES - GENERAL	5,670,858,637.00	4,616,803,000.00	4,916,803,000.00	2,624,863,504.00	6,327,030,000.00	6,643,372,000.00	6,975,527,000.00	0.00
12020417	CONTRACTOR REGISTRATION FEES	16,404,150.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
12020427	TENDER FEES	2,000.00	500,000.00	500,000.00	0.00	200,000.00	210,000.00	220,000.00	0.00
12020432	Postgraduate Ph.D. Fees	158,969,400.00	255,341,000.00	255,341,000.00	42,680,000.00	498,078,000.00	522,981,000.00	549,130,000.00	0.00
12020433	Development Levy (Other Programme)	170,937,550.00	360,650,000.00	360,650,000.00	350,940,400.00	642,300,000.00	674,415,000.00	708,135,000.00	0.00
12020442	ASSOCIATION FEES	0.00	3,000.00	3,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
12020444	BURIAL FEES	3,842,100.00	249,743,000.00	249,743,000.00	8,230,000.00	247,697,000.00	260,082,000.00	273,086,000.00	0.00
12020445	CHANGE OF OWNERSHIP FEES	1,730,200.00	40,147,000.00	40,147,000.00	2,890,000.00	97,324,000.00	102,190,000.00	107,299,000.00	0.00
12020458	Fees for Installation of Signals	778,310,900.00	214,165,000.00	214,165,000.00	9,350,000.00	186,494,000.00	195,819,000.00	205,610,000.00	0.00
12020459	Advert Fees from Bus Shelter	659,600.00	20,563,000.00	20,563,000.00	0.00	97,185,000.00	102,044,000.00	107,146,000.00	0.00
12020491	Tuition Fees	1,028,290,974.00	2,670,401,000.00	2,670,401,000.00	1,809,212,104.00	3,637,229,000.00	3,819,090,000.00	4,010,045,000.00	0.00
12020499	Other Fees	3,511,711,763.00	805,240,000.00	1,105,240,000.00	401,561,000.00	920,522,000.00	966,540,000.00	1,014,855,000.00	0.00
120205	FINES - GENERAL	0.00	1,500,000.00	1,500,000.00	0.00	230,000.00	242,000.00	253,000.00	0.00
12020501	Penalty for Offences - General	0.00	1,500,000.00	1,500,000.00	0.00	230,000.00	242,000.00	253,000.00	0.00
120206	SALES - GENERAL	7,586,250.00	4,715,000.00	4,715,000.00	0.00	45,280,000.00	47,541,000.00	49,917,000.00	0.00
12020601	Sales of Journal & Publications	7,586,250.00	4,610,000.00	4,610,000.00	0.00	3,950,000.00	4,147,000.00	4,353,000.00	0.00
12020604	SALES OF ID CARDS	0.00	0.00	0.00	0.00	1,200,000.00	1,260,000.00	1,323,000.00	0.00
12020605	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	11,000.00	0.00
12020699	Others Sales	0.00	95,000.00	95,000.00	0.00	40,120,000.00	42,124,000.00	44,230,000.00	0.00
120207	EARNINGS -GENERAL	3,179,000.00	298,400,000.00	298,400,000.00	0.00	217,360,000.00	228,227,000.00	239,636,000.00	0.00
12020703	Earnings from Hire of Plants and Equipment	444,000.00	110,200,000.00	110,200,000.00	0.00	56,660,000.00	59,492,000.00	62,466,000.00	0.00
12020711	Earnings from Commercial Activities	2,735,000.00	188,200,000.00	188,200,000.00	0.00	160,000,000.00	168,000,000.00	176,399,000.00	0.00
12020799	Other Earnings	0.00	0.00	0.00	0.00	700,000.00	735,000.00	771,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	5,332,000.00	5,332,000.00	0.00	5,332,000.00	5,598,000.00	5,878,000.00	0.00
12020803	Rent on Govt. Buildings	0.00	5,332,000.00	5,332,000.00	0.00	5,332,000.00	5,598,000.00	5,878,000.00	0.00
120211	INVESTMENT INCOME	0.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
12021102	Dividend Received	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
12021103	Other Investment Income	0.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00

051702600200	ESUTH College of Medicine (Teaching Hospital)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>45,904,000.00</u>	<u>60,300,000.00</u>	<u>60,300,000.00</u>	<u>32,956,005.39</u>	<u>130,860,000.00</u>	<u>131,860,000.00</u>	<u>134,380,000.00</u>	<u>0.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>45,904,000.00</u>	<u>60,300,000.00</u>	<u>60,300,000.00</u>	<u>32,956,005.39</u>	<u>130,860,000.00</u>	<u>131,860,000.00</u>	<u>134,380,000.00</u>	<u>0.00</u>
1202	NON-TAX REVENUE	45,904,000.00	60,300,000.00	60,300,000.00	32,956,005.39	130,860,000.00	131,860,000.00	134,380,000.00	0.00
120204	FEES - GENERAL	45,904,000.00	58,800,000.00	58,800,000.00	32,956,005.39	125,620,000.00	127,360,000.00	128,840,000.00	0.00
12020441	LABORATORY FEES	0.00	200,000.00	200,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
12020499	Other Fees	45,904,000.00	58,600,000.00	58,600,000.00	32,956,005.39	125,320,000.00	127,060,000.00	128,540,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	500,000.00	500,000.00	0.00	1,500,000.00	500,000.00	540,000.00	0.00
12020822	Rent on Canteens	0.00	500,000.00	500,000.00	0.00	1,500,000.00	500,000.00	540,000.00	0.00
120212	INTEREST EARNED	0.00	1,000,000.00	1,000,000.00	0.00	3,740,000.00	4,000,000.00	5,000,000.00	0.00
12021201	Interest on Bank Deposit	0.00	1,000,000.00	1,000,000.00	0.00	3,740,000.00	4,000,000.00	5,000,000.00	0.00

051702700100	State University of Medical and Aplied Sciences. Igbo								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>641,242,630.06</u>	<u>828,700,000.00</u>	<u>828,700,000.00</u>	<u>594,444,755.86</u>	<u>860,845,000.00</u>	<u>1,169,232,000.00</u>	<u>1,499,835,000.00</u>	<u>0.00</u>
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>641,242,630.06</u>	<u>828,700,000.00</u>	<u>828,700,000.00</u>	<u>594,444,755.86</u>	<u>860,845,000.00</u>	<u>1,169,232,000.00</u>	<u>1,499,835,000.00</u>	<u>0.00</u>

1202	NON-TAX REVENUE	641,242,630.06	828,700,000.00	828,700,000.00	594,444,755.86	860,845,000.00	1,169,232,000.00	1,499,835,000.00	0.00
120204	FEES - GENERAL	641,242,630.06	793,020,000.00	793,020,000.00	594,444,755.86	811,720,000.00	1,056,420,000.00	1,380,395,000.00	0.00
12020417	CONTRACTOR REGISTRATION FEES	0.00	2,290,000.00	2,290,000.00	0.00	2,290,000.00	2,200,000.00	1,650,000.00	0.00
12020424	ACCREDITATION FEES	0.00	165,000.00	165,000.00	0.00	165,000.00	220,000.00	385,000.00	0.00
12020427	TENDER FEES	0.00	825,000.00	825,000.00	0.00	825,000.00	0.00	0.00	0.00
12020440	MEDICAL CONSULTANCY FEES	8,490,547.06	4,200,000.00	4,200,000.00	0.00	9,200,000.00	7,650,000.00	9,600,000.00	0.00
12020448	DEVELOPMENT LEVIES	10,045,000.00	12,500,000.00	12,500,000.00	0.00	62,500,000.00	150,500,000.00	220,000,000.00	0.00
12020453	APPLICATIONS FEES	6,279,100.00	2,715,000.00	2,715,000.00	0.00	2,715,000.00	3,600,000.00	4,800,000.00	0.00
12020491	Tuition Fees	500,918,583.00	627,900,000.00	627,900,000.00	594,444,755.86	603,750,000.00	724,500,000.00	966,000,000.00	0.00
12020499	Other Fees	115,509,400.00	142,425,000.00	142,425,000.00	0.00	130,275,000.00	167,750,000.00	177,960,000.00	0.00
120205	FINES - GENERAL	0.00	2,750,000.00	2,750,000.00	0.00	2,750,000.00	5,500,000.00	7,150,000.00	0.00
12020501	Penalty for Offences - General	0.00	2,750,000.00	2,750,000.00	0.00	2,750,000.00	5,500,000.00	7,150,000.00	0.00
120206	SALES - GENERAL	0.00	25,375,000.00	25,375,000.00	0.00	25,375,000.00	75,625,000.00	78,375,000.00	0.00
12020604	SALES OF ID CARDS	0.00	1,375,000.00	1,375,000.00	0.00	1,375,000.00	1,375,000.00	1,375,000.00	0.00
12020653	Sale of Registration Forms	0.00	10,250,000.00	10,250,000.00	0.00	10,250,000.00	60,500,000.00	63,250,000.00	0.00
12020699	Others Sales	0.00	13,750,000.00	13,750,000.00	0.00	13,750,000.00	13,750,000.00	13,750,000.00	0.00
120207	EARNINGS -GENERAL	0.00	7,500,000.00	7,500,000.00	0.00	13,750,000.00	28,250,000.00	29,750,000.00	0.00
12020799	Other Earnings	0.00	7,500,000.00	7,500,000.00	0.00	13,750,000.00	28,250,000.00	29,750,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	0.00	0.00	0.00	7,000,000.00	3,375,000.00	4,062,000.00	0.00
12020826	Rent from Open Space	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00
12020827	Rent from Shops	0.00	0.00	0.00	0.00	5,000,000.00	1,375,000.00	2,062,000.00	0.00
120212	INTEREST EARNED	0.00	55,000.00	55,000.00	0.00	250,000.00	62,000.00	103,000.00	0.00
12021201	Interest on Bank Deposit	0.00	55,000.00	55,000.00	0.00	250,000.00	62,000.00	103,000.00	0.00

051703100100	Institute of Management and Techonology (IMT)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	1,588,244,316.00	2,152,184,000.00	2,418,284,000.00	1,325,086,156.30	2,052,069,000.00	1,898,539,000.00	1,908,106,000.00	0.00
12	INDEPENDENT REVENUE	1,588,244,316.00	2,152,184,000.00	2,418,284,000.00	1,325,086,156.30	2,052,069,000.00	1,898,539,000.00	1,908,106,000.00	0.00
1202	NON-TAX REVENUE	1,588,244,316.00	2,152,184,000.00	2,418,284,000.00	1,325,086,156.30	2,052,069,000.00	1,898,539,000.00	1,908,106,000.00	0.00
120204	FEES - GENERAL	1,541,416,875.00	2,035,643,000.00	2,299,743,000.00	1,266,608,756.30	1,914,457,000.00	1,763,742,000.00	1,772,556,000.00	0.00
12020417	CONTRACTOR REGISTRATION FEES	145,000.00	2,678,000.00	2,678,000.00	530,000.00	2,678,000.00	2,686,000.00	2,699,000.00	0.00
12020424	ACCREDITATION FEES	3,734,018.00	0.00	0.00	0.00	21,000,000.00	21,063,000.00	21,168,000.00	0.00
12020452	EXAMINATION FEES	57,541,321.00	19,888,000.00	19,888,000.00	18,201,000.00	42,568,000.00	42,696,000.00	42,909,000.00	0.00
12020458	Fees for Installation of Signals	6,721,500.00	213,500,000.00	213,500,000.00	96,782,756.00	220,500,000.00	197,215,000.00	198,201,000.00	0.00
12020471	Computerization Fee	0.00	139,073,000.00	139,073,000.00	108,364,500.00	125,005,000.00	1,505,000.00	1,512,000.00	0.00
12020491	Tuition Fees	1,101,497,052.00	1,149,770,000.00	1,149,770,000.00	626,975,600.00	1,037,250,000.00	1,040,362,000.00	1,045,563,000.00	0.00
12020494	Pre-qualification/Processing Fees	924,500.00	1,819,000.00	1,819,000.00	159,500.00	6,972,000.00	6,993,000.00	7,028,000.00	0.00
12020499	Other Fees	370,853,484.00	508,915,000.00	773,015,000.00	415,595,400.30	458,484,000.00	451,222,000.00	453,476,000.00	0.00
120206	SALES - GENERAL	44,245,976.00	70,879,000.00	72,879,000.00	41,228,500.00	70,260,000.00	66,628,000.00	66,962,000.00	0.00
12020601	Sales of Journal & Publications	40,763,476.00	32,173,000.00	32,173,000.00	13,527,000.00	32,578,000.00	30,239,000.00	30,390,000.00	0.00
12020605	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	0.00	2,324,000.00	4,324,000.00	2,770,000.00	2,324,000.00	2,331,000.00	2,343,000.00	0.00
12020690	Sale of Planting Materials (Food Crop)	0.00	1,768,000.00	1,768,000.00	0.00	1,768,000.00	0.00	0.00	0.00
12020699	Others Sales	3,482,500.00	34,614,000.00	34,614,000.00	24,931,500.00	33,590,000.00	34,058,000.00	34,229,000.00	0.00
120207	EARNINGS -GENERAL	2,581,465.00	26,311,000.00	26,311,000.00	17,054,000.00	48,001,000.00	48,760,000.00	49,004,000.00	0.00
12020701	Earnings from Consultancy Services	2,581,465.00	1,566,000.00	1,566,000.00	0.00	1,566,000.00	1,571,000.00	1,579,000.00	0.00
12020703	Earnings from Hire of Plants and Equipment	0.00	707,000.00	707,000.00	0.00	707,000.00	709,000.00	713,000.00	0.00
12020705	Earnings from the Use of Govt. Halls	0.00	8,303,000.00	8,303,000.00	5,260,000.00	8,303,000.00	8,327,000.00	8,369,000.00	0.00
12020710	Earnings from Guest Houses	0.00	556,000.00	556,000.00	0.00	0.00	0.00	0.00	0.00
12020711	Earnings from Commercial Activities	0.00	505,000.00	505,000.00	40,000.00	19,754,000.00	19,813,000.00	19,912,000.00	0.00
12020799	Other Earnings	0.00	14,674,000.00	14,674,000.00	11,754,000.00	17,671,000.00	18,340,000.00	18,431,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0.00	17,633,000.00	17,633,000.00	194,900.00	17,633,000.00	17,686,000.00	17,775,000.00	0.00

12020803	Rent on Govt. Buildings	0.00	17,633,000.00	17,633,000.00	194,900.00	17,633,000.00	17,686,000.00	17,775,000.00	0.00
120211	INVESTMENT INCOME	0.00	657,000.00	657,000.00	0.00	657,000.00	659,000.00	692,000.00	0.00
12021103	Other Investment Income	0.00	657,000.00	657,000.00	0.00	657,000.00	659,000.00	692,000.00	0.00
120212	INTEREST EARNED	0.00	1,061,000.00	1,061,000.00	0.00	1,061,000.00	1,064,000.00	1,117,000.00	0.00
12021201	Interest on Bank Deposit	0.00	1,061,000.00	1,061,000.00	0.00	1,061,000.00	1,064,000.00	1,117,000.00	0.00

051705100100	Post-Primary Schools Management Board (PPSMB)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	927,100.00	3,000,000.00	2,003,000,000.00	1,233,550,300.00	1,220,600,000.00	1,233,700,000.00	1,250,860,000.00	0.00
12	INDEPENDENT REVENUE	927,100.00	3,000,000.00	2,003,000,000.00	1,233,550,300.00	1,220,600,000.00	1,233,700,000.00	1,250,860,000.00	0.00
1202	NON-TAX REVENUE	927,100.00	3,000,000.00	2,003,000,000.00	1,233,550,300.00	1,220,600,000.00	1,233,700,000.00	1,250,860,000.00	0.00
120204	FEES - GENERAL	927,100.00	0.00	0.00	0.00	1,180,600,000.00	1,188,700,000.00	1,200,860,000.00	0.00
12020452	EXAMINATION FEES	927,100.00	0.00	0.00	0.00	1,180,600,000.00	1,188,700,000.00	1,200,860,000.00	0.00
120207	EARNINGS -GENERAL	0.00	3,000,000.00	2,003,000,000.00	1,233,550,300.00	40,000,000.00	45,000,000.00	50,000,000.00	0.00
12020778	Earnings from Hall Hire	0.00	3,000,000.00	2,003,000,000.00	1,233,550,300.00	40,000,000.00	45,000,000.00	50,000,000.00	0.00

051705400100	Enugu State Science Technical and Vocational Sch. M								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	2,910,900.00	18,000,000.00	18,000,000.00	2,092,000.00	49,200,000.00	51,660,000.00	54,243,000.00	0.00
12	INDEPENDENT REVENUE	2,910,900.00	18,000,000.00	18,000,000.00	2,092,000.00	49,200,000.00	51,660,000.00	54,243,000.00	0.00
1202	NON-TAX REVENUE	2,910,900.00	18,000,000.00	18,000,000.00	2,092,000.00	49,200,000.00	51,660,000.00	54,243,000.00	0.00
120204	FEES - GENERAL	2,910,900.00	18,000,000.00	18,000,000.00	2,092,000.00	49,200,000.00	51,660,000.00	54,243,000.00	0.00
12020452	EXAMINATION FEES	2,910,900.00	18,000,000.00	18,000,000.00	2,092,000.00	49,200,000.00	51,660,000.00	54,243,000.00	0.00

051710300100	Enugu State College of Health Technology, Oji River								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	29,502,600.00	122,704,000.00	122,904,000.00	44,619,909.00	124,729,000.00	126,006,000.00	128,090,000.00	0.00
12	INDEPENDENT REVENUE	29,502,600.00	122,704,000.00	122,904,000.00	44,619,909.00	124,729,000.00	126,006,000.00	128,090,000.00	0.00
1202	NON-TAX REVENUE	29,502,600.00	122,704,000.00	122,904,000.00	44,619,909.00	124,729,000.00	126,006,000.00	128,090,000.00	0.00
120204	FEES - GENERAL	29,502,600.00	112,704,000.00	112,904,000.00	39,393,959.00	120,700,000.00	121,906,000.00	123,890,000.00	0.00
12020424	ACCREDITATION FEES	0.00	5,250,000.00	5,250,000.00	3,096,109.00	9,785,000.00	9,900,000.00	10,000,000.00	0.00
12020452	EXAMINATION FEES	6,263,550.00	19,504,000.00	19,504,000.00	4,625,400.00	19,546,000.00	19,600,000.00	19,800,000.00	0.00
12020491	Tuition Fees	23,239,050.00	61,500,000.00	61,500,000.00	25,360,650.00	69,250,000.00	70,000,000.00	71,000,000.00	0.00
12020499	Other Fees	0.00	26,450,000.00	26,650,000.00	6,311,800.00	22,119,000.00	22,406,000.00	23,090,000.00	0.00
120206	SALES - GENERAL	0.00	10,000,000.00	10,000,000.00	5,225,950.00	4,029,000.00	4,100,000.00	4,200,000.00	0.00
12020698	Sale of Schools Registration Form	0.00	10,000,000.00	10,000,000.00	5,225,950.00	4,029,000.00	4,100,000.00	4,200,000.00	0.00

051710400100	Enugu State College of Nursing Sciences and Health T								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	52,430,755.00	61,473,000.00	67,873,000.00	35,045,550.00	76,365,000.00	78,501,000.00	80,104,000.00	0.00
12	INDEPENDENT REVENUE	52,430,755.00	61,473,000.00	67,873,000.00	35,045,550.00	76,365,000.00	78,501,000.00	80,104,000.00	0.00
1202	NON-TAX REVENUE	52,430,755.00	61,473,000.00	67,873,000.00	35,045,550.00	76,365,000.00	78,501,000.00	80,104,000.00	0.00
120204	FEES - GENERAL	52,430,755.00	54,973,000.00	58,373,000.00	27,992,150.00	70,865,000.00	72,501,000.00	73,604,000.00	0.00
12020424	ACCREDITATION FEES	0.00	2,450,000.00	2,450,000.00	710,400.00	2,750,000.00	2,450,000.00	2,550,000.00	0.00
12020448	DEVELOPMENT LEVIES	0.00	6,125,000.00	6,125,000.00	1,631,800.00	6,125,000.00	6,825,000.00	6,825,000.00	0.00
12020452	EXAMINATION FEES	0.00	22,000.00	122,000.00	80,000.00	2,880,000.00	2,902,000.00	2,902,000.00	0.00
12020491	Tuition Fees	0.00	3,332,000.00	3,332,000.00	1,305,600.00	3,632,000.00	3,332,000.00	3,335,000.00	0.00
12020499	Other Fees	52,430,755.00	43,044,000.00	46,344,000.00	24,264,350.00	55,478,000.00	56,992,000.00	57,992,000.00	0.00
120206	SALES - GENERAL	0.00	5,000,000.00	8,000,000.00	6,553,400.00	5,500,000.00	6,000,000.00	6,500,000.00	0.00
12020698	Sale of Schools Registration Form	0.00	5,000,000.00	8,000,000.00	6,553,400.00	5,500,000.00	6,000,000.00	6,500,000.00	0.00
120207	EARNINGS -GENERAL	0.00	1,500,000.00	1,500,000.00	500,000.00	0.00	0.00	0.00	0.00

12020799	Other Earnings	0.00	1,500,000.00	1,500,000.00	500,000.00	0.00	0.00	0.00	0.00

051710500100	Enugu State College of Nursing Sciences, Parklane/A								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	51,315,950.00	155,520,000.00	263,520,000.00	209,067,487.05	221,880,000.00	253,000,000.00	267,000,000.00	0.00
12	INDEPENDENT REVENUE	51,315,950.00	155,520,000.00	263,520,000.00	209,067,487.05	221,880,000.00	253,000,000.00	267,000,000.00	0.00
1202	NON-TAX REVENUE	51,315,950.00	155,520,000.00	263,520,000.00	209,067,487.05	221,880,000.00	253,000,000.00	267,000,000.00	0.00
120204	FEES - GENERAL	29,685,750.00	143,520,000.00	163,520,000.00	130,624,755.50	221,880,000.00	253,000,000.00	267,000,000.00	0.00
12020452	EXAMINATION FEES	29,605,750.00	0.00	0.00	0.00	35,000,000.00	36,000,000.00	37,000,000.00	0.00
12020491	Tuition Fees	20,000.00	143,520,000.00	163,520,000.00	130,624,755.50	180,880,000.00	210,000,000.00	222,000,000.00	0.00
12020499	Other Fees	60,000.00	0.00	0.00	0.00	6,000,000.00	7,000,000.00	8,000,000.00	0.00
120206	SALES - GENERAL	21,630,200.00	12,000,000.00	100,000,000.00	78,442,731.55	0.00	0.00	0.00	0.00
12020699	Others Sales	21,630,200.00	12,000,000.00	100,000,000.00	78,442,731.55	0.00	0.00	0.00	0.00

052100100100	Ministry of Health								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	98,032,072.00	2,079,000,000.00	2,079,000,000.00	42,155,501.50	3,084,270,000.00	87,000,000.00	88,900,000.00	0.00
12	INDEPENDENT REVENUE	98,032,072.00	79,000,000.00	79,000,000.00	42,155,501.50	84,270,000.00	87,000,000.00	88,900,000.00	0.00
1202	NON-TAX REVENUE	98,032,072.00	79,000,000.00	79,000,000.00	42,155,501.50	84,270,000.00	87,000,000.00	88,900,000.00	0.00
120201	LICENCES - GENERAL	29,424,800.00	4,000,000.00	4,000,000.00	2,564,264.00	7,500,000.00	8,000,000.00	8,300,000.00	0.00
12020136	HEALTH FACILITIES LICENSES	29,424,800.00	4,000,000.00	4,000,000.00	2,564,264.00	7,500,000.00	8,000,000.00	8,300,000.00	0.00
120204	FEES - GENERAL	68,607,272.00	75,000,000.00	75,000,000.00	39,591,237.50	76,770,000.00	79,000,000.00	80,600,000.00	0.00
12020427	TENDER FEES	1,184,500.00	6,000,000.00	6,000,000.00	3,537,000.00	0.00	0.00	0.00	0.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	1,683,512.00	4,000,000.00	4,000,000.00	1,786,000.00	4,500,000.00	4,600,000.00	4,700,000.00	0.00
12020487	Registration Fees of Hospital	945,000.00	6,000,000.00	6,000,000.00	2,462,500.00	6,250,000.00	6,300,000.00	6,400,000.00	0.00
12020488	Renewal Registration Fees of Hospital	34,882,845.00	40,000,000.00	40,000,000.00	27,590,775.00	41,000,000.00	41,400,000.00	41,500,000.00	0.00
12020499	Other Fees	29,911,415.00	19,000,000.00	19,000,000.00	4,214,962.50	25,020,000.00	26,700,000.00	28,000,000.00	0.00
13	AID AND GRANTS	0.00	2,000,000,000.00	2,000,000,000.00	0.00	3,000,000,000.00	0.00	0.00	0.00
1302	GRANTS	0.00	2,000,000,000.00	2,000,000,000.00	0.00	3,000,000,000.00	0.00	0.00	0.00
130201	DOMESTIC GRANTS	0.00	2,000,000,000.00	2,000,000,000.00	0.00	3,000,000,000.00	0.00	0.00	0.00
13020102	CAPITAL DOMESTIC GRANTS	0.00	2,000,000,000.00	2,000,000,000.00	0.00	3,000,000,000.00	0.00	0.00	0.00

052100300100	Enugu State Primary Healthcare Development Agency								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	60,000,000.00	60,000,000.00	3,203,325.73	1,670,000,000.00	240,000,000.00	360,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	60,000,000.00	60,000,000.00	3,203,325.73	120,000,000.00	240,000,000.00	360,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	60,000,000.00	60,000,000.00	3,203,325.73	120,000,000.00	240,000,000.00	360,000,000.00	0.00
120204	FEES - GENERAL	0.00	42,000,000.00	42,000,000.00	3,203,325.73	84,000,000.00	168,000,000.00	252,000,000.00	0.00
12020441	LABORATORY FEES	0.00	6,000,000.00	6,000,000.00	0.00	12,000,000.00	24,000,000.00	36,000,000.00	0.00
12020499	Other Fees	0.00	36,000,000.00	36,000,000.00	3,203,325.73	72,000,000.00	144,000,000.00	216,000,000.00	0.00
120206	SALES - GENERAL	0.00	18,000,000.00	18,000,000.00	0.00	36,000,000.00	72,000,000.00	108,000,000.00	0.00
12020613	PROCEEDS FROM SALES OF DRUGS AND MEDICATION	0.00	18,000,000.00	18,000,000.00	0.00	36,000,000.00	72,000,000.00	108,000,000.00	0.00
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	0.00	0.00	0.00	0.00	1,550,000,000.00	0.00	0.00	0.00
1403	LOANS/ BORROWINGS RECEIPT	0.00	0.00	0.00	0.00	1,550,000,000.00	0.00	0.00	0.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0.00	0.00	0.00	0.00	1,550,000,000.00	0.00	0.00	0.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0.00	0.00	0.00	0.00	1,550,000,000.00	0.00	0.00	0.00

052102600100	ESUT Teaching Hospital ParkLane, Enugu								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	1,719,992,896.00	2,733,023,000.00	3,633,023,000.00	1,739,256,474.97	4,155,584,000.00	6,497,383,000.00	9,746,073,000.00	0.00
12	INDEPENDENT REVENUE	1,719,992,896.00	2,733,023,000.00	3,633,023,000.00	1,739,256,474.97	4,155,584,000.00	6,497,383,000.00	9,746,073,000.00	0.00

1202	NON-TAX REVENUE	1,719,992,896.00	2,733,023,000.00	3,633,023,000.00	1,739,256,474.97	4,155,584,000.00	6,497,383,000.00	9,746,073,000.00	0.00
120204	FEES - GENERAL	1,719,992,896.00	2,595,361,000.00	3,495,361,000.00	1,739,256,474.97	3,949,090,000.00	6,187,642,000.00	9,281,462,000.00	0.00
12020441	LABORATORY FEES	174,246,193.00	306,574,000.00	306,574,000.00	66,473,688.00	409,860,000.00	689,790,000.00	1,034,685,000.00	0.00
12020460	Advert Fees from Lamp Post	111,138,900.00	95,400,000.00	95,400,000.00	0.00	143,100,000.00	214,650,000.00	321,975,000.00	0.00
12020461	Advert from Directional Gantries	298,023,685.00	283,825,000.00	283,825,000.00	268,777,946.12	425,738,000.00	638,607,000.00	957,910,500.00	0.00
12020462	Beautification of Major Monuments	0.00	57,248,000.00	657,248,000.00	565,326,436.70	85,871,000.00	128,807,000.00	193,210,500.00	0.00
12020467	Adverts on Parks	0.00	242,931,000.00	242,931,000.00	0.00	364,397,000.00	546,595,000.00	819,892,500.00	0.00
12020470	Maternity Ward	0.00	59,177,000.00	59,177,000.00	0.00	88,765,000.00	133,148,000.00	199,722,000.00	0.00
12020472	Mortgage Fee	0.00	87,746,000.00	87,746,000.00	0.00	131,619,000.00	197,429,000.00	296,143,500.00	0.00
12020479	Inspection of Food Handling Environmental Fees	0.00	361,668,000.00	661,668,000.00	563,759,125.72	442,501,000.00	813,752,000.00	1,220,628,000.00	0.00
12020480	Renewal of Certificate of Small Food Industries/Enter	0.00	238,064,000.00	238,064,000.00	152,251,693.84	330,096,000.00	535,645,000.00	803,467,500.00	0.00
12020481	Pest and Vector Control/Fumigation Fees	0.00	228,011,000.00	228,011,000.00	99,495,494.59	342,017,000.00	513,026,000.00	769,539,000.00	0.00
12020482	Vetting of Health Institution Building Plans	20,495,163.00	74,480,000.00	74,480,000.00	0.00	111,720,000.00	167,581,000.00	251,371,500.00	0.00
12020485	Fees from Annual Ext Fair on Talented Youth Arts Wor	0.00	73,248,000.00	73,248,000.00	7,796,000.00	189,178,000.00	283,768,000.00	425,651,000.00	0.00
12020493	Immunization Fees	0.00	168,000.00	168,000.00	0.00	254,000.00	378,000.00	567,000.00	0.00
12020497	Medical Ward Fees	19,190,200.00	195,653,000.00	195,653,000.00	14,494,000.00	293,480,000.00	440,220,000.00	660,330,000.00	0.00
12020499	Other Fees	1,096,898,755.00	291,168,000.00	291,168,000.00	882,090.00	590,494,000.00	884,246,000.00	1,326,369,000.00	0.00
120207	EARNINGS -GENERAL	0.00	62,841,000.00	62,841,000.00	0.00	94,262,000.00	141,393,000.00	212,089,000.00	0.00
12020799	Other Earnings	0.00	62,841,000.00	62,841,000.00	0.00	94,262,000.00	141,393,000.00	212,089,000.00	0.00
120210	REPAYMENTS - GENERAL	0.00	74,821,000.00	74,821,000.00	0.00	112,232,000.00	168,348,000.00	252,522,000.00	0.00
12021005	Other Refunds	0.00	74,821,000.00	74,821,000.00	0.00	112,232,000.00	168,348,000.00	252,522,000.00	0.00

052110200100	Enugu State Hospitals Management Board (SHB)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	8,632,082.00	117,400,000.00	117,400,000.00	61,616,663.88	116,100,000.00	128,400,000.00	147,900,000.00	0.00
12	INDEPENDENT REVENUE	8,632,082.00	117,400,000.00	117,400,000.00	61,616,663.88	116,100,000.00	128,400,000.00	147,900,000.00	0.00
1202	NON-TAX REVENUE	8,632,082.00	117,400,000.00	117,400,000.00	61,616,663.88	116,100,000.00	128,400,000.00	147,900,000.00	0.00
120204	FEES - GENERAL	8,632,082.00	117,400,000.00	117,400,000.00	61,616,663.88	116,100,000.00	128,400,000.00	147,900,000.00	0.00
12020441	LABORATORY FEES	81,700.00	31,200,000.00	31,200,000.00	6,495,288.54	28,800,000.00	30,000,000.00	40,000,000.00	0.00
12020487	Registration Fees of Hospital	1,730,000.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	6,000,000.00	7,000,000.00	0.00
12020499	Other Fees	6,820,382.00	81,200,000.00	81,200,000.00	55,121,375.34	82,300,000.00	92,400,000.00	100,900,000.00	0.00

052110300100	SUMAS Teaching Hospital								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	0.00	0.00	0.00	0.00	177,000,000.00	193,000,000.00	209,000,000.00	0.00
12	INDEPENDENT REVENUE	0.00	0.00	0.00	0.00	177,000,000.00	193,000,000.00	209,000,000.00	0.00
1202	NON-TAX REVENUE	0.00	0.00	0.00	0.00	177,000,000.00	193,000,000.00	209,000,000.00	0.00
120204	FEES - GENERAL	0.00	0.00	0.00	0.00	177,000,000.00	193,000,000.00	209,000,000.00	0.00
12020441	LABORATORY FEES	0.00	0.00	0.00	0.00	20,000,000.00	25,000,000.00	30,000,000.00	0.00
12020460	Advert Fees from Lamp Post	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
12020461	Advert from Directional Gantries	0.00	0.00	0.00	0.00	10,000,000.00	15,000,000.00	18,000,000.00	0.00
12020462	Beautification of Major Monuments	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00	6,000,000.00	0.00
12020467	Adverts on Parks	0.00	0.00	0.00	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
12020470	Maternity Ward	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000.00	20,000,000.00	0.00
12020472	Mortgage Fee	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
12020479	Inspection of Food Handling Environmental Fees	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
12020480	Renewal of Certificate of Small Food Industries/Enter	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
12020481	Pest and Vector Control/Fumigation Fees	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
12020482	Vetting of Health Institution Building Plans	0.00	0.00	0.00	0.00	700,000.00	700,000.00	700,000.00	0.00
12020485	Fees from Annual Ext Fair on Talented Youth Arts Wor	0.00	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00
12020493	Immunization Fees	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00

12020497	Medical Ward Fees	0.00	0.00	0.00	0.00	10,500,000.00	10,500,000.00	10,500,000.00	0.00
12020499	Other Fees	0.00	0.00	0.00	0.00	95,000,000.00	101,000,000.00	109,000,000.00	0.00
053500100100	Ministry of Environment and Climate Change								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	2,562,112,779.35	24,100,000.00	376,100,000.00	289,441,096.00	434,750,000.00	444,150,000.00	453,750,000.00	0.00
12	INDEPENDENT REVENUE	2,562,112,779.35	24,100,000.00	376,100,000.00	289,441,096.00	434,750,000.00	444,150,000.00	453,750,000.00	0.00
1201	TAX REVENUE	47,848,600.00	14,000,000.00	34,000,000.00	26,755,706.00	53,000,000.00	54,000,000.00	55,000,000.00	0.00
120103	OTHER TAXES	47,848,600.00	14,000,000.00	34,000,000.00	26,755,706.00	53,000,000.00	54,000,000.00	55,000,000.00	0.00
12010315	Infrastructural Development Levy	47,848,600.00	14,000,000.00	34,000,000.00	26,755,706.00	53,000,000.00	54,000,000.00	55,000,000.00	0.00
1202	NON-TAX REVENUE	2,514,264,179.35	10,100,000.00	342,100,000.00	262,685,390.00	381,750,000.00	390,150,000.00	398,750,000.00	0.00
120201	LICENCES - GENERAL	62,472,000.00	800,000.00	7,800,000.00	6,507,538.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
12020195	Permit Licences and Concession	62,472,000.00	800,000.00	7,800,000.00	6,507,538.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
120204	FEES - GENERAL	2,344,990,179.35	8,700,000.00	320,200,000.00	249,310,494.00	379,250,000.00	387,600,000.00	396,150,000.00	0.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	95,613,800.00	2,500,000.00	9,500,000.00	7,418,188.00	15,000,000.00	17,000,000.00	19,000,000.00	0.00
12020499	Other Fees	2,249,376,379.35	6,200,000.00	310,700,000.00	241,892,306.00	364,250,000.00	370,600,000.00	377,150,000.00	0.00
120205	FINES - GENERAL	106,752,000.00	500,000.00	10,500,000.00	5,617,358.00	500,000.00	550,000.00	600,000.00	0.00
12020505	Sewerage Control Fines	106,752,000.00	500,000.00	10,500,000.00	5,617,358.00	500,000.00	550,000.00	600,000.00	0.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	50,000.00	100,000.00	3,600,000.00	1,250,000.00	200,000.00	200,000.00	200,000.00	0.00
12020803	Rent on Govt. Buildings	50,000.00	100,000.00	3,600,000.00	1,250,000.00	200,000.00	200,000.00	200,000.00	0.00
053505300100	Enugu State Waste Management Authority (ESWAM)								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	1,711,969,346.06	2,415,000,000.00	3,020,000,000.00	2,038,159,939.17	2,585,000,000.00	3,578,500,000.00	4,001,000,000.00	0.00
12	INDEPENDENT REVENUE	1,711,969,346.06	2,415,000,000.00	3,020,000,000.00	2,038,159,939.17	2,585,000,000.00	3,578,500,000.00	4,001,000,000.00	0.00
1202	NON-TAX REVENUE	1,711,969,346.06	2,415,000,000.00	3,020,000,000.00	2,038,159,939.17	2,585,000,000.00	3,578,500,000.00	4,001,000,000.00	0.00
120204	FEES - GENERAL	1,540,722,134.00	2,350,000,000.00	2,950,000,000.00	1,987,800,939.17	2,515,000,000.00	3,453,500,000.00	3,844,000,000.00	0.00
12020434	Sanitation Fees	1,051,567,246.00	2,000,000,000.00	2,400,000,000.00	1,642,111,787.67	2,100,000,000.00	2,940,000,000.00	3,234,000,000.00	0.00
12020489	Entrance Fees	458,550,395.00	300,000,000.00	500,000,000.00	323,540,700.00	350,000,000.00	429,000,000.00	520,000,000.00	0.00
12020499	Other Fees	30,604,493.00	50,000,000.00	50,000,000.00	22,148,451.50	65,000,000.00	84,500,000.00	90,000,000.00	0.00
120205	FINES - GENERAL	23,630,150.00	15,000,000.00	15,000,000.00	9,084,000.00	20,000,000.00	25,000,000.00	27,000,000.00	0.00
12020501	Penalty for Offences - General	23,630,150.00	15,000,000.00	15,000,000.00	9,084,000.00	20,000,000.00	25,000,000.00	27,000,000.00	0.00
120206	SALES - GENERAL	147,617,062.06	50,000,000.00	55,000,000.00	41,275,000.00	50,000,000.00	100,000,000.00	130,000,000.00	0.00
12020629	Sales of Buckets/Bags	147,617,062.06	50,000,000.00	55,000,000.00	41,275,000.00	50,000,000.00	100,000,000.00	130,000,000.00	0.00
053505400100	Forestry Commission								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
1	REVENUE	6,077,000.00	4,090,000.00	36,290,000.00	22,278,000.00	24,990,000.00	23,988,000.00	24,000,000.00	0.00
12	INDEPENDENT REVENUE	6,077,000.00	4,090,000.00	36,290,000.00	22,278,000.00	24,990,000.00	23,988,000.00	24,000,000.00	0.00
1202	NON-TAX REVENUE	6,077,000.00	4,090,000.00	36,290,000.00	22,278,000.00	24,990,000.00	23,988,000.00	24,000,000.00	0.00
120201	LICENCES - GENERAL	2,009,000.00	1,400,000.00	3,400,000.00	1,675,000.00	1,450,000.00	1,600,000.00	1,750,000.00	0.00
12020122	HUNTING PERMITS	0.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00
12020138	Forestry Licenses	1,959,000.00	1,000,000.00	3,000,000.00	1,435,000.00	1,100,000.00	1,200,000.00	1,300,000.00	0.00
12020195	Permit Licences and Concession	50,000.00	300,000.00	300,000.00	240,000.00	350,000.00	400,000.00	450,000.00	0.00
120205	FINES - GENERAL	157,000.00	190,000.00	390,000.00	191,000.00	490,000.00	995,000.00	980,000.00	0.00
12020531	Forest Offenses Fines	157,000.00	190,000.00	390,000.00	191,000.00	490,000.00	995,000.00	980,000.00	0.00
120206	SALES - GENERAL	3,911,000.00	2,500,000.00	32,500,000.00	20,412,000.00	23,050,000.00	21,393,000.00	21,270,000.00	0.00
12020665	Sale of Forest Produce	3,911,000.00	2,500,000.00	32,500,000.00	20,412,000.00	23,050,000.00	21,393,000.00	21,270,000.00	0.00
053505400200	Enugu State Structures for Signage and Advertisement								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging

<u>1</u>	<u>REVENUE</u>	<u>299,983,737.00</u>	<u>2,455,000,000.00</u>	<u>1,255,000,000.00</u>	<u>648,626,661.34</u>	<u>1,032,813,000.00</u>	<u>1,035,813,000.00</u>	<u>1,037,313,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	299,983,737.00	2,455,000,000.00	1,255,000,000.00	648,626,661.34	1,032,813,000.00	1,035,813,000.00	1,037,313,000.00	0.00
1202	NON-TAX REVENUE	299,983,737.00	2,455,000,000.00	1,255,000,000.00	648,626,661.34	1,032,813,000.00	1,035,813,000.00	1,037,313,000.00	0.00
120204	FEES - GENERAL	299,983,737.00	2,455,000,000.00	1,255,000,000.00	648,626,661.34	1,032,813,000.00	1,035,813,000.00	1,037,313,000.00	0.00
12020435	Signages Fee	0.00	110,000,000.00	110,000,000.00	1,566,100.00	37,540,000.00	38,540,000.00	38,540,000.00	0.00
12020436	BILL BOARD ADVERTISEMENT FEES	299,983,737.00	472,000,000.00	772,000,000.00	466,728,412.90	105,000,000.00	106,000,000.00	107,000,000.00	0.00
12020490	International Immunization Fees	0.00	1,873,000,000.00	373,000,000.00	180,332,148.44	890,273,000.00	891,273,000.00	891,773,000.00	0.00

055100100100	Ministry of Local Government, Rural Development and								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>81,860,767.00</u>	<u>76,890,000.00</u>	<u>269,190,000.00</u>	<u>166,603,809.68</u>	<u>262,500,000.00</u>	<u>189,600,000.00</u>	<u>215,800,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	81,860,767.00	76,890,000.00	269,190,000.00	166,603,809.68	262,500,000.00	189,600,000.00	215,800,000.00	0.00
1201	TAX REVENUE	0.00	18,000,000.00	118,000,000.00	78,941,840.12	120,000,000.00	15,000,000.00	20,000,000.00	0.00
120103	OTHER TAXES	0.00	18,000,000.00	118,000,000.00	78,941,840.12	120,000,000.00	15,000,000.00	20,000,000.00	0.00
12010315	Infrastructural Development Levy	0.00	18,000,000.00	118,000,000.00	78,941,840.12	120,000,000.00	15,000,000.00	20,000,000.00	0.00
1202	NON-TAX REVENUE	81,860,767.00	58,890,000.00	151,190,000.00	87,661,969.56	142,500,000.00	174,600,000.00	195,800,000.00	0.00
120204	FEES - GENERAL	74,729,500.00	55,890,000.00	138,190,000.00	79,877,969.56	128,000,000.00	156,600,000.00	185,800,000.00	0.00
12020442	ASSOCIATION FEES	6,081,800.00	9,500,000.00	15,500,000.00	11,900,000.00	15,000,000.00	20,000,000.00	25,000,000.00	0.00
12020495	Certificate of Recognition Fees	1,000,000.00	3,500,000.00	5,500,000.00	4,000,000.00	10,000,000.00	15,000,000.00	20,000,000.00	0.00
12020496	Clearance Fees for Ofala Festivals	800,000.00	320,000.00	1,220,000.00	960,168.15	1,000,000.00	1,500,000.00	2,000,000.00	0.00
12020499	Other Fees	66,847,700.00	42,570,000.00	115,970,000.00	63,017,801.41	102,000,000.00	120,100,000.00	138,800,000.00	0.00
120206	SALES - GENERAL	7,131,267.00	3,000,000.00	13,000,000.00	7,784,000.00	14,500,000.00	18,000,000.00	10,000,000.00	0.00
12020699	Others Sales	7,131,267.00	3,000,000.00	13,000,000.00	7,784,000.00	14,500,000.00	18,000,000.00	10,000,000.00	0.00

055100200100	Fire Service Department								
Code	Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	nce January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	NUTRITION Tagging
<u>1</u>	<u>REVENUE</u>	<u>8,798,800.00</u>	<u>16,700,000.00</u>	<u>39,700,000.00</u>	<u>16,057,088.00</u>	<u>20,000,000.00</u>	<u>28,520,000.00</u>	<u>22,760,000.00</u>	<u>0.00</u>
12	INDEPENDENT REVENUE	8,798,800.00	16,700,000.00	39,700,000.00	16,057,088.00	20,000,000.00	28,520,000.00	22,760,000.00	0.00
1202	NON-TAX REVENUE	8,798,800.00	16,700,000.00	39,700,000.00	16,057,088.00	20,000,000.00	28,520,000.00	22,760,000.00	0.00
120204	FEES - GENERAL	8,798,800.00	16,700,000.00	39,700,000.00	16,057,088.00	20,000,000.00	28,520,000.00	22,760,000.00	0.00
12020428	FIRE SAFETY CERTIFICATE FEES	0.00	500,000.00	500,000.00	265,000.00	520,000.00	550,000.00	550,000.00	0.00
12020449	BUSINESS/TRADE OPERATING FEES	4,400,400.00	3,900,000.00	13,900,000.00	9,287,000.00	4,000,000.00	4,500,000.00	4,700,000.00	0.00
12020450	INSPECTION FEES	2,392,000.00	10,200,000.00	15,200,000.00	2,070,000.00	12,330,000.00	19,770,000.00	13,640,000.00	0.00
12020499	Other Fees	2,006,400.00	2,100,000.00	10,100,000.00	4,435,088.00	3,150,000.00	3,700,000.00	3,870,000.00	0.00

011100100100	Office of the Executive Governor											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget	2027 Out-Year Estimate	2028 Out-Year Estimate	2026 NUTRITION Tagging
Total					16,788,828,697.22	22,591,000,000.00	22,591,000,000.00	6,282,135,203.98	35,150,000,000.00	35,150,000,000	35,150,000,000	0
01020524000100 - Animal health and livestock diseases management	Procurement of veterinary clinic and laboratory equipment (one (1) no each of monitoring equipment boarding cages veterinary surgery instruments centrifugal machines autoclave and sterilizers endoscopic instrument lightening veterinary ultrasound warming unit digital x-ray machine emergency equipment meat inspection equipment)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
01070124000100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Renovation of the slaughter house (roofing blockworks plumbing and wiring)	23030103 - REHABILITATION / REPAIRS - HOUSING	70351 - R&D PUBLIC ORDER AND SAFETY	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
04050124000102 - Functional health facilities	Procurement of medical equipment: (Laboratory Equipment 2 Nos. Defibrillators (AEDs) bedside monitors 1 no mobile surgical lamp and other medical working tools)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	332,153,557.00	0.00	0.00	0.00	0.00	0	0	0
04050124000202 - Functional health facilities	Upgrading of Government House Clinic to one storey building	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	375,000,000.00	0.00	0.00	0.00	0.00	0	0	0
04050124000302 - Functional health facilities	Procurement of MRI and CT scan for Government House Clinic	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,500,000,000.00	540,000,000.00	66,631,950.00	500,000,000.00	500,000,000	500,000,000	0
13100124000100 - Reform of Government and Governance - General	Establishment and equipping of a Technical Intelligence Unit	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0

13100124000200 - Reform of Government and Governance - General	Purchase of office equipment: Industrial Photocopying Machine HP Desktop Computers HP Laser Jet Pro M Printers HP Deskjet 3-in-1 Coloured Printers Laptops HP Scanning Machines Public Address Systems & Accessories Still Cameras etc.	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	527,872,500.00	0.00	10,000,000.00	0.00	0.00	0	0	0
13100124000300 - Reform of Government and Governance - General	Provision of internet facility for connectivity between State and National office for building of Social Register	23050102 - COMPUTER SOFTWARE ACQUISITION	70412 - GENERAL LABOUR AFFAIRS	41441800 - STATE WIDE	3,043,988,484.75	0.00	0.00	0.00	0.00	0	0	0
13100125000100 - Reform of Government and Governance - General	Rollout of a system of actively monitored CCTV cameras across the State	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	10,000,000,000.00	2,000,000,000.00	45,000,000.00	9,000,000,000.00	9,000,000,000	9,000,000,000	0
13100125000200 - Reform of Government and Governance - General	Acquisition of 20 no drones for aerial surveillance	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	40,000,000.00	40,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
14100124000100 - Power - General	Purchase and installation of 200kva and 500kva generating sets	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	97,100,000.00	120,000,000.00	120,000,000.00	0.00	250,000,000.00	250,000,000	250,000,000	0
14100124000200 - Power - General	Purchase of 60KVA Power Generating Set for Focal Person Office	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	11,000,000.00	0.00	0.00	0.00	0.00	0	0	0
13100124000400 - Reform of Government and Governance - General	Purchase of office equipment: 8Nos computer equipment 2 Nos. laptop 8 Nos. printers and other accessories 4 Nos. photocopying machine and 4 Nos. external hard drives	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	1,526,883,544.52	0.00	0.00	16,980,000.00	0.00	0	0	0
13100124000500 - Reform of Government and Governance - General	Purchase of office furniture and fittings: 3Nos executive tables 12 Nos tables and 12 Nos Seats 42 inches plasma TV two air conditioners 3Nos refrigerator window blinds and other furniture and fittings	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41410400 - ENUGU NORTH	29,330,000.00	0.00	250,000,000.00	152,364,375.00	0.00	0	0	0
13100124000600 - Reform of Government and Governance - General	Procurement of communication equipment for security personnel	23010128 - PURCHASE OF SECURITY EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	847,219,340.00	0.00	0.00	0.00	0.00	0	0	0

13100124000700 - Reform of Government and Governance - General	Purchase of Road Motor Vehicle	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	661,315,803.02	0.00	0.00	0.00	0.00	0	0	0
13100124000800 - Reform of Government and Governance - General	Purchase of four (4) 2024 white BMW R 1300 GS Motorcycles	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	560,000,000.00	560,000,000.00	0.00	360,000,000.00	360,000,000	360,000,000	0
13100124000900 - Reform of Government and Governance - General	Procurement of grass mowing machines	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	629,556,950.10	0.00	0.00	0.00	0.00	0	0	0
13100124001000 - Reform of Government and Governance - General	Purchase of Computer Equipment	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	146,037,600.00	0.00	0.00	0.00	0.00	0	0	0
13100124001100 - Reform of Government and Governance - General	Purchase of Power Generating Plant	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	7,847,500.00	0.00	0.00	0.00	0.00	0	0	0
13100124001200 - Reform of Government and Governance - General	Construction/Reconstruction/Renovation of offices/Lounges in Government house	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	644,488,651.97	0.00	0.00	0.00	0.00	0	0	0
13100124001300 - Reform of Government and Governance - General	State Government fund for special intervention on roads and other programmes	23020114 - CONSTRUCTION / PROVISION OF ROADS	70412 - GENERAL LABOUR AFFAIRS	41410400 - ENUGU NORTH	5,855,411,067.50	4,000,000,000.00	7,000,000,000.00	3,432,013,270.78	10,000,000,000.00	10,000,000,000	10,000,000,000	0
13100124001400 - Reform of Government and Governance - General	Procurement of working equipment and accessories for Public Enlightenment Unit	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	149,900,000.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100124001500 - Reform of Government and Governance - General	Construction of Conference Hall	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	28,530,000.00	0.00	0.00	0.00	0.00	0	0	0

13100124001600 - Reform of Government and Governance - General	Procurement of office equipment: 3 No Hp 15.6 Laptop Computer AMD Ryzen 7 5700U(Beats i7-1265U) 32GB RAM 1TB SSD @ N750 000.00 each for the Chief of Staff to the Governor Principal Secretary and Planning Research and Statistics officer; 7 no Hp 15.6 Laptop Computer;1 No Updated Mini Projector with Bluetooth and Projector Screen 9500Lumens Full HD 1080P Portable Video Projector @N950 000 each and accessories; 1 No apple iPad Air (10.9-inch Wi- Fi 64GB) @ N450 000 11 no desktops and acc	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	2,850,000.00	0.00	500,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100124001700 - Reform of Government and Governance - General	Purchase of Electrical fittings (compressors/contactors LED/electrical fittings 100KVA Automatic Changeover 100KVA Inverter 500m of 75mm Comstar 4 Core Armored Cables 16mm Cable Iron Drillers D Board GRS Gear Switches Upgrading of Electrical Elevators and other Electrical Materials)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	3,100,000.00	50,000,000.00	50,000,000.00	2,475,000.00	50,000,000.00	50,000,000	50,000,000	0
13100124001800 - Reform of Government and Governance - General	Purchase of laundry equipment: Washing Machine Dry Cleaning Machine ironing machines Utility press shirt ironers dry cleaning troys and others.	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70851 - R & D RECREATION, CULTURE AND RELIGION	41441800 - STATE WIDE	1,187,000.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100124001900 - Reform of Government and Governance - General	Purchase of Kitchen Equipment for Kitchen One (1) and two (2) and logistics unit of government house (2 no thermo frost deep freezers 1 no thermo frost fridge 10 no big coolers 2 no industrial gas cylinder 10 no each of cooking spoon pan 5 no 35 litres iron pots 2 no grinding machine 1 no micro wave for media plates cutleries cups dishing spoons tongues bowels water flasks storage containers cheffing dish serving baskets trays)	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70651 - R & D HOUSING AND COMMUNITY AMENITIES	41441800 - STATE WIDE	4,473,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000	1,000,000	0
13100124002000 - Reform of Government and Governance - General	Upgrading and equipping of Enugu State Security outfit (Training and retraining of security Personnel procurement of vehicles for security monitoring)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41410400 - ENUGU NORTH	1,545,576,857.18	1,000,000,000.00	4,000,000,000.00	188,384,108.20	400,000,000.00	400,000,000	400,000,000	0

13100124002100 - Reform of Government and Governance - General	Renovation of Old Govt's lodge in Enugu	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	23,699,000.00	0.00	0.00	0.00	0.00	0	0	0
13100124002200 - Reform of Government and Governance - General	Upgrading of lion Building (Additional features)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	232,648,341.18	0.00	0.00	0.00	0.00	0	0	0
13100124002300 - Reform of Government and Governance - General	Rehabilitation of Toilet facilities in Lion Building (6 No Toilets)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	4,000,000.00	0.00	0.00	0.00	0.00	0	0	0
13100124002400 - Reform of Government and Governance - General	Security fencing of Government House (see through fence)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41410400 - ENUGU NORTH	508,000.00	0.00	0.00	0.00	0.00	0	0	0
13100124002500 - Reform of Government and Governance - General	Renovation of general and private kitchens in Government House	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	2,488,000.00	0.00	0.00	0.00	0.00	0	0	0
13100124002600 - Reform of Government and Governance - General	Rehabilitation of the central air conditioning system	23030119 - REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	71071 - SOCIAL EXCLUSION N.E.C.	41410400 - ENUGU NORTH	42,319,000.00	10,000,000.00	610,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100124002700 - Reform of Government and Governance - General	Purchase of two (2) Potable Public Address (PA) System	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	9,094,500.00	0.00	0.00	0.00	0.00	0	0	0
13100124002800 - Reform of Government and Governance - General	Purchase of photocopiers and printers (3 no Sharp 7024 photocopying machine @N900 000.00 each 5 no HP Laser Jet photocopier with printer M426 9 no Hp LaserJet and 1 no Deskjet printers 2 no stabilizers	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	1,850,000.00	9,000,000.00	609,000,000.00	6,138,000.00	9,000,000.00	9,000,000	9,000,000	0
13100124002900 - Reform of Government and Governance - General	Procurement of official and security vehicles for the State	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000,000.00	6,000,000,000.00	2,372,148,500.00	14,000,000,000.00	14,000,000,000	14,000,000,000	0

13100124003000 - Reform of Government and Governance - General	Procurement of electronics for logistics unit in the office of the governor (micro wave stabilizers dispensers electric kettle extension sockets	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0	0	0
13100124003100 - Reform of Government and Governance - General	Rehabilitation of the central air-conditioning system	23030119 - REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	1,400,000.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0

011100100200	Office of the Deputy Governor											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					1,441,300.00	232,500,000.00	332,500,000.00	44,009,700.00	210,000,000.00	210,000,000	210,000,000	0
13100126000100 - Reform of Government and Governance - General	Purchase of office furniture and fittings: 5Nos executive tables 18 Nos tables and 25 Nos Seats 42 inches plasma TV two air conditioners 3Nos refrigerator window blinds and other furniture and fittings	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	12,500,000.00	42,500,000.00	12,065,000.00	0.00	0	0	0
13100126000200 - Reform of Government and Governance - General	Construction of Other Public Building	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	1,441,300.00	0.00	0.00	0.00	0.00	0	0	0
13100126000300 - Reform of Government and Governance - General	Remodelling and Upgrading of Administrative Complex of the Office of the Deputy Governor	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70412 - GENERAL LABOUR AFFAIRS	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000	150,000,000	0
13100126000400 - Reform of Government and Governance - General	Purchase of Utility Vehicle	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	45,000,000.00	45,000,000	45,000,000	0
13100126000500 - Reform of Government and Governance - General	Purchase of office equipment: 3Nos computer equipment printers and other accessories, and other office Equipment	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	22,185,000.00	10,000,000.00	10,000,000	10,000,000	0
13100126000600 - Reform of Government and Governance - General	Purchase of communication equipment (walkie talkie and other communication equipment)	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0

13100126000700 - Reform of Government and Governance - General	Renovation of Deputy Governor's lodge	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70551 - R & D ENVIRONMENTAL PROTECTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	270,000,000.00	9,759,700.00	0.00	0	0	0

011100800100	Enugu State Emergency Management Agency											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					11,000,000.00	74,502,000.00	74,502,000.00	0.00	117,765,000.00	117,765,000	117,765,000	0
23070226000100 - Emergency Response and Relief Services	Purchase of Disaster relief/rehabilitation materials and furniture.	23040102 - EROSION & FLOOD CONTROL	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	11,000,000.00	65,000,000.00	65,000,000.00	0.00	62,000,000.00	62,000,000	62,000,000	0
13100126000800 - Reform of Government and Governance - General	Purchase of office Equipment (4 Nos office chairs and 4 nos tables)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41441800 - STATE WIDE	0.00	4,302,000.00	4,302,000.00	0.00	2,765,000.00	2,765,000	2,765,000	0
23010226000100 - Social protection coordination and mechanisms	Purchase of Window blind	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	200,000.00	200,000	200,000	0
23070226000200 - Emergency Response and Relief Services	Purchase of equipment (State Emergency/counterpart fund)	23050104 - ANNIVERSARIES/C ELEBRATIONS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
23070126000100 - Disaster Preparedness and Risk Reduction	Purchase of personal protective equipment for search & rescue (Coverall, safety shoes, boots, hand gloves, helmet, eyes/face protective google) etc	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,800,000.00	2,800,000	2,800,000	0
23070126000200 - Disaster Preparedness and Risk Reduction	Purchase of emergency tent materials	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41441800 - STATE WIDE	0.00	5,200,000.00	5,200,000.00	0.00	0.00	0	0	0

011101000100	Dept of Due Process and Budget Monitoring											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	10,726,000.00	10,726,000.00	0.00	9,700,000.00	9,700,000	9,700,000	0

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					28,506,657,852.16	697,700,000.00	697,700,000.00	0.00	769,001,000.00	769,001,000	769,001,000	0
05050126000100 - Schools' infrastructure construction and rehabilitation	Provision for intervention in Schools and Public Institution. (School of health Technology and college Health Science Oji-River Campus)	23050101 - RESEARCH AND DEVELOPMENT	70931 - POST-SECONDARY NON-TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0	0	0
17100126000100 - Road - General	Construction of Culvert and reinforced concrete drain at the Corner Stone Ugwunani Road, Ugbene Nike, Enugu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41441800 - STATE WIDE	28,076,656,030.16	0.00	0.00	0.00	54,974,000.00	54,974,000	54,974,000	0
13100126001600 - Reform of Government and Governance - General	Renovation of 3 skill acquisition centers in the 3 senatorial zones for SDGs	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	28,000,000.00	28,000,000.00	0.00	0.00	0	0	0
13100126001700 - Reform of Government and Governance - General	Purchase of Office Furniture: 4No Office Tables 8No Office Chairs 3No Steel Cabinet Super multi 4 drawers	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,200,000.00	1,200,000.00	0.00	4,280,000.00	4,280,000	4,280,000	0
13100126001800 - Reform of Government and Governance - General	Purchase of (1) No Hilux Van for Project Monitoring: Hilux 2.7L 4WD DC SS AT P FS.	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	66,000,000.00	66,000,000.00	0.00	0.00	0	0	0
17100126000200 - Road - General	CNP- Construction of Agulu Ezigbo Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	428,881,822.00	0.00	0.00	0.00	282,006,000.00	282,006,000	282,006,000	0
05050126000200 - Schools' infrastructure construction and rehabilitation	Renovation and fencing of the Zonal Library at Nsukka	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	82,863,000.00	82,863,000	82,863,000	0
05050126000300 - Schools' infrastructure construction and rehabilitation	Construction of perimeter fence at school of Health Oji- River Enugu	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126000300 - Road - General	Construction of Nnonkwa - Hans Crescent Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	340,919,000.00	340,919,000	340,919,000	0

13100126001900 - Reform of Government and Governance - General	Purchase of Office Equipment: 2No HP Desktop Computer 4GB Ram 1TB 2No HP LaserJet 107A Printer 1No AR- 7024V Photocopier Machine. 3No 850VA Mercury UPS 1No Hisense Fridge 100L. 2No Century CVR -TUB 2000VA Stabilizer.	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	1,120,000.00	2,500,000.00	2,500,000.00	0.00	3,959,000.00	3,959,000	3,959,000	0

011118400100	Volunteer Service Agency											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	8,000,000.00	8,000,000.00	0.00	7,276,000.00	7,276,000	7,276,000	0
13100126010900 - Reform of Government and Governance - General	Procurement of set of machine for waterproof extrusion	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000	1,200,000	0
13100126011000 - Reform of Government and Governance - General	Purchase of office Equipment (5 Nos. desktop computers and accessories	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	800,000.00	800,000.00	0.00	0.00	0	0	0
13100126011100 - Reform of Government and Governance - General	Procurement Of 2 Nos Steel Cabinets 5 Nos Standing Fan (Industrial) 3 Nos Photocopiers 3 Nos Refrigerators And 3 Nos TV Sets	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000	2,000,000	0
13100126011300 - Reform of Government and Governance - General	Campaign for corporate bodies to join government to reduce unemployment by distribution of volunteer graduates to corporate bodies.	23050104 - ANNIVERSARIES/C ELEBRATIONS	71051 - UNEMPLOYMENT	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
13100126011400 - Reform of Government and Governance - General	Sensitization of the people on campaign for volunteerism in Enugu State	23050104 - ANNIVERSARIES/C ELEBRATIONS	71051 - UNEMPLOYMENT	41441800 - STATE WIDE	0.00	1,000,000.00	1,000,000.00	0.00	1,076,000.00	1,076,000	1,076,000	0

011118500100	Enugu State Management Board for the Protection of State-Owned Homes											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	0.00	0.00	0.00	100,800,000.00	100,800,000	100,800,000	0

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	3,850,000.00	3,850,000.00	0.00	3,501,000.00	3,501,000	3,501,000	0
13100126001200 - Reform of Government and Governance - General	Provision of Internet facilities (1No router)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	400,000.00	400,000.00	0.00	291,000.00	291,000	291,000	0
13100126001300 - Reform of Government and Governance - General	Purchase of Office equipment (1No Scanner, 1No of Microphone, 6 Nos. UPS, 2 Nos. HP Laptop Computers, 2 Nos. of heavy duty stabilizers)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,899,000.00	1,899,000	1,899,000	0
13100126001400 - Reform of Government and Governance - General	Purchase of office equipment (2Nos. Split Unit LG ACs)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	2,750,000.00	2,750,000.00	0.00	1,311,000.00	1,311,000	1,311,000	0
13100126001500 - Reform of Government and Governance - General	Purchase of Furniture (6No steel cabinets)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	700,000.00	700,000.00	0.00	0.00	0	0	0

011105300100	State Electricity Regulatory Commission											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	173,950,000.00	173,950,000.00	0.00	104,200,000.00	104,200,000	104,200,000	0
14100126000100 - Power - General	Installation of ICT Networking telephone/conferencing system web portal	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	6,000,000.00	6,000,000	6,000,000	0
14100126000200 - Power - General	Purchase of 5 Nos desktops	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0	0	0
14100126000300 - Power - General	Purchase of software equipment and license.	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	1,000,000.00	1,000,000.00	0.00	900,000.00	900,000	900,000	0

14100126000400 - Power - General	Purchase of Cameras & Accessories	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,500,000.00	2,500,000	2,500,000	0
14100126000500 - Power - General	Purchase of Fire-proof cabinets	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
14100126000600 - Power - General	Purchase of Projector and related accessories	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	1,000,000.00	1,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
14100126000700 - Power - General	Purchase of 15 UPS equipment	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	2,250,000.00	2,250,000.00	0.00	0.00	0	0	0
14100126000800 - Power - General	Purchase of Solar Home System and security lights	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
14100126000900 - Power - General	Purchase/installation of ERP Software.	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	6,000,000.00	6,000,000	6,000,000	0
14100126001000 - Power - General	Reconstruction and remodelling of office building annex (Re-roofing, wiring, painting, etc.)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	41441800 - STATE WIDE	0.00	74,000,000.00	74,000,000.00	0.00	40,000,000.00	40,000,000	40,000,000	0
14100126001100 - Power - General	Rehabilitation/Landscaping of the compound	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
14100126001200 - Power - General	Construction of Water supply system (Overhead tank and stand)	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000	1,000,000	0
14100126001300 - Power - General	Purchase of New gate and construction of gate house and drive-way	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0

Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	20,000,000,000.00	10,000,000,000.00	306,909,940.05	20,000,000,000.00	20,000,000,000	20,000,000,000	0
06100126000300 - Housing and Urban Development - General	Construction of road networks for approved layouts	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	19,403,200,000.00	19,403,200,000	19,403,200,000	0
06100126000400 - Housing and Urban Development - General	Acquisition of Bulldozers (Cat)	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	160,000,000.00	160,000,000	160,000,000	0
06100126000500 - Housing and Urban Development - General	Acquisition of Excavators (Cat)	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	190,000,000.00	190,000,000	190,000,000	0
06100126000600 - Housing and Urban Development - General	Purchase of Grader (Cat)	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	120,000,000.00	120,000,000	120,000,000	0
06100126000700 - Housing and Urban Development - General	Acquisition of Drones(Phamton)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	43,000,000.00	43,000,000	43,000,000	0
06100126000800 - Housing and Urban Development - General	Purchase of Digital carmera for communication Officers	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,300,000.00	1,300,000	1,300,000	0
06100126000900 - Housing and Urban Development - General	Purchase of External Hard drive	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	150,000.00	150,000	150,000	0
06100126001000 - Housing and Urban Development - General	Acquisition of digital tape recorder	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	250,000.00	250,000	250,000	0
06100126001100 - Housing and Urban Development - General	Purchase of 2 nos A0 flat bed scanners for survey operation	23010118 - PURCHASE OF SCANNERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,200,000.00	1,200,000	1,200,000	0

06100126001200 - Housing and Urban Development - General	Purchase 50 nos laptops	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	45,000,000.00	45,000,000	45,000,000	0
06100126001300 - Housing and Urban Development - General	Acquisition of A0 printer for survey operation	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,900,000.00	2,900,000	2,900,000	0
06100126001400 - Housing and Urban Development - General	Purchase of diffrential GPS (High Target VRTK2DF)	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	19,000,000.00	19,000,000	19,000,000	0
06100126001500 - Housing and Urban Development - General	Acquisition of Hp color Laser jet pro (MFP M479fnw)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,200,000.00	1,200,000	1,200,000	0
06100126001600 - Housing and Urban Development - General	Purchase of 4 nos Odor Meter	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000	1,000,000	0
06100126001700 - Housing and Urban Development - General	Purchase of 2 nos GIS Desktop System	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	6,500,000.00	6,500,000	6,500,000	0
06100126001800 - Housing and Urban Development - General	Acquisition of Fire Safe for account department	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,800,000.00	2,800,000	2,800,000	0
06100126001900 - Housing and Urban Development - General	Acquisition of 20 nos steel cabinet for various departments	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,500,000.00	2,500,000	2,500,000	0
06100126002000 - Housing and Urban Development - General	Takeoff Grant for Enugu State Geographical Information System	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000,000.00	10,000,000,000.00	306,909,940.05	0.00	0	0	0

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Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					6,094,234,867.64	1,099,750,000.00	1,099,750,000.00	9,830,000.00	879,350,000.00	879,350,000	879,350,000	0
13100126011500 - Reform of Government and Governance - General	Purchase of Road Motor Vehicles (1 No Hilux Van 2 no 16 seater Bus for SSG's office and Protocol unit GH.	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	3,022,270,000.00	195,000,000.00	195,000,000.00	0.00	225,000,000.00	225,000,000	225,000,000	0
13100126011600 - Reform of Government and Governance - General	Purchase of 15 Nos HP Laptops, 5 Nos HP Laserjet MFP 137 FNW Printers, 2 Nos HP Deskjet Plus 4120 All-in-One Printer for verification exercise and other activities in the State.	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	19,300,000.00	19,300,000.00	5,500,000.00	20,000,000.00	20,000,000	20,000,000	0
13100126011700 - Reform of Government and Governance - General	Purchase and installation of Plumbing Materials (i.e. Materials for Water System) for SSG's Offices.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
13100126011800 - Reform of Government and Governance - General	Reconstruction/Renovation of SSG'S Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70443 - CONSTRUCTION	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0	0	0
13100126011900 - Reform of Government and Governance - General	Development of Computer Software	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	51,689,425.00	0.00	0.00	0.00	0.00	0	0	0
13100126012000 - Reform of Government and Governance - General	Purchase of Office Equipment (Steel Cabinet Photocopiers Printers UPS etc.)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	18,286,000.00	0.00	0.00	0.00	0.00	0	0	0
13100126012100 - Reform of Government and Governance - General	Construction of new EXCO Secretariat building	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	1,478,242.64	100,000,000.00	100,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
13100126012200 - Reform of Government and Governance - General	Purchase of Official and Security Vehicles for State Government	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41441800 - STATE WIDE	2,787,460,000.00	0.00	0.00	0.00	0.00	0	0	0

13100126012300 - Reform of Government and Governance - General	Purchase of Office Furniture in SSG's Office: (2 Nos Standing AC 2 Nos Split AC 2 Nos OX Standing Fans 6 Nos 32 inches Plasma TV 1 No Wall Fan 8 Nos Swivel Chairs 5 Nos Executive Tables 2 Nos Small-size Refrigerators 4 Nos Steel Cabinet 2 Nos GoTv Decoders 2 Nos Office Shelves, window, blind, Electronic Projector, etc.)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	760,000.00	10,000,000.00	10,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
13100126012400 - Reform of Government and Governance - General	Purchase of Office Equipment in SSG's Office: (9 Nos HP Desktops 10 Nos HP Laptops 10 Nos UPS 4 Nos Photocopiers 8 Nos LaserJet Printers 1 No Shredder 7 Nos 3-in-One Coloured Printers 2 No Heavy-duty Staplers 1 No Video Camera 1 No Platform Trolley 2 Nos Note-Taking Tablets etc.)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	11,100,000.00	15,000,000.00	35,000,000.00	4,330,000.00	35,000,000.00	35,000,000	35,000,000	0
13100126012500 - Reform of Government and Governance - General	Furnishing/equipping of new EXCO Secretariat building.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100126012600 - Reform of Government and Governance - General	Purchase of 1 No canon EOS R6 Mark II Mirrorless Digital Camera 24.2mp full frame CMOS sensor dual pixel + 128GB speed with dual function of Video & Picture for coverage of official activities across the State.	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	450,000.00	450,000.00	0.00	3,850,000.00	3,850,000	3,850,000	0
13100126012700 - Reform of Government and Governance - General	Purchase of Utility Vehicles (Hilux Buses) for MDAs in Enugu State.	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	185,625,000.00	500,000,000.00	480,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
13100126012800 - Reform of Government and Governance - General	Purchase of Electrical Installations/Fittings:(Compressors/Contact ors LED/Electrical Fittings Automatic Changeovers Armored Cables 16mm Cables D Boards GRS Gear Switches etc.).	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	15,566,200.00	0.00	0.00	0.00	0.00	0	0	0
13100126012900 - Reform of Government and Governance - General	Purchase of 1 no of Dyna Truck for official use by Protocol Unit GHE.	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	160,000,000.00	160,000,000.00	0.00	165,500,000.00	165,500,000	165,500,000	0

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Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	831,250,000.00	831,250,000.00	85,590,830.81	2,025,550,000.00	2,025,550,000	2,025,550,000	0
13100126002000 - Reform of Government and Governance - General	Activation of Internet and website facility in ENHA for internet connectivity	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100126002100 - Reform of Government and Governance - General	Purchase of 10 Nos Sharp-5623N Photocopier for Hon Speaker Clerk of the house HODs office	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,000,000.00	4,000,000.00	0.00	7,000,000.00	7,000,000	7,000,000	0
13100126002200 - Reform of Government and Governance - General	Purchase and Installation of Solar Energy in Enugu State House of Assembly as alternative power source	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	800,000,000.00	800,000,000	800,000,000	0
13100126002300 - Reform of Government and Governance - General	Purchase and Installation of 100 Nos. of solar powered street light in ENHA Source	23010118 - PURCHASE OF SCANNERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	12,000,000.00	12,000,000	12,000,000	0
13100126002400 - Reform of Government and Governance - General	Procurement of 10Nos 2000w Stabilizers	23010113 - PURCHASE OF COMPUTERS	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	400,000.00	400,000.00	0.00	500,000.00	500,000	500,000	0
13100126002500 - Reform of Government and Governance - General	Purchase of 10 Nos Water Dispenser	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	300,000.00	300,000.00	0.00	850,000.00	850,000	850,000	0
13100126002600 - Reform of Government and Governance - General	Procurement of 55 Nos Laptop Computer and accessories for Hon. Members Clerk of the House HODs and Committee Clerks	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	16,200,000.00	16,200,000.00	0.00	44,000,000.00	44,000,000	44,000,000	0
13100126002700 - Reform of Government and Governance - General	Purchase of 10Nos External Hard Disk for Clerk and HODs offices	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000	500,000	0
13100126002800 - Reform of Government and Governance - General	Procurement of Security Gadgets (Metal Detector Bomb Detector electronic wire gauze and CCTV camera)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0

13100126002900 - Reform of Government and Governance - General	Purchase of Multimedia Equipment (14Nos Sony mini Digital Tape Recorder Mini Editing Suite Video Camera P6.1 Pixels Still Camera DVD Copier Machine 6950 ENHA 2023 Calenda Executive Diary 3000 ENHA Journal (THE MACE) Printing Machine Digital Projector Poly Stand and Flipchart Board)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	40,000,000.00	40,000,000	40,000,000	0
13100126003000 - Reform of Government and Governance - General	Renovation of Petrol Pump Station and other Facilities in ENHA Complex	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
13100126003100 - Reform of Government and Governance - General	Provision of e-library in ENHA	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	100,000,000.00	60,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100126003200 - Reform of Government and Governance - General	Demarcation of Office in PRS Department	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41410400 - ENUGU NORTH	0.00	400,000.00	400,000.00	0.00	0.00	0	0	0
13100126003300 - Reform of Government and Governance - General	Procurement of 2 Nos Motor Rolling Mowing Machine	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
13100126003400 - Reform of Government and Governance - General	Procurement and Installation of Intercom facility in ENHA for effective internal communication	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
04050126000102 - Functional health facilities	Purchase and installation of Hospital Equipment (5 Cylinders 5 Oxygen tubes lab Testing device drugs etc.) for existing medical department in ENHA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100126003500 - Reform of Government and Governance - General	Procurement of 7Nos sets of Revised Edition of Laws	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100126003600 - Reform of Government and Governance - General	General renovation and remodelling of Enugu House of Assembly iconic office building	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	90,000,000.00	85,590,830.81	200,000,000.00	200,000,000	200,000,000	0

13100126003700 - Reform of Government and Governance - General	Purchase of 2 Nos. Official Toyota brand Land Cruiser, Prado Jeep for Speaker and Deputy Speaker of the House	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
13100126003800 - Reform of Government and Governance - General	Procurement of 3 Nos of Hyundai Elentra Cars for 3 Deputy Clerks of the House	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	60,000,000.00	60,000,000.00	0.00	90,000,000.00	90,000,000	90,000,000	0
13100126003900 - Reform of Government and Governance - General	Procurement of 1 No Fire Insulated Best Safety Safe for Accounts Department	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	300,000.00	300,000.00	0.00	500,000.00	500,000	500,000	0
13100126004000 - Reform of Government and Governance - General	Procurement of 2 No Counting Machine for Accounts Department	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	250,000.00	250,000.00	0.00	300,000.00	300,000	300,000	0
13100126004100 - Reform of Government and Governance - General	Procurement of 20 Nos Set of Upholstery Seats for the Clerk Office and 6 HODs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100126004200 - Reform of Government and Governance - General	Purchase of 10Nos Mini Thermocouple Refrigerator HR142 for Clerk Office and 7 HODs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,200,000.00	1,200,000.00	0.00	1,500,000.00	1,500,000	1,500,000	0
13100126004300 - Reform of Government and Governance - General	Purchase of 10Nos Steel File Cabinet {Newclime Model} for Clerk's office and HODs offices	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	500,000.00	500,000.00	0.00	700,000.00	700,000	700,000	0
13100126004400 - Reform of Government and Governance - General	Procurement of 20 Nos OX 26" Standing Fan for Clerk and other departments	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,000,000.00	1,000,000.00	0.00	2,200,000.00	2,200,000	2,200,000	0
13100126004500 - Reform of Government and Governance - General	Procurement of 5 Nos Hand Mowing Machine	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
13100126004600 - Reform of Government and Governance - General	Purchase and installatin of window blinds and accessories for the ENHA conference halls	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0

13100126004700 - Reform of Government and Governance - General	Procurement of 1 Nos Hilux Van for Hon. Speaker	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	85,000,000.00	85,000,000	85,000,000	0
13100126004800 - Reform of Government and Governance - General	Procurement of 1 No 16 Seaters Toyota Hiace Bus for oofficial use	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	80,000,000.00	80,000,000	80,000,000	0
13100126004900 - Reform of Government and Governance - General	Completion of the Construction of 1No ongoing Administrative Office building in ENHA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100126005000 - Reform of Government and Governance - General	Procurement and Installation of 1No Electronic bell	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	1,200,000.00	1,200,000.00	0.00	1,500,000.00	1,500,000	1,500,000	0
13100126005100 - Reform of Government and Governance - General	Completion of Generator house in ENHA	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000	4,000,000	0
13100126005200 - Reform of Government and Governance - General	Landscaping work and asphaltting of the Administrative Complex Enugu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100126005300 - Reform of Government and Governance - General	Purchase of seats and complete furnishing of the new Administrative offices in ENHA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100126005500 - Reform of Government and Governance - General	Purchase of 10 Nos External Hard Disk for clerk and HODs Offices	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000	1,000,000	0

011200400100	Enugu State House of Assembly Service Commission											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	20,500,000.00	20,500,000.00	0.00	27,900,000.00	27,900,000	27,900,000	0

13100126005600 - Reform of Government and Governance - General	Procurement of 5 Nos Laptop Computers and its Accessories for Service Commission	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	41441800 - STATE WIDE	0.00	1,500,000.00	1,500,000.00	0.00	4,000,000.00	4,000,000	4,000,000	0
13100126005700 - Reform of Government and Governance - General	Procurement of 1 No Sharp Product Printer for Service Commission	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	450,000.00	450,000.00	0.00	700,000.00	700,000	700,000	0
13100126005800 - Reform of Government and Governance - General	Procurement of 5 Nos Desktop Computers and its Accessories	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	41441800 - STATE WIDE	0.00	1,250,000.00	1,250,000.00	0.00	3,500,000.00	3,500,000	3,500,000	0
13100126005900 - Reform of Government and Governance - General	Purchase of 5 Nos Plasma Televisions and Decoder	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	600,000.00	600,000.00	0.00	1,500,000.00	1,500,000	1,500,000	0
13100126006000 - Reform of Government and Governance - General	Procurement of 5 Nos Executive Tables for Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,000,000.00	1,000,000.00	0.00	1,500,000.00	1,500,000	1,500,000	0
13100126006100 - Reform of Government and Governance - General	Procurement of 10 Nos Office Tables and seats for Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,000,000.00	1,000,000.00	0.00	1,500,000.00	1,500,000	1,500,000	0
13100126006200 - Reform of Government and Governance - General	Procurement of 4 Nos sets of Upholstery seat for Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000	2,000,000	0
13100126006300 - Reform of Government and Governance - General	Procurement Thermocool Air conditioners 1horse power for Service Commission	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000	1,200,000	0
13100126006400 - Reform of Government and Governance - General	Procurement of 5 Nos Steel Cabinets	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	500,000.00	500,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
13100126006500 - Reform of Government and Governance - General	Construction and equipping of 1 No Conference Room for Service Commission	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70443 - CONSTRUCTION	41441800 - STATE WIDE	0.00	8,000,000.00	8,000,000.00	0.00	6,000,000.00	6,000,000	6,000,000	0

13100126006600 - Reform of Government and Governance - General	Construction of 2 Nos. toilet facilities for the commission	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0

012300100100	Ministry of Information and Communication											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	131,570,000.00	131,570,000.00	0.00	86,374,000.00	86,374,000	86,374,000	0
11100126000100 - Information Communication and Technology - General	Concrete flooring using 13.6 concrete mix at 100mm (4) thickness and landscaping of the entire premises of Enugu state archives which is about 2160sqm.	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	27,000,000.00	27,000,000	27,000,000	0
11100126000200 - Information Communication and Technology - General	Construction of Standard production/premiere studio of 20x16ft with three adjoining rooms and toilets	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	52,000,000.00	52,000,000.00	0.00	0.00	0	0	0
11100126000300 - Information Communication and Technology - General	Procurement of 4 complete set of desktop computers comprising: 4 nos Hp flat screen, 4 nos keyboards, 4 nos mouse, 4 nos webcams, 4 nos stabilizers, 4 nos UPS, 4 nos scanners, 4nos photocopier machines, 4 nos printers.	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	8,500,000.00	8,500,000	8,500,000	0
11100126000400 - Information Communication and Technology - General	Procurement and installation of editing suit component 3Nos Desktop Dual Core I7 2.50ghz RAM 8GIG Hard Disk one terabyte and editing software	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,800,000.00	1,800,000	1,800,000	0
11100126000500 - Information Communication and Technology - General	Recopy & Reprinting of blurred historic pictures & storage in shelves and electronically	23050102 - COMPUTER SOFTWARE ACQUISITION	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	6,120,000.00	6,120,000.00	0.00	7,000,000.00	7,000,000	7,000,000	0
11100126000600 - Information Communication and Technology - General	Renovation and furnishing of Ministry of Information Hall	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0	0	0
11100126000700 - Information Communication and Technology - General	Purchase of 1 no direct image business hub c 415 and accessories for information bulletin publication	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,450,000.00	2,450,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0

11100126000800 - Information Communication and Technology - General	Purchase of 2 Nos of laptop Hp envy 14x360 (2 in 1core7), 16GB/512GB 35D, 14`` windows 11	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,800,000.00	2,800,000	2,800,000	0
11100126000900 - Information Communication and Technology - General	Purchase of 18 sets of Digital public address system (PAS AMAZ) 12 inches for hqrts and the 17 LGAs for events and stakeholders engagement	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
11100126001000 - Information Communication and Technology - General	Purchase of office equipment (color laserjet pro 183FW1 printer, photocopier)	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000	2,000,000	0
11100126001100 - Information Communication and Technology - General	Procurement of 12 nos Samsung 43-Full High Definition LED TV serie 5 for news monitoring	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000	6,000,000	0
11100126001200 - Information Communication and Technology - General	Purchase of communication and recording equipments - 256gb 8 Nos of professional voice recorder (midgets) studio recording equipment	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000	6,000,000	0
11100126001300 - Information Communication and Technology - General	Purchase of 18 Nos of Samsung Galaxy A16, 5G Smart Android, 6-5inch HD for info. Officers	23010113 - PURCHASE OF COMPUTERS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000	4,000,000	0
11100126001400 - Information Communication and Technology - General	Purchase of 6 digital radio set for monitoring	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	174,000.00	174,000	174,000	0
11100126001500 - Information Communication and Technology - General	Procurement of office furniture: 6 nos of office tables, 12 nos of office chairs, 1 no iron 3 seater chair, 3 nos office file drawers, 3 nos standing shelves	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
11100126001600 - Information Communication and Technology - General	Procurement of office furniture: 3 Nos wooden shelves of 10x8ft, 2 nos fire proof shelves for storage of reprinted grand sheet pictures	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	3,100,000.00	3,100,000	3,100,000	0
11100126001700 - Information Communication and Technology - General	Takeoff Grant for ENUGU STATE Arch & Proc of Archives Mat for the ST	23050108 - ACQUISITION OF FINANCIAL ASSETS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41441800 - STATE WIDE	0.00	31,000,000.00	31,000,000.00	0.00	0.00	0	0	0

012300300100	Enugu State Broadcasting Service - Radio/TV ESBS/TV											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	321,100,000.00	321,100,000.00	0.00	217,250,000.00	217,250,000	217,250,000	0
11100126001800 - Information Communication and Technology - General	Reconstruction of 4 room bungalow chalet for essential duty operations	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0	0	0
11100126001900 - Information Communication and Technology - General	Construction of ESBS Canteen	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
11100126002000 - Information Communication and Technology - General	Conversion of 4 Nos rooms (2 for staff workers, 2 for mgt personnel)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
11100126002100 - Information Communication and Technology - General	Construction of 30 Nos of security barriers for all the 1st floor, 2nd floor and 3rd floor windows	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	7,500,000.00	7,500,000	7,500,000	0
11100126002200 - Information Communication and Technology - General	Establishment and operation of Digital Content Library	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	0
11100126002300 - Information Communication and Technology - General	Purchase of 6 Nos Printers for the News room, Admins, Finance, Commercial and Engineering Departments	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,000,000.00	1,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
11100126002400 - Information Communication and Technology - General	Procurement of 2 Elevated synchronized Broadcasting frone and Dji Avator FPV Drone	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
11100126002500 - Information Communication and Technology - General	Purchase of Office furniture 9 Nos each (curtains, TV, Chairs, sets of computer system, A'Cs, tables and Radio and Monitors)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	45,000,000.00	45,000,000.00	0.00	45,000,000.00	45,000,000	45,000,000	0

11100126002600 - Information Communication and Technology - General	Installation of public power supply	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0	0	0
11100126002800 - Information Communication and Technology - General	Purchase of 2Nos Digital Camera	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0	0	0
11100126003100 - Information Communication and Technology - General	Purchase of 2No AVR 2 UPS 45KVA (Automatic Voltage Regulator) for studios	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	32,600,000.00	32,600,000.00	0.00	21,750,000.00	21,750,000	21,750,000	0
11100126003600 - Information Communication and Technology - General	Purchase of Solar Energy system installation	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	22,500,000.00	22,500,000.00	0.00	0.00	0	0	0
11100126003700 - Information Communication and Technology - General	Improved Radio and Television coverage through increased transmitter capacity from 2.5kw - 7.5 kilowatts on Radio and TV	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0
11100126003800 - Information Communication and Technology - General	Purchase of 12 Nos Multicamera CCTV with embedded solar light	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
14100126001900 - Power - General	Purchase of New generator of 350KVA capacity (soundproof) Perkins	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0	0	0
11100126003900 - Information Communication and Technology - General	Re-enforcement of ESBS fence landscaping of the premises and installation of new gate and gate house.	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41410400 - ENUGU NORTH	0.00	85,000,000.00	85,000,000.00	0.00	0.00	0	0	0
11100126004000 - Information Communication and Technology - General	Dismantling and clearing the rubble of burnt building and construction of new bungalow to house ESBS event hall	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
11100126004100 - Information Communication and Technology - General	ESBS E-Governance Centre (15 Nos Laptops, 10 Nos Chairs, 10 Nos Computer tables)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0

012301300100	Government Printing and Stationery Dept. (Govt. Press)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	95,500,000.00	95,500,000.00	0.00	100,500,000.00	100,500,000	100,500,000	0
11100126004200 - Information Communication and Technology - General	Procurement of computer to plate (CTP) processing machine	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	35,000,000.00	35,000,000	35,000,000	0
11100126004300 - Information Communication and Technology - General	Procurement of Plate Puncher-Used for determining of Plate gauge	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	1,500,000.00	1,500,000	1,500,000	0
11100126004400 - Information Communication and Technology - General	Procurement of MOZ Original Heidelberg off set Printing machines two(2) colours units (for prompt and faster production)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	35,000,000.00	35,000,000	35,000,000	0
11100126004500 - Information Communication and Technology - General	Procurement of Polar 92 Cutting and trimming of jobs	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,500,000.00	10,500,000.00	0.00	12,000,000.00	12,000,000	12,000,000	0
14100126002000 - Power - General	Purchase and installation of Perkins Sound proof Generator 50KVA	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0	0	0
11100126004600 - Information Communication and Technology - General	Procurement of two(2) computers, monitors, one (1) Scanner, Printer and Direct Image Colour Printer (DI)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	17,000,000.00	17,000,000	17,000,000	0
012305500100	Enugu State Printing and Publishing Company (Daily Star)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	57,340,000.00	57,340,000.00	0.00	52,113,000.00	52,113,000	52,113,000	0
11100126004700 - Information Communication and Technology - General	Purchase of Printing Machines; binding machine stitching machine Direct Image machine flex banner printer	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70442 - MANUFACTURI NG	41441800 - STATE WIDE	0.00	45,000,000.00	45,000,000.00	0.00	31,050,000.00	31,050,000	31,050,000	0

11100126004800 - Information Communication and Technology - General	Purchase of Computer equipment and accessories: 5Nos HPcore I5 desktop computers, 2Nos Hpl5 notebook core i3, 2Nos of CanonTR4640 Printers, 1No of HP Destop2710 printerian Scanner	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,400,000.00	2,400,000.00	0.00	3,400,000.00	3,400,000	3,400,000	0
11100126004900 - Information Communication and Technology - General	Purch of Furniture: 8Nos office tables, 15Nos of Executive chairs,1No Conference table 1812 by10, 10Nos executive chairs, 30Nos Big Bonquat Chairs Fuji power	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,970,000.00	2,970,000.00	0.00	8,850,000.00	8,850,000	8,850,000	0
11100126005000 - Information Communication and Technology - General	Purchase of Electronics (One 50"LED TV SAMSUNG, One 32" led Tvsamsung, 5Nos 1/10 Thermocool Refrigrators mode NOHRF160, 9Nos 1.5 HP Split Hisense Air Conditioners)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,970,000.00	4,970,000.00	0.00	6,313,000.00	6,313,000	6,313,000	0
11100126005100 - Information Communication and Technology - General	Refurbishment of cutting machines (Kaura)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	2,500,000.00	2,500,000	2,500,000	0

012500100100	Office of the Head of State Civil Service											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	22,800,000.00	22,800,000.00	0.00	247,918,000.00	247,918,000	247,918,000	0
13100126006700 - Reform of Government and Governance - General	Procurement and installation of Electronic clock-in machines in Enugu State	23050103 - MONITORING AND EVALUATION	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41441800 - STATE WIDE	0.00	9,300,000.00	9,300,000.00	0.00	9,302,000.00	9,302,000	9,302,000	0
13100126006800 - Reform of Government and Governance - General	Purchase of office equipment: 240Nos Laptop and 240Nos Desktop Computers and accessories for 30 MDAs	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	12,500,000.00	12,500,000.00	0.00	0.00	0	0	0
13100126006900 - Reform of Government and Governance - General	Purchase, Provision and installation of central internet facility	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
13100126007000 - Reform of Government and Governance - General	Renovation of Office of Head of Service	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	45,000,000.00	45,000,000	45,000,000	0

13100126007100 - Reform of Government and Governance - General	Purchase of office equipment: 10Nos. Laptop and 10 Nos. Desktop Computers and accessories for Office of Head of Service Computer Room	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	21,000,000.00	21,000,000	21,000,000	0
13100126007200 - Reform of Government and Governance - General	Purchase of 1No. Commuter Bus, Two Hiace pickup van and Mini Bus for Dispatch	23010105 - PURCHASE OF MOTOR VEHICLES	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	157,000,000.00	157,000,000	157,000,000	0
13100126007300 - Reform of Government and Governance - General	Construction of steel overhead water tank (10,000 gallons) by 20 FT at Secretariat Annex Ede Oballa Nsukka	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,616,000.00	10,616,000	10,616,000	0
13100126007500 - Reform of Government and Governance - General	Purchase of office equipment for public Service Biometric Enrolment Unit	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0	0	0

012500500100	Establishment, Pension and Training											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	10,700,000.00	10,700,000.00	0.00	22,400,000.00	22,400,000	22,400,000	0
13100126007600 - Reform of Government and Governance - General	Purchase of 6Nos Standing Fans	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	1,200,000.00	1,200,000.00	0.00	2,200,000.00	2,200,000	2,200,000	0
13100126007700 - Reform of Government and Governance - General	Purchase of 5nos files/ document racks	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000	2,000,000	0
23050126000100 - Pensions Payments and Contributions	Digitalization of pension & Establishment Department	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100126007800 - Reform of Government and Governance - General	Purchase of 2nos. Steel cabinet	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	300,000.00	300,000.00	0.00	0.00	0	0	0

13100126007900 - Reform of Government and Governance - General	Purchase of office equipment (4 Nos. printers 9 nos UPS 3nos. computer 1 no photocopying)	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	5,200,000.00	5,200,000.00	0.00	8,200,000.00	8,200,000	8,200,000	0
23050126000200 - Pensions Payments and Contributions	Computerization of pensions documents/Registry	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0	0	0

012500500200	Public Service Department											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	3,000,000.00	3,000,000.00	0.00	709,655,000.00	709,655,000	709,655,000	0
13100126008000 - Reform of Government and Governance - General	Purchase of Office Equipment and accessories(4no printers 9 no computer 1 no photocopying)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	8,605,000.00	8,605,000	8,605,000	0
13100126008100 - Reform of Government and Governance - General	Establishment of Public Service training institutes	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	700,050,000.00	700,050,000	700,050,000	0
13100126008200 - Reform of Government and Governance - General	Purchase of office furniture (10 Nos. tables 20 Nos. padded seats) for staff	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000	1,000,000	0

014000100100	Office of the State Auditor General											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	8,450,000.00	8,450,000.00	0.00	25,750,000.00	25,750,000	25,750,000	0
13100126008300 - Reform of Government and Governance - General	Purchase of office equipment: 2 Nos Desktop Computers 2Nos printers and accessories, 2Nos CVR-TaB 2000VA Stabilizer, 2 Nos UPS	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	950,000.00	950,000.00	0.00	2,000,000.00	2,000,000	2,000,000	0
13100126008400 - Reform of Government and Governance - General	Purchase of Office Furniture and Fittings: 10 Executive Table and Chairs 5 Nos. Air conditioner	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,500,000.00	4,500,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0

13100126008500 - Reform of Government and Governance - General	Purchase of 1 No of HP Scanner with Accessories, 1 No Spiral Binding Machine	23010118 - PURCHASE OF SCANNERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	750,000.00	750,000	750,000	0
13100126008600 - Reform of Government and Governance - General	Renovation of Office building, Generator House and Generator	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	3,000,000.00	3,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0

014000200100	Office of the Auditor General for Local Government											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	8,500,000.00	8,500,000.00	0.00	4,600,000.00	4,600,000	4,600,000	0
13100126008700 - Reform of Government and Governance - General	Purchase of 10Nos laptop computers for use at head and zonal offices	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,500,000.00	3,500,000.00	0.00	0.00	0	0	0
13100126008800 - Reform of Government and Governance - General	Purchase of office furniture for Head Office and three Zonal offices: 10 Nos. executive table with executive arm chairs 5Nos refrigerator 5Nos air conditioner (2HP)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0	0	0
13100126008900 - Reform of Government and Governance - General	Purchase of 3 Nos Printers, 1 no photocopy machine, 1 no television	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000	3,000,000	0
13100126009000 - Reform of Government and Governance - General	Purchase of 1 No generator (sound-proof gen.)	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,600,000.00	1,600,000	1,600,000	0

014700100100	Civil Service Commission											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	67,980,000.00	67,980,000.00	0.00	57,058,000.00	57,058,000	57,058,000	0
13100126009100 - Reform of Government and Governance - General	Installation of Internet facilities	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,430,000.00	2,430,000.00	0.00	0.00	0	0	0

14100126002100 - Power - General	Installation of solar panels and inverters and installation of Internet facilities	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	9,220,000.00	9,220,000.00	0.00	12,000,000.00	12,000,000	12,000,000	0
13100126009200 - Reform of Government and Governance - General	Purchase of office furniture: 5 Nos steal cabinets 6 Nos Chairs(office swivel chair) 3Nos Air Conditioners (Hisense Inverter 1.5 HP), and 4 Nos Executive Tables	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,500,000.00	20,500,000.00	0.00	3,760,000.00	3,760,000	3,760,000	0
13100126009300 - Reform of Government and Governance - General	Purchase of 1No Motor Bike (Carter) for dispatch of mails	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,180,000.00	1,180,000.00	0.00	1,200,000.00	1,200,000	1,200,000	0
13100126009400 - Reform of Government and Governance - General	Purchase of, 6 Nos. CPU for Computer (HP) 3 Nos. CPU for Computers (HP), 1No. Photocopy 2 Nos Printers (HP 3390 all in one Laserjet Printer), 3 Nos UPS (Mercury UPS Elite 2000)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	11,650,000.00	11,650,000.00	0.00	8,098,000.00	8,098,000	8,098,000	0
13100126009500 - Reform of Government and Governance - General	Renovation of Planning, Research and Statistics Block (Re-roofing, hnaging of Doors, windows, plastering, tilling, ceiling, painting, re-wiringnetc.	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	41441800 - STATE WIDE	0.00	23,000,000.00	23,000,000.00	0.00	32,000,000.00	32,000,000	32,000,000	0

014900100100	Local Government Service Commission											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	22,000,000.00	22,000,000.00	0.00	78,500,000.00	78,500,000	78,500,000	0
13100126010300 - Reform of Government and Governance - General	Completion of Re-roofing of office blocks with leaking roof	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	6,000,000.00	6,000,000.00	0.00	1,500,000.00	1,500,000	1,500,000	0
13100126010400 - Reform of Government and Governance - General	Replacement of 11 Nos. obsolete and dilapidating Office furniture (4 Tables and 7 Chairs), 2 Steel Cabinets and general refurbishmentt	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	16,000,000.00	16,000,000.00	0.00	7,000,000.00	7,000,000	7,000,000	0
13100126010500 - Reform of Government and Governance - General	Purchase of 1 No. Toyota Hiace 18 Sitter Bus for Local Government Supervision	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000	70,000,000	0

014900200100	Local Government Pension Board											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	23,000,000.00	23,000,000.00	0.00	23,000,000.00	23,000,000	23,000,000	0
13100126010600 - Reform of Government and Governance - General	Purchase of Computers	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
13100126010700 - Reform of Government and Governance - General	Purchase of office furniture/Air conditioners	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
06100126002100 - Housing and Urban Development - General	Renovation of Estate Building	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000	15,000,000	0

014800100100	Enugu State Independent Electoral Commission											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	124,220,000.00	124,220,000.00	0.00	124,220,000.00	124,220,000	124,220,000	0
14100126002200 - Power - General	Purchase of generator sets: 1No 10KVA for ENSIEC Headquarters and 4Nos 3.5KVA for Zonal Offices	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100126009600 - Reform of Government and Governance - General	Building of ENSIEC Office in Awgu LGA for Enugu East Senatorial Zone	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	19,200,000.00	17,200,000.00	0.00	19,200,000.00	19,200,000	19,200,000	0
13100126009700 - Reform of Government and Governance - General	Furnishing of ENSIEC Offices in the 3 Senatorial Zones	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	7,800,000.00	7,800,000.00	0.00	7,800,000.00	7,800,000	7,800,000	0
13100126009800 - Reform of Government and Governance - General	Landscaping and asphaltng of ENSIEC office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	41,600,000.00	41,600,000.00	0.00	41,600,000.00	41,600,000	41,600,000	0

13100126009900 - Reform of Government and Governance - General	Purchase and Installation of two air conditioners for ENSIEC Conference Hall	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	2,100,000	2,100,000	0
13100126010000 - Reform of Government and Governance - General	Building of ENSIEC Office in Nsukka LGA for Enugu North Senatorial Zone	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	19,200,000.00	19,200,000.00	0.00	19,200,000.00	19,200,000	19,200,000	0
13100126010100 - Reform of Government and Governance - General	Building of ENSIEC Office in Awgu LGA for Enugu West Senatorial Zone	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70412 - GENERAL LABOUR AFFAIRS	41441800 - STATE WIDE	0.00	19,200,000.00	19,200,000.00	0.00	19,200,000.00	19,200,000	19,200,000	0
13100126010200 - Reform of Government and Governance - General	Purchase of Laptops (HP 1.5 intel core 13 15.6 4GB RAM ITB HOD) 8 Nos	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,120,000.00	7,120,000.00	0.00	5,120,000.00	5,120,000	5,120,000	0

016600100100	Ministry of Human Development and Poverty Eradication											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	258,700,000.00	258,700,000.00	5,840,000.00	650,000,000.00	650,000,000	650,000,000	0
03100126000100 - Poverty Alleviation - General	Purchase of 4 no hp laptop for 3 departments in the office	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0	0	0
03100126000200 - Poverty Alleviation - General	Creation of e-platform with biometric capture for the registration and management of Neighborhood Wch operations	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
03100126000300 - Poverty Alleviation - General	Purchase of Software for establishment of Enugu State Poverty Data Management System (PDMS) using the Enugu State Poverty Social Register (ENPSR) and Poverty Map	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0
03100126000400 - Poverty Alleviation - General	Purchase of Software for Digitalization of Registration and Management of Co-operative Societies	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
03100126000500 - Poverty Alleviation - General	Purchase of 2 no Wi-Fi for the Ministry	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	200,000.00	200,000.00	0.00	0.00	0	0	0

03100126000600 - Poverty Alleviation - General	Purchase of Solar Panel at Cooperative College No. 10 Colliery Avenue GRA Enugu	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
03100126000700 - Poverty Alleviation - General	Purchase of 1 no standing fan for inter-ministerial and liaison department	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	500,000.00	500,000.00	0.00	0.00	0	0	0
03100126000800 - Poverty Alleviation - General	Marking of International Day for Poverty Eradication on the 17th of October 2024	23050104 - ANNIVERSARIES/C ELEBRATIONS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
03100126000900 - Poverty Alleviation - General	Purchase of office equipment (5Nos desktop computers with UPS 4 Nos. Printer 3 no scanner and 3No photocopier)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	40,000,000.00	40,000,000.00	5,840,000.00	0.00	0	0	0
03100126001000 - Poverty Alleviation - General	CNP - Empowerment of indigents and vulnerable people of Enugu State	23050104 - ANNIVERSARIES/C ELEBRATIONS	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
03100126001100 - Poverty Alleviation - General	Procurement of Security materials (Purchase of working tools such as whittles touch lights T-shirts Barret walkie talkie installation of sirens on operational vehicles and motorcycles for the Nieghbourhood Watch/Vigilante groups.)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0

016700100100	Ministry of Special Duties											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	139,000,000.00	139,000,000.00	0.00	447,000,000.00	447,000,000	447,000,000	0
13100126013000 - Reform of Government and Governance - General	Purchase of equipment for the establishment of Local Emergency Management agencies (LEMA) and Training programs to enhance community response capabilities	23010102 - PURCHASE OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	22,500,000.00	22,500,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
13100126013100 - Reform of Government and Governance - General	Purchase of CAPI for enumeration of private commercial borehole operators to be under govt tax net	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
13100126013200 - Reform of Government and Governance - General	Purchase of office equipments 5 no laptops, 2 Canon G3420 Printers, 1 no Photocopier, 4 no PRO UPS and 3 no Stabilizer	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	12,000,000.00	12,000,000	12,000,000	0

13100126013300 - Reform of Government and Governance - General	Purchase of Office furnitures, 3 nos. Split unit inverter AC 1 no office and 1 no executive office chair, 4 nos. office table set and 4 nos. chairs, 1 no thermocool refridgrator, 1 no poly star television and 4 nos. steel cabinet	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	13,000,000.00	13,000,000	13,000,000	0
13100126013400 - Reform of Government and Governance - General	Establish institutions to foster cooperation with state and federal govt in Enugu State	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70351 - R&D PUBLIC ORDER AND SAFETY	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
13100126013500 - Reform of Government and Governance - General	Building of smart toilets in markets (Establish 30 no smart toilets at 10 000 000 each in existing markets to curb open defecation around the market and achieving SDG targets 6.2)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
13100126013600 - Reform of Government and Governance - General	Removal of abandoned vehicles from roadways and streets	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70351 - R&D PUBLIC ORDER AND SAFETY	41410400 - ENUGU NORTH	0.00	21,500,000.00	21,500,000.00	0.00	0.00	0	0	0
13100126013700 - Reform of Government and Governance - General	Provision of Directional Signage at the State Secretariat	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	5,000,000.00	5,000,000.00	0.00	7,000,000.00	7,000,000	7,000,000	0
13100126013800 - Reform of Government and Governance - General	Compliance and safety oversight (Increase awareness of safety measures among the public to ensure compliance with safety standard as petrol and Gas stations)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	0

021500100100	Ministry of Agriculture and Agro-Industrialization											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					37,949,137.00	80,267,450,000.00	38,767,450,000.00	2,883,397,359.00	89,680,000,000.00	100,680,000,000	100,680,000,000	0
01070326000100 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	Procurement of 10 Nos. digital survey equipment for Agricultural officers and field workers on data collection and result-based monitoring and evaluation using digital electronic tools (Kobotool box)	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0

01070326000200 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	Purchase of digital tools (crop area yield survey-CAYS) for training of 100ns Extension agents and lead farmers on calculation of land size and yield measurement.	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0
01070126000100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Procurement of 50 no Power Tillers	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
14100126002300 - Power - General	Procurement and installation of solar panels	23010119 - PURCHASE OF POWER GENERATING SET	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
01050126000100 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	Perimeter fencing and clearing of acquired state model fish farm site at Mbulo Owo Nkanu East	23030122 - REHABILITATION/R EPAIRS OF BOUNDARIES	70421 - AGRICULTURE	41411100 - NKANU EAST	0.00	165,000,000.00	165,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
01050126000200 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	Abstraction of water from Idodo river to the ponds (Pipe water tank water pumping machine etc.)	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70421 - AGRICULTURE	41411100 - NKANU EAST	0.00	12,000,000.00	12,000,000.00	0.00	15,000,000.00	15,000,000	15,000,000	0
01070326000300 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	Statistical survey for the establishment of farm clusters	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0

01070126000200 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Rehabilitation of center pivot irrigation system across the state to enable dry season agricultural production of rice and other crops	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41411100 - NKANU EAST	0.00	100,000,000.00	150,000,000.00	102,246,330.00	150,000,000.00	150,000,000	150,000,000	0
01070126000300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Establishment of Engineering workshop tractors agricultural implement coupling and maintenance plant for sustenance and repair	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
01070126000400 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Revamping of the tractor leasing Company	23030113 - REHABILITATION / REPAIRS - ROADS	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	1,000,000,000.00	500,000,000.00	0.00	0.00	0	0	0
01030226000100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	CC- Establishment of water harvesting and conservation structures (dams dykes reservoirs) to mitigate rising climate change challenges.	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
01020326000100 - Poultry, pig, and micro livestock production	Establishment of Piggery, Poultry and Rabbit demonstration farms in the State	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
01020526000100 - Animal health and livestock diseases management	Renovation and refurbishing of slaughter houses and slaughter slabs in the State	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
01070626000100 - Capacity building for stakeholders and professional human resources development	Co-ordination implementation supervision monitoring and evaluation of NAGS-AP projects all FG Agric assisted projects Donor agency projects in the state	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0

01030126000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Establishment of green houses for pepper tomatoes and exotic vegetable production	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	140,000,000.00	140,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
01050126000300 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	Establishment of 200 units of earthen catfish pond 100 units of tapoline ponds 100 units of green houses vegetable crops integrated farm cluster at Owo Nkanu East	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	1,015,450,000.00	1,015,450,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
01070126000500 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Fencing of all Farm Estate	23030122 - REHABILITATION/R EPAIRS OF BOUNDARIES	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	600,000,000.00	600,000,000.00	0.00	0.00	0	0	0
01070126000600 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Construction and Fencing of warehouses	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0	0	0
01070126000700 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Parcellation of a cluster of small holders farmers across the state	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0

01070126000800 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Construction of farm Estate across the State	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	2,000,000,000.00	1,000,000,000.00	0.00	49,000,000,000.00	60,000,000,000	60,000,000,000	0
01070226000100 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	CNP- Procurement of agricultural equipment and inputs for farmers (Agricultural credit scheme for farmers)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	200,000,000.00	150,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
01070326000400 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	Conduct a Thematic Survey on Agricultural Value Chains in Enugu State	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
01050126000400 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	CNP - Purchase of 800 Nos tractors and implements to assist mechanized farming in Enugu State	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	20,000,000,000.00	10,000,000,000.00	2,466,976,048.00	7,000,000,000.00	7,000,000,000	7,000,000,000	0
01070526000100 - Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)	FN - Grant for participation in Agricultural and World Food Fairs	23050108 - ACQUISITION OF FINANCIAL ASSETS	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0	0	0

01070526000200 - Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)	Provision of agriculture equipment and inputs for the support programme for farmers in the production value chain	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	37,949,137.00	0.00	0.00	0.00	0.00	0	0	0
01070526000300 - Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)	Establishment of three(3) special Agricultural Industrial Processing Zones (SAPZs)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	52,500,000,000.00	22,500,000,000.00	314,174,981.00	27,000,000,000.00	27,000,000,000	27,000,000,000	0
01070526000400 - Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)	CNP - Procurement of 3No Meteorological Instrument to facilitate keeping of daily weather records and monitor climate changes	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
01030126000200 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Procurement of Agricultural equipment, raising and distribution of improved seeds and seedlings such as oil palm cashew cocoa cotton coconut for distribution to Smallholder Farmers at subsidized rates	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
01030326000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	Procurement and distribution of organic fertilizer agrochemical and knap sacks power sprayer PPE and other safeguard Equipment to small holder farmers	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0	0	0

01030126000300 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Rehabilitation of Premier Cashew at Oghe Ahani Achi	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
01030126000400 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Establishment of Cocoa Clusters across the State	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	120,000,000.00	120,000,000	120,000,000	0
01020526000200 - Animal health and livestock diseases management	Purchase of 2No Hospital Equipment for State Vertinary Clinic	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
01020526000300 - Animal health and livestock diseases management	Renovation and fencing of Vertinary Hospital	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000	150,000,000	0
01070226000200 - Youth and women in agriculture empowerment & smallholder agricultural credit strengthening	Purchase of equipment for the Establishment of revolving loan	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
01030326000200 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	Establishment of Enugu Fertilizer Processing Plants to attract investment, improve economic growth and encourage export (through PPP arrangement)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
13100126013900 - Reform of Government and Governance - General	Provision of Project vehicles (4 Nos Hilux Pick-up trucks) and 1 No Bus for adequate monitoring /supervision of field activities in the State	23010107 - PURCHASE OF TRUCKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0

01070326000500 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	Rehabilitation and reactivation of Ministry of Agriculture ICT Centre	23030127 - REHABILITATION/R EPAIRS- ICT INFRASTRUCTURES	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
01020126000100 - Ruminant (cattle, sheep & goats) production and marketing	Completion of Efi development Cluster (Developing of the pasture, restocking of the farm, water reticulation and refurbishing of the buildings)	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
01070126000900 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Agricultural Land Bank (This is for land search community engagements digitalization full perimeter survey and beaconing of thousands of hectares of land for large scale commercial agriculture investment	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
01020526000400 - Animal health and livestock diseases management	Renovation and refurbishment of state veterinary school and investigation centre Achi.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	41431400 - OJI RIVER	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
01030326000300 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro- chemicals etc.)	Procurement of Agricultural Equipment and Agro inputs for launching of 2026 wet farming season across all the 17LGAs	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
13100126014000 - Reform of Government and Governance - General	Procurement of 10 Nos. laptops 1 projector 1 public address system 4 Nos. printers 3Nos photocopier machines and accessories	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0
13100126014100 - Reform of Government and Governance - General	Procurement of office furniture (10 Nos. office tables 10 Nos. chairs 8 Nos. air conditioner)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	0

021510200100	Enugu State Agricultural Development Programme (ENADEP)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	4,546,000.00	4,546,000.00	0.00	4,434,000.00	4,434,000	4,434,000	0
01070126001000 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of soil testing equipment with chemicals & reagents	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	250,000.00	250,000.00	0.00	500,000.00	500,000	500,000	0
01070326000600 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	Purchase of 6Nos Geographical Positioning System(GPS) for field enumerators to capture data on crop production yield per hectare and data for Agro forestry	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	360,000.00	360,000.00	0.00	364,000.00	364,000	364,000	0
01030326000400 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	Purchase of materials for on-farm demonstration of rice cassava farmers(Fertilizers herbicides insecticides seeds cuttings and seed dressing)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	380,000.00	380,000.00	0.00	1,100,000.00	1,100,000	1,100,000	0
01070326000700 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	Conduct market price survey (MPS) on Agric products in 2 randomly selected LGA each per senatorial zones	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	650,000.00	650,000.00	0.00	0.00	0	0	0
01070226000300 - Youth and women in agriculture empowerment & smallholder agricultural credit strengthening	Demonstration on income generating activities for women and youths. Purchase of material for processing and demonstration cassava in HQCF Flakes chips/pellets beekeeping grasscutters snail rearing mushroom farming.	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	0.00	856,000.00	856,000.00	0.00	0.00	0	0	0

01070126001100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of Mini-processing equipments and materials for training of farmers on income-generating activities	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	640,000.00	640,000	640,000	0
13100126014200 - Reform of Government and Governance - General	Purchase of a Printer	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	750,000.00	750,000.00	0.00	530,000.00	530,000	530,000	0
01030126000500 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Setting up of palm nursery stations across the six (6) Agricultural zones in the state	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	1,300,000	1,300,000	0

021510700100	Enugu State FADAMA (CARES Implementation)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					364,125,344.70	528,765,000.00	528,765,000.00	0.00	466,354,000.00	466,354,000	466,354,000	0
01070126001200 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Provision of integrated Agricultural production and processing assets for For Increased Agricultural Productivity and mitigation of food loss.	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	149,105,975.63	100,000,000.00	100,000,000.00	0.00	244,119,000.00	244,119,000	244,119,000	0
01010226000100 - Agriculture sector coordination mechanisms	Community Sensitization And Verification Of Farmer Groups In The Communities Including Needs Assessment	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	6,362,700.00	5,100,000.00	5,100,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0

01030326000500 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	Procurement and distribution of Agricultural Equipment and Agro Inputs (Fertilizers; Herbicides; Insecticides Seeds (Rice Seed Pepper Seed Cassava Stem) and extension services to farmers across 17 LGA	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	186,793,742.07	136,500,000.00	136,500,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
01030126000600 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	NF - Agricultural assets for production and mitigation of food process to 6 004 farmers across the 17 LGAs of Enugu State. @120 000 per beneficiary	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	2,165,014.50	0.00	0.00	0.00	0.00	0	0	0
01010226000200 - Agriculture sector coordination mechanisms	Production of revised and approved CARPs to be used for implementation and as Disbursement instruments	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	2,888,000.00	3,200,000.00	3,200,000.00	0.00	1,000,000.00	1,000,000	1,000,000	0
01070626000200 - Capacity building for stakeholders and professional human resources development	Capacity building on Utilization and Maintenance of Acquired Assets using Resource Persons (e.g, Power Tillers, Cassava Grater with Jack, multi-purpose grinder, cassava peelers, Threshers, Rice Milling Machine, Rice perboilers, Solar water pumping machine)	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	907,500.00	3,000,000.00	3,000,000.00	0.00	5,100,000.00	5,100,000	5,100,000	0
01070426000100 - Adaptive research, unified and all-inclusive extension services delivery	Conduct Environmental & Social Impact Assessment of Sub- Projects in line with the IVA Protocol requirement to inform Site specific ESMPs through consultancy (Professional fee and logistics costs)	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	4,000,000.00	4,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
01070326000800 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	Conduct Environment & Social Audit to ascertain the extent of the mitigation measures put in place to address issues contained in the ESMPs in line with the requirement of the IVA through consultancy	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	4,000,000.00	4,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0

01070626000300 - Capacity building for stakeholders and professional human resources development	ICR through Consultancy	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0	0	0
13100126014300 - Reform of Government and Governance - General	Purchase of office equipments, 3 No. Laptop Computers (CORE i5) with bags for Data capture Analysis & Reporting	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	5,062,812.50	4,750,000.00	4,750,000.00	0.00	2,850,000.00	2,850,000	2,850,000	0
13100126014400 - Reform of Government and Governance - General	Purchase of 5No. Anti-Virus software (1 for 5 Persons)	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	125,000.00	125,000.00	0.00	125,000.00	125,000	125,000	0
13100126014500 - Reform of Government and Governance - General	Purchase of office equipment (3 NO Tablets with pouch and 3 no external hard drive)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	990,000.00	990,000.00	0.00	960,000.00	960,000	960,000	0
01010226000300 - Agriculture sector coordination mechanisms	Purchase of 8 sets of personal protective Equipment (Nose mask Rain cape rain boot and hand gloves) for 13 communities facilitators and 12 field officers	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	10,839,600.00	0.00	0.00	0.00	0.00	0	0	0
01070126001300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Provision of 13.5km access roads to Farms Aggregation & Processing Centres at an average of 4.5km per Senatorial zone and 350 potential users per road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	260,000,000.00	260,000,000.00	0.00	0.00	0	0	0
01070626000400 - Capacity building for stakeholders and professional human resources development	Procurement of equipment for the Formation and Training of members of Road Users Maintenance Committee at 8 FCAs	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,100,000.00	5,100,000.00	0.00	1,200,000.00	1,200,000	1,200,000	0

021510700700	Livestock Productivity and Resilience Support Project LPRES											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					135,580,679.68	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0

01020626000100 - Livestock feeds development	Counterpart Fund	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41441800 - STATE WIDE	135,580,679.68	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0

022000100100	Ministry of Finance and Economic Development											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	638,000,000.00	638,000,000.00	7,430,000.00	488,750,000.00	488,750,000	488,750,000	0
13100126014600 - Reform of Government and Governance - General	Renovation and remodelling of Ministry of Finance Hqrts. - structural repars, landscaping, installation of windows and doors	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000	150,000,000	0
13100126014700 - Reform of Government and Governance - General	Purchase of 10Nos laptops (Elite Book) Computer and 10 no steel cabinets	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	3,880,000.00	12,750,000.00	12,750,000	12,750,000	0
13100126014800 - Reform of Government and Governance - General	Development of Asset management software	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
13100126014900 - Reform of Government and Governance - General	Installation of Common Wealth Secretariat and Debt Management software	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100126015000 - Reform of Government and Governance - General	Automating Integrated Financial Management at Local Government Levels in collaboration with the office of the SPA on ICT	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
13100126015100 - Reform of Government and Governance - General	Purchase of shares/right issues	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
13100126015200 - Reform of Government and Governance - General	Review and upgrade of integrated financial management information system	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0	0	0

13100126015300 - Reform of Government and Governance - General	Installation of wireless storage device (cloud) and networking of ICT equipment in the Minstry (Old House of Assembly) for easy access to network	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
13100126015400 - Reform of Government and Governance - General	Purchase of 4 no photocopying machines and 4 Nos. UPS and other office gadgets	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
13100126015500 - Reform of Government and Governance - General	Purchase and Installation of 4No Air conditioners (Split unit)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	8,000,000.00	8,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
13100126015600 - Reform of Government and Governance - General	Purchase of 20 swivel chairs, 200 visitors' chairs and other furniture and fittings for the offices and Dome at the Old House of Assembly to improve work environment, enhance staff productivity and better service delivery	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	3,550,000.00	50,000,000.00	50,000,000	50,000,000	0
13100126015700 - Reform of Government and Governance - General	Purchase of 4Nos. HP Printers, 1 No Bluetooth wireless Speaker for online zoom meeting with DMO Abuja/other partners and 1No External hard Drive Storage device (1Tb) and 4 Nos. Smart TV	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
13100126015800 - Reform of Government and Governance - General	Purchase and installation of Solar Systems to enhance adequate power supply to all the major departments in the Ministry without Solar Power	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000	4,000,000	0
13100126015900 - Reform of Government and Governance - General	Purchase of 1No. Digital camera, 1No. Laptop, 1No. Digital Tap Recorder, and other tools like external hard drive, Transistor radio, filing cabinet, memory cards and transferable cords for the Public Relation Unit of the Ministry	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000	2,000,000	0

022000700100	Office of the State Accountant- General											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					3,200,000.00	681,830,000.00	681,830,000.00	0.00	218,479,000.00	218,479,000	218,479,000	0

13100126016000 - Reform of Government and Governance - General	Development of E-Payment Contractor Ledger Modules and Access Restriction to Strengthen Security of Electronic Cash Books and Bank Reconciliation to Facilitate Linking of all MDAs to the Treasury Head Quarters as approved in IPSAS Cash Basis	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
13100126016100 - Reform of Government and Governance - General	2nd Batch of linking Additional MDAs Finance and Accounts department to the unified database server at the office of the Accountant General (Provision of wireless Network Infrastructure solar Power Infrastructure LAN Structured cabling and workstation computers Government House Ministry of Works Ministry of Health Judiciary and Ministry of Lands)	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
13100126016200 - Reform of Government and Governance - General	Retiling/Repairs of Awgu Sub-Treasury	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41430100 - AGWU	0.00	14,130,000.00	14,130,000.00	0.00	16,249,000.00	16,249,000	16,249,000	0
13100126016300 - Reform of Government and Governance - General	Purchase of office equipment 5 nos. (photocopying machine binding machine scanner printing machine)	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	41441800 - STATE WIDE	3,200,000.00	0.00	0.00	0.00	0.00	0	0	0
13100126016400 - Reform of Government and Governance - General	Upgrading of IPSAS software from cash to accrual	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
13100126016500 - Reform of Government and Governance - General	Purchase of 10 Executive office arm chairs and tables 2 no full upholstery set of Italian leather including window blinds, etc. for Accountant General's Office	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	17,700,000.00	17,700,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
13100126016600 - Reform of Government and Governance - General	Upgrading of SIFMIS software to CBN TSA/End to end EFT compliant version	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0	0	0
13100126016700 - Reform of Government and Governance - General	Repairs of stamp Duty Dicing Machine	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000	1,000,000	0

13100126016800 - Reform of Government and Governance - General	Repairs/Retiling of AG's Office - Rooms A1,A10,B12	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000	15,000,000	0
13100126016900 - Reform of Government and Governance - General	Extension of solar system to the remaining offices in Accountant General's office	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100126017000 - Reform of Government and Governance - General	Repair of Leaking Roof at the Accountant general's Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
13100126017100 - Reform of Government and Governance - General	Purchase of office Laptops: 15 Nos. and Printers - 10 Nos.	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	8,250,000.00	8,250,000	8,250,000	0
13100126017200 - Reform of Government and Governance - General	52 Unites of Dixon Iron Slotted shelving Planks	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	18,980,000.00	18,980,000	18,980,000	0
13100126017300 - Reform of Government and Governance - General	10 Nos. Split Unit Hisense (Air conditioner) 1.5HP	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	9,000,000.00	9,000,000	9,000,000	0

022000800100	Enugu State Internal Revenue Services											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					40,349,512.20	534,660,000.00	534,660,000.00	0.00	1,110,000,000.00	1,110,000,000	1,110,000,000	0
13100126017400 - Reform of Government and Governance - General	New IGR System (Biometrics)	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	1,500,000.00	0.00	0.00	0.00	0.00	0	0	0
13100126017500 - Reform of Government and Governance - General	Purchase of 25No laptops for ESIRS officers for efficient service delivery	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	28,168,140.00	0.00	0.00	0.00	0.00	0	0	0

13100126017600 - Reform of Government and Governance - General	Purchase of Office equipment 50 No Laptop Computers 100 no Samsung galaxy 11 no canon printer 4 no photocopier machine	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	6,447,097.20	75,050,000.00	75,050,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100126017700 - Reform of Government and Governance - General	Procurement of office furniture and fittings (128Nos Chairs 187Nos tables, 20 nos office shelves, 109 6" Nexus fans, 20 no air conditioner)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	109,610,000.00	109,610,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
13100126017800 - Reform of Government and Governance - General	Installation of a high capacity solar energy system alternative power supply for some of our outstation offices	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100126017900 - Reform of Government and Governance - General	Purchase of 10Nos buses for the services of zonal Offices	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	4,234,275.00	0.00	0.00	0.00	60,000,000.00	60,000,000	60,000,000	0
13100126018000 - Reform of Government and Governance - General	Construction of 1 story building new revenue office with complete perimeter fencing of the premises and furnishing at new Enugu City	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
13100126018100 - Reform of Government and Governance - General	Construction of 11 new tax offices at Agbani, 9th mile, Udi town, Idodo, Ibagwa-Aka, Oji-River,Ogurute, Emene, New Haven, Aninri and Adani	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
13100126018200 - Reform of Government and Governance - General	Renovation of brick house as Annex office to ESIRS Headquarters office and Edingbour tax office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0

022001200100	Enugu State Gaming/Lotto Commission											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					100,000,010.00	36,500,000.00	36,500,000.00	0.00	102,162,000.00	102,162,000	102,162,000	0
13100126018300 - Reform of Government and Governance - General	Purchase of office equipment (20 Nos Laptop Hp, 4 Nos. hp desk jet printer 2710, 2 sharp Photocopying AR-7024 machine)	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	80,923,776.25	11,000,000.00	11,000,000.00	0.00	14,089,000.00	14,089,000	14,089,000	0

13100126018400 - Reform of Government and Governance - General	Purchase of License for the Software on Application point interface - Infrastructure build & integration.	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	80,023,000.00	80,023,000	80,023,000	0
13100126018500 - Reform of Government and Governance - General	Purchase of 1 no Lister for alternative Power	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0	0	0
13100126018600 - Reform of Government and Governance - General	Renovation of the Commission's Office and its equipment	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	41410400 - ENUGU NORTH	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
13100126018700 - Reform of Government and Governance - General	Purchase of Office furniture for offices in the headquarters (3 no LG TV sets, 6 Nos. Hisense (2hp) AC,1 No. Hisense Standing AC 3.0hp inverter)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	10,500,000.00	10,500,000.00	0.00	8,050,000.00	8,050,000	8,050,000	0
13100126018800 - Reform of Government and Governance - General	Purchase of 2 Nos. KC Soyany Motorcycles for distribution of Demand Notice	23010104 - PURCHASE MOTOR CYCLES	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	19,076,233.75	0.00	0.00	0.00	0.00	0	0	0

022200100100	Ministry of Trade, Investment and Industry											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					21,788,408,400.00	901,000,000.00	901,000,000.00	6,500,000.00	31,308,350,000.00	31,308,350,000	31,308,350,000	0
12100126000100 - Growing the Private Sector - General	Operational equipping of Enugu State Tractor and Equipment Leasing Company Ltd.	23010107 - PURCHASE OF TRUCKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
12100126000200 - Growing the Private Sector - General	Construction of structures for corion innovative paints Nigeria Limited	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0

12100126000300 - Growing the Private Sector - General	Building and furnishing of the Produce School of Technology	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	1,400,000.00	0.00	0.00	0.00	0.00	0	0	0
12100126000400 - Growing the Private Sector - General	CP & T Laboratory equipment	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0	0	0
12100126000500 - Growing the Private Sector - General	Purchase of 1No Internet wireless Routers	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
12100126000600 - Growing the Private Sector - General	Purchase of 3No 5KVA Generator Set	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0	0	0
12100126000700 - Growing the Private Sector - General	Cluster for welder and artisans	23030124 - REHABILITATION/R EPAIRS- MARKETS/PARKS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
12100126000800 - Growing the Private Sector - General	Provision of Ministry of trade investment and industry library & museum	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0	0	0
12100126000900 - Growing the Private Sector - General	Cluster for small scale industries e.g. Furniture welder etc.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
12100126001000 - Growing the Private Sector - General	Take off grant for Enugu State Export Promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0	0	0
12100126001100 - Growing the Private Sector - General	Provision and building of New Haven Shopping Complex Gate	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	103,105,400.00	0.00	0.00	0.00	0.00	0	0	0
12100126001200 - Growing the Private Sector - General	Purchase of office furniture (2 Nos. standing fan 1 no 32 plasma TV 8 Nos. fridge)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	62,403,000.00	0.00	0.00	0.00	0.00	0	0	0

12100126001300 - Growing the Private Sector - General	Dev. Cost for the estab. of mechanic villages/ 3 industrial p	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410500 - ENUGU SOUTH	21,500,000.00	0.00	0.00	0.00	0.00	0	0	0
12100126001400 - Growing the Private Sector - General	Refurbishment and Re-engineering of Aluminium Products Company Ltd. Plant Ohebedim Igbo-Etiti L.G.A	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41420700 - IGBO ETITI	0.00	0.00	0.00	0.00	2,500,000,000.00	2,500,000,000	2,500,000,000	0
12100126001500 - Growing the Private Sector - General	Establishment of Enugu Ultra-Modern Mechanic village Akegbe Ugwu, Nkanu West L.G.A	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41411200 - NKANU WEST	0.00	0.00	0.00	0.00	6,600,000,000.00	6,600,000,000	6,600,000,000	0
12100126001600 - Growing the Private Sector - General	Establishment of Enugu State GSM and Computer Village Project	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	3,200,000,000.00	3,200,000,000	3,200,000,000	0
12100126001700 - Growing the Private Sector - General	Construction of Okpara Avenue Smart Shopping and Office Complex, Enugu	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,100,000,000.00	2,100,000,000	2,100,000,000	0
12100126001800 - Growing the Private Sector - General	Installation of 25KV Solar Energy System alternative to power supply	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
12100126001900 - Growing the Private Sector - General	Digital CCTV Installation for Hon. Commissioner's Office and Conference room	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,700,000.00	1,700,000	1,700,000	0
12100126002000 - Growing the Private Sector - General	Setting up E-Library in the Min. of Trade, Investment and Industry	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,800,000.00	10,800,000	10,800,000	0
12100126002100 - Growing the Private Sector - General	Purchase of Office Equipment: 5 Nos. AR603 INV Monochrome Sharp Photocopier, 5 Nos. Centurytub 5000VA	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,850,000.00	10,850,000	10,850,000	0
12100126002200 - Growing the Private Sector - General	Purchase of 5 Nos. Office Laptops, 1 No. Hp Pavillion (15" 11th Gen Intel Core i7), 10 Nos. 14" Hp Notebook Corei3 Laptops	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,300,000.00	10,300,000	10,300,000	0

12100126002300 - Growing the Private Sector - General	Reactivation, commercialization & Privatization of Government owned industries	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	21,600,000,000.00	0.00	0.00	0.00	0.00	0	0	0
12100126002400 - Growing the Private Sector - General	Construction of shops renovation and remodeling of a dilapidated toilet and 3 gates at New Haven shopping complex	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0	0	0
12100126002500 - Growing the Private Sector - General	Computerization/automation of market development and export promotion registration of business	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410500 - ENUGU SOUTH	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
12100126002600 - Growing the Private Sector - General	Purchase of Office equipment: 10No big Printers 5 no computer 10 Nos. photocopying machine for eight departments including commissioner & permanent secretary	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	6,500,000.00	0.00	0	0	0
12100126002700 - Growing the Private Sector - General	Procurement of Drone Camera, tablet and public address system for enlightenment and sensitization of business premises levy	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	5,700,000.00	5,700,000	5,700,000	0
12100126002800 - Growing the Private Sector - General	CP & T on the spot testing kits for fuel, water, oil and bread etc.	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	18,000,000.00	18,000,000	18,000,000	0
12100126002900 - Growing the Private Sector - General	Equipping of the Ministry's data room with complete set of 4 Nos. desktop computers (Hp Corei3, 16GB/1TB), 4 Nos 1.2KVA UPS	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000	4,000,000	0
12100126003000 - Growing the Private Sector - General	Provision of Camera and video machine for the ministry	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0	0	0
12100126003100 - Growing the Private Sector - General	Procurement of 200 Nos. coding tools and 200 Nos. Packets of steel seals for produce inspection	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	9,000,000.00	9,000,000.00	0.00	14,000,000.00	14,000,000	14,000,000	0
12100126003200 - Growing the Private Sector - General	Renovation and equipping of produce laboratory	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41410500 - ENUGU SOUTH	0.00	14,000,000.00	14,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0

12100126003300 - Growing the Private Sector - General	Rehabilitation & Asphaltting new heaven shopping complex environment	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	80,000,000	80,000,000	0
12100126003400 - Growing the Private Sector - General	Coal block lease bid price and fees	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	41431600 - UDI	0.00	0.00	0.00	0.00	7,000,000,000.00	7,000,000,000	7,000,000,000	0
12100126003500 - Growing the Private Sector - General	Acquisition of decommissioned River power station land and appurtences from NELMCO	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
12100126003600 - Growing the Private Sector - General	Counterpart Contribution for Project Facilitaion Fund (PFF)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	7,500,000,000.00	7,500,000,000	7,500,000,000	0

022201700100	Enugu State Investment Development Authority											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	ION Tagging
Total					1,069,967,242.14	2,818,400,000.00	2,818,400,000.00	1,002,119,000.00	339,500,000.00	339,500,000	339,500,000	0
12100126003700 - Growing the Private Sector - General	Major renovation and re-roofing of Enugu State Investment Development Authority building complex (Re-roofing, windows, doors, plastering, finishing, tiling, ceiling, painting, aluminium partition, electricals, mechanical, concrete, parapet and fence remedial)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	75,400,000.00	75,400,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
12100126003800 - Growing the Private Sector - General	Setting up/installation of a virtual Training Centre for Govt. Use and rental to businesses at commercial profitable terms	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	272,800,000.00	272,800,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0

12100126003900 - Growing the Private Sector - General	Purchase and installation of office equipment: (4 Nos. Laptops intel core i7, 1 No. Canon printers, 5 Nos. desktop computers, 1No. Photocopier, 6 Nos. UPS, 1 No. Paper Shredder, 10 Nos. Stabilizers, 2 Nos. hard drive, 1 No. public address system, 1 No. Nikon camera, 1 No. Projector)	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	95,000.00	14,000,000.00	14,000,000.00	2,119,000.00	50,000,000.00	50,000,000	50,000,000	0
12100126004000 - Growing the Private Sector - General	Purchase and installation of office furniture (4 Nos. Executive Chairs, 14 Nos. Office tables, 1 No. full Executive table, 10 Nos. executive tables, 1 No. conference table, 6 Nos. 1.5hp Split unit Acs, 2Nos. LG standing fans, 2 Nos. Fridges, 2 Nos. Televisions, 2 Nos. steel Office cabinets, 1 No. Safe)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	48,000,000.00	48,000,000	48,000,000	0
12100126004100 - Growing the Private Sector - General	Purchase of 15 Seater Toyota Hiace Bus	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	39,396,642.00	0.00	0.00	0.00	0.00	0	0	0
12100126004200 - Growing the Private Sector - General	Purchase of 30KVA Solar Alternative power system	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	35,000,000.00	35,000,000.00	0.00	40,000,000.00	40,000,000	40,000,000	0
12100126004300 - Growing the Private Sector - General	Purchase and installation of software (Tradenet)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,200,000.00	1,200,000.00	0.00	1,500,000.00	1,500,000	1,500,000	0
12100126004400 - Growing the Private Sector - General	Construction of Mechanic Village at Akwuke	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	1,200,000,000.00	1,200,000,000.00	0.00	0.00	0	0	0
12100126004500 - Growing the Private Sector - General	Development of Enugu Spare Parts and Allied Trades Market at Ogwofia and Nsude in Ezeagu and Udi LGA 9th Mile Axis projected cost for 2024	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	1,200,000,000.00	1,200,000,000.00	1,000,000,000.00	0.00	0	0	0
12100126004600 - Growing the Private Sector - General	Project concept development and promotion	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	1,030,475,600.14	0.00	0.00	0.00	0.00	0	0	0

022201800100	Small and Medium Scale Enterprises Promotion											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					795,278,716.52	5,025,000,000.00	5,025,000,000.00	412,066,692.83	4,250,000,000.00	4,250,000,000	4,250,000,000	0
13100126018900 - Reform of Government and Governance - General	Renovation & Expansion of Old CCB Building (Outstanding Floors)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	31,100,000.00	400,000,000.00	400,000,000	400,000,000	0
12100126004700 - Growing the Private Sector - General	Creation of SME Shared Facilities- Shoe & Leather Products Cluster	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
12100126004800 - Growing the Private Sector - General	Operational Funds for GIZ Supported Enugu Jobs Center	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	19,590,000.00	0.00	0	0	0
12100126004900 - Growing the Private Sector - General	Establishment of Startup & SME Accelerator & Hackathon Programs	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	75,000,000.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
12100126005000 - Growing the Private Sector - General	Support for the Investment in Digital & Creative Enterprise (i-DICE) Program	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	990,000.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
12100126005100 - Growing the Private Sector - General	Operationalization of Enugu State Human Capital Development Fund (HCDF)	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	200,000,000.00	170,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
12100126005200 - Growing the Private Sector - General	IT Enhancement Grant - ICT Upgrades for MSME (N- CARES)	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	31,755,000.00	0.00	0.00	0.00	0.00	0	0	0

11100126005200 - Information Communication and Technology - General	Renovation of PPSMB ICT Centers across all seventeen (17) LGAs to be converted to Community ICT Centers to serve the Rural Community on Digital Literacy	23030127 - REHABILITATION/R EPAIRS- ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	550,000,000.00	125,000,000.00	125,000,000.00	0.00	0.00	0	0	0
12100126005300 - Growing the Private Sector - General	Creation of Enugu Startup Fund	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
12100126005400 - Growing the Private Sector - General	Development of Digital Industrial Park (Enugu Talent City/Outsourcing Hub)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
12100126005500 - Growing the Private Sector - General	Rehabilitation and operationalization of digital bridge Institute (NCC)	23030113 - REHABILITATION / REPAIRS - ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
12100126005600 - Growing the Private Sector - General	Operationalization of the Dig one policy for WIOCC and Fibre Optic Investment in the state	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
12100126005700 - Growing the Private Sector - General	Broadband & Connectivity Accerelation Program	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000	150,000,000	0
12100126005800 - Growing the Private Sector - General	SME Production Facilities: Shared Mechanised equipment for Agro fashion and other Artisans	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	17,400,000.00	0.00	30,000,000.00	26,000,000.00	0.00	0	0	0
12100126005900 - Growing the Private Sector - General	Operationalization of the Enugu Fashion hub	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0

12100126006000 - Growing the Private Sector - General	Enhancement of the Enugu Jobs Platform and Implementation of Graduate Apprenticeship Job Readiness Programs	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	83,506,216.52	0.00	0.00	0.00	0.00	0	0	0
12100126006100 - Growing the Private Sector - General	Enugu Talent City - Training for Jobs Initiative (BPOs & IT - Enabled Services	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	18,755,000.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
12100126006200 - Growing the Private Sector - General	Startup & Innovation Enablement Fund (SEVCF, Hackathons, Sandbox, Startup Act Implementation)	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
12100126006300 - Growing the Private Sector - General	Establishment of Four (4) Digital Skills Enhancement & Training Centers	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	240,000.00	0.00	0.00	0.00	150,000,000.00	150,000,000	150,000,000	0
12100126006400 - Growing the Private Sector - General	Enugu MSME & Enterprise Growth Fund	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
13100126019000 - Reform of Government and Governance - General	Purchase of 2No Printers	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	988,500.00	0.00	0.00	0.00	0.00	0	0	0
12100126006500 - Growing the Private Sector - General	Enugu Industrial & Cluster Competitiveness Program	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
12100126006600 - Growing the Private Sector - General	MSME Loan Programs	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0	0	0

12100126006700 - Growing the Private Sector - General	Completion & Operationalization of Norrsken Enugu Concept Innovation Hub (old Printing Press)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	700,000,000.00	700,000,000.00	335,376,692.83	1,200,000,000.00	1,200,000,000	1,200,000,000	0
12100126006800 - Growing the Private Sector - General	Creation of Innovation Hub at Nkanu East	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	41411100 - NKANU EAST	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0	0	0
14100126002400 - Power - General	Purchase of Generator Set	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	980,000.00	0.00	0.00	0.00	0.00	0	0	0
11100126005300 - Information Communication and Technology - General	Installation of CCTV	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	1,819,000.00	0.00	0.00	0.00	0.00	0	0	0
13100126019100 - Reform of Government and Governance - General	Purchase of Furniture	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	900,000.00	0.00	0.00	0.00	0.00	0	0	0
12100126006900 - Growing the Private Sector - General	SME Survey/interview Data Collection and Pub of Dir 470 Biz	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	41441800 - STATE WIDE	12,005,000.00	0.00	0.00	0.00	0.00	0	0	0
13100126019200 - Reform of Government and Governance - General	Purchase office equipment (projector white board TV)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	940,000.00	0.00	0.00	0.00	0.00	0	0	0

022201900100	Enugu Marketing Company											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	410,000,000.00	710,000,000.00	40,000,000.00	370,000,000.00	370,000,000	370,000,000	0

01070126001400 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	Purchase of Equipment and processing of Agro- Commodities (Value addition) for domestic and export markets	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	150,000,000.00	450,000,000.00	40,000,000.00	70,000,000.00	70,000,000	70,000,000	0
11100126005400 - Information Communication and Technology - General	Development of software for import and export/technology platform(Clearing of freights forwarding /dry port cargo transactions App/online store/show room e-wallet payment payless supermarket and community food care package linked to salaries.	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	80,000,000.00	80,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
01030126000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Purchase of Rice Destoner Machine	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0	0	0
01040126000100 - Modern technology for post-harvest storage and value addition	Grant for the purchase of equipment for Aggregation of commodities and Trading	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	250,000,000.00	250,000,000	250,000,000	0

022700100100	Ministry of Labour and Productivity											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	55,590,000.00	55,590,000.00	0.00	60,800,000.00	60,800,000	60,800,000	0
13100126019300 - Reform of Government and Governance - General	Purchase of 2 Nos. Photocopying machine for Commissioner's office and perm sec	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	1,500,000.00	1,500,000.00	0.00	2,500,000.00	2,500,000	2,500,000	0
13100126019400 - Reform of Government and Governance - General	Purchase of office Equipment 5Nos Desktop Computer and accessories 5Nos printers and 1No laptop	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	4,600,000.00	4,600,000.00	0.00	5,600,000.00	5,600,000	5,600,000	0

13100126019500 - Reform of Government and Governance - General	Procurement of the following equipment for the new training hall (4 1.5hp air conditioner 1 no projector 200 conference chairs 2 conference tables 2 white board 20 window blinds)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	16,290,000.00	16,290,000.00	0.00	0.00	0	0	0
13100126019600 - Reform of Government and Governance - General	Construction of building beside skill acquisition center uwani for trainings on wig making, make-up and shoe making.	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	27,500,000.00	27,500,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100126019700 - Reform of Government and Governance - General	Construction of Staff Canteen /Business center and stationary lock up shopen inside state secretariat complex	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	35,000,000.00	35,000,000	35,000,000	0
13100126019800 - Reform of Government and Governance - General	Purchase of office furniture: 4Nos office tables 8Nos chairs 1No shelf 7Nos medium Ox Standing Fan	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	5,700,000.00	5,700,000.00	0.00	7,700,000.00	7,700,000	7,700,000	0

022800100100	Ministry of Innovation, Science and Technology											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	ATION Tagging
Total					21,625,000.00	1,030,000,000.00	1,030,000,000.00	0.00	1,035,000,000.00	1,035,000,000	1,035,000,000	0
11100126005500 - Information Communication and Technology - General	Purchase, installation and activation of CCTV surveillance system in Secretariat complex and in rural areas, highways and public institution	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	300,000,000.00	300,000,000	300,000,000	0
11100126005600 - Information Communication and Technology - General	Construction of facility centre for the Artisans and fabricators	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	70,000,000.00	70,000,000	70,000,000	0
11100126005700 - Information Communication and Technology - General	Establishment of herbal medicine processing and packaging centre	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	70,000,000.00	70,000,000	70,000,000	0

11100126005800 - Information Communication and Technology - General	Purchase of materials for mass production of smokeless briquette stoves	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
11100126005900 - Information Communication and Technology - General	Establishment of Raw Materials Library and complete Upgrading of the Raw Materials Resource and Investment Centre to the International best practice:	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	35,000,000.00	35,000,000.00	0.00	35,000,000.00	35,000,000	35,000,000	0
11100126006000 - Information Communication and Technology - General	Establishment of a model Science Laboratory	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	65,000,000.00	65,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
11100126006100 - Information Communication and Technology - General	Procurement of Computer and its accessories for Digitalization of State MDAs	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	41441800 - STATE WIDE	21,625,000.00	500,000,000.00	500,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
11100126006200 - Information Communication and Technology - General	Feasibility study on Bio-gas digester production in collaboration with Firo and ECN	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
11100126006300 - Information Communication and Technology - General	Establishment of smokeless coal briquette production factories in the three senatorial zones in the State (Feasibility study provision of land evaluation of building equipping of the centre with production machines)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0

022900100100	Ministry of Transport											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					6,240,497,041.71	40,130,700,000.00	40,130,700,000.00	3,221,667,746.93	73,168,000,000.00	103,168,000,000	103,168,000,000	0
17100126000400 - Road - General	Equipment of riders permit offices in Enugu West and Enugu North: 20Nos computer sets 6Nos printers 3Nos generators 10Nos stabilizer 10Nos UPS 5Nos steel cabinet 4Nos photocopiers 4Nos router 25Nos desks 35Nos chairs	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	145,700,000.00	145,700,000.00	0.00	0.00	0	0	0

17100126000500 - Road - General	Biometrics of ministry activities like data of all commercial vehicle operators motorcycle operators taxi operators and payment of all related (IGR) of ministry manifest emblem registration of mass transit etc.	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	41441800 - STATE WIDE	0.00	12,000,000.00	12,000,000.00	0.00	15,000,000.00	15,000,000	15,000,000	0
11100126006400 - Information Communication and Technology - General	Installation of 100 No digital management cameras	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126000600 - Road - General	Provision of IOT vehicle tracking system via PPP	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	4,920,647,041.71	2,000,000,000.00	2,000,000,000.00	0.00	10,000,000,000.00	10,000,000,000	10,000,000,000	0
17100126000700 - Road - General	Development of 1 No STP Operating system	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0	0	0
17100126000800 - Road - General	Vehicle Manufacturing Program - Procurement and Assembly of 2100 taxis for youth empowerment scheme and Security (DRS).	23010108 - PURCHASE OF BUSES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	7,000,000	7,000,000	0
13100126019900 - Reform of Government and Governance - General	Procurement of office equipment such as 12 no 14 Notebook	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	44,000,000.00	44,000,000.00	0.00	0.00	0	0	0
13100126020000 - Reform of Government and Governance - General	Procurement of equipment for public enlightenment such as 10 no horn 5 nos speakers public address system, 5 nos microphone speakers etc.) for ESTMA	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000,000.00	5,000,000,000.00	0.00	0.00	0	0	0
17100126000900 - Road - General	Procurement of 10Nos Power bike with digital security system for ESTMA and VIO	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	50,000,000.00	40,790,000.00	10,000,000.00	10,000,000	10,000,000	0
17100126001000 - Road - General	Procurement of 200 Tipper Trucks for Mining	23010107 - PURCHASE OF TRUCKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	4,000,000.00	4,000,000.00	0.00	6,000,000.00	6,000,000	6,000,000	0

13100126020100 - Reform of Government and Governance - General	Procurement of office equipment: 6 No Digital Casio Calculator 6Nos computer sets with printers and accessories	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	900,000,000.00	900,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
13100126020200 - Reform of Government and Governance - General	Procurement of office furniture (3 Nos. Padded executive tables 5 Nos. office executive table 6 no writing table with drawers 10 No executive chairs etc.)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
17100126001100 - Road - General	Provision of State Transport Master plan and development of the Enugu State Transportation Policy Document	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	74,600,000.00	0.00	0.00	0.00	0.00	0	0	0
17100126001200 - Road - General	Procurement of Equipment for Traffic Management Official such as clamps, camera, 20 Nos traffic cones, Radio Message and Communication equipment for ESTMA VIO	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	150,000,000.00	110,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
13100126020300 - Reform of Government and Governance - General	Rehabilitation of Toilet Facilities in Ministry of Transport	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0	0	0
17100126001300 - Road - General	Establishment of model driving school and Testing Centre	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0	0	0
17100126001400 - Road - General	Procurement of 20 Nos smart Traffic control stand with solar	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,200,000,000.00	1,200,000,000.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
11100126006500 - Information Communication and Technology - General	Purchase and installation of 20 Nos modern digital camera	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,600,000,000.00	1,600,000,000.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0
17100126001500 - Road - General	Transport Infrastructure projec phase 2 - Construction of Ultra modern Logistics hub at Emene, 9th mile	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41431600 - UDI	0.00	600,000,000.00	600,000,000.00	0.00	0.00	0	0	0

17100126001600 - Road - General	Construction of 1 no Transport Interchange via PPP 1 NO (TIP Phase 2 at 9th mile, Emene, Owo)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	1,000,000,000.00	1,000,000,000.00	224,942,000.00	0.00	0	0	0
17100126001700 - Road - General	Provision of Traffic signages/road marking	23010128 - PURCHASE OF SECURITY EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0	0	0
13100126020400 - Reform of Government and Governance - General	Provision of 5 Hilux for Traffic Management Operations	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126001800 - Road - General	Provision of MOT command and control centre	23010102 - PURCHASE OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	250,000,000.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126001900 - Road - General	Equity contribution for additional 100 buses for the intra-city mass transit concession	23010108 - PURCHASE OF BUSES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	2,000,000,000.00	2,000,000,000.00	723,887,895.98	0.00	0	0	0
17100126002000 - Road - General	Construction of 10 No Electric Charging point	23010102 - PURCHASE OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
15100126000100 - Rail - General	Equity contribution for phase 1 of 135.4km rail	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	2,000,000,000.00	2,000,000,000.00	0.00	10,000,000,000.00	10,000,000,000	10,000,000,000	0
18100126000100 - Airways - General	Provision of maintenance repair and overhaul (MRO) Hub at Akanu Ibiam International Airport via PPP	23010138 - PURCHASE OF AERO SPARES/MAINTENANCE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	974,650,000.00	100,000,000.00	100,000,000.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
18100126000200 - Airways - General	Provision of 6 Nos additional Air crafts for Enugu Air	23010139 - PURCHASE OF AIRCRAFTS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	19,000,000,000.00	19,000,000,000.00	2,149,479,850.95	35,000,000,000.00	65,000,000,000	65,000,000,000	0

18100126000300 - Airways - General	Akanu Ibiam International Airport Concession contribution	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	20,600,000.00	2,130,000,000.00	2,130,000,000.00	82,568,000.00	10,000,000,000.00	10,000,000,000	10,000,000,000	0

022905300200	Coal City Transport Services											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	1,763,000.00	1,763,000.00	0.00	1,603,000.00	1,603,000	1,603,000	0
17100126002100 - Road - General	Purchase of 1 no Heavy duty floor trolley btonjacr	23010107 - PURCHASE OF TRUCKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	800,000.00	800,000.00	0.00	523,000.00	523,000	523,000	0
17100126002200 - Road - General	Purchase of 10 no Complete tool box	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	663,000.00	663,000.00	0.00	880,000.00	880,000	880,000	0
17100126002300 - Road - General	Purchase of service machine 1 no complete tool box	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	200,000.00	200,000	200,000	0
17100126002400 - Road - General	Purchase of 1 No engine/Gear box Hoist	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	300,000.00	300,000.00	0.00	0.00	0	0	0

023400100100	Ministry of Works and Infrastructure											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					118,597,037,703.86	213,120,267,000.00	276,687,267,000.00	42,438,850,609.73	236,038,890,000.00	261,038,890,000	258,198,890,000	0

17100126002500 - Road - General	Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu-Onitsha Expressway Link road Oji River LGA 1Km Aji- Umuogbo Agu Road Umuaji-Umuida Road Ogrute Igboeze North LGA 6.5km Ozidem-Nrobo-Abbi-Nimbo Road (Eath Road) Uzo Uwani LGA construction of spot Payment of retention for the following completed road constructions: Agbalaenyi Junction-Enugu-Onitsha Expressway Link road Oji River LGA 1Km Aji- Umuogbo Agu Road Umuaji-Umuida Road Ogrute Igboeze Nor	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431400 - OJI RIVER	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
04050126000302 - Functional health facilities	Renovation of Amankpaka Cottage Hospital Amankpaka Nike	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
04050126000401 - Functional health facilities	Construction of Nurses Quarters and Perimeter Fencing at Igwebuike Health Centre Obeagu Awgu	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41430100 - AGWU	0.00	100,000,000.00	100,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0
04050126000501 - Functional health facilities	CNP-Renovation of Agulese Ugwieme Health Centre Awgu	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41430100 - AGWU	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
04050126000602 - Functional health facilities	Construction of Perimeter Fencing at Infectious Diseases Hospital Oji River	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41431400 - OJI RIVER	0.00	40,000,000.00	40,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
04050126000701 - Functional health facilities	Construction and Furnishing of Type 3 Hospital Owo	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41411100 - NKANU EAST	0.00	200,000,000.00	200,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
11100126006600 - Information Communication and Technology - General	Digitalization of the Contract Administration in Ministry of Works and Infrastructure	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	70,000,000.00	70,000,000.00	0.00	70,000,000.00	70,000,000	70,000,000	0
14100126002500 - Power - General	40KVA Inverter and 32 Nos of 200 Arms Battery (Quanta) MOW&I Headquarters	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	40,000,000	40,000,000	0

14100126002600 - Power - General	Installation of Solar Energy at MOW&I Headquarters	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0
04050126000801 - Functional health facilities	CNP- Construction of Health Centre at Umuaji Mgbagbuowa Ezeagu	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41430600 - EZEAGU	0.00	80,000,000.00	80,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
02100126000100 - Societal Re-orientation - General	Completion of the Construction of International Conference Center (payment of retention fee)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	20,318,161,793.39	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
13100126020500 - Reform of Government and Governance - General	Purchase of Office Equipment	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100126020600 - Reform of Government and Governance - General	Construction/Renovation of Public Buildings in Enugu State	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	20,958,088,933.02	10,000,000,000.00	10,000,000,000.00	1,819,490,071.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
14100126002700 - Power - General	Provision of Solar Power Street Lightings and Generating Sets in Enugu Nsukka and Awgu Urban Centres	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	4,450,000.00	200,000,000.00	200,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100126020700 - Reform of Government and Governance - General	Construction of Twin water fall and Swim Pool Governor's lodge	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	100,000.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
05010326000102 - Education sector coordination mechanisms	Construction of Doctor's Quarters Type 1 & 2 at Igbo Eno Campus	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	41421500 - UDENU	500,000.00	0.00	0.00	0.00	0.00	0	0	0
17100126002600 - Road - General	Establishment of Enugu State Materials Testing Laboratory (Quality control/Inspection and Engineering Services at MOWI Area Office	23050101 - RESEARCH AND DEVELOPMENT	70141 - BASIC RESEARCH	41410400 - ENUGU NORTH	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
05010326000202 - Education sector coordination mechanisms	Completion of Proposed Remodeling of Colliery Hospital (Lot I) Enugu North LGA Enugu State	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	1,477,506,724.91	0.00	0.00	0.00	0.00	0	0	0

08100126000100 - Youth - General	Completion of Astrotourf and Tratan tracks flood lighting and associated works at Nsukka Stadium Phase II	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70443 - CONSTRUCTION	41421300 - NSUKKA	384,483,596.59	0.00	0.00	0.00	0.00	0	0	0
13100126020800 - Reform of Government and Governance - General	Proposed Construction/ Remodeling (including external works and landscaping) of Ministry of Works and Infrastructure (MOW&I) Headquarters at Area Office Works road Enugu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	60,000,000.00	60,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
02100126000200 - Societal Re-orientation - General	CNP - Completion of the construction of International Conference Centre Enugu	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410400 - ENUGU NORTH	0.00	1,000,000,000.00	3,000,000,000.00	1,014,362,400.00	300,000,000.00	300,000,000	300,000,000	0
13100126020900 - Reform of Government and Governance - General	Renovation of State Secretariat Enugu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	500,000,000.00	500,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100126021000 - Reform of Government and Governance - General	Renovation Fencing Landscaping of NCFC Building GRA Enugu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	40,000,000.00	40,000,000	40,000,000	0
02100126000300 - Societal Re-orientation - General	CNP - Remodeling and reconstruction of Hotel Presidential Enugu	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	1,622,332,986.00	1,000,000,000.00	4,000,000,000.00	2,436,363,700.00	0.00	0	0	0
13100126021100 - Reform of Government and Governance - General	2 Nos Electrical Department Project Vehicle (Hilus) Electrical Department MOW&I	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	80,000,000.00	80,000,000.00	0.00	80,000,000.00	80,000,000	80,000,000	0
17100126002700 - Road - General	Procurement of Asphalt Plant	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0	0	0
13100126021200 - Reform of Government and Governance - General	Renovation of Old House of Assembly Building Enugu North LGA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	70,000,000.00	70,000,000.00	0.00	0.00	0	0	0

13100126021300 - Reform of Government and Governance - General	Purchase of 3No Equipment for Enugu State Ministry of Works Material Testing Laboratory Quality Control & Inspection	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70151 - R&D GENERAL PUBLIC SERVICES	41410400 - ENUGU NORTH	0.00	40,000,000.00	120,000,000.00	8,040,000.00	40,000,000.00	40,000,000	40,000,000	0
17100126002800 - Road - General	Purchase and Installation of Concrete equipment; i. Machine iron cutters ii. Vibrator iii. Concrete mixers	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126002900 - Road - General	Procurement of Earth moving machine such as 2Nos Excavator 2Nos Bulldozer 2Nos Grader 1No Back Actor 2Nos Compactor/ Rollers 1No Low Bed 1No Forklift truck 1No Hiab truck/ Crane 1No Water tanker 1No Truck 1No Platform Truck	23010107 - PURCHASE OF TRUCKS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	3,500,000,000.00	500,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
13100126021400 - Reform of Government and Governance - General	Remodeling/Construction of Gate House Toilets and Perimetre Fencing of MOW&I Area Office Enugu	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
17100126003000 - Road - General	Consultancy Services on Road and Public Building Construction in Enugu State	23050101 - RESEARCH AND DEVELOPMENT	70151 - R&D GENERAL PUBLIC SERVICES	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126003100 - Road - General	Completion of the Reconstruction of 3km Ibagwa Junction - Ibagwa LGA Roundabout LGA IgboEze South LGA Enugu State	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41420800 - IGBO EZE NORTH	0.00	300,000,000.00	300,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126003200 - Road - General	Completion of Construction of New University Gate Nru Junction 9th Mile Makurdi Express Way Enugu State	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41431600 - UDI	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126003300 - Road - General	Rehabilitation of Enugu Urban Township Roads	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41441800 - STATE WIDE	4,902,530,873.56	0.00	0.00	0.00	0.00	0	0	0
17100126003400 - Road - General	Proposed construction of Justice Nwazota - Ilogu Close with a Spurr to Works Road GRA Enugu - 1.25km	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126003500 - Road - General	Completion/ construction of 3.75km Amankwo-Ameke Ngwo -Ama Brewery Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	3,600,007,489.74	0.00	0.00	0.00	0.00	0	0	0
17100126003600 - Road - General	Rehabilitation of Urban area in Enugu State through strategic intervention	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0

17100126003700 - Road - General	CNP - Construction/Reconstruction/Rehabilitation of Urban and Rural Roads in Enugu State	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41441800 - STATE WIDE	13,086,352,130.48	55,000,000,000.00	75,000,000,000.00	9,305,279,577.14	15,000,000,000.00	20,000,000,000	20,000,000,000	0
17100126003800 - Road - General	CNP-Completion of the Construction of Ugwogo Nike - Agu Ukehe - Umunko road (Earth Road) 15KM Phase in Igbo Etiti/Enugu East LGAs	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	1,000,000,000.00	1,000,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126003900 - Road - General	CC - Completion of Erosion Control/Protective and Reclamation Measures at Golf Estate Annex Ngwuagu Amaezike Abor Udi LGA Enugu State.	23040102 - EROSION & FLOOD CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410400 - ENUGU NORTH	0.00	50,000,000.00	617,000,000.00	0.00	0.00	0	0	0
17100126004000 - Road - General	Construction of 2-Span Bridge Across Ogurugu River Uzo - Uwani LGA Enugu State.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41421700 - UZO UWANI	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126004100 - Road - General	Construction of 2-Span Bridge Across Adada River Uzo - Uwani LGA Enugu State.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41421700 - UZO UWANI	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126004200 - Road - General	Construction of 2-Span Bridge Across River Obina Uzo - Uwani LGA Enugu State.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41421700 - UZO UWANI	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126004300 - Road - General	Construction of Asata River Bridge at Akani Ancestral Layout Emene Nike Enugu East LGA Enugu State.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126004400 - Road - General	Design and construction of Amikwe-Amadim Okpu Ohebe Road.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	1,576,747,590.00	0.00	0.00	0.00	0.00	0	0	0
17100126004500 - Road - General	Construction of Agumgbuji-Ogbete Ehe-Amufu Road Isi Uzo Local Government	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411000 - ISI UZO	15,696,604,086.35	1,500,000,000.00	1,500,000,000.00	0.00	0.00	0	0	0
17100126004600 - Road - General	CNP -Construction of 8.8km Ogurute Umuogbouno - Ofodo - Owerre Eze - Isiugwu - Umuopu Aguegu Road and 0.38km access road to Naval College	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41420800 - IGBO EZE NORTH	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126004700 - Road - General	CC- Emergency Erosion control and protective works in Enugu State	23040102 - EROSION & FLOOD CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41441800 - STATE WIDE	0.00	200,000,000.00	5,200,000,000.00	1,221,805,000.00	200,000,000.00	200,000,000	200,000,000	0

17100126004800 - Road - General	Payment of additional works of the Construction of Nike Lake/Nike Road T-Junction Flyover/Under Pass Enugu East LGA Enugu State	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	6,469,700.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126004900 - Road - General	CC- Completion of Erosion Control/Protective Works at Onuiyi - Amobi street - MCC Junction Road Nsukka, Nsukka LGA Enugu State.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	1,500,000.00	201,500,000.00	0.00	1,500,000.00	1,500,000	1,500,000	0
17100126005000 - Road - General	Completion of Construction of Access and Internal Road Network Golf Estate Annex Ngwuagu Amaezike Abor Udi LGA Enugu State	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126005100 - Road - General	Construction of 2-Span Bridge Across Idodo River Nkanu East LGA Enugu State.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421500 - UDENU	0.00	200,000,000.00	200,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126005200 - Road - General	Completion of the Construction of Ugbaike - Obollo Afor link Road with Smart Solar Street Lights at Obollo Afor - Enugu Ezike Road Igbo-eze North LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0
17100126005300 - Road - General	Construction of earth road/spot improvement/connectivity to communities with reinforced concrete culverts and drainage channels	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41441800 - STATE WIDE	0.00	150,000,000.00	550,000,000.00	1,335,076,911.07	100,000,000.00	100,000,000	100,000,000	0
17100126005400 - Road - General	Completion of the Rehabilitation/Construction of IMT Boulevard Phase II Enugu North LGA Enugu.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0	0	0
17100126005500 - Road - General	Completion of the Construction of Eke Likke-Iheaka Junction-Amagu Uwani-Ekoi Iheaka-Ihunaowerri- Iheakpuawka Road in Igboeze South LGA Enugu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41420900 - IGBO EZE SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126005600 - Road - General	Completion of Construction of Amadi-Agbogwu- Amajioke Road (1KM) Udenu LGA Enugu State	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421500 - UDENU	0.00	44,000,000.00	44,000,000.00	0.00	44,000,000.00	44,000,000	44,000,000	0
17100126005700 - Road - General	Completion of Construction of Eke Amala-Otukpo Old Road (1km) Enugu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	49,000,000.00	49,000,000.00	0.00	49,000,000.00	49,000,000	49,000,000	0
17100126005800 - Road - General	Construction/Reconstruction/Rehabilitation of Annunciation junction Obinagu-Nchatancha - Akpuoga Nike - Onuogba Nike link road Enugu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	200,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0

17100126005900 - Road - General	Construction of 2km Ologo road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	500,000,000.00	500,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126006000 - Road - General	Rehabilitation/Overlay/Potholes of Lagos Street Ogui	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126006100 - Road - General	Construction of Enugu Airport Flyover Dual carriage way to Ebonyi Boader	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	15,627,932,883.74	5,000,000,000.00	5,000,000,000.00	2,951,998,283.24	2,000,000,000.00	2,000,000,000	2,000,000,000	0
17100126006200 - Road - General	Construction of Owo/Ubahu/Ama Nkanu/Ikem Dual Carriage Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	1,958,917,744.71	10,000,000,000.00	10,000,000,000.00	0.00	0.00	0	0	0
17100126006300 - Road - General	Construction of Amechi Idodo/Amagunze Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	1,071,326,097.59	5,000,000,000.00	5,000,000,000.00	0.00	0.00	0	0	0
17100126006400 - Road - General	Construction of Nara/Mburu/Nomeh Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126006500 - Road - General	Construction Ugbawka/Ihuokpara Amagunze Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	170,000,000.00	1,500,000,000.00	1,500,000,000.00	0.00	0.00	0	0	0
17100126006600 - Road - General	Dualisation of Nike/Ugwogo Abakpa Nike/Opi Nsukka dual Carriage way	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	10,000,000,000.00	10,000,000,000.00	0.00	0.00	0	0	0
17100126006700 - Road - General	Construction of Eziobodo Akpoga Mbulu Idodo Ajaogbo-Ogbuu Nnaji road 15km	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421500 - UDENU	2,508,863,283.05	1,500,000,000.00	1,500,000,000.00	1,093,778,737.91	0.00	0	0	0
17100126006800 - Road - General	Rehabilitation of Salvage Crescent GRA/Damija Junction Trans- Ekulu carriage way Enugu	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	800,000,000.00	800,000,000.00	0.00	0.00	0	0	0
17100126006900 - Road - General	Rehabilitation of 2.5km Agbani Road (Police College - Prisons Roundabout)	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	490,000,000.00	490,000,000.00	0.00	0.00	0	0	0
17100126007000 - Road - General	Rehabilitation of Owelli Street (Off Awkunanaw Street Timber shed junction Maryland Ugwuaji Road	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	550,000,000.00	550,000,000.00	0.00	0.00	0	0	0
17100126007100 - Road - General	Rehabilitation of Amokwe Street - CIC School Junction Enugu	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	160,000,000.00	160,000,000.00	0.00	0.00	0	0	0

17100126007200 - Road - General	Rehabilitation/Maintenance of 8.49km road at Abagana Akunyili Broadrick Nibo Silver Smith Tailor Avenue Calvary St. Patricks Okpatu Robinson Bishop Anyagu Owerri Ozalla Mount one day rd. College rd. Ohafia - Awkuzu - Awkunanaw -Etudo Junction Ahara Layout Umuonah Zik Avenue New Haven mkt Odudukoko St Peters streets etc.	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	4,574,348,007.35	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126007300 - Road - General	Rehabilitation/Maintenance 1.7km road at Asata mine/Uno Okpete/Jamboline/Ajagu Roads	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126007400 - Road - General	Rehabilitation/Maintenance of 0.667km Rd at New Market/ Phone Layout	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	31,000,000.00	400,000,000.00	400,000,000.00	0.00	0.00	0	0	0
17100126007500 - Road - General	Rehabilitation/Maintenance of 0.370km road at College Road	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126007600 - Road - General	Rehabilitation/Maintenance of 2.5km road at Ohafia - Awkuzu - Awkunanaw - Etudo Junction Achara Layout	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126007700 - Road - General	Rehabilitation/Maintenance of 18.955km Roads at various locations at Trans Ekulu zone (Ekulu - Dahmija Dahmija Avenue Road six (6) Dental Avenue CBN RD Ezike Extension Constitution Rd Colliery Avenue D'Angelo way Works rd. - Park Avenue Okolo Ozoamma lane River Lane Goshen RD/Owo Premier Layout.	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	1,263,501,549.95	2,000,000,000.00	2,000,000,000.00	0.00	0.00	0	0	0
17100126007800 - Road - General	Rehabilitation/Maintenance of 0.667km Rd at New Market/ Phone Layout	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	209,729,582.37	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126007900 - Road - General	CNP - Rehabilitation/Maintenance of 11.545km Rd at Thinkers Corner/Emene Rd (Emene Junction old Rd Airport Roundabout - Eke Obinagu Rd Annunciation Junction - Emene Rd	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	226,014,730.63	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126008000 - Road - General	Rehabilitation of 2.64m Rangers Avenue/ Virgin Forest/ Roban Independence /out - Loma Linda Road	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	43,000,000.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0

17100126008100 - Road - General	Rehabilitation of 1.107km rd at Asata zone (Moore House Street with adjoining roads with Okigwe Lane shuttle streets Churchill street and Denten street Ogui new layout Enugu	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126008200 - Road - General	CNP - Reconstruction /Maintenance of 7.86km road at Abakpa/Emene Zone (Afia Abakpa- Nowas Junction Chijioke Agu - John Okwor - New Society Texaco Bus stop - IFO Corner Stone/Ugwunwani - Ikegbunam Sabastine -DDL Gate Ikegbunam Junction to Liberty bus stop	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	737,815,748.81	500,000,000.00	500,000,000.00	348,132,584.88	0.00	0	0	0
17100126008300 - Road - General	Rehabilitation of 0.690km/9m Robinson Street Road Uwani	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	892,861,168.88	0.00	0	0	0
17100126008400 - Road - General	Construction/Rehabilitation of Nkpologwu/Aku Road in Igbo Etiti LGA Enugu State - Phase 1	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41420700 - IGBO ETITI	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126008500 - Road - General	Construction/Rehabilitation of Ugbene Road Nike Enugu East LGA Enugu State	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126008600 - Road - General	Construction of 2-Span Bridge Across Ogbafun River Agu Idume Amagunze Nkanu East LGA Enugu State.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0	0	0
17100126008700 - Road - General	Construction of 1-Span Bridge Across Olinama Stream at Obuofia/Olikwu Communities in Awgu LGA Enugu State	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41430100 - AGWU	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126008800 - Road - General	Construction/Reconstruction of David Nnaji Avenue - Moses Ogbodo Street Topland Ndi Ogwu Amechi Uwani Awkunanaw Enugu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0	0	0
17100126008900 - Road - General	Construction of Okojo link road: Uzomike- Nsude- Umuasie Ngwo Amabo Ngwo-Ukana-Amachala-Etiti Ngwo Enugu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0	0	0
17100126009000 - Road - General	Construction of St Petre Amabu road Okpatu-Uzomike- IVA Ukwuna-Isiekpulu Okwojo Ngwo Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0	0	0
17100126009100 - Road - General	Construction of 15.396Km Ibagwa Aka Itchi - Unadu - Alor Uno Road Igbo Eze South LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41420900 - IGBO EZE SOUTH	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0

17100126009200 - Road - General	Reconstruction/Rehabilitation of Davis Umealu Street Ifemelumma Lane Osefoh Crescent Mgbowo Street Mater Dei Catholic Church Avenue Oguejiofor Avenue Biban Anekwe Street Azumiri Street Awka Etiti Street Ejeckam Crescent New GRA Enugu	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	269,614,766.49	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126009300 - Road - General	Construction/rehabilitation of Sabastine Onyeze - Ugwunani Street Ugbene 1 Abakpa Nike	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126009400 - Road - General	Construction/Reconstruction/Rehabilitation of Ugwuoba - Obinofia Ndiagu - Aguobu Umumba Ndiagu - Ebenebe Road Roads in Enugu State	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431400 - OJI RIVER	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126009500 - Road - General	Construction/Reconstruction/Rehabilitation of Akpasha - Umuanugbuomu - Amagu - Atakwa Total Filling Station - Akegbe Ugwu Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126009600 - Road - General	Construction/Reconstruction/Rehabilitation of Enugu/Osha Express Imama Ezema Owa - Amutu Ezema - Abonuzu Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0	0	0
17100126009700 - Road - General	Construction/Reconstruction/Rehabilitation of 20km Nkwo Ezeagu - Umughu Umunba Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126009800 - Road - General	Construction/Reconstruction/Rehabilitation of Umabi - Ehuhe Achi with spur to Agudu - Ine - Owelli - Ogugu - Enugu /Port Harcourt Old Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431400 - OJI RIVER	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126009900 - Road - General	Construction/Reconstruction/Rehabilitation of Nkwubor Nike - Ugwuomu Nike Junction Link Road Enugu East LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0	0	0
17100126010000 - Road - General	Construction/Reconstruction/Rehabilitation of Eke Obinagu Nike	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126010100 - Road - General	Construction/Reconstruction/Rehabilitation of Umunonu - Umunagbo - Amakakpa Link Road Ugwogo Nike Enugu East LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0

17100126010200 - Road - General	Construction/Reconstruction/Rehabilitation of Amaowe/le/ Onyoho/Ezima Nike to Awhum in Udi LGA Enugu East LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126010300 - Road - General	Construction/Reconstruction/Rehabilitation of Onuogba Nike Nwaenebo NNPC Depot link Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	700,000,000.00	0.00	0.00	0	0	0
17100126010400 - Road - General	Construction/Reconstruction/Rehabilitation of Emenite Amaechi link Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0	0	0
17100126010500 - Road - General	Construction/Reconstruction/Rehabilitation of Emenite Ogulu Sunrise Estate link Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0	0	0
17100126010600 - Road - General	Construction/Reconstruction/Rehabilitation of Town School Otuku Emene link Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126010700 - Road - General	Construction/Reconstruction/Rehabilitation of Main land Emene internal link Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	250,000,000.00	250,000,000.00	0.00	0.00	0	0	0
17100126010800 - Road - General	Construction/Reconstruction/Rehabilitation of Harbtex Avenue Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126010900 - Road - General	Construction of Orie Owa Market Umuaji Ishiugwu Umuna road. Ezeagu LGA.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126011000 - Road - General	Construction of Ugwunwode St Mary New Home to Amorji Nike road. Enugu East LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126011100 - Road - General	Reconstruction of REHAB. ROAD to Adoration. Enugu East Local Government Area	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126011200 - Road - General	Construction of Nkwo Eziagu to Afor Nachi Road Udi LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126011300 - Road - General	Construction of Awgu Ugwueme to Isuochi Border. Awgu LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430100 - AGWU	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0

17100126011400 - Road - General	Construction of Umundu Ohulo Obollo Afor Road Udenu Local Government Area	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421500 - UDENU	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126011500 - Road - General	Rehabilitation of University Market Road Nsukka	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	240,000,000.00	240,000,000.00	0.00	0.00	0	0	0
17100126011600 - Road - General	Construction of Eke Achara Ama Uwani to Umuoka Makurdi Express Road. Igbo Etiti LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41420700 - IGBO ETITI	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126011700 - Road - General	Construction of Owa Obeleagu Umana Okpudo Road. Ezeagu LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126011800 - Road - General	Construction of Amankwo Amufia Eke Umuozoewo Obodo Amankwo Eke to Afia Eke Road. Udi LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126011900 - Road - General	Construction of Umulumgbe Ogbeke Nike Link road passing through Lett/Akpani farm land Udi LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0	0	0
17100126012000 - Road - General	Construction of Ugwunkwo Otobo-Ogidi Aho-okwenye- Eha -Alumona Road Nsukka	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126012100 - Road - General	Construction of Ubegu Agu Ukehe Linking Maduka University Ugwogo Nike Road Igbo Etiti LGA.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41420700 - IGBO ETITI	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126012200 - Road - General	Construction of Aguobu Owa-Umuaji Mgbagbu Owa - Agba Umana -Ebenebe Anambra Border	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126012300 - Road - General	Construction of Tunnel Vehicular under Pass Between Okpara Avenue and Oguin road Via Station Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	70,000,000.00	130,000,000.00	630,000,000.00	1,136,684,520.00	0.00	0	0	0
17100126012400 - Road - General	Construction of Obeagu Ngene-Ugbo road.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126012500 - Road - General	Construction of Aguobu Umumba-Obinofia Ndiagu- Okposhi Ugwuoba Enugu Onitsha Express Road. Ezeagu LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0

17100126012600 - Road - General	Rehabilitation of Housing-Cooperative-College road	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126012700 - Road - General	Rehabilitation of Church Street Housing Estate	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126012800 - Road - General	Construction of Neke - Umualor Railway line - Ehamufu road.	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41411000 - ISI UZO	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126012900 - Road - General	Rehabilitation of Umuoji Street Ugwume Crescent Ihiala Street Nwakanwa Street Awgu Street Ozubulu Street Independence Layout Enugu	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126013000 - Road - General	Construction of Ikme - Umualor - Agbogazi Nike road.	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126013100 - Road - General	Construction of Eke -Aku - Akpakume Nze - Uzueme Adada road.	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41420700 - IGBO ETITI	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126013200 - Road - General	Construction of Nkpologwu Uzo Uwani LGA to Aku Igb0 Etiti LGA	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41420700 - IGBO ETITI	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126013300 - Road - General	Construction of Okporo - Agu Umuntu - Hill-Top Road. Nsukka	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126013400 - Road - General	Construction of Old Anglican road Nsukka.	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126013500 - Road - General	Construction 5km of Akpasha - Akagbe Ugwu link road.	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0	0	0
17100126013600 - Road - General	Construction Amansiodo Junction - Olo Ihuonyia - NONET OIL PALM Company roads.	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126013700 - Road - General	Construction of Obodomgbomgbo - Aniocha Umuojo - Oshogwugwu - Umuoda - Oshize Road Aguobu Umumba 8km	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0

17100126013800 - Road - General	Completion of Construction of Hill- View Estate Internal Roads	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0	0	0
17100126013900 - Road - General	Construction of Uduma Street New Haven	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126014000 - Road - General	Construction of Penoks road and Ekochin road from Old Airport road.	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431600 - UDI	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126014100 - Road - General	Construction of Mission Obuofia - Atavu Omuoha - Umuatugbuoma Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126014200 - Road - General	Construction of Eze Chime Street White House Bus Stop - Ntasi Obi Hospital - CBN Quarters Road to Dhamija Avenue.	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126014300 - Road - General	CNP - Completion of Construction of Ozi Edem -Akpa Edem – Akpa Ngbada with spur to Akpa Mgbago parish house	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126014400 - Road - General	Construction of Emudo Nenwe Sign Board Junction Nome Road with spur to Umulevo	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430200 - ANINRI	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126014500 - Road - General	Construction of Eketeoke - Ogburugbu Road with spur to Maduka Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41421700 - UZO UWANI	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126014600 - Road - General	Construction of world class mechanical maintenance workshop	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126014700 - Road - General	Construction of Penoks Junction - Tarmac School - Ekochin Junction Old Airpot Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126014800 - Road - General	Construction of Obioma Market - Evuazu - Ekeagu Obellagu - Umana Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126014900 - Road - General	Construction of Okpudo Obellagu - Umana - Onitsha Amokwe - Nkwo - Agu Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0

17100126015000 - Road - General	Construction of Mission Obuoffia - Obodo Igwesi - Court Akpakgbe Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126015100 - Road - General	Construction of Abor-Ebe-Eke Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431600 - UDI	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126015200 - Road - General	Construction of Owo-Ugwuomu road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41411100 - NKANU EAST	1,039,216,518.00	500,000,000.00	500,000,000.00	101,504,869.20	0.00	0	0	0
17100126015300 - Road - General	Construction of Amodu-Akpugo-Akpawfu road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41411100 - NKANU EAST	3,117,620,887.13	400,000,000.00	1,900,000,000.00	724,527,951.35	0.00	0	0	0
17100126015400 - Road - General	Construction of Akpawfu - Amagunze road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	400,000,000.00	400,000,000.00	724,527,951.35	0.00	0	0	0
17100126015500 - Road - General	Construction of Agbani Law school link road through Amodu Nkanu West	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126015600 - Road - General	Construction of Akpuoga-Umuode-Oruku-Agu Ikpa Oruku -Amechi Idodo	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126015700 - Road - General	Construction of Nkerefi-Nara-Ugbawka-Amagunze road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0	0	0
17100126015800 - Road - General	Construction of Obinagu-Isu-Awa Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431600 - UDI	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0	0	0
17100126015900 - Road - General	Rehabilitation/completion of Nkwo Agana/Amadim Road	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126016000 - Road - General	Construction of law School Link - Ndiagu - Amodu Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0	0	0
17100126016100 - Road - General	Construction of 40km Amansiodo - Ihuonyia-Mbanito Plantation-Affa Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0

17100126016200 - Road - General	Construction of Onitsha Express road- Isiugwu Umana- Orié Ezumezu Umana Ndiagu	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	500,000,000.00	0.00	0.00	0	0	0
17100126016300 - Road - General	Construction of 5Km Mgbagbu - Ezema- Umudim - Umuaji road-Mgbagbu Owa road with Nnam Ogbokwe bridge	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126016400 - Road - General	Construction of 2Km Orié Engine - Umana Ndiagu Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0	0	0
17100126016500 - Road - General	Construction of 2Km Eke Obodo Ula Agba Umana - Umuaji Mgbagbu Owa Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431600 - UDI	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0	0	0
17100126016600 - Road - General	CNP- Completion of the construction of outstanding 3km Aku-Nsukka Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41420700 - IGBO ETITI	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126016700 - Road - General	Construction of 5Km Amandiolo -Awaha Ndiagu - Mgbagbu Owa Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126016800 - Road - General	Construction of 6Km Afor Oghe- Amankwo Ndiagu Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126016900 - Road - General	Construction of Aguobu Owa - Afor Ugwu - Ozom Aguobu Owa -Ezema Aguobuowa road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126017000 - Road - General	Borehole installation and reticulation at community markets in 17 LGAs Enugu State.	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	80,000,000.00	80,000,000.00	0.00	0.00	0	0	0
17100126017100 - Road - General	CNP-Construction of Awhum (Dev. Centre) - Egede - Eke/Affa Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431600 - UDI	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126017200 - Road - General	Construction of Ukana Mission - Ebe Express	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431600 - UDI	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126017300 - Road - General	Construction of Amofia Agu Affa - Oghu Road.	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431600 - UDI	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0

17100126017400 - Road - General	Construction of Akpakwume - Nze - Aku Road	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431600 - UDI	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126017500 - Road - General	Construction of Amagu Ibite -Umuele - Amachalla - Amoka - Amukwu Ring Road - New 9th Mile /Opi Nsukka Expressway	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431600 - UDI	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126017600 - Road - General	Construction of Umulumgbe - Edem - New 9th Mile/Opi Nsukka Expressway	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431600 - UDI	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126017700 - Road - General	Construction 14km Amoli Junction - Amoli Community - Enyimba Community - Ebeukwu Bridge - Amankponato Achi - Inyi Road with 1 span bridge	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431400 - OJI RIVER	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126017800 - Road - General	Construction of Afor Market Junction - Central School - Health Centre - Aduogba Awgunta Road 2km	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430100 - AGWU	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126017900 - Road - General	Construction of Imufu Junction by MCC Road-Orukpa- Aguibeje (Terminates at Aguibeje market) = 8KM	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41420800 - IGBO EZE NORTH	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126018000 - Road - General	Construction of Amufie by Olido Junction-Anufie-Olido- Amube-Ihunowere (Terminates at Ihunowere Igbo-Eze South LGA) = 10KM	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41420900 - IGBO EZE SOUTH	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126018100 - Road - General	Construction of Obukpa Layout-Amugwu/ Uwani road through Igwe Raphael Eze Palace(Igwe of Obige Autonomous community obukpa)-Onu Ama. (terminates at Onu ama junction) -2KM	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0	0	0
17100126018200 - Road - General	CNP- Construction of Umuabi-Ehuhe Achi-Court Road in Udi Local Government	23020115 - CONSTRUCTION / PROVISION OF RAIL-WAYS	70443 - CONSTRUCTION	41431600 - UDI	0.00	500,000,000.00	500,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126018300 - Road - General	Establishment of Enugu State digital experience center and the remodeling of the interior of the Lion building and the Gate house Enugu North LGA.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	40,000,000.00	40,000,000	40,000,000	0

17100126018400 - Road - General	Construction/reconstruction/rehabilitation of Emeka Ebila Street – Idaw-River Sec. School – Akwaihedi-Mount Street Umuchu Omachiani Ilo Franco Street Sir Charles Ozoude Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126018500 - Road - General	Reconstruction/rehabilitation of Ugwuaji Flyover	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
17100126018600 - Road - General	CNP-Construction of Alulu Road Trans Ekulu -Local Government Link Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0	0	0
17100126018700 - Road - General	Construction /reconstruction/rehabilitation of Edozie – Kenyatta Street – Timber Junction College Road Bishop Anyogu Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
17100126018800 - Road - General	Construction /reconstruction/rehabilitation of Airport Fly-Over Through Old Abakaliki Rd to Eke Obinagu Junction	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
17100126018900 - Road - General	Completion of the construction of Ama Brewery Junction-Eke- Akama Oghe-Iwollo-Umulokpa-Uzo Uwani with spur to Aguobu Owa	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00	2,091,679,694.60	0.00	0	0	0
17100126019000 - Road - General	Construction of Road Network in the New Enugu City – (Dual Carriage Culverts Bridges Underground ducts (Sewage Water Pipes Fibre Electrical) Covered Drainages Side Walkways Streetlights Site Clearing of Bushes and Preparation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	10,000,000,000.00	10,000,000,000.00	0.00	0	0	0
17100126019100 - Road - General	Completion of the construction of new secretariat block C&D and total maintenance of block A&B	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126019200 - Road - General	Construction of Due Process Coordinating Office Block at the Three (3) Coordinating centres in Enugu State	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126019300 - Road - General	Procurement of Cables Panels Components and Accessories for the State Secretariat	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0	0	0

17100126019400 - Road - General	Construction/reconstruction/rehabilitation of Mount Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0	0	0
17100126019500 - Road - General	Construction/reconstruction/rehabilitation of Umuchu Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126019600 - Road - General	Construction/reconstruction/rehabilitation of Omachiani Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126019700 - Road - General	Construction/reconstruction/rehabilitation of Umuezeohachi Street Idaw River	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126019800 - Road - General	Construction/reconstruction/rehabilitation of Meniru By Mount Street By Pass	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126019900 - Road - General	Construction/reconstruction/rehabilitation of Amechi Flyover	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126020000 - Road - General	Construction/reconstruction/rehabilitation of Trans Ekulu Flyover	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	140,000,000.00	140,000,000.00	0.00	0.00	0	0	0
17100126020100 - Road - General	Construction/reconstruction/rehabilitation of Brodrick Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126020200 - Road - General	Construction/reconstruction/rehabilitation of Gariki Flyover	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126020300 - Road - General	Construction/reconstruction/rehabilitation of Independence Layout Flyover	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0	0	0
17100126020400 - Road - General	Construction/reconstruction/rehabilitation of New Market/Odegba Rd – Forest Hill Iva-Valley	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
17100126020500 - Road - General	Construction/reconstruction/rehabilitation of Market Garden Road (Abakaliki Close)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0

17100126020600 - Road - General	Construction/Reconstruction/ Ugwueke road Abakpa, Enugu, Enugu State	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	100,000,000.00	250,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126020700 - Road - General	Construction/Reconstruction/Rehabilitation of Ugbene II – Eke layout Abakpa Enugu State	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	100,000,000.00	250,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126020800 - Road - General	Construction/Reconstruction/Rehabilitation of Mater Dei street – Mgbowo street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	450,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126020900 - Road - General	Construction/Reconstruction/Rehabilitation of Ekulu Garden - Timber Market	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	500,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126021000 - Road - General	Construction/Reconstruction/Rehabilitation of Dan Ogugua street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	100,000,000.00	220,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126021100 - Road - General	Construction/Reconstruction/Rehabilitation of Mary Emmanuel street – Phase 6 Extension	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41441800 - STATE WIDE	0.00	100,000,000.00	1,000,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126021200 - Road - General	Construction/Reconstruction/Rehabilitation of Emma Achukwu street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	100,000,000.00	450,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126021300 - Road - General	Construction/Reconstruction/Rehabilitation of Engr. B C Nwatu street – Willy Ugwuanyi close	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	250,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126021400 - Road - General	Construction/Reconstruction/Rehabilitation of River close	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	75,000,000.00	75,000,000.00	0.00	75,000,000.00	75,000,000	75,000,000	0
17100126021500 - Road - General	Construction/Reconstruction/Rehabilitation of Okolo Ozomma lane	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	200,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126021600 - Road - General	Construction/Reconstruction/Rehabilitation of Unity street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	300,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126021700 - Road - General	Construction/Reconstruction/Rehabilitation of Ihioma street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	300,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0

17100126021800 - Road - General	Construction/Reconstruction/Rehabilitation of Mgbo street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	5,100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126021900 - Road - General	Construction/Reconstruction/Rehabilitation of Amazing love crescent	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	250,000,000.00	250,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126022000 - Road - General	Construction/Reconstruction/Rehabilitation of Allor - Agu Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126022100 - Road - General	Construction/Reconstruction/Rehabilitation of MEG Close	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
17100126022200 - Road - General	Construction/Reconstruction/Rehabilitation of Enugu Ezike street (F/H)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41420800 - IGBO EZE NORTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126022300 - Road - General	Construction/Reconstruction/Rehabilitation of Njikoka street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	90,000,000.00	90,000,000.00	0.00	90,000,000.00	90,000,000	90,000,000	0
17100126022400 - Road - General	Construction/Reconstruction/Rehabilitation of 1ST 2ND 3RD&4TH AVENUE Trans Ekulu Enugu.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126022500 - Road - General	Construction/Reconstruction/Rehabilitation of West Road 1 8&9 Trans Ekulu Enugu.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126022600 - Road - General	Construction/Reconstruction/Rehabilitation of Road 7 8 9 10 12&18 Trans Ekulu Enugu.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126022700 - Road - General	Construction/Reconstruction/Rehabilitation of Parkway street GRA Enugu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126022800 - Road - General	Construction/Reconstruction/Rehabilitation of Udenweze street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	150,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126022900 - Road - General	Construction/Reconstruction/Rehabilitation of Eziagu street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	150,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0

17100126023000 - Road - General	Construction/Reconstruction/Rehabilitation of Nana street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	200,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126023100 - Road - General	Construction/Reconstruction/Rehabilitation of Nzimiro street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	150,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126023200 - Road - General	Construction/Reconstruction/Rehabilitation of Assembly street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	200,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126023300 - Road - General	Construction/Reconstruction/Rehabilitation of Nnaji street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	300,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126023400 - Road - General	Construction/Reconstruction/Rehabilitation of Nteje street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	250,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126023500 - Road - General	Construction/Reconstruction/Rehabilitation of Amawbia street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	120,000,000.00	120,000,000.00	0.00	120,000,000.00	120,000,000	120,000,000	0
17100126023600 - Road - General	Construction/Reconstruction/Rehabilitation of Umannachi street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	130,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126023700 - Road - General	Construction/Reconstruction/Rehabilitation of Umueke street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	80,000,000.00	130,000,000.00	0.00	80,000,000.00	80,000,000	80,000,000	0
17100126023800 - Road - General	Construction/Reconstruction/Rehabilitation of Edward Nnaji park street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	150,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126023900 - Road - General	Construction/Reconstruction/Rehabilitation of Nomeluym estate – Nnaji park	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	150,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126024000 - Road - General	Construction/Reconstruction/Rehabilitation of Dr. Mathias Ilo Avenue	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	800,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126024100 - Road - General	Construction/Reconstruction/Rehabilitation of Oji street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	75,000,000.00	75,000,000.00	0.00	75,000,000.00	75,000,000	75,000,000	0

17100126024200 - Road - General	Construction/Reconstruction/Rehabilitation of Nnajinwangwu street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	50,000,000.00	50,000,000.00	87,075,698.49	50,000,000.00	50,000,000	50,000,000	0
17100126024300 - Road - General	Construction/Reconstruction/Rehabilitation of Ufuma street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	87,075,698.49	100,000,000.00	100,000,000	100,000,000	0
17100126024400 - Road - General	Construction/Reconstruction/Rehabilitation of Ugwuaji street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	70,000,000.00	70,000,000.00	87,075,698.49	70,000,000.00	70,000,000	70,000,000	0
17100126024500 - Road - General	Construction/Reconstruction/Rehabilitation of Nnaji Ogbodo street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	150,000,000.00	150,000,000.00	87,075,698.49	150,000,000.00	150,000,000	150,000,000	0
17100126024600 - Road - General	Construction/Reconstruction/Rehabilitation of Ozobu street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	87,075,698.49	100,000,000.00	100,000,000	100,000,000	0
17100126024700 - Road - General	Construction/Reconstruction/Rehabilitation of Abba street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	87,075,698.49	100,000,000.00	100,000,000	100,000,000	0
17100126024800 - Road - General	Construction/Reconstruction/Rehabilitation of Agu street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	87,075,698.49	100,000,000.00	100,000,000	100,000,000	0
17100126024900 - Road - General	Construction/Reconstruction/Rehabilitation of Ugwuaji road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	300,000,000.00	300,000,000.00	87,075,698.49	300,000,000.00	300,000,000	300,000,000	0
17100126025000 - Road - General	Construction/Reconstruction/Rehabilitation of Enugu Agidi street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	87,075,698.49	100,000,000.00	100,000,000	100,000,000	0
17100126025100 - Road - General	Construction/Reconstruction/Rehabilitation of Nwamba street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	1,100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126025200 - Road - General	Construction/Reconstruction/Rehabilitation of Umannangwu street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126025300 - Road - General	Construction/Reconstruction/Rehabilitation of Unubi street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0

17100126025400 - Road - General	Construction/Reconstruction/Rehabilitation of Umuali street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126025500 - Road - General	Construction/Reconstruction/Rehabilitation of Akpa street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126025600 - Road - General	Construction/Reconstruction/Rehabilitation of Okestina street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126025700 - Road - General	Construction/Reconstruction/Rehabilitation of Awuda crescent	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126025800 - Road - General	Construction/Reconstruction/Rehabilitation of Ubaa- Reuben street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	200,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126025900 - Road - General	Construction/Reconstruction/Rehabilitation of Ubaa street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	130,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126026000 - Road - General	Construction/Reconstruction/Rehabilitation of Ugbo street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126026100 - Road - General	Construction/Reconstruction/Rehabilitation of Amagugwu road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	300,000,000.00	2,500,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126026200 - Road - General	Construction/Reconstruction/Rehabilitation of Obuoffia/akpulu street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126026300 - Road - General	Construction/Reconstruction/Rehabilitation of Umujam/Ede- Onovo street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126026400 - Road - General	Construction/Reconstruction/Rehabilitation of Amodu/Ajomadu street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126026500 - Road - General	Construction/Reconstruction/Rehabilitation of Brighter future road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0

17100126026600 - Road - General	Construction/Reconstruction/Rehabilitation of Ozongwu Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126026700 - Road - General	Construction/Reconstruction/Rehabilitation of Sam Eze Avenue	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126026800 - Road - General	Construction/Reconstruction/Rehabilitation of Iyke Aduaka Avenue	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126026900 - Road - General	Construction/Reconstruction/Rehabilitation of Dr Ben Nwokoye	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126027000 - Road - General	Construction/Reconstruction/Rehabilitation of Elder Anthony Nwobodo street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126027100 - Road - General	Construction/Reconstruction/Rehabilitation of Nwafor Agbor Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	300,000,000.00	2,500,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126027200 - Road - General	Construction/Reconstruction/Rehabilitation of Ekwuluobia Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126027300 - Road - General	Construction/Reconstruction/Rehabilitation of USCO Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126027400 - Road - General	Construction/Reconstruction/Rehabilitation of St Peter's Church Spur	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126027500 - Road - General	Construction/Reconstruction/Rehabilitation of Udo Club Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126027600 - Road - General	Construction/Reconstruction/Rehabilitation of Umuonu-udeji Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126027700 - Road - General	Construction/Reconstruction/Rehabilitation of Alo Aluminium – Emenite Junction	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	300,000,000.00	600,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0

17100126027800 - Road - General	Construction/Reconstruction/Rehabilitation of Nnamani street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126027900 - Road - General	Construction/Reconstruction/Rehabilitation of Obiagu street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126028000 - Road - General	Construction/Reconstruction/Rehabilitation of Sooil Plaza street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126028100 - Road - General	Construction/Reconstruction/Rehabilitation of Eziani street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126028200 - Road - General	Construction/Reconstruction/Rehabilitation of Isaac Okoro street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126028300 - Road - General	Construction/Reconstruction/Rehabilitation of St. Patrick street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126028400 - Road - General	Construction/Reconstruction/Rehabilitation of Nsude street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126028500 - Road - General	Construction/Reconstruction/Rehabilitation of Godwin street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126028600 - Road - General	Construction/Reconstruction/Rehabilitation of Maku street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126028700 - Road - General	Construction/Reconstruction/Rehabilitation of Umunwa street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	600,000,000.00	600,000,000.00	0.00	600,000,000.00	600,000,000	600,000,000	0
17100126028800 - Road - General	Construction/Reconstruction/Rehabilitation of Ifemelumma street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126028900 - Road - General	Construction/Reconstruction/Rehabilitation of Agbani street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0

17100126029000 - Road - General	Construction/Reconstruction/Rehabilitation of Nkanu street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126029100 - Road - General	Construction/Reconstruction/Rehabilitation of Nwabueze street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126029200 - Road - General	Construction/Reconstruction/Rehabilitation of Uga street - Aninwede street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126029300 - Road - General	Construction/Reconstruction/Rehabilitation of St peters Church Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126029400 - Road - General	Construction/Reconstruction/Rehabilitation of Ifeanyi Emeazu street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126029500 - Road - General	Construction/Reconstruction/Rehabilitation of Airport Mainland	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	120,000,000.00	120,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126029600 - Road - General	Construction/Reconstruction/Rehabilitation of Eke Obinagu Nike	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126029700 - Road - General	Construction/Reconstruction/Rehabilitation of Ude Maduka street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126029800 - Road - General	Construction/Reconstruction/Rehabilitation of Nnaji Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	200,000,000.00	350,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126029900 - Road - General	Construction/Reconstruction/Rehabilitation of Okolo lane	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	350,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126030000 - Road - General	Construction/Reconstruction/Rehabilitation of Okpe Avenue	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	350,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126030100 - Road - General	Construction/Reconstruction/Rehabilitation of Onicha Agu Lane	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0

17100126030200 - Road - General	Construction/Reconstruction/Rehabilitation of Fountain of Grace	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126030300 - Road - General	Construction/Reconstruction/Rehabilitation of Obioma street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	120,000,000.00	520,000,000.00	0.00	120,000,000.00	120,000,000	120,000,000	0
17100126030400 - Road - General	Construction/Reconstruction/Rehabilitation of Nwankwo street Emene	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126030500 - Road - General	Construction/Reconstruction/Rehabilitation of Igwe Edward Nnaji Avenue	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	750,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126030600 - Road - General	Construction/Reconstruction/Rehabilitation of Eternal Paint Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	190,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126030700 - Road - General	Construction/Reconstruction/Rehabilitation of Owunwa Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	1,150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126030800 - Road - General	Construction/Reconstruction/Rehabilitation of Successways Avenue	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126030900 - Road - General	Construction/Reconstruction/Rehabilitation of Onyewena Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126031000 - Road - General	Construction/Reconstruction/Rehabilitation of Eddie Jideofor Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126031100 - Road - General	Construction/Reconstruction/Rehabilitation of Asadu Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126031200 - Road - General	Construction/Reconstruction/Rehabilitation of Ozalla Ezmio Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	180,000,000.00	1,180,000,000.00	0.00	180,000,000.00	180,000,000	180,000,000	0
17100126031300 - Road - General	Construction/Reconstruction/Rehabilitation of Amucha Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0

17100126031400 - Road - General	Construction/Reconstruction/Rehabilitation of Tan Avenue	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	120,000,000.00	120,000,000.00	0.00	120,000,000.00	120,000,000	120,000,000	0
17100126031500 - Road - General	Construction/Reconstruction/Rehabilitation of Penoks Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	350,000,000.00	350,000,000.00	0.00	350,000,000.00	350,000,000	350,000,000	0
17100126031600 - Road - General	Construction/Reconstruction/Rehabilitation of Ibe Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126031700 - Road - General	Construction/Reconstruction/Rehabilitation of Herbatex Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126031800 - Road - General	Construction/Reconstruction/Rehabilitation of Enewally Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	180,000,000.00	220,000,000.00	0.00	180,000,000.00	180,000,000	180,000,000	0
17100126031900 - Road - General	Construction/Reconstruction/Rehabilitation of Jezie Ubochi Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	180,000,000.00	380,000,000.00	0.00	180,000,000.00	180,000,000	180,000,000	0
17100126032000 - Road - General	Construction/Reconstruction/Rehabilitation of Christ The King Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	180,000,000.00	180,000,000.00	0.00	180,000,000.00	180,000,000	180,000,000	0
17100126032100 - Road - General	Construction/Reconstruction/Rehabilitation of Tarmac School Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	180,000,000.00	260,000,000.00	0.00	180,000,000.00	180,000,000	180,000,000	0
17100126032200 - Road - General	Construction/Reconstruction/Rehabilitation of Augustine Close	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	180,000,000.00	280,000,000.00	0.00	180,000,000.00	180,000,000	180,000,000	0
17100126032300 - Road - General	Construction/Reconstruction/Rehabilitation of Abor Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	180,000,000.00	310,000,000.00	0.00	180,000,000.00	180,000,000	180,000,000	0
17100126032400 - Road - General	Construction/Reconstruction/Rehabilitation of Odumegwu Ojukwu Street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	180,000,000.00	430,000,000.00	0.00	180,000,000.00	180,000,000	180,000,000	0
17100126032500 - Road - General	Construction/Reconstruction/Rehabilitation of Umuije street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0

17100126032600 - Road - General	Construction/Reconstruction/Rehabilitation of Akutu Crescent	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126032700 - Road - General	Construction/Reconstruction/Rehabilitation of Abomimi crescent	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126032800 - Road - General	Construction/Reconstruction/Rehabilitation of Airforce Primary School road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126032900 - Road - General	Construction/Reconstruction/Rehabilitation of Vosan drive	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	350,000,000.00	350,000,000.00	0.00	350,000,000.00	350,000,000	350,000,000	0
17100126033000 - Road - General	Construction/Reconstruction/Rehabilitation of Ibusa street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	350,000,000.00	350,000,000.00	0.00	350,000,000.00	350,000,000	350,000,000	0
17100126033100 - Road - General	Construction/Reconstruction/Rehabilitation of Paully Jaja close	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	1,800,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126033200 - Road - General	Construction/Reconstruction/Rehabilitation of Chief okorowo avenue	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126033300 - Road - General	Construction/Reconstruction/Rehabilitation of Sam eze Avenue & Sam eze Ugwuaji Link	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126033400 - Road - General	Construction/Reconstruction/Rehabilitation of Ogbaru street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126033500 - Road - General	Construction/Reconstruction/Rehabilitation of Nwankwo street Independence Layout	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126033600 - Road - General	Construction/Reconstruction/Rehabilitation of Artisan Market road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	250,000,000.00	250,000,000.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126033700 - Road - General	Construction/Reconstruction/Rehabilitation of Nzekwe street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0

17100126033800 - Road - General	Construction/Reconstruction/Rehabilitation of Secretariat quarters road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126033900 - Road - General	Construction/Reconstruction/Rehabilitation of Denton street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126034000 - Road - General	Construction/Reconstruction/Rehabilitation of Moorehouse – Menkiti street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126034100 - Road - General	Construction/Reconstruction/Rehabilitation of Onyiuke street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126034200 - Road - General	Construction/Reconstruction/Rehabilitation of Udoji street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126034300 - Road - General	Construction/Reconstruction/Rehabilitation of Neni street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126034400 - Road - General	Construction/Reconstruction/Rehabilitation of Port Harcourt street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	120,000,000.00	120,000,000.00	0.00	120,000,000.00	120,000,000	120,000,000	0
17100126034500 - Road - General	Construction/Reconstruction/Rehabilitation of Umunevo-100 foot road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126034600 - Road - General	Construction/Reconstruction/Rehabilitation of Ologo Main road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	600,000,000.00	600,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126034700 - Road - General	Construction/Reconstruction/Rehabilitation of Nibo street	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126034800 - Road - General	Construction/Reconstruction/Rehabilitation of Airport Flyover - Okpara Square (Dual Carriageway)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	1,000,000,000.00	500,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126034900 - Road - General	Construction of Access road to 9th Mile Crash Programme	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0

17100126035000 - Road - General	Construction of Akwuke Road From Police Station to Coal Mining Site	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	1,000,000,000.00	3,500,000,000.00	3,000,000,000.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126035100 - Road - General	Construction of old UNTH Estate Road Phase 1/Phase 2	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126035200 - Road - General	Construction of Umuedeani-Agu Enugu- John Agbo-Umunnaji Ngene-Chief Okeke Agbo Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126035300 - Road - General	CNP - Construction of Aguobu-Umumba- Agba-Umana-Ebenebe Road with spur to Okpueze Umumba	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126035400 - Road - General	CNP- Construction/Reconstruction/Rehabilitation of Oduma - Nomeh Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	600,000,000.00	600,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126035500 - Road - General	CNP- Construction/Reconstruction/Rehabilitation of Mburumbu - Nkerefi Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	700,000,000.00	700,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126035600 - Road - General	CNP- Construction/Reconstruction/Rehabilitation of Amagu-Atakwu- Akagbeugwuakpasha Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	500,000,000.00	500,000,000.00	724,527,951.35	500,000,000.00	500,000,000	500,000,000	0
17100126035700 - Road - General	Construction/Reconstruction/Rehabilitation of Obuoffia - Obeagu – Akagbeugwu Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	500,000,000.00	500,000,000.00	724,527,951.35	500,000,000.00	500,000,000	500,000,000	0
17100126035800 - Road - General	Construction/Reconstruction/Rehabilitation of Penocks Junction Nike Lake Road To T- Junction Flyover	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126035900 - Road - General	Construction/Reconstruction/Rehabilitation of Iheaka-Ibagwa Road Igboeze South	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	1,000,000,000.00	500,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126036000 - Road - General	Construction/Reconstruction/Rehabilitation of Nsukka-Ibagwa- Ogurute-Ette Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126036100 - Road - General	Construction/Reconstruction/Rehabilitation of Ori Engine (Aguobu Umumba Ebenebe Road - Anambra State Border)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0

17100126036200 - Road - General	Construction/Reconstruction/Rehabilitation of Ituku Roads - (i) Umuonyibanvuna Road (ii) Ugwunagbo - Ofeiyi Road (iii) Amata Ituku Ishi Ozalla Road (iv) Umuonyiba - Ofeiyi Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	1,000,000,000.00	4,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126036300 - Road - General	Construction/Reconstruction/Rehabilitation of Obeleagu Umana (Nkwo Ezeagu) Omughu Umana Aguobu Umumba (14.3km) with Spur (1.5km) = (15.8km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	500,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126036400 - Road - General	Construction of Afor-Oghe-Neke-Oyofo-Aguobu Owa Road - 3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	700,000,000.00	700,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126036500 - Road - General	Construction of Ndu road: SEDES- Neke-Aguobu Owa Road- 3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	700,000,000.00	700,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126036600 - Road - General	CNP- Construction of Orié Owa Imezi-Enugwuagu Umudioha to Nsude Road - 4KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	500,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126036700 - Road - General	CNP- Construction of Amurie Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	300,000,000.00	300,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126036800 - Road - General	CNP- Construction of Agbudu Udi Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	167,767,000.00	167,767,000.00	0.00	0.00	0	0	0
17100126036900 - Road - General	Construction of Abonuzu Owa Imezi-Upata Ezema Owa- Aguobu Owa road - 8KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	500,000,000.00	0.00	0.00	0	0	0
17100126037000 - Road - General	Construction of Ibite Olo - Amagu Umulokpa Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431600 - UDI	0.00	1,000,000,000.00	500,000,000.00	0.00	0.00	0	0	0
17100126037100 - Road - General	Construction of Ezema Olo- Ogulogu - Amansea Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	1,000,000,000.00	500,000,000.00	0.00	0.00	0	0	0
13100126021500 - Reform of Government and Governance - General	Reconstruction And Reroofing Of Enugu State Materials Testing Laboratory (Quality Control/Inspection And Engineering Services) At Mowi Area Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0

17100126037200 - Road - General	Construction Of Electrical Maintenance Workshop	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100126021600 - Reform of Government and Governance - General	Purchase Of Departmental Project Vehicle(Hilux) Electrical Dept	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100126021700 - Reform of Government and Governance - General	State Secretariat Complex Electrical Maintenance	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	-	-	0.00	5,000,000.00	5,000,000	5,000,000	0
13100126021800 - Reform of Government and Governance - General	Departmental Project Vehicle Fot Mechanical Dept	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0
13100126021900 - Reform of Government and Governance - General	Enugu State New Secretariat Maintenance For Airconditioners, Pumps, Elevators, Hrac	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
17100126037300 - Road - General	Purchase Of Industrial Machinery And Equipment, Buldozer, G.R.A.der	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126037400 - Road - General	Design And Construction Of Eziaba Ugbawka Akpaa Imeama Umuigbo Amuri Road(11.4Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0
17100126037500 - Road - General	Design And Construction Of Afor Ugbawka Umuisu Ndaliyi Amaurulo Ogeja Ogbaku - Ph Express Road (13.58Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
17100126037600 - Road - General	Design And Construction Of Abakaliki Exp. Afor Izza Junction-Oruku-Akpaofu Road With A Three Span Bridge Of 15M Each Span. (15.5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126037700 - Road - General	Construction/Reconstruction Of Ishiegu-Ohani-Ogere-Obeagu Road, Owo (4Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126037800 - Road - General	Construction/Reconstruction Of Ashishi-Ugwuodo-Ogbunnaji-Uzam Aneke Road (4Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0

17100126037900 - Road - General	Construction/Reconstruction Of Ashishi-Mgbaguzo-lhu Aniowo-Ukwuegbu-Ogere Road, Owo. (4Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126038000 - Road - General	Construction/Reconstruction Of Ogare Hall-Eke Owo International Market, Owo. (2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126038100 - Road - General	Construction/Reconstruction Of Ogbunnaji-Onokoro Ajaogbo-Idodo Ajaogbo Road, Owo. (2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126038200 - Road - General	Construction/Reconstruction Of Ekekwu Ashishi-Okonkwooriogu Road , Owo.(2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126038300 - Road - General	Construction/Reconstruction Of Onuani Ekiyi-Onu Ori Ashishi (1Km) Owo.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126038400 - Road - General	Construction Of Roads In Amagunze 11Km	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126038500 - Road - General	Construction Of Ekeukwoka Isigwe-Akpugo Road. (8.4Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
17100126038600 - Road - General	Construction Of Amauzam Umuisu Road (2.3Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126038700 - Road - General	Construction Of Onu Ngene Oma-Ogbunambo- Nkwo-Amaechichi Nara Road. (7.75Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
17100126038800 - Road - General	Construction Of Aforiza Road Through Eziobodo Junction, Owo (8.32Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
17100126038900 - Road - General	Construction Of Amauzam Amanfu Onuorie Road (1.2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126039000 - Road - General	Construction Of Amauzam Amanfu Obodo Ikoro Road, Ugbawka(4Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0

17100126039100 - Road - General	Construction Of Amauzam-Amanfu-Onuorie Road (1.2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	576,000,000.00	576,000,000	576,000,000	0
17100126039200 - Road - General	Construction Of Obodo Ikoro-Obodonwaogowa-Obodoede-Ekeodogwu-Adalesu Road With Spur To Amaodoro. (4.2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
17100126039300 - Road - General	Construction Of Obinagu Amegu-Uhuagu-Umuene Nomeh-Obinagu Ugbawka Road. (7.61Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0
17100126039400 - Road - General	Construction Of Obinagu Onuede Uhuoji Uhuafor Imama Road (4Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	1,500,000,000.00	1,500,000,000	1,500,000,000	0
17100126039500 - Road - General	Construction Of Ogonogoegu Emegu Road (1Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	480,000,000.00	480,000,000	480,000,000	0
17100126039600 - Road - General	Construction Of Agu Uwani Iji Road (0.8Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	384,000,000.00	384,000,000	384,000,000	0
17100126039700 - Road - General	Construction Of Eke Imezie Osu Road (1.8Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	864,000,000.00	864,000,000	864,000,000	0
17100126039800 - Road - General	Construction Of Akpawfu Ozam Ogbodo Agu Road(2.21Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
17100126039900 - Road - General	Construction Of Ajama Agu-Isiegu Agudene Road (6Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	1,500,000,000.00	1,500,000,000	1,500,000,000	0
17100126040000 - Road - General	Construction Of South North Bypass Ring Road.(Dual Carriage) (170Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	6,000,000,000.00	21,000,000,000	21,000,000,000	0
17100126040100 - Road - General	Construction Of 2.4Km Amagunze To Ihuokpara Road With Two 20M Single Span Reinforced Concrete Bridges	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
17100126040200 - Road - General	Construction Of Ugbawka I Roads Network (8Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0

17100126040300 - Road - General	Rehabilitation And Reconstruction Of Agbani Ugbawka Nara Nkerefi Ebonyi State Boundary Road. (37Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	5,760,000,000.00	10,760,000,000	10,760,000,000	0
17100126040400 - Road - General	Construction Of Richard Street Road (0,315Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126040500 - Road - General	Construction Of Ike Ochu Avenue Street, Gwuagor Road (0.785Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	260,000,000.00	260,000,000	260,000,000	0
17100126040600 - Road - General	Construction Of Ozogbodo Street Road (0.6Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	350,000,000.00	350,000,000	350,000,000	0
17100126040700 - Road - General	Construction Of Obe Amuri Ogbaku Road (8Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	0.00	0.00	0.00	2,840,000,000.00	2,840,000,000	0	0
17100126040800 - Road - General	Construction Of Nkwor Agbani - Nkwor Akpaugo - Nkwor Ihuokpara Road (12.271Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	0.00	0.00	0.00	3,135,500,000.00	3,135,500,000	3,135,500,000	0
17100126040900 - Road - General	Rehabilitation Of Achara Layout Road (Ozalla Street) (1.2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126041000 - Road - General	Construction/Reconstruction Of Amaechi Awkunanaw Roads (I. Umuedani Road, Ii. Agu Enugu, Iii. Jonah Agbo, Iv. Umnunaji Ngene Road, V. Chief Okeke Road (3.315Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126041100 - Road - General	Construction/Reconstruction Of Chukwuani Street (Lower) (0.375Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	90,000,000.00	90,000,000	90,000,000	0
17100126041200 - Road - General	Construction/Reconstruction Of St. Peters-Chinedu Onyia-Akonam Eze Cresent With Two Spurs (0.8025Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126041300 - Road - General	Construction/Reconstruction Of Obinagu-Osisioma Road, Abakpa (2.3Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	800,000,000.00	800,000,000	800,000,000	0
17100126041400 - Road - General	Construction/Reconstruction Of Another Level – Allulu – Nokpa – Ugbo Mdafu – Ugbene 2 Road (4.5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	760,000,000.00	760,000,000	760,000,000	0

17100126041500 - Road - General	Construction/Reconstruction Of Ncheke Umuchigbo – Ugwunwode Road (0.6Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126041600 - Road - General	Construction/Reconstruction Of New Home Phase 2 Street Roads (3.5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	680,000,000.00	680,000,000	680,000,000	0
17100126041700 - Road - General	Construction/Reconstruction Of New Home Phase 1 / Aniooma Umuchigbo Layout Roads (2.5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
17100126041800 - Road - General	Construction/Reconstruction Of Nkwo- Country Home-Pipeline New Home Phase 2 To Adoration Link Road (4.5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	600,000,000.00	600,000,000	600,000,000	0
17100126041900 - Road - General	Construction/Reconstruction Of Ibeagwa – Amokpo – Deeper Life High School – Mbuku Owehe (5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	800,000,000.00	800,000,000	800,000,000	0
17100126042000 - Road - General	Construction/Reconstruction Of Ugwu Eke Roads By Cornerstone (1.5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	320,000,000.00	320,000,000	320,000,000	0
17100126042100 - Road - General	Construction/Reconstruction Of Nkwo Nike – Amorji Phc – Goodluck Market Ugwomu Link Road (7Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	1,360,000,000.00	1,360,000,000	1,360,000,000	0
17100126042200 - Road - General	Construction/Reconstruction Of Spur To Pascal Monastery Center & Ugwuorie (2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	360,000,000.00	360,000,000	360,000,000	0
17100126042300 - Road - General	Construction/Reconstruction Of Old Orie Emenè – Juhel – Nkwubor – Ugwomu Road (2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	360,000,000.00	360,000,000	360,000,000	0
17100126042400 - Road - General	Construction/Reconstruction Of Spur To Ezza Settlement (1Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126042500 - Road - General	Construction/Reconstruction Of Spur To Goodluck International Market (1.2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126042600 - Road - General	Construction/Reconstruction Of Eke Obinagu – Obinagu – Nchatancha – Onuogba – Akpuoga (6Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0

17100126042700 - Road - General	Construction/Reconstruction Of Trans Aerodrome Layout Internal Roads (4Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	720,000,000.00	720,000,000	720,000,000	0
17100126042800 - Road - General	Construction/Reconstruction OfCommunity estate Inter-Streets Roads (2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	360,000,000.00	360,000,000	360,000,000	0
17100126042900 - Road - General	Construction/Reconstruction Of Harmony Estate Roads (2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	360,000,000.00	360,000,000	360,000,000	0
17100126043100 - Road - General	Construction/Reconstruction Of Ugbene Abakpa Street Roads (2.5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
17100126043200 - Road - General	Construction/Reconstruction Of Corperative Estate Street Roads (Abakpa) (2.5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
17100126043300 - Road - General	Construction/Reconstruction Of Housing Estate Trust Roads (Abakpa) (2.5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
17100126043400 - Road - General	Construction/Reconstruction Of New World Hotel – Newtown Nkpologwu Road (3Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126043500 - Road - General	Construction/Reconstruction Of Ugbonenyi – Ugbo Odogwu Roads (2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	360,000,000.00	360,000,000	360,000,000	0
17100126043600 - Road - General	Construction/Reconstruction Of Like Late Avenue Off Nike Lake Rd By Flyover Abakpa (3Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	440,000,000.00	440,000,000	440,000,000	0
17100126043700 - Road - General	Construction/Reconstruction Of Harmony Estate To Ifo To Thinkers Corner To Emene Old Road With A Bridge (4Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	920,000,000.00	920,000,000	920,000,000	0
17100126043800 - Road - General	Construction/Reconstruction Of Ike Ochu Avenue Street, Ogwuagor Road (2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126043900 - Road - General	Construction/Reconstruction Of Ozogbodo Street Road (0.6Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	240,000,000.00	240,000,000	240,000,000	0

17100126044000 - Road - General	Construction/Reconstruction Of Chukwuikpa Street Road (0.23Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
17100126044100 - Road - General	Construction/Reconstruction Of Okwunnaeme Street Road (0.43Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	94,000,000.00	94,000,000	94,000,000	0
17100126044200 - Road - General	Construction/Reconstruction Of Benco Street Road 0.3Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	204,000,000.00	204,000,000	204,000,000	0
17100126044300 - Road - General	Construction/Reconstruction Of Dr Charles Emehelu-Anselem Ogbu Street Road (0.8Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	370,000,000.00	370,000,000	370,000,000	0
17100126044400 - Road - General	Rehabilitation Of Ugwuorie-Harmony Road (2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	0.00	0.00	0.00	240,000,000.00	240,000,000	240,000,000	0
17100126044500 - Road - General	Construction/Reconstruction Of Agu Uwani Iji Road (0,8Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	45,000,000.00	45,000,000	45,000,000	0
17100126044600 - Road - General	Construction/Reconstruction Of Eke Imezie Osu Road (1.8Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	800,000,000.00	800,000,000	800,000,000	0
17100126044700 - Road - General	Construction/Reconstruction Of Akpawfu Ozam Ogbodo Agu (2.21Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	800,000,000.00	800,000,000	800,000,000	0
17100126044800 - Road - General	Construction/Reconstruction Of Ajama Agu - Isiegu Agudene Road (6Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	1,100,000,000.00	1,100,000,000	1,100,000,000	0
17100126044900 - Road - General	Construction/Reconstruction Of Ishide Road Chief Okafor Nnamdi-Jim Nwobodo Road(Awkunanaw) (1.7Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	800,000,000.00	800,000,000	800,000,000	0
17100126045000 - Road - General	Construction/Reconstruction Of Ebenebe Umumba Ndiagu Road (10Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	0.00	0.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126045100 - Road - General	Construction/Reconstruction Of Ogulogu-Olo - Anambra Border Road (6.5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0

17100126045200 - Road - General	Construction/Reconstruction Of Amandim Ibite - Olo Road (12.15Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	0.00	0.00	0.00	3,500,000,000.00	3,500,000,000	3,500,000,000	0
17100126045300 - Road - General	Construction/Reconstruction Of Pragmatic Farm Road (7.65Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	0.00	0.00	0.00	1,500,000,000.00	1,500,000,000	1,500,000,000	0
17100126045400 - Road - General	Construction/Reconstruction Of Adaka - Olo + Spur Road (4.6Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126045500 - Road - General	Construction/Reconstruction Of Nkwo Ezeagu-Umuhu-Heneke Farm-Ajali-Orie Engine (15.3Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	0.00	0.00	0.00	4,000,000,000.00	4,000,000,000	4,000,000,000	0
17100126045600 - Road - General	Construction of Amansiodo-Ihuanyia, Ezeagu, Enugu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	0.00	0.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0
17100126045700 - Road - General	Construction of Imezi-Owa By Umuaji Road Orie	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430600 - EZEAGU	0.00	0.00	0.00	0.00	800,000,000.00	800,000,000	800,000,000	0
17100126045800 - Road - General	Construction/Reconstruction Of Abakpa - Thinkers Corner Link Road (3Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126045900 - Road - General	Construction/Reconstruction Of New Enugu City - Old Enugu City Link Road (9Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126046000 - Road - General	Construction/Reconstruction Of Transekulu G.R.A. Link Road (5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126046100 - Road - General	Construction/Reconstruction Of Njamanze-Okpara Avenue Link Road (4Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126046200 - Road - General	Construction/Reconstruction Of Idaw River - Akwuke Link Road (10Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	1,500,000,000.00	1,500,000,000	1,500,000,000	0
17100126046300 - Road - General	Dualization Of Airport Roundabout To Deport Eke- Obiagu Junction (4.915Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0

17100126046400 - Road - General	Construction/Reconstruction Of Nkwo-Amorji- Country Home - Ugwuorie Road (9.2437)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0
17100126046500 - Road - General	Construction/Reconstruction Of Amodu Street/Ekwummiri Street/Imo Road (Amodu Street, Ekwummiri Close(A), Ekwummiri Close(B), Amodu Close (1.065Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	0.00	0.00	0.00	211,200,000.00	211,200,000	211,200,000	0
17100126046600 - Road - General	Construction/Reconstruction Of Eha-Amufu-Umualor-Neke Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411000 - ISI UZO	0.00	0.00	0.00	0.00	1,200,000,000.00	1,200,000,000	1,200,000,000	0
17100126046700 - Road - General	Construction/Reconstruction Of Eha-Amufu-Ikem Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411000 - ISI UZO	0.00	0.00	0.00	0.00	1,500,000,000.00	1,500,000,000	1,500,000,000	0
17100126046800 - Road - General	Construction/Reconstruction Of Ugwu Ikenga Nyia Junction Ujwuaji-Obinagu 1	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	800,000,000.00	800,000,000	800,000,000	0
17100126046900 - Road - General	Construction/Reconstruction Of More House-Menkiti Street Road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	300,000,000.00	300,000,000	300,000,000	0
17100126047000 - Road - General	Construction/Reconstruction Of Ama-Umani-Ekeachara-A-Ukehe-Ugwogo Road (14.3Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421500 - UDENU	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
17100126047100 - Road - General	Construction/Reconstruction Of Ette Borehole - Ipu Ede - Umunebe - Ijekpe Road(14.3Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421500 - UDENU	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
17100126047200 - Road - General	Construction/Reconstruction Of Itchi - Unadu - Alor-Agu Road (13.4)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421500 - UDENU	0.00	0.00	0.00	0.00	1,700,000,000.00	1,700,000,000	1,700,000,000	0
17100126047300 - Road - General	Construction/Reconstruction Of Ekeoche - Osusu - Abaede - Amaebo - Umuidu - Ajarija - Ugbele - Amaegbu - Lejja Road (3.5Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421500 - UDENU	0.00	0.00	0.00	0.00	800,000,000.00	800,000,000	800,000,000	0
17100126047400 - Road - General	Construction/Reconstruction Of Obollo-Eke Amutenyi - Benue Border Road (3.2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421500 - UDENU	0.00	0.00	0.00	0.00	800,000,000.00	800,000,000	800,000,000	0
17100126047500 - Road - General	Construction/Reconstruction Of Obollo-Eke-Umuitodo - Okpakerekere - Obollo Afor Road (3.2Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421500 - UDENU	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0

17100126047600 - Road - General	Construction/Reconstruction Of Anyazuru road, Ohom Orba (2km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41421300 - NSUKKA	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126047700 - Road - General	Construction/Reconstruction Of Umunagu - Eziani Junction Road (14.942Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41420700 - IGBO ETITI	0.00	0.00	0.00	0.00	3,500,000,000.00	3,500,000,000	3,500,000,000	0
17100126047800 - Road - General	Network Of Roads At Independence Layout And New Haven, Enugu State (I. Agric Bank Junction - Vosan Drive - Enugu Ph Expressway, Ii. Centenary Roundabout- Eke Otu Amechi Awkunanaw Rd, Iii. Lomalinda Junction-Hilveiw Str- Esbs Junction Rd, Iv. Completion Of Abor Street Maryland Enugu, V. Pioneer Street, Vi. New Heaven - Nza Link Rd, Vii. Dominion City Road, Viii. Umuoji Street-Ugwueme Crescent Rd, Ix. Ike Sabito Str- Christabel Crescent Agwu Str, (10.09Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126047900 - Road - General	Rehabilitation Of Achara Layout Road(Ozalla Str) (1.2Km)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000	60,000,000	0
17100126048000 - Road - General	Construction/Reconstruction Of Meniru-Oliver Agbo-One Day Road (0.65km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126048100 - Road - General	Construction/Reconstruction Of Meniru-Eddy Brown Street-Oliver Agbo (0.5km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126048200 - Road - General	Construction/Reconstruction Of Meniru-Ede Onovo Street-Amachara Ike-Precious Road (1.807km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126048300 - Road - General	Construction/Reconstruction Of Ede Onovo Street-Agbede-Oliver Agbo (0.632km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126048400 - Road - General	Construction/Reconstruction Of Meniru-Umukalunta Street-Ikirike Road (0.4km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126048500 - Road - General	Construction/Reconstruction Of Amaechi-William Street-Nwigwe-Umuigwe-Udo Club (0.4km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0

17100126048600 - Road - General	Construction/Reconstruction Of Upper Chime-Nza Street Link Road (0.7km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126048700 - Road - General	Construction/Reconstruction Of Kingsway-Aria-Ugwu Aaron-Dental Hospital Road (1.6km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	0.00	0.00	0.00	350,000,000.00	350,000,000	350,000,000	0
17100126048800 - Road - General	Construction/Reconstruction Of Kingsway-Udi Siding-Old Unth Road (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126048900 - Road - General	Construction Of 2Km Per Ward Of The 260 Wards In Enugu State Roads. (520km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
17100126049000 - Road - General	Rehabilitation Of Sabastin Street (0.85km)	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	140,000,000.00	140,000,000	140,000,000	0
17100126049100 - Road - General	Construction/Reconstruction Of Bernard Anike Street (0.22km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	47,000,000.00	47,000,000	47,000,000	0
17100126049200 - Road - General	Construction/Reconstruction of Aria Road (1.057km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
17100126049300 - Road - General	Construction/Reconstruction of Nzekwe Street (0.28km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	14,000,000.00	14,000,000	14,000,000	0
17100126049400 - Road - General	Construction/Reconstruction of Obosi Street (0.275km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000	25,000,000	0
17100126049500 - Road - General	Construction/Reconstruction of Poly Clinic-Illukwe Street (0.415km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	35,000,000.00	35,000,000	35,000,000	0
17100126049600 - Road - General	Construction/Reconstruction of SECRETATRIAT QUARTERS INTERNAL ROADS (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126049700 - Road - General	Construction/Reconstruction of OWERRI ROAD (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0

17100126049800 - Road - General	Construction/Reconstruction of ST THOMAS Street (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126049900 - Road - General	Construction/Reconstruction of ILUKWE Street (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126050000 - Road - General	Construction/Reconstruction of RICHARD STREET EXTENSION (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126050100 - Road - General	Construction/Reconstruction of ARTISAN TO CHINA TOWN (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126050200 - Road - General	Construction/Reconstruction of UDI ROAD (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126050300 - Road - General	Construction/Reconstruction of OGIDI STREET (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126050400 - Road - General	Construction/Reconstruction of MOORE HOUSE Street (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126050500 - Road - General	Construction/Reconstruction of CHIEF AGBO Street (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126050600 - Road - General	Construction/Reconstruction of WOODWARD Street (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126050700 - Road - General	Construction/Reconstruction of WATSON Street (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126050800 - Road - General	Construction/Reconstruction of Njikoka Street (0.16km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000	25,000,000	0
17100126050900 - Road - General	Construction/Reconstruction of Wokemba Street (0.3km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0

17100126051000 - Road - General	Construction/Reconstruction of Osina Street (0.2km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0
17100126051100 - Road - General	Construction/Reconstruction of Umuobi Street (0.25km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000	60,000,000	0
17100126051200 - Road - General	Construction/Reconstruction of Ogoja Street (0.18km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	35,000,000.00	35,000,000	35,000,000	0
17100126051300 - Road - General	Construction/Reconstruction of Onyeabor Street (0.15km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
17100126051400 - Road - General	Construction/Reconstruction of Jos Street (0.18km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	35,000,000.00	35,000,000	35,000,000	0
17100126051500 - Road - General	Construction/Reconstruction of Abuja Street (0.18km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	35,000,000.00	35,000,000	35,000,000	0
17100126051600 - Road - General	Construction/Reconstruction of Makurdi Street (0.18km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	35,000,000.00	35,000,000	35,000,000	0
17100126051700 - Road - General	Construction/Reconstruction of Akure Street (0.17km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
17100126051800 - Road - General	Construction/Reconstruction of Azigbo Lane (0.17km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
17100126051900 - Road - General	Construction/Reconstruction of Ibadan Street (0.17km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
17100126052000 - Road - General	Construction/Reconstruction of Ikorodu Street (0.17km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
17100126052100 - Road - General	Construction/Reconstruction of Jalingo Street (0.17km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0

17100126052200 - Road - General	Construction/Reconstruction of Awka Etitì Street (0.17km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
17100126052300 - Road - General	Construction/Reconstruction of Ozo. E.O Nwokeabia Street (0.17km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
17100126052400 - Road - General	Construction/Reconstruction of Urum Street + Spur (0.4km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	80,000,000.00	80,000,000	80,000,000	0
17100126052500 - Road - General	Construction/Reconstruction of Isiogun Street (0.31km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	73,000,000.00	73,000,000	73,000,000	0
17100126052600 - Road - General	Construction/Reconstruction of Isiuzo Street (0.33km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	75,000,000.00	75,000,000	75,000,000	0
17100126052700 - Road - General	Construction/Reconstruction of Ugbodogwu - Phase 6 (0.91km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	164,000,000.00	164,000,000	164,000,000	0
17100126052800 - Road - General	Construction/Reconstruction of Kingsley N. Anyanwu Street (0.35km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000	60,000,000	0
17100126052900 - Road - General	Construction/Reconstruction of Ugbodogwu - Ugbowa Junction (1.85km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	340,000,000.00	340,000,000	340,000,000	0
17100126053000 - Road - General	Construction/Reconstruction of P. Ozokoli Rd - Phase 6 Junction + Spur (0.62km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126053100 - Road - General	Construction/Reconstruction of Nze S.N. Agu Street (0.21km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	45,000,000.00	45,000,000	45,000,000	0
17100126053200 - Road - General	Construction/Reconstruction of Nweze Crescent New GRA (0.75km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126053300 - Road - General	Construction/Reconstruction of Nwatakocha Avenue (0.88km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	160,000,000.00	160,000,000	160,000,000	0

17100126053400 - Road - General	Construction/Reconstruction of Spur to Rev. Fr. Edeh Street (0.11km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000	25,000,000	0
17100126053500 - Road - General	Construction/Reconstruction of Transekulu Winners junction (2.31km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	530,000,000.00	530,000,000	530,000,000	0
17100126053600 - Road - General	Construction/Reconstruction of Aguabor - Obah Lane (0.65km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126053700 - Road - General	Construction/Reconstruction of Aguabor - Golf Anex Extension (0.46km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	105,000,000.00	105,000,000	105,000,000	0
17100126053800 - Road - General	Construction/Reconstruction of Mission Road (0.5km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126053900 - Road - General	Construction/Reconstruction of Aguabor Primary School Health Center (0.3km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000	60,000,000	0
17100126054000 - Road - General	Construction/Reconstruction of Nnamezi Avenue - Sebastine Road (0.83km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	140,000,000.00	140,000,000	140,000,000	0
17100126054100 - Road - General	Construction/Reconstruction of Fourty Eight - Onyeze Street (0.6km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000	150,000,000	0
17100126054200 - Road - General	Construction/Reconstruction of David Drive Nike Road (0.21km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	45,000,000.00	45,000,000	45,000,000	0
17100126054300 - Road - General	Construction/Reconstruction of Osmond Crescent - Ugbene Road + Spur to Nike Road (0.5km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126054400 - Road - General	Construction/Reconstruction of Osakwe Street (0.334km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	55,000,000.00	55,000,000	55,000,000	0
17100126054500 - Road - General	Construction/Reconstruction of Damian Street (0.334km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0

17100126054600 - Road - General	Construction/Reconstruction of Ezeoha Lane (0.53km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126054700 - Road - General	Construction/Reconstruction of Ignatius Obi Street (0.334km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	55,000,000.00	55,000,000	55,000,000	0
17100126054800 - Road - General	Construction/Reconstruction of Olo Street + Spur (0.36km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126054900 - Road - General	Construction/Reconstruction of Eloka Street (0.35km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	80,000,000.00	80,000,000	80,000,000	0
17100126055000 - Road - General	Construction/Reconstruction of Ekeanyawu Street + Spur (0.43km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126055100 - Road - General	Construction/Reconstruction of Ikegbunam Street(0.5km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126055200 - Road - General	Construction/Reconstruction of Abia Street (0.31km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	80,000,000.00	80,000,000	80,000,000	0
17100126055300 - Road - General	Construction/Reconstruction of Abba Street - Ugbene Road (0.16km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	45,000,000.00	45,000,000	45,000,000	0
17100126055400 - Road - General	Construction/Reconstruction of Umunze Street (0.12km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
17100126055500 - Road - General	Construction/Reconstruction of Akpu Street (0.28km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	75,000,000.00	75,000,000	75,000,000	0
17100126055600 - Road - General	Construction/Reconstruction of Hilltop Crescent Street (0.44km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126055700 - Road - General	Construction/Reconstruction of Amezi Street (0.3km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	80,000,000.00	80,000,000	80,000,000	0

17100126055800 - Road - General	Construction/Reconstruction of Ogwuagor - Ahiafor and Spur to Nike Road (2.4km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	600,000,000.00	600,000,000	600,000,000	0
17100126055900 - Road - General	Construction/Reconstruction of Ozudor Street - Udi - Chief Omene (0.75km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126056000 - Road - General	Construction/Reconstruction of Ugwu Amakparaki (0.3km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	80,000,000.00	80,000,000	80,000,000	0
17100126056100 - Road - General	Construction/Reconstruction of Ozuanichebe (0.6km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126056200 - Road - General	Construction/Reconstruction of Ameh Avenue (0.14km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0
17100126056300 - Road - General	Construction/Reconstruction of Amaluweze (0.42km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126056400 - Road - General	Construction/Reconstruction of Ogburugvu/Merabeth (1.037km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	220,000,000.00	220,000,000	220,000,000	0
17100126056500 - Road - General	Construction/Reconstruction of Imo River - Afimegwu (0.32km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
17100126056600 - Road - General	Construction/Reconstruction of Isiekenesi (0.253km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000	70,000,000	0
17100126056700 - Road - General	Construction/Reconstruction of Ezeama/Obieze Street and Lawyer Avenue (1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410500 - ENUGU SOUTH	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126056800 - Road - General	Construction/Reconstruction of Udogwu Street (0.23km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	80,000,000.00	80,000,000	80,000,000	0
17100126056900 - Road - General	Rehabilitation of Nkwubor Nike Road (5.77km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0

17100126057000 - Road - General	Construction/Reconstruction of Mbalegi-St Anthony Church road (2.55km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	700,000,000.00	700,000,000	700,000,000	0
17100126057100 - Road - General	Construction/Reconstruction of Nkpologu-Free World road (2.5km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126057200 - Road - General	Construction/Reconstruction of Depot-Onuoba-Nkwubo road (3.6km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	700,000,000.00	700,000,000	700,000,000	0
17100126057300 - Road - General	Construction/Reconstruction of Road Number 7 (25m Width) Independence Layout. (4.2km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	900,000,000.00	900,000,000	900,000,000	0
17100126057400 - Road - General	Construction/Reconstruction of Road Number 9 (40m Width) (1.894km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
17100126057500 - Road - General	Construction/Reconstruction of Road Number 10 (40m Width) (2.519km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	450,000,000.00	450,000,000	450,000,000	0
17100126057600 - Road - General	Construction/Reconstruction of Road Number 3A (20m Width) (1.819km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
17100126057700 - Road - General	Construction/Reconstruction of Road Number 1 (25m Width) (3.339km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	900,000,000.00	900,000,000	900,000,000	0
17100126057800 - Road - General	Construction/Reconstruction of Road Number 5 (25m Width) (0.1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
17100126057900 - Road - General	Construction/Reconstruction of Road Number 8B (25m Width) (1.121km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
17100126058000 - Road - General	Construction/Reconstruction of Road Number 4 (25m Width) (0.905)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126058100 - Road - General	Construction/Reconstruction of Road Number 6 (25m Width) (1.438km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0

17100126058200 - Road - General	Construction/Reconstruction of Road Number 2 (25m Width) (1.99km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
17100126058300 - Road - General	Construction/Reconstruction of Road Number 8A (38m Width) (1.468km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
17100126058400 - Road - General	Construction/Reconstruction of Road Number 7B (50m Width) (4.572km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126058500 - Road - General	Construction/Reconstruction of Road Number 3B (25m Width) (3.007km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	800,000,000.00	800,000,000	800,000,000	0
17100126058600 - Road - General	Construction/Reconstruction of Road Number 310 (25m Width) (0.91km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
02100126000400 - Societal Re-orientation - General	Rehabilitation Of Afor Ugbawka To Modern Market	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126058700 - Road - General	Provision For Designs And Scoping Of Roads And Infrastrucure	23050101 - RESEARCH AND DEVELOPMENT	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0
02100126000500 - Societal Re-orientation - General	Development Of Enugu Arcade, Water Park And Amusement Park At Edward Nnaji Park, New Haven, Enugu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
02100126000600 - Societal Re-orientation - General	Construction Of Proposed Parks Development For Enugu State	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
13100126022000 - Reform of Government and Governance - General	Construction Of Enugu State Tech Hub At Enugu Printing Press, G.R.A.	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	400,000,000.00	400,000,000	400,000,000	0
17100126058800 - Road - General	Construction/ Reconstruction Of 18 Roundabouts In Enugu Urban	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	300,000,000.00	300,000,000	300,000,000	0
13100126022100 - Reform of Government and Governance - General	Renovation/Landscapping Of Enugu State Electricity Regulation Commission (Eerc), Park Avenue, G.R.A., Enugu	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0

17100126058900 - Road - General	Construction/ Reconstruction Of St. Peter - Chinedu Onyia- Akonam Eze Crescent With Two Spurs (0.81Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
17100126059000 - Road - General	Construction/ Reconstruction Of Gregory Mba Close, Old Airport Road (0.19Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0
17100126059100 - Road - General	Construction/ Reconstruction Of Onyebuchi Street (0.52Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	160,000,000.00	160,000,000	160,000,000	0
17100126059200 - Road - General	Construction/ Reconstruction Of Power Line - Enewale - Christ Embassy - Dominiom City - New Haven Junction Under Pass (0.7Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	130,000,000.00	130,000,000	130,000,000	0
17100126059300 - Road - General	Construction/ Reconstruction Of Cocobelle / 7 11 Hotel(0.13Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	35,000,000.00	35,000,000	35,000,000	0
17100126059400 - Road - General	Construction/ Reconstruction Of New Haven Flyover - Omega Church - Chief G. O. Ume G.R.A.lu Close (0.38Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
17100126059500 - Road - General	Construction/ Reconstruction Of Nkaa Drive- Lt. Col. Odionymfe Close - Kings High School - Elias Igwegbu (0.99Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	310,000,000.00	310,000,000	310,000,000	0
17100126059600 - Road - General	Construction/ Reconstruction Of Nachi Street / Nachi Close (0.21Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000	60,000,000	0
17100126059700 - Road - General	Construction/ Reconstruction Of Jerry Uwakwe Street (0.30Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	51,000,000.00	51,000,000	51,000,000	0
17100126059800 - Road - General	Construction/ Reconstruction Of Mbaukwu Street (0.13Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	31,690,000.00	31,690,000	31,690,000	0
17100126059900 - Road - General	Construction/ Reconstruction Of Zion Avevue - New Haven City Layout - Railway Corridor (0.72Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	120,000,000.00	120,000,000	120,000,000	0
17100126060000 - Road - General	Construction/ Reconstruction Of Arc Chris Orji Close (0.15Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0

17100126060100 - Road - General	Construction/ Reconstruction Of Barr. Anaene Nwankwo Close (0.12Km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0
17100126060200 - Road - General	Construction/ Reconstruction Of Enugu Akwu Obodo Ukwu Obodo Aja Inyi Road (5.8km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126060300 - Road - General	Construction/ Reconstruction Of Isiokewe Amankpuato-Amoli Awgu Boundary (6km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41430100 - AGWU	0.00	0.00	0.00	0.00	1,020,000,000.00	1,020,000,000	1,020,000,000	0
17100126060400 - Road - General	Construction/ Reconstruction Of Umuonwu Village Road Ugwuoba (1.75km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
17100126060500 - Road - General	Construction/ Reconstruction Of Obune-Nkwere-Aguabosi-Ugwuoba Road 18km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0
17100126060600 - Road - General	Construction/ Reconstruction Of Eziachi/Okposi Road Ugwuoba Road (2.1km)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
02100126000700 - Societal Re-orientation - General	Construction of Five Star Hotel at International Conference Centre	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0
02100126000800 - Societal Re-orientation - General	Rehabilitation of Presidential Hotel, Enugu	23030103 - REHABILITATION / REPAIRS - HOUSING	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	600,000,000.00	600,000,000	600,000,000	0
17100126060700 - Road - General	Zero tolerance on potholes on Roads in Urban Roads in Enugu State	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
04050126000902 - Functional health facilities	Construction of Enugu International Hospital, Rangers Avenue, Enugu State	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	10,000,000,000.00	10,000,000,000	10,000,000,000	0
17100126060800 - Road - General	CNP- Construction of Agbani-Nkwo Agbani to Obinagu Uwani Akpugo road	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	300,000,000.00	300,000,000.00	0.00	0.00	0	0	0
13100126022200 - Reform of Government and Governance - General	Repair and Renovation of Public Buildings	23030103 - REHABILITATION / REPAIRS - HOUSING	70443 - CONSTRUCTION	41441800 - STATE WIDE	43,800,000.00	0.00	0.00	0.00	0.00	0	0	0

023410200100	Rural Access Mobility Project (RAMP)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	500,000,000.00	500,000,000.00	0.00	2,454,789,000.00	2,454,789,000	2,454,789,000	0
17100126060900 - Road - General	Purchase of equipment for the Establishment of Enugu State Roads Fund (SRF)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126061000 - Road - General	Purchase of equipment for the Establishment of Enugu State Urban and Rural Access Roads Authority (RARA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
17100126061100 - Road - General	State Counterpart Contribution for RAMP State Counterpart fund Provision for Rural Access and Agricultural Marketing Project (RAAMP) for construction/Rehabilitation of 300km of rural roads in Enugu State.	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	500,000,000.00	500,000,000.00	0.00	454,789,000.00	454,789,000	454,789,000	0

023600100100	Ministry of Culture and Tourism											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					7,500,000.00	1,190,000,000.00	1,190,000,000.00	17,221,625.00	20,110,000,000.00	20,110,000,000	20,110,000,000	0
02100125000100 - Societal Re-orientation - General	Establishment and equipping of a State Orchestral Band for performances at Public and State functions (1 piano, 1 violin, 3 microphones, 3 bass drums, 2 flutes, 1 synthesizer, 2 trumpets, 2 keyboards, 2 music stands, 4 lightnings, 2 mixers,)	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000	60,000,000	0
02100125000200 - Societal Re-orientation - General	Enugu State Culture and Tourism Fiesta	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70473 - TOURISM	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0

13100125000300 - Reform of Government and Governance - General	Purchase of public address system and other digital Equipment e.g. 2 Cameras computers laptops, 1 drones for enlightenment and sensitization of citizens in the state	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	6,500,000.00	50,000,000.00	50,000,000	50,000,000	0
02100125000300 - Societal Re-orientation - General	Rehabilitation and Upgrading of Recreational (Ejindu) Park Coal Camp Enugu	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	7,500,000.00	0.00	0.00	0.00	0.00	0	0	0
02100125000400 - Societal Re-orientation - General	Refurbishment beautification and maintenance of 29 round Abouts and establishment of more round abouts to reduce accidents in Enugu metropolis construction of new ones in Enugu Metropolis	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	10,721,625.00	0.00	0	0	0
02100125000500 - Societal Re-orientation - General	Establishment of Eco-Tourism Nature viewing wildlife forest recreation and culture at Apugoeze Oji River	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70473 - TOURISM	41431400 - OJI RIVER	0.00	150,000,000.00	150,000,000.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
06100125000100 - Housing and Urban Development - General	Acquisition of land and establishment of Zoological and conservation theme park	23010101 - PURCHASE / ACQUISITION OF LAND	70811 - RECREATIONAL AND SPORTING SERVICES	41410400 - ENUGU NORTH	0.00	150,000,000.00	150,000,000.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
10100125000100 - Water Resources and Rural Deve - General	Repositioning water falls - Awhum water falls Iyizu waterfalls and Caves Ezimo NwoNwo waterfall - Awgu Opi waterfall - Opi Ngwo pine forest limestone cave and waterfall - Ngwo Ozom/Osum water falls - Elugwu Akwu Oji River	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	4,000,000,000.00	4,000,000,000	4,000,000,000	0
02100125000600 - Societal Re-orientation - General	Repositioning of Lakes- Opi lake Ihenek lake Nike Lake Ani Ozalla lake Nwachi Iyi-Umuaguinyi Ahuruma- Adu Ngene/UkwuNgene Una Deep black lake - Ehuhe	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	130,000,000.00	130,000,000.00	0.00	5,000,000,000.00	5,000,000,000	5,000,000,000	0
02100125000700 - Societal Re-orientation - General	Repositioning and conservation of caves at-Iheneka cave Coal mines Ribadu Oti Onyeama Akwuke Isiama cave	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410500 - ENUGU SOUTH	0.00	100,000,000.00	100,000,000.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0

02100125000800 - Societal Re-orientation - General	Repositioning of Water Fronts- Inyaba beach - Akwuke Iyioku - Alum Ohii warm water and quick sand swamp-Ehuhe Omoo spring - Awgu Okpoku spring Adu Dam	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41430100 - AGWU	0.00	50,000,000.00	50,000,000.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
13100125000400 - Reform of Government and Governance - General	Designation and upgrading of Enugu State museum at old Legislative Assembly in Enugu	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0

023600100300	International Conference Centre (ICC)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	0.00	0.00	0.00	62,698,000.00	62,698,000	62,698,000	0
13100126022300 - Reform of Government and Governance - General	Purchase of office equipments 2 no Laptops, 2 nos printers, 3 nos desktops and 1 no photocopier	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	7,000,000.00	7,000,000	7,000,000	0
13100126022400 - Reform of Government and Governance - General	Purchase of office furniture and fittings	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,847,000.00	5,847,000	5,847,000	0
10100126000100 - Water Resources and Rural Deve - General	Provision of Water Facilities	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	306,000.00	306,000	306,000	0
02100126000900 - Societal Re-orientation - General	Beautification of the lcc enviroments with flowers	23040101 - TREE PLANTING	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	4,835,000.00	4,835,000	4,835,000	0
14100126002800 - Power - General	Rehabilitation of Electricity in the ICC building	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	44,710,000.00	44,710,000	44,710,000	0

023600400100	Enugu State Council for Arts and Culture											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	22,200,000.00	22,200,000.00	0.00	20,462,000.00	20,462,000	20,462,000	0

02100125000900 - Societal Re-orientation - General	Relocation of office and development of Arts Gallery	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	10,000,000.00	10,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
13100125000500 - Reform of Government and Governance - General	Purchase of Floor Tiles	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000	1,500,000	0
13100125000600 - Reform of Government and Governance - General	Purchase of Plumbing Materials	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	962,000.00	962,000	962,000	0
13100125000700 - Reform of Government and Governance - General	Purchase of Easels and exhibition stands	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0	0	0
13100125000800 - Reform of Government and Governance - General	Setting up and Audio-Visual Room Editing Suite and Purchase of still/Video Camera	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,900,000.00	5,900,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
14100125000100 - Power - General	Purchase of power generating set 3.5kva	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	500,000.00	500,000.00	0.00	0.00	0	0	0
13100125000900 - Reform of Government and Governance - General	Purchase of furniture and fittings (Sofa Air Conditioner Television set and Fans)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	800,000.00	800,000.00	0.00	0.00	0	0	0
02100125001000 - Societal Re-orientation - General	Enhancement of Mini Arts and Craft shop	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0

023605200100	Tourism Board											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	25,500,000,000.00	25,500,000,000.00	10,213,576,479.92	10,500,000,000.00	10,500,000,000	10,500,000,000	0

02100125001100 - Societal Re-orientation - General	Completion of Tourist/Film Parks	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,500,000,000.00	1,500,000,000.00	424,540,747.42	2,500,000,000.00	2,500,000,000	2,500,000,000	0
06100125000200 - Housing and Urban Development - General	Construction of a five-star hotel at International Conference Centre Enugu	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000,000.00	20,000,000,000.00	9,729,035,732.50	5,000,000,000.00	5,000,000,000	5,000,000,000	0
10100125000200 - Water Resources and Rural Deve - General	Construction of Water and amusement park at different locations across the State	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,000,000,000.00	4,000,000,000.00	60,000,000.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0

023800100100	State Economic Planning Commission											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					25,000,000.00	4,054,800,000.00	4,054,800,000.00	100,000,000.00	1,626,530,000.00	1,626,530,000	1,626,530,000	0
13100125001000 - Reform of Government and Governance - General	Purchase of Statistical & Econometric Software for Policy Analysis and Projections	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000	2,000,000	0
13100125001100 - Reform of Government and Governance - General	CNP - State Counterpart Contribution to Sustain Partnership with LGAs	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000,000.00	2,000,000,000.00	0.00	0.00	0	0	0
13100125001200 - Reform of Government and Governance - General	Acquisition of software for integration of result based management reporting.	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000	8,000,000	0
13100125001300 - Reform of Government and Governance - General	Purchase of 6 Nos Hp 15.6 Computer Laptop (corei7 intel) 32GB RAM 1 TB SSD (screen touch) @750,000 each for HODs of Planning, LG Coordination, Donor	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00	4,500,000	4,500,000	0
13100125001400 - Reform of Government and Governance - General	Purchase of 1 No of Hp Scanner with its accessories	23010118 - PURCHASE OF SCANNERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	400,000.00	400,000.00	0.00	300,000.00	300,000	300,000	0

13100125001500 - Reform of Government and Governance - General	Introduction and Institutionalization of Integrated software for Performance Improvement Plan (PIP)/Balanced Score Card (BSC) Model in the State and Capacity Building for sustainability	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0	0	0
13100125001600 - Reform of Government and Governance - General	Review and Printing of 340 copies of MTSS	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	6,000,000.00	6,000,000	6,000,000	0
13100125001700 - Reform of Government and Governance - General	Development of State Medium Term Implementation Plan	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
13100125001800 - Reform of Government and Governance - General	Development of State Standardized Template for Collation and Consolidation of Sector Capital Performance	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	25,000,000.00	0.00	0.00	0.00	0.00	0	0	0
13100125001900 - Reform of Government and Governance - General	Purch. of 2No Gubabi Steel file cabinet for HODs Admin and Accounts department for storage sensitive documents	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,000,000.00	1,000,000.00	0.00	0.00	0	0	0
13100125002000 - Reform of Government and Governance - General	Purchase of 1 No Optima full 3D Projector with Bluetooth and projector screen 9500 lumens full HD 1080P and accessories	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	900,000.00	900,000.00	0.00	950,000.00	950,000	950,000	0
13100125002100 - Reform of Government and Governance - General	Development of Monitoring and Evaluation Framework for benchmarking the performance of the implementation of Social Protection Programmes in the State in partnership with Donors	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000	15,000,000	0
13100125002200 - Reform of Government and Governance - General	Development of Donor coordination Framework for the State in collaboration with relevant MDAs for proper cordination of Donor Assisted Programmes in the State.	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	12,000,000.00	12,000,000	12,000,000	0
23070325000100 - Humanitarian Logistics and Coordination	Monitoring and Evaluation of the implementation of Social Protection Policy in the state	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0	0	0

13100125002300 - Reform of Government and Governance - General	Installation of wireless storage device & networking of ICT equipment in the commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0	0	0
13100125002400 - Reform of Government and Governance - General	Purchase of furniture & fitting; 4 Nos LG Refrigerators HODs Planning, Donor Coordination, Accounts, and Admin & Supply; 4 nos Industrial fans	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,500,000.00	2,500,000.00	0.00	2,980,000.00	2,980,000	2,980,000	0
13100125002500 - Reform of Government and Governance - General	Purchase & installation of office Fittings (2 Nos 2 Hp Inverter Ac @1.5m each	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
13100125002600 - Reform of Government and Governance - General	Purchase of 2 Nos HP LaserJet Pro M404n Printers wit accessories @ N350 000 each	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,400,000.00	1,400,000.00	0.00	700,000.00	700,000	700,000	0
13100125002700 - Reform of Government and Governance - General	Purchase of 2 No Sharp AR-6020v Photocopier with accessories @ N550 000	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,100,000.00	1,100,000.00	0.00	1,100,000.00	1,100,000	1,100,000	0
13100125002800 - Reform of Government and Governance - General	State Counterpart Contribution for Donor and PPP	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000,000.00	2,000,000,000.00	100,000,000.00	1,500,000,000.00	1,500,000,000	1,500,000,000	0
13100125002900 - Reform of Government and Governance - General	Purchase of 1 No Toyota Hilux vehicle	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	35,000,000.00	35,000,000	35,000,000	0
13100125003000 - Reform of Government and Governance - General	Purchase of 1 No Toyota Hiace Bus for M&E project & field visits across the State	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0

023800400100	State Bureau of Statistics											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	271,440,000.00	271,440,000.00	0.00	1,500,000,000.00	1,500,000,000	1,500,000,000	0

13100125003100 - Reform of Government and Governance - General	Establishment of Server Infrastructure, setting up of a control system, dashboards, data collection infrastructure, and network to connect SBS with MDAs and LGAs for seamless display of key metrics for the Governor, SSG and other key officials	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	144,106,800.00	144,106,800	144,106,800	0
13100125003200 - Reform of Government and Governance - General	Small Area Estimation (SAE) to produce Multidimensional Poverty Index and other Socio- Economic indicators from LGAs and ward levels using survey and geospatial satellite data	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
13100125003300 - Reform of Government and Governance - General	Procurement of 4 Project Vehicles (Hilux 2.7L 4WD DCSS AT P FS)	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	195,000,000.00	195,000,000	195,000,000	0
13100125003400 - Reform of Government and Governance - General	Procurement of 2 Staff Buses (Hiace 3.0L SR 15-S Diesel)	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	124,000,000.00	124,000,000	124,000,000	0
13100125003500 - Reform of Government and Governance - General	Purchase of Generator (Firman 5.0 KVA. SDG 7000 SE)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,400,000.00	1,400,000	1,400,000	0
13100125003600 - Reform of Government and Governance - General	Compilation of State Gross Domestic Product (SGDP)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	213,193,200.00	213,193,200	213,193,200	0
13100125003700 - Reform of Government and Governance - General	Capacity building in collaboration with National Bureau of Statistics (NBS)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	55,000,000.00	55,000,000	55,000,000	0
13100125003800 - Reform of Government and Governance - General	Conduct of Establishment and Market Census to generate a comprehensive frame of all markets and establishments in the State	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	120,000,000.00	120,000,000	120,000,000	0
13100125003900 - Reform of Government and Governance - General	Conduct of Special Surveys in Schools to provide Government with actionable data to improve access, equity, quality and efficiency of education service delivery	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	55,000,000.00	55,000,000	55,000,000	0

13100125004000 - Reform of Government and Governance - General	Conduct of Housing Statistics to improve housing delivery, reduce housing deficits and guide urban planning	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100125004100 - Reform of Government and Governance - General	Conduct of Health Facility Census to develop a comprehensive and reliable geo-referenced database of all health facilities in the State	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	49,500,000.00	49,500,000	49,500,000	0
13100125004200 - Reform of Government and Governance - General	Conduct of Agricultural Sample Survey, to provide accurate and policy-relevant agricultural data that will guide food security planning	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	120,000,000.00	120,000,000	120,000,000	0
13100125004300 - Reform of Government and Governance - General	Revamping of PRSDs of MDAs and LGAs to build a robust data-driven planning and monitoring system to improve governance and accelerate sustainable socio-economic development in the the State	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	85,000,000.00	85,000,000	85,000,000	0
13100125004400 - Reform of Government and Governance - General	Ad hoc Surveys and Assignments such as Tourism Sattelite Account (TSA)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000	25,000,000	0
13100125004500 - Reform of Government and Governance - General	Stand-alone building as recommended in Enugu State Statistical Master Plan	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	140,000,000.00	140,000,000	140,000,000	0
06100125000300 - Housing and Urban Development - General	Establishment of two (2) zonal offices	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000	70,000,000	0
13100125004600 - Reform of Government and Governance - General	Purchase of 6 No Motorcycles for data collection at zonal office	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0	0	0
13100125004700 - Reform of Government and Governance - General	Establishment of Library Service (Computers & Accessories, Furniture, Air Conditioners, Books & Statistical Publications, Archival Equipment, Digital Library Setup)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	32,700,000.00	32,700,000	32,700,000	0

13100125004800 - Reform of Government and Governance - General	GRID3 Project - Updating of Enugu State datasets on GRID3 Portal through data collection analysis and publication on Points of Interest (POIs)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	20,100,000.00	20,100,000	20,100,000	0
13100125004900 - Reform of Government and Governance - General	Purchase of 1 No LG 43 UP9550 VHD Smart TV for dashboard and monitoring of field activities	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	440,000.00	440,000.00	0.00	0.00	0	0	0

025200100100	Ministry of Water Resources											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	2,038,750,000.00	2,038,750,000.00	18,818,100.00	1,471,750,000.00	1,471,750,000	1,471,750,000	25,000,000
13100125005000 - Reform of Government and Governance - General	Comprehensive Evaluation of Dams across state for safety stability and overall performance	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
10100125000300 - Water Resources and Rural Deve - General	Counterpart fund for partnership for Enugu Expanded water supply sanitation and hygiene (PEWASH) program	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	500,000,000.00	500,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
13100125005100 - Reform of Government and Governance - General	Counterpart Contribution for sustainable power and irrigation projects (SPIN)	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
13100125005200 - Reform of Government and Governance - General	Procurement of Auger Digging machine	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	350,000.00	350,000.00	0.00	0.00	0	0	0
13100125005300 - Reform of Government and Governance - General	Hydrological investigation of water resources 9River/stream characteristics across the state to measure streamline flow water level velocity and discharge)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
09100125000100 - Environmental Improvement - General	Field survey and identification of erosion/flood prone areas across the state	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
13100125005400 - Reform of Government and Governance - General	Purchase of 1 No. Projector with its accessories	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	350,000.00	350,000	350,000	0

13100125005500 - Reform of Government and Governance - General	Purchase of 10No. Laptops Hp Computer set i4 with its accessories 6 No. Desktops and 1No photocopying machine Mita 2030	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	11,000,000.00	11,000,000	11,000,000	0
13100125005600 - Reform of Government and Governance - General	Purchase of 4No.Hp Printers set with its accessories black & white & 1No. colour printer	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000	2,000,000	0
13100125005700 - Reform of Government and Governance - General	Procurement of ABEM SAS 4000 terameter for geophysical surveys	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
13100125005800 - Reform of Government and Governance - General	Establishment of Water quality reference Laboratory	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100125005900 - Reform of Government and Governance - General	Design & Construction of City-wide inclusive sanitation (CWIS) in Enugu Urban centers and city layouts	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100125006000 - Reform of Government and Governance - General	Procurement of 1No water level indicator	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,100,000.00	2,100,000.00	0.00	2,100,000.00	2,100,000	2,100,000	0
13100125006100 - Reform of Government and Governance - General	NUT.3 WASH - Establishment of Water Sanitation and Hygiene WASH.COM Volunteer hygiene promoter in all primary and secondary schools in Enugu State.	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	25,000,000
10100125000400 - Water Resources and Rural Deve - General	Take of grant for the purchase of furniture and water facilities for the establishment of Enugu State Water Service Regulatory Commission. EN-WASRECOM	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100125006200 - Reform of Government and Governance - General	CNP - Design and construction of semi-urban water schemes across the State: Idodo Nvenne Amodu etc. water scheme	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,000,000,000.00	1,000,000,000.00	18,818,100.00	300,000,000.00	300,000,000	300,000,000	0
13100125006300 - Reform of Government and Governance - General	Construction and Equipping of hydro metrological stations at three 3 senatorial zones of Enugu State Agbani Nsukka and Ezeagu	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	90,000,000.00	90,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0

13100125006400 - Reform of Government and Governance - General	Procurement of Down the hole camera Borehole inspection camera	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	11,300,000.00	11,300,000.00	0.00	11,300,000.00	11,300,000	11,300,000	0

025210200100	Enugu State Water Corporation											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					3,917,754,328.99	20,665,000,000.00	14,665,000,000.00	300,847,243.62	16,535,000,000.00	16,535,000,000	16,535,000,000	0
13100125006500 - Reform of Government and Governance - General	Rehabilitation of headquarters office complex to improve better working condition	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	50,000,000.00	50,000,000.00	0.00	95,000,000.00	95,000,000	95,000,000	0
13100125006600 - Reform of Government and Governance - General	The renovation of office building at Nsukka zonal office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41421300 - NSUKKA	0.00	35,000,000.00	35,000,000.00	0.00	60,000,000.00	60,000,000	60,000,000	0
13100125006700 - Reform of Government and Governance - General	Procurement and installation of modern ICT equipment (5 Nos HP- intel i5, 512 storage, 8GB laptops, 5 Nos HP laserjet Pro remote printing, 1 No HP laserjet MFP all-in-one printer, 1 No Sharp MX-6070 colour networked digital A3 photocopier printer, 2Nos HP Scanjet Pro 4500, 7 Nos Wifi 6E Router, 6 Nos antennas, 6 Nos Seagate backup plus 4TB, 3.0 USB, 2 Nos Hisense 100" Qled Smart Tv, 12 Nos Solar Security Cameras , 2K Pan/Tilt 360 view Solar/Battery Powered WiFi at the corporation	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
13100125006800 - Reform of Government and Governance - General	Procurement and replacement of Transformers at Oji Augmentation schemes	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41431400 - OJI RIVER	0.00	100,000,000.00	100,000,000.00	0.00	800,000,000.00	800,000,000	800,000,000	0
13100125006900 - Reform of Government and Governance - General	Procurment of Spare parts for the maintenance operation for Oji Augmentation, 24/7 and Nsukka	23010138 - PURCHASE OF AERO SPARES/MAINTENANCE	70133 - OTHER GENERAL SERVICES	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	900,000,000.00	900,000,000	900,000,000	0

13100125007000 - Reform of Government and Governance - General	Replacement/Relocation of existing pipelines in Enugu Metropolis due to construction activities	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	600,000,000.00	600,000,000	600,000,000	0
13100125007100 - Reform of Government and Governance - General	Procurement of plumbing material such as pumping machine, tanks for Hqrts	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000	60,000,000	0
13100125007200 - Reform of Government and Governance - General	Purchase and installation of 630KVA transformer including cables and fittings Pump \house 3, Nsukka Urban works	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000	60,000,000	0
13100125007300 - Reform of Government and Governance - General	The procurement of office equipment at the corporation	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
09100125000200 - Environmental Improvement - General	CC- Control of erosion menace along Oji transmission pipeline and other hotspots (Umuaji, Obunofia, Iva Valley, Nsukka)	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41431400 - OJI RIVER	0.00	50,000,000.00	50,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
13100125007400 - Reform of Government and Governance - General	Procurement of water Treatment, instrumentations	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	400,000,000.00	400,000,000	400,000,000	0
13100125007500 - Reform of Government and Governance - General	Procurement of Ductile Iron Pipe (UPVC, HDPE, steel of different diameters and fittings)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	500,000,000.00	500,000,000.00	0.00	8,000,000,000.00	8,000,000,000	8,000,000,000	0
13100125007600 - Reform of Government and Governance - General	Construction of water treatment plants	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
13100125007700 - Reform of Government and Governance - General	Rehabilitation of 9th Mile Ngwo Water scheme	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	17,205,520.38	0.00	0.00	0.00	0.00	0	0	0
13100125007800 - Reform of Government and Governance - General	Landscaping works at Oji Augmentation scheme	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0

13100125007900 - Reform of Government and Governance - General	Rehabilitation of existing pipeline network at Nsukka Urban	23030115 - REHABILITATION / REPAIRS - WATER-WAY	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
13100125008000 - Reform of Government and Governance - General	Procurement and installation of prepaid meter	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
13100125008100 - Reform of Government and Governance - General	Procurement and installation of Postpaid meter	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	0.00	0	0	0
13100125008200 - Reform of Government and Governance - General	Provision of different sizes of multi layered pipes	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
10100125000500 - Water Resources and Rural Deve - General	Drilling of Sixteen (16) new boreholes in Ninth mile phase 2	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0	0	0
13100125008300 - Reform of Government and Governance - General	Maintenance of boreholes with respect of repair of replacement of disuse	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	118,412,915.09	0.00	0.00	0.00	0.00	0	0	0
13100125008400 - Reform of Government and Governance - General	Rehabilitation of Iva Valley water scheme to increase its production potentials	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	252,671,877.00	400,000,000.00	400,000,000.00	0.00	450,000,000.00	450,000,000	450,000,000	0
13100125008500 - Reform of Government and Governance - General	The rehabilitation of existing 6 boreholes at Nsukka to provide water supply services to the urban residents	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41421300 - NSUKKA	0.00	50,000,000.00	50,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
10100125000600 - Water Resources and Rural Deve - General	Construction of new distribution lines from twin tank to new market reservoirs	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	3,529,464,016.52	9,000,000,000.00	7,000,000,000.00	0.00	0.00	0	0	0
13100125008600 - Reform of Government and Governance - General	Procurement of plants and equipment tools (Excavator, Backhoe, Crane, Compressor, Hiab truck) for improvement of output	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0

13100125008700 - Reform of Government and Governance - General	The distribution of new pipeline extension to new estates and clusters in Enugu	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	9,000,000,000.00	5,000,000,000.00	300,847,243.62	2,000,000,000.00	2,000,000,000	2,000,000,000	0
13100125008800 - Reform of Government and Governance - General	The purchase of water treatments instrumentations and consumables	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
10100125000700 - Water Resources and Rural Deve - General	CNP- Construction of 5 New boreholes at Nsukka urban borehole drilling pumps risers electrical works and other accessories	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41421300 - NSUKKA	0.00	200,000,000.00	200,000,000.00	0.00	1,250,000,000.00	1,250,000,000	1,250,000,000	0

025210300100	Enugu State Rural Water Suply and Sanitation Agency (ENRUWAS)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	519,400,000.00	1,019,400,000.00	575,780,000.00	610,318,000.00	610,318,000	610,318,000	0
09100125000300 - Environmental Improvement - General	Construction of ventilated improved gender mainstream 10 toilet apartment with urinary in 6 urban schools and 16 rural communities	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	67,650,000.00	100,000,000.00	100,000,000	100,000,000	0
13100125008900 - Reform of Government and Governance - General	Purchase of office equipment 9such as printers, solar installation) for the establishment of LGA Institutional Documentation of WASH facilities in all 17 LGA`	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	34,000,000.00	34,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0
13100125009000 - Reform of Government and Governance - General	Purchase of office Equipment: 1 No. computer set with accessories, 1 No. Hp laptop (15.6 Intel Celeron, Corei5, 8GB Ram)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,400,000.00	1,400,000.00	0.00	1,318,000.00	1,318,000	1,318,000	0
10100125000800 - Water Resources and Rural Deve - General	Counterpart fund for partnership for expanded water supply sanitation and Hygiene (PE WASH) Program	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	500,000,000.00	500,000,000.00	0.00	0	0	0
10100125000900 - Water Resources and Rural Deve - General	Rehabilitation and upgrading of 20 Motorized Boreholes across three senatorial zones.	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	120,000,000.00	120,000,000.00	8,130,000.00	0.00	0	0	0

13100125009100 - Reform of Government and Governance - General	Rehabilitation/conversion to solar powered boreholes in 10 communities	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100125009200 - Reform of Government and Governance - General	CLTS supportive monitoring phase 1 & 2 in the intervening in Nkanu East L.G.A	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	64,000,000.00	64,000,000.00	0.00	0.00	0	0	0
10100125001000 - Water Resources and Rural Deve - General	Rehabilitation and development of 6 Nos. Spring waters in three (3) senatorial zones of the State.	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	180,000,000.00	180,000,000	180,000,000	0
13100125009300 - Reform of Government and Governance - General	Purchase of instruments such as buckets, taps, plastics stools, baths for construction of hygeiene facilities in 16 LGAs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	16,000,000.00	16,000,000	16,000,000	0
13100125009400 - Reform of Government and Governance - General	Purchase of absorbent and other materials like cutting fabrics, tools for implemntation of Menstrual Health and Hygiene in Schools and Communities in 16 LGAs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	18,000,000.00	18,000,000	18,000,000	0
10100125001100 - Water Resources and Rural Deve - General	Construction borehole and sanitation facilities in Rehabilitation Centre, Emene.	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100125009500 - Reform of Government and Governance - General	Purchase of Wagtech Kits for water quality monitoring and survillance, demo handpump tools and tool box for borehole maintenace by State, LGAs Staff, Village Level Operations and Maintenance (VLOM) and Local Area Mechanics (LAMs)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000	25,000,000	0
13100125009600 - Reform of Government and Governance - General	Rehabilitation/upgrade to ventilated improved geneder mainstream: 10 toilets apartments with urinary in 6 Urban Secondary Schools and 16 Rural Communities	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0

025210400100	Small Town Water and Sanitation Agency											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	45,000,000.00	45,000,000.00	0.00	55,000,000.00	55,000,000	55,000,000	0

13100125009700 - Reform of Government and Governance - General	Rehabilitation of 12 non-functional motorized boreholes in Ezeagu , oji River, Nsukka Udi, Igbo Etiti Uzo-Uwani LGAs	23030115 - REHABILITATION / REPAIRS - WATER-WAY	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	40,000,000.00	40,000,000	40,000,000	0
13100125009800 - Reform of Government and Governance - General	Rehabilitation of 23 non-functional hand pump boreholes in Nkanu East Nkanu West Enugu East and Awgu LGAs	23030115 - REHABILITATION / REPAIRS - WATER-WAY	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000	15,000,000	0

025300100100	Ministry of Housing											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					403,244,207.50	267,000,000.00	2,567,000,000.00	1,871,233,560.00	30,908,500,000.00	40,908,500,000	40,908,500,000	0
10100125001200 - Water Resources and Rural Deve - General	Construction of 2 motorized boreholes and overhead Tank at Legacy Estate Phase 6 Extension	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	0.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
06100125000400 - Housing and Urban Development - General	Legacy Estate: Clearing Perimeter Survey & Parcellation	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	254,730,080.00	0.00	0.00	0.00	0.00	0	0	0
14100125000200 - Power - General	Extension of Electrical Equipment poles warring and Transformers at Akpuoga Nike Satellite Estate	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	0.00	140,000,000.00	1,040,000,000.00	581,599,620.00	0.00	0	0	0
14100125000300 - Power - General	Installation of 200 Nos. Solar street light 90W-120W modells	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0
06100125000500 - Housing and Urban Development - General	Completion of Perimeter fence measuring 2.2m x 500m (at Legacy Estate Phase 6 Extension, Trans-Ekulu)	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	22,600,000.00	22,600,000	22,600,000	0
06100125000600 - Housing and Urban Development - General	Construction of Perimeter Fence measuring 2.2m x 650m with gate house (at Communication Estate ESBS, Independence Layout)	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	38,700,000.00	38,700,000	38,700,000	0
06100125000700 - Housing and Urban Development - General	Construction of 500 Nos Units of 2-bedrooms semi-detached Bungalow for 1000 families.	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	15,000,000,000.00	15,000,000,000	15,000,000,000	0

06100125000800 - Housing and Urban Development - General	Construction of Perimeter Fence measuring 2.2m x 1000m with gate house (at Innovation Estate Asata mine Road, Coal Camp, Enugu)	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	80,200,000.00	80,200,000	80,200,000	0
06100125000900 - Housing and Urban Development - General	Construction 2 Nos. Multi-storey block buildings for residential services	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	15,600,000,000.00	25,600,000,000	25,600,000,000	0
13100125009900 - Reform of Government and Governance - General	Purchase of Technical/supervision equipment - 1 No. Drone (Dji Air 2s)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
06100125001000 - Housing and Urban Development - General	Construction of affordable housing unit	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	148,514,127.50	0.00	0.00	0.00	0.00	0	0	0
13100125010000 - Reform of Government and Governance - General	Procurement of surveying equipment quantity surveyors software High Target V100 GSSRtk survey system and Plan Printing (Plotter) for printing of drawing	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	0.00	27,000,000.00	27,000,000.00	0.00	22,000,000.00	22,000,000	22,000,000	0
06100125001100 - Housing and Urban Development - General	Proposed construction of Ten Blocks of 12 2 bedroom apartment each for slum dwellers resettlement at Akpuoga Nike	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	1,400,000,000.00	1,289,633,940.00	0.00	0	0	0

025301000100	Enugu State Housing Development Corporation											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					57,285,513,810.36	5,610,000,000.00	5,610,000,000.00	0.00	6,110,000,000.00	6,110,000,000	6,110,000,000	0
06100125001200 - Housing and Urban Development - General	Acquisition of land for building of houses	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	5,175,417,460.02	0.00	0.00	0.00	0.00	0	0	0
06100125001300 - Housing and Urban Development - General	Infrastructural development of coal city Eastern Extension Alliance Estate Independence Layout Phase II	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	25,000,000,000.00	500,000,000.00	500,000,000.00	0.00	600,000,000.00	600,000,000	600,000,000	0

06100125001400 - Housing and Urban Development - General	Infrastructural development of Blossom Estate Trans Ekulu Phase VII	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	20,000,000,000.00	500,000,000.00	300,000,000.00	0.00	600,000,000.00	600,000,000	600,000,000	0
06100125001500 - Housing and Urban Development - General	Infrastructural development of Gateway Estate Owo Nkanu East LGA	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41411100 - NKANU EAST	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
06100125001600 - Housing and Urban Development - General	Infrastructural development of University Estate Odoru Nsukka LGA	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41421300 - NSUKKA	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
06100125001700 - Housing and Urban Development - General	Infrastructural development of Sports Island Centenary City Enugu	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41410500 - ENUGU SOUTH	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
06100125001800 - Housing and Urban Development - General	Provision of basic infrastructural facilities in Existing Estates i.e. Harmony Trans-Ekulu Sunrise Abakpa Nike etc.	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	5,266,666,593.29	100,000,000.00	300,000,000.00	0.00	400,000,000.00	400,000,000	400,000,000	0
06100125001900 - Housing and Urban Development - General	Construction of Estate roads at Republic Estate Phase III and Independence Layout Sunrise Estate Emene	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
06100125002000 - Housing and Urban Development - General	Rehabilitation of Estate roads at Golf Estate Ekulu East Estate Coal City Garden Estate Maryland Estate phase I Maryland Estate Phase 2	23030103 - REHABILITATION / REPAIRS - HOUSING	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	1,677,987,257.05	500,000,000.00	500,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
09100125000400 - Environmental Improvement - General	Rehabilitation of Sewage lines at Abakpa Housing Estate	23030103 - REHABILITATION / REPAIRS - HOUSING	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
13100125010100 - Reform of Government and Governance - General	Procurement of vehicles	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	165,442,500.00	0.00	0.00	0.00	0.00	0	0	0

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Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					18,146,071,124.00	459,157,000.00	459,157,000.00	0.00	618,300,000.00	618,300,000	618,300,000	0
06100125002100 - Housing and Urban Development - General	Opening-up of layouts (Golf phase Annex II, Federation Layout I, Gateway Phase I & II (Access road, drainages, site and services etc)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	0.00	200,000,000.00	200,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
06100125002200 - Housing and Urban Development - General	Acquisition of New Layout and Housing Estates for Urban and Rural Area (Layout designs, plotting, enumeration, valuation and compensation etc.)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	17,700,000,000.00	100,000,000.00	100,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100125010200 - Reform of Government and Governance - General	Purchase of specialist equipment in town planning department: HP DesignJet 500 plotter colourtrac professional MFP Ready SC 42 large format Scanner	23010101 - PURCHASE / ACQUISITION OF LAND	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
13100125010300 - Reform of Government and Governance - General	Purchase of office equipment 4 Nos Hp Laptop computers, 2 Nos desktop computers 2 Nos printers 5 Nos photocopier 6 Nos. UPS 1No 1TB external hard drive and 1 no Acer projector and accessories to enhance staff productivity and timely service delivery	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	23,317,000.00	23,317,000.00	0.00	15,000,000.00	15,000,000	15,000,000	0
13100125010400 - Reform of Government and Governance - General	Procurement and installation of close circuit television (CCTV) for enhanced security & Monitoring	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,500,000.00	5,500,000.00	0.00	6,600,000.00	6,600,000	6,600,000	0
13100125010500 - Reform of Government and Governance - General	Implementation of GIS based Land Administration System	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	446,071,124.00	0.00	0.00	0.00	0.00	0	0	0
13100125010600 - Reform of Government and Governance - General	Purchase of 1 no Cenix VR P2340 New Digital Recorder, 3 Nos EOS4000D Camera for	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	340,000.00	340,000.00	0.00	1,700,000.00	1,700,000	1,700,000	0
14100125000400 - Power - General	Procurement and Installation of Solar power system to enhance energy reliability and sustainability	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	34,300,000.00	34,300,000.00	0.00	37,000,000.00	37,000,000	37,000,000	0

06100125002300 - Housing and Urban Development - General	Renovation of Office building (D Wing); Structural repairs, roof replacement, electrical rewiring, plumbing works, tiling, repainting, installation and doors for conducive working environment at Enugu North	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,500,000.00	15,500,000.00	0.00	18,000,000.00	18,000,000	18,000,000	0
13100125010700 - Reform of Government and Governance - General	Purchase of furniture and fittings 5 Nos office table with drawer, 10Nos armed chair 4 Nos steel file cabinet 4 nos air conditioner 7 Nos 18 inches industrial fans, 2 Nos 32 inches TV set, 1 No 5000 AVR Stabilizer to improve work environment and ensure better service delivery	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	30,200,000.00	30,200,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
06100125002400 - Housing and Urban Development - General	Review and development of Enugu State Masterplan and Subject-Plan for Urban Areas	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0

026000100200	Office of the Surveyor General											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	154,140,000.00	154,140,000.00	0.00	169,220,000.00	169,220,000	169,220,000	0
06100125002500 - Housing and Urban Development - General	Completion of Renovation and remodelling of the Air Survey building: Structural demarcation and repairs, creation of a covenant room, purchasing of toilet system material, plumbing works, tiling, repainting, installation of windows, door burglaries for safe and conducive working environment	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	24,000,000.00	24,000,000.00	0.00	26,000,000.00	26,000,000	26,000,000	0
06100125002600 - Housing and Urban Development - General	Parcellation of Government-Acquired Lands: Perimeter survey, Beacon plantation, Numbering, Plan production, and Plan lifting.	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	102,000,000.00	102,000,000.00	0.00	112,200,000.00	112,200,000	112,200,000	0
13100125010800 - Reform of Government and Governance - General	Purchase of Office Computers Equipment (6 Nos. laptop 1 no A3 printer, 2 Nos. A3 flatbed scanner,10 no office desktop computers 1 no server computer, 10 Nos. UPS, 5 Nos. A4 Hp LaserJet printers)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	17,220,000.00	17,220,000.00	0.00	18,942,000.00	18,942,000	18,942,000	0

13100125010900 - Reform of Government and Governance - General	Purchase of Office Furniture (8 Nos. Executive tables, 19 Nos armed Chairs, 20 Nos. armless chairs for general, 6 Nos. steel cabinets, 5 Nos. air conditioners, 2 Nos. 3-in-1 Vistors/reception chairs, 3 Nos. conference tables)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,920,000.00	10,920,000.00	0.00	12,078,000.00	12,078,000	12,078,000	0

026400100100	Ministry of Budget and Planning											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	409,700,000.00	409,700,000.00	164,775,000.00	579,000,000.00	579,000,000	579,000,000	254,000,000
13100125011000 - Reform of Government and Governance - General	Purchase of 6 no Laptop	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,800,000.00	4,800,000.00	4,775,000.00	5,000,000.00	5,000,000	5,000,000	0
13100125011100 - Reform of Government and Governance - General	NG-CARES State Coordinating Unit activities	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	197,400,000.00	197,400,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
13100125011200 - Reform of Government and Governance - General	Purchase of office equipment (2Nos scanning machine steel cabinet 2 no wall fans 3 Nos. refrigerator, 2 Nos. wall fans)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	13,000,000.00	13,000,000	13,000,000	0
13100125011300 - Reform of Government and Governance - General	NUT. 6 NF - UNICEF Counterpart contribution /Capacity Building for Food and Nutrition programmes in the State	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	160,000,000.00	200,000,000.00	200,000,000	200,000,000	200,000,000
13100125011400 - Reform of Government and Governance - General	Purchase of 1No Tricycle (keke Napepp) for dispatch	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,500,000.00	2,500,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
13100125011500 - Reform of Government and Governance - General	NUT.5 Advocacy - Develop clear Advocacy Engagement with relevant Policy makers and stakeholders to improve nutritional status in the state	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	50,000,000
13100125011600 - Reform of Government and Governance - General	NUT. 4- Advocacy- Demarcation of Office Space for separate units	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000	6,000,000	2,000,000

13100125011700 - Reform of Government and Governance - General	NUT. 4- Advocacy- Furnishing of Nutrition Unit (Chairs, steel cabinet, 1 no table, refridgerator)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000	2,000,000	2,000,000

023100100100	Ministry of Energy and Mineral Resources											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					23,000,000.00	12,082,300,000.00	6,082,300,000.00	3,000,000.00	17,750,257,000.00	13,750,257,000	13,750,257,000	0
13100126022500 - Reform of Government and Governance - General	Construction of Truck/Tipper Park	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410400 - ENUGU NORTH	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
13100126022600 - Reform of Government and Governance - General	Purchase of facilities/equipment for development of data base for oil and Gas in Enugu State Visitation of OML	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70432 - PETROLEUM AND NATURAL GAS	41441800 - STATE WIDE	23,000,000.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0
13100126022700 - Reform of Government and Governance - General	Purchase of Media equipment (VIDO Machines Cameras)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70412 - GENERAL LABOUR AFFAIRS	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	3,500,000.00	3,500,000	3,500,000	0
13100126022800 - Reform of Government and Governance - General	Procurement of Sand lone clinometer DQL-10A Model	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	628,000.00	628,000	628,000	0
13100126022900 - Reform of Government and Governance - General	Procurement of Hydraulic corring UYX 400MODEL	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	68,675,000.00	68,675,000	68,675,000	0
13100126023000 - Reform of Government and Governance - General	Purchase of Machine for Gold mineral etc. Exploration GR-2000 model	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	4,704,000.00	4,704,000	4,704,000	0

13100126023100 - Reform of Government and Governance - General	Purchase of 10Nos desktop and 10 Nos. laptop computers and 5 Nos. Screens	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	3,200,000.00	3,200,000.00	3,000,000.00	50,000,000.00	50,000,000	50,000,000	0
13100126023200 - Reform of Government and Governance - General	Admt Electromagnetic (EM) Machine for mineral Exploration machine 300AX Model depth-300M	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	6,750,000.00	6,750,000	6,750,000	0
06100126002200 - Housing and Urban Development - General	Renovation of Office Building	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
06100126002300 - Housing and Urban Development - General	Purchase of furniture for Furnishing of office of building	23010102 - PURCHASE OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	6,100,000.00	6,100,000.00	0.00	26,000,000.00	26,000,000	26,000,000	0
21100126000100 - Oil and Gas Infrastructure - General	Take-off Fund for Ministry of Energy	23050108 - ACQUISITION OF FINANCIAL ASSETS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
14100126002900 - Power - General	Provision of power social service with kinetic solar and mini grid for 4 senatorial zones	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	4,000,000,000.00	0	0	0
14100126003000 - Power - General	Provision of green energy for local communioty divisions and SME	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
12100126007000 - Growing the Private Sector - General	Enugu Enerdy and investment forum	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
12100126007100 - Growing the Private Sector - General	Exploration and feasibility studies for the water bodies within Enugu for possible mini hydro power projects	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0

13100126023300 - Reform of Government and Governance - General	Procurement of 4 new mining blocks	23010102 - PURCHASE OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	0.00	12,000,000,000.00	6,000,000,000.00	0.00	8,000,000,000.00	8,000,000,000	8,000,000,000	0

023100100200	Enugu State Electrification Agency											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					646,954,654.20	5,099,000,000.00	5,099,000,000.00	411,576,899.05	13,221,000,000.00	13,221,000,000	13,221,000,000	0
14100125000500 - Power - General	CNP - Construction Extension and Boosting of Electrification Networks in rural communities of the 3 senatorial zones of the State	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41441800 - STATE WIDE	6,400,000.00	1,050,000,000.00	1,050,000,000.00	103,665,759.05	1,000,000,000.00	1,000,000,000	1,000,000,000	0
14100125000600 - Power - General	Provision of N150,000,000 Billion Naira for the construction & installation 100MW of micro and mini solar hydro power generations, state distribution grids, and metering system in pursuit of 24 hours seven days and 365 days of reliable, adequate, and uninterrupted electricity access in all parts of Enugu State	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	8,000,000,000.00	8,000,000,000	8,000,000,000	0
14100125000700 - Power - General	Extension of Electricity to the existing networks in the Rural Communities in the 3 senatorial zones of the State	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41441800 - STATE WIDE	169,161,050.60	0.00	120,000,000.00	0.00	0.00	0	0	0
14100125000800 - Power - General	Boosting/ Energization of Electricity	23050108 - ACQUISITION OF FINANCIAL ASSETS	70435 - ELECTRICITY	41441800 - STATE WIDE	58,577,762.40	0.00	0.00	0.00	0.00	0	0	0
14100125000900 - Power - General	CNP- Electrification of Aguobu Obeleagu Umana	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0	0	0
14100125001000 - Power - General	Rehabilitation/ Reconstruction of dilapidated/ vandalized Networks in 3	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	41441800 - STATE WIDE	16,000,000.00	0.00	0.00	0.00	0.00	0	0	0
14100125001100 - Power - General	Procurement of electrical materials for State contingency intervention in Electrification Projects.	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41441800 - STATE WIDE	0.00	1,000,000,000.00	1,000,000,000.00	188,932,890.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0

14100125001200 - Power - General	CNP- Procurement of 200 units rating distribution transformer for replacement of burnt/failed transformers at various communities of the State (100 Nos 500KVA 50 Nos. 100kva and 50 Nos 300KVA)	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41441800 - STATE WIDE	0.00	1,000,000,000.00	1,000,000,000.00	118,978,250.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
14100125001300 - Power - General	Procurement of Electrical Equipment and tools	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41441800 - STATE WIDE	0.00	150,000,000.00	30,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
14100125001400 - Power - General	Rehabilitation of water works line	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70452 - WATER TRANSPORT	41441800 - STATE WIDE	1,000,000.00	0.00	0.00	0.00	0.00	0	0	0
13100125011800 - Reform of Government and Governance - General	Procurement of Operational vehicles: 5no Hilux and 8no. Mini Bus	23010108 - PURCHASE OF BUSES	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	42,000,000.00	42,000,000	42,000,000	0
14100125001500 - Power - General	Procurement of street light TxF and generator to replace old/wornout ones	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
14100125001600 - Power - General	Maintenance of street light generating sets	23030123 - REHABILITATION/R EPAIRS- TRAFFIC /STREET LIGHTS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000	2,000,000	0
13100125011900 - Reform of Government and Governance - General	Procurement of 4 No Truck self loader truck (Hiab and Platform) for Rural electrification Projects, for street light and traffic light maintenance	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	320,000,000.00	320,000,000.00	0.00	165,000,000.00	165,000,000	165,000,000	0
14100125001700 - Power - General	installation of rural streetlights in Nsukka to Obollo Afor	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	14,700,000.00	0.00	0.00	0.00	0.00	0	0	0
14100125001800 - Power - General	CNP- Provision and replacement of automatic solar street lights at the major streets in the three senatorial zones of the State 6w 290	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41441800 - STATE WIDE	0.00	1,500,000,000.00	1,500,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
14100125001900 - Power - General	Procurement and installation of 40KVA generator	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	92,802,466.00	0.00	0.00	0.00	0.00	0	0	0
14100125002000 - Power - General	Upgrade and Maintenance of Street lights in Enugu State	23030123 - REHABILITATION/R EPAIRS- TRAFFIC /STREET LIGHTS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	288,313,375.20	4,000,000.00	4,000,000.00	0.00	0.00	0	0	0

13100125012000 - Reform of Government and Governance - General	Procurement of personal computer laptops for office use	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	2,000,000.00	2,000,000	2,000,000	0

031800100100	Judicial Service Commission											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	455,170,000.00	455,170,000.00	0.00	3,012,855,000.00	3,012,855,000	3,012,855,000	0
13100124003200 - Reform of Government and Governance - General	Purchase and Installation of VSAT internet facilities for the JSC & Court Complex premises	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,700,000.00	2,700,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
06100124000100 - Housing and Urban Development - General	Design construction of 20Nos 5 bedroom duplexes for proposed yearly appointment of Hon Judges in three phases of 8 6 and 6 buildings	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	600,000,000.00	600,000,000	600,000,000	0
13100124003300 - Reform of Government and Governance - General	Purchase of Computer Equipment: 4Nos Desktops 4Nos Sharp Photocopiers 4 Nos. Tablets, 4 Nos. HP Pro tower, 4 Nos. 15.6 intel Celeron core i5 8GB 1TB Laptops, 4Nos. 4000 lumen projectors, 4Nos. UPS, 10Nos. K35 wireless microphones, 1No. D3100SLR Digital camera	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	13,500,000.00	13,500,000.00	0.00	17,940,000.00	17,940,000	17,940,000	0
13100124003400 - Reform of Government and Governance - General	Construction of Generator House with Iron	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS	70531 - POLLUTION ABATEMENT	41441800 - STATE WIDE	0.00	500,000.00	500,000.00	0.00	1,500,000.00	1,500,000	1,500,000	0
06100124000200 - Housing and Urban Development - General	Renovation of the JSC Office building at High Court Enugu	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	48,220,000.00	48,220,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
09100124000100 - Environmental Improvement - General	Purchase of 5No Gubabi fire proof safe	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,740,000.00	4,740,000.00	0.00	7,900,000.00	7,900,000	7,900,000	0

13100124003500 - Reform of Government and Governance - General	Furnishing of rented apartments for appointment of 10Nos Hon Judges of High Court (8 for High Court and 2 for Customary Court of Appeal)	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70611 - HOUSING DEVELOPMENT	41441800 - STATE WIDE	0.00	147,000,000.00	147,000,000.00	0.00	127,500,000.00	127,500,000	127,500,000	0
13100124003600 - Reform of Government and Governance - General	Purchase of 2 No Motorcycles for the dispatch of mails	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	2,700,000.00	2,700,000	2,700,000	0
13100124003700 - Reform of Government and Governance - General	Purchase of 1No EC12.0 KWH Maxi Electricity Generating Set for JSC Enugu	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	960,000.00	960,000.00	0.00	2,550,000.00	2,550,000	2,550,000	0
13100124003800 - Reform of Government and Governance - General	Purchase of office furniture for JSC offices (Executive tables chairs etc.): 6 Nos. Office tables, 6 Nos. Executive Office Chairs, 6 Nos. Mini Sofa	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,100,000.00	3,100,000.00	0.00	15,990,000.00	15,990,000	15,990,000	0
13100124003900 - Reform of Government and Governance - General	Purchase of Office Equipment (Refrigerator Steel Cabinets, TV Sets etc.): 6 Nos. Newclime Steel cabinets with 4 Drawers, 7 Nos. 43" LG Smart Tv. Sets/Tv Hangers	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	7,570,000.00	7,570,000	7,570,000	0
13100124004000 - Reform of Government and Governance - General	Furnishing of Judicial Service Commission Conference Hall (Air Conditioners tables Fans etc.): 1 No. Conference table, 18Ft. X20, 50 Nos. Executive Chairs F120, 1 No. 50 Smart Hisense Tv. Sets, 1 No. 2000W Stabilizer	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	30,750,000.00	30,750,000.00	0.00	34,225,000.00	34,225,000	34,225,000	0
13100124004100 - Reform of Government and Governance - General	Purchase of 1No. Prado Jeep as utility vehicle for Hon. Judges visiting the State	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	146,000,000.00	146,000,000	146,000,000	0
13100124004200 - Reform of Government and Governance - General	Purchase of 6 Nos. Jetour T2 2025 for Members, Secretary, and Deputy Secretary of the Commission	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	390,000,000.00	390,000,000	390,000,000	0
13100124004300 - Reform of Government and Governance - General	Purchase and Installation of 5 Nos. LED Portable Power Station 500W Solar Panels	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000	3,000,000	0

13100124004400 - Reform of Government and Governance - General	Purchase of 10 Nos.Prado Jeep 2.7L for the proposed appointment of 10 Nos. Hon. Judges for the High Court and Customary Court of Appeal Enugu by the Commission	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,460,000,000.00	1,460,000,000	1,460,000,000	0
13100124004500 - Reform of Government and Governance - General	Purchase of 1 No. Toyota Hiace 16-S as utility vehicle	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	56,000,000.00	56,000,000	56,000,000	0
13100124004600 - Reform of Government and Governance - General	Purchase and installation of 6Nos. 50kg Angus DCP FE Electrical of fire B and C fire fighting equipment and extinguishers	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	41441800 - STATE WIDE	0.00	1,700,000.00	1,700,000.00	0.00	1,980,000.00	1,980,000	1,980,000	0
13100124004700 - Reform of Government and Governance - General	Purchase of 1No Toyota Hilux Van for inspection	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	85,000,000.00	85,000,000	85,000,000	0

031805100100	Enugu State High Court											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					29,070,430.00	335,919,000.00	567,919,000.00	186,793,090.05	2,805,545,000.00	2,805,545,000	2,805,545,000	0
13100124004800 - Reform of Government and Governance - General	Purchase of 10 Nos. 27KVA sound proof Perkins Generators for Hon. Judges and Multi door Court Building	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	30,000,000.00	60,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
13100124004900 - Reform of Government and Governance - General	Purchase of office furniture and fittings (79 Nos. Upholstry Leather Settees 92 padded Executive seats 92 padded executive office tables with 4 drawers, Plastic vertical curtains, 106 Nos. office wall dressing mirror (20 x 4 x 5mm), 6 Nos air conditioners; procurement of Fridges, standing fans)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	60,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0
13100124005000 - Reform of Government and Governance - General	Purchase of Computers, Printers and Photocopying Machine (15Nos Computers, Design and Installation of Electronic storage for court records, and autometric capture machines and accessories).	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	4,320,000.00	3,850,000.00	3,850,000.00	0.00	3,850,000.00	3,850,000	3,850,000	0

09100124000200 - Environmental Improvement - General	Purchase of fire fighting equipment (137 Nos. 9kg Gas Co2 Fire Extinguishers)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	18,270,430.00	550,000.00	550,000.00	0.00	550,000.00	550,000	550,000	0
13100124005100 - Reform of Government and Governance - General	Purchase of communication equipment for Judges (135 Nos. GLO Mobile communication equipment)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	550,000.00	550,000.00	0.00	550,000.00	550,000	550,000	0
06100124000300 - Housing and Urban Development - General	Construction/Provision of office building: 3Nos high court buildings in Udi, Ow, and Amagunze divisions; 7 Nos Magistrate Courts building in Amechi Idodo Nike Orba Nara Ozalla and Owo Communities; 25 Nos. Car parking lots, Fencing of 21 Nos. Magistrate Court buildings, Functional Family Court Building, Small Claim Court in all the 21 Magisterial districts of Enugu State, Exhibit Storage	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	41,419,000.00	191,419,000.00	186,793,090.05	103,345,000.00	103,345,000	103,345,000	0
06100124000400 - Housing and Urban Development - General	Rehabilitation/Repairs of Residential Building: Rehabilitation of Post House of newly appointed Hon. Judges	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
06100124000500 - Housing and Urban Development - General	Rehabilitation/Repair of Magistrate Court Buildings at Awgu Udi Amuri Ezeagu and Ibagwa-Aka	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	1,180,000.00	10,000,000.00	10,000,000.00	0.00	14,000,000.00	14,000,000	14,000,000	0
13100124005200 - Reform of Government and Governance - General	Purchase of 3 No Motorcycles/2 No. Tricycles for Court bailiffs	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,500,000.00	3,500,000.00	0.00	5,500,000.00	5,500,000	5,500,000	0
13100124005300 - Reform of Government and Governance - General	Purchase of Van (1 no Toyota Hilux van for protocol officers)	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	23,000,000.00	23,000,000	23,000,000	0
13100124005400 - Reform of Government and Governance - General	Purchase of Trucks (1 no 17 tons water tanker)	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	23,000,000.00	23,000,000	23,000,000	0

13100124005500 - Reform of Government and Governance - General	Purchase of 1No.18 Seaters Toyota Bus fully air-conditioned for Judiciary (High Court)	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	0
13100124005600 - Reform of Government and Governance - General	Purchase of 1 No Projector for High Court of Justice Enugu Auditorium	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000	200,000	0
13100124005700 - Reform of Government and Governance - General	Rehabilitation/Repair of ICT infrastructure; Maintenance and Repair of ICT equipment installed in the Judiciary Research Centre; Purchase and installation of IT equipment at Legal Research Centre; Design and hosting of State Judiciary Website	23030127 - REHABILITATION/R EPAIRS- ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	12,000,000.00	24,000,000.00	0.00	13,000,000.00	13,000,000	13,000,000	0
13100124005800 - Reform of Government and Governance - General	Computer Software Acquisition: 5 Nos. Computer software application packages in law, Accounting and Administration	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000	500,000	0
13100124005900 - Reform of Government and Governance - General	Purchase of Library books and Equipment: LB-SBW steel book wheel disassembly steel cabinets reading desk metal mobile filing storage metal bookshelf metal book case	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,100,000.00	1,100,000.00	0.00	11,000,000.00	11,000,000	11,000,000	0
13100124006000 - Reform of Government and Governance - General	Purchase of security Equipment (CCTV human scanning implements Pen tear gas etc.)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000	1,200,000	0
13100124006100 - Reform of Government and Governance - General	Purchase of Gubabi safe for Enugu North South and East Magistrate Court probate registry and multi door court house	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	850,000.00	850,000.00	0.00	850,000.00	850,000	850,000	0
09100124000300 - Environmental Improvement - General	General Landscaping Furnishing and Equipping of 10 No. Magistrate courts with attached registry in Adani Agbani Amagunze Awgu Enugu Ezike Ikem Nsukka High Court Nsukka Magistrate Court Obollo Afor and Oji	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0

13100124006200 - Reform of Government and Governance - General	Furnishing of magistrate court building 1x8 court rooms blocks A and B at Enugu North Enugu South Enugu East and Nsukka LGA Areas Magistrate Districts in Enugu and 1 unit x2 court rooms and registry at Enugu Ezike Magistrate District	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	5,300,000.00	0.00	0.00	0.00	0.00	0	0	0
13100124006300 - Reform of Government and Governance - General	Purchase of vehicles (23 Nos. Pardo Jeeps, 10 Nos. Honda Cars,69 Nos. Honda Cars, 8 Nos. KIA Car and 3 Nos KIA Cars) for High Court Judges Magistrates and others	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,200,000.00	100,200,000.00	0.00	2,500,000,000.00	2,500,000,000	2,500,000,000	0

031805200100	Customary Court of Appeal											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	71,424,000.00	71,424,000.00	0.00	1,226,915,000.00	1,226,915,000	1,226,915,000	0
13100124006400 - Reform of Government and Governance - General	Purchase of law library and periodicals	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0	0	0
13100124006500 - Reform of Government and Governance - General	Purchase of office Equipment for Customary Court of Appeal Enugu.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	6,137,000.00	6,137,000.00	0.00	0.00	0	0	0
13100124006600 - Reform of Government and Governance - General	Purchase of 1 No. Land Cruiser SUV for the President, as Head of Court and as due.	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100124006700 - Reform of Government and Governance - General	Purchase of 1 No. Hilux Van for President of Customary Court of Appeal as Head of Court and as due.	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	88,000,000.00	88,000,000	88,000,000	0
13100124006800 - Reform of Government and Governance - General	Purchase of 6 Nos. Prado SUV for 6 Hon. Judges	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	600,000,000.00	600,000,000	600,000,000	0
13100124006900 - Reform of Government and Governance - General	Purchase of 1 No. Coaster Bus for Customary Court of Appeal, Enugu	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	127,000,000.00	127,000,000	127,000,000	0

13100124007000 - Reform of Government and Governance - General	Purchase of KIA Sported EX AWD 2018 Model for the Chief Registrar Customary Court of Appeal, Enugu	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
06100124000600 - Housing and Urban Development - General	Reconstitution of Customary Courts of Enugu State for 2026-2029 Judicial tenure	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	29,400,000.00	29,400,000	29,400,000	0
13100124007100 - Reform of Government and Governance - General	Purchase of Office Furniture for 31Nos Customary Courts across the State. Items: tables, chairs, witness boxes, Docks, Desktop computers, Generators etc.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	52,287,000.00	52,287,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
06100124000700 - Housing and Urban Development - General	Construction of Auditorium for: (a) Trenial swearing in of 540 Chairmen/Members of Customary Courts of Enugu State. (b) Periodic Conference, trainings and workshops. (c) Other events.	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	102,515,000.00	102,515,000	102,515,000	0

032600100100	Ministry of Justice											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	778,535,000.00	778,535,000.00	54,575,000.00	575,749,000.00	575,749,000	575,749,000	0
13100124007200 - Reform of Government and Governance - General	Establishment of ICT infrastructure unit for automation of process in the Ministry of Justice (Internet facility installation servers domain name hosting platform networking provision of stalls virtual hearing)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	420,225,000.00	420,225,000.00	0.00	0.00	0	0	0
13100124007300 - Reform of Government and Governance - General	Purchase and installation of E-Library and library equipment (4 Nos Laptops, 4 Nos Law Pavillions, 4 Nos Legal Pedia, softwares)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	11,035,000.00	14,649,000.00	14,649,000	14,649,000	0
13100124007400 - Reform of Government and Governance - General	Digitalization & Automation of processes of the Ministry of Justice	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	290,000,000.00	290,000,000	290,000,000	0
13100124007500 - Reform of Government and Governance - General	Purchase of 40No Desktop Computers 10No Photocopy machines and 20No Printers, 40 Nos UPS, 10 Nos Stabilizers	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	40,500,000.00	30,500,000.00	0.00	45,600,000.00	45,600,000	45,600,000	0

06100124000800 - Housing and Urban Development - General	Completion of the Ministry of Justice building landscaping of her surrounding.	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	40,000,000.00	50,000,000.00	43,540,000.00	15,000,000.00	15,000,000	15,000,000	0
13100124007600 - Reform of Government and Governance - General	Revision of Enugu State Laws.	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	250,000,000.00	250,000,000.00	0.00	210,500,000.00	210,500,000	210,500,000	0
09100124000400 - Environmental Improvement - General	Purchase of 10 Nos. security fireproof steel cabinets	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
23040125000100 - Child Protection Services	Purchase of office equipment for Enugu State Task Force on Human Trafficking (2 Nos. computers 2 Nos. printers 1 no photocopying machine and 1 no power generating set)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,810,000.00	2,810,000.00	0.00	0.00	0	0	0

032600700100	Citizens' Rights and Mediation Centre											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					6,700,000.00	3,400,000.00	3,400,000.00	0.00	3,403,000.00	3,403,000	3,403,000	0
13100124007700 - Reform of Government and Governance - General	Purchase and installation of office equipments: 1 no. HP Printer, 1 no. Desktop, 1 no. Photocopier, 1 no. UPS and 1 no. Stabilizer.	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	6,700,000.00	1,400,000.00	1,400,000.00	0.00	2,403,000.00	2,403,000	2,403,000	0
13100124007800 - Reform of Government and Governance - General	Purchase of 1 No steel cabinets, 2 nos. OX-Standing Fans (26 & 18 inches)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	500,000.00	500,000	500,000	0
13100124007900 - Reform of Government and Governance - General	Purchase of 1 No. Generator	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	500,000.00	500,000	500,000	0

032601200100	Administrator-General/Public Trustees											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging

<i>Total</i>					<i>0.00</i>	<i>16,000,000.00</i>	<i>16,000,000.00</i>	<i>0.00</i>	<i>14,553,000.00</i>	<i>14,553,000</i>	<i>14,553,000</i>	<i>0</i>
09100124000500 - Environmental Improvement - General	Purchase of 3 Nos. Fire Proof Cabinet	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	6,200,000.00	6,200,000	6,200,000	0
13100124008000 - Reform of Government and Governance - General	Purchase and Installation of 6 Nos. Desktops (HP all in one)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	3,540,000.00	3,540,000	3,540,000	0
13100124008100 - Reform of Government and Governance - General	Purchase of 1No. AR Sharp Photocopier	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,020,000.00	1,020,000	1,020,000	0
13100124008200 - Reform of Government and Governance - General	Purchase and Installation of Office equipment, 2 Nos. Printers and 2 Nos. (3 in 1) Printers.	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,100,000.00	1,100,000	1,100,000	0
13100124008300 - Reform of Government and Governance - General	Purchase of 6 Nos. Eastman UPS 3000 Watts	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	930,000.00	930,000	930,000	0
13100124008400 - Reform of Government and Governance - General	Purchase of 6 Nos. Stabilizers 5000 Watts	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	912,000.00	912,000	912,000	0
13100124008500 - Reform of Government and Governance - General	Purchase of 8 Nos. OX Standing Fans 20 inches	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	851,000.00	851,000	851,000	0
13100124008600 - Reform of Government and Governance - General	Procurement of Office Equipment 6No Printers 1No Photocopiers 6 no Fireproof Cabinet S/M (4Draweres)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	16,000,000.00	16,000,000.00	0.00	0.00	0	0	0

046500100100	Enugu Capital Territory Development Authority											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
<i>Total</i>					<i>412,918,649.50</i>	<i>1,554,350,000.00</i>	<i>654,350,000.00</i>	<i>220,000,000.00</i>	<i>2,537,550,000.00</i>	<i>2,537,550,000</i>	<i>2,537,550,000</i>	<i>0</i>

09100124000600 - Environmental Improvement - General	Fencing at New Artisan -6.7824 hectares 998 x 12 metres perimeter, retaining wall, 1,600 meters perimeter fencing wall	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410400 - ENUGU NORTH	0.00	700,000,000.00	200,000,000.00	145,000,000.00	320,000,000.00	320,000,000	320,000,000	0
09100124000700 - Environmental Improvement - General	Desilting of water ways within the capital city	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41441800 - STATE WIDE	0.00	75,000,000.00	75,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
13100124008700 - Reform of Government and Governance - General	Provision of 100 units of ultra-modern bus shelters: 600mmx1800mm with 24 meter lay-bye (enough to accommodate 2 BRT Buses) 2 metre height rendered concrete base 150mm tubular steel translucent dunpalon sheet roofing and embedded gutter drains	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	368,800,000.00	68,800,000.00	0.00	0.00	0	0	0
13100124008800 - Reform of Government and Governance - General	Purchase of heavy duty Equipment -1 no. Low bed 1 no. Tow Trucks 2 no. Tipper, 1 no Excavator and 1 no payloador.	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	150,550,000.00	50,550,000.00	0.00	492,550,000.00	492,550,000	492,550,000	0
09100124000800 - Environmental Improvement - General	Relocation of slums - Clearing / Evacuation of slums identified within the Capital city - Phase 1 & 2	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
09100124000900 - Environmental Improvement - General	Removal of encroachment and fencing of 1,101.26 hectares of land at special Agro processing Zone 9SAPZ) at Ashisi Owo, town Nkanu East	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41411100 - NKANU EAST	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0
09100124001000 - Environmental Improvement - General	Management and development of City Infrastructure (Development Control - Enugu North)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	75,000,000.00	400,000,000.00	400,000,000	400,000,000	0
06100124000900 - Housing and Urban Development - General	Relocation and construction of Police Officers Wives Association (POWA) shops	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	4,515,000.00	0.00	0.00	0.00	0.00	0	0	0
13100124008900 - Reform of Government and Governance - General	Monitoring and evaluation of Enugu Capital Territory Development Authority (ECTDA) project activities	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	407,993,649.50	0.00	0.00	0.00	0.00	0	0	0

13100124009000 - Reform of Government and Governance - General	City road decongestion and intervention project at Part Avenue roundabout savage crescent to IBB bridge Trans-Ekulu and Orthopedic/Abakpa junction	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	410,000.00	0.00	0.00	0.00	0.00	0	0	0
13100124009100 - Reform of Government and Governance - General	Deployment of SMS based automated building plan approval status confirmation system within Data office of ECTDA- purchase and installation of GMS SMS Gateway Middle software Airtime subscriptions System integration Solar System 10Kva 12V pure sine Wave inverter 2 units 200Ah 20kv lithium Batteries 20 units 150w Solar panels(Mono) 20Ah charger controller accessories and installation.	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	0

051300100100	Ministry of Youth and Sport											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					26,219,930.00	10,560,000,000.00	5,560,000,000.00	2,300,000.00	20,000,000,000.00	20,000,000,000	20,000,000,000	0
08100124000100 - Youth - General	Renovation and rehabilitation of Nnamdi Azikiwe Stadium complex	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	10,000,000,000.00	5,000,000,000.00	0.00	13,000,000,000.00	13,000,000,000	13,000,000,000	0
08100124000200 - Youth - General	Renovation of NYSC Infrastructure Camp Awgu	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70133 - OTHER GENERAL SERVICES	41430100 - AGWU	0.00	100,000,000.00	100,000,000.00	2,300,000.00	0.00	0	0	0
08100124000300 - Youth - General	Construction of Olympic Standard Swimming Pool at Nnamdi Azikwe Stadium Enugu	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	200,000,000.00	200,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
08100124000400 - Youth - General	Renovation of Nnamdi Azikiwe Stadium	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70133 - OTHER GENERAL SERVICES	41430100 - AGWU	11,566,000.00	0.00	0.00	0.00	0.00	0	0	0
08100124000500 - Youth - General	Reconstruction of football facilities at Awgu Games Village	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70133 - OTHER GENERAL SERVICES	41430100 - AGWU	11,000,000.00	0.00	0.00	0.00	0.00	0	0	0

08100124000600 - Youth - General	Renovation of Hostels at Agwu Games Village	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70133 - OTHER GENERAL SERVICES	41430100 - AGWU	0.00	0.00	0.00	0.00	6,800,000,000.00	6,800,000,000	6,800,000,000	0
08100124000700 - Youth - General	Maintenance of New Turf at Nnamdi Azikiwe Stadium	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	1,153,930.00	0.00	0.00	0.00	0.00	0	0	0
08100124000800 - Youth - General	Establishment of skill acquisition center at three senatorial zones in Enugu	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	2,500,000.00	260,000,000.00	260,000,000.00	0.00	0.00	0	0	0

051300200100	Rangers Management Corporation											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	ION Tagging
Total					0.00	43,000,000.00	43,000,000.00	0.00	39,111,000.00	39,111,000	39,111,000	0
08100124000900 - Youth - General	Beautification of Rangers office landscaping and asphaltting the road within	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	15,000,000.00	15,000,000.00	0.00	16,000,000.00	16,000,000	16,000,000	0
08100124001000 - Youth - General	Purchase of training kits and equipment	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	9,000,000.00	9,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
08100124001100 - Youth - General	Purchase of communication Equipment (including accessories for zoom conference meeting)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	3,500,000.00	3,500,000	3,500,000	0
08100124001200 - Youth - General	Provision of seat around Uwani Training pitch	23010111 - PURCHASE OF TRAINS	70133 - OTHER GENERAL SERVICES	41410500 - ENUGU SOUTH	0.00	6,000,000.00	6,000,000.00	0.00	6,111,000.00	6,111,000	6,111,000	0
08100124001300 - Youth - General	Purchase of 5 computer equipment and accessories	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	6,000,000.00	6,000,000.00	0.00	6,500,000.00	6,500,000	6,500,000	0
08100124001400 - Youth - General	Purchase of 1 no photocopier	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000	2,000,000	0

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Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	3,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0
08100125000100 - Youth - General	Revamping of Awgu Games Village	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70133 - OTHER GENERAL SERVICES	41430100 - AGWU	0.00	3,000,000,000.00	1,000,000,000.00	0.00	0.00	0	0	0

051400100100	Ministry of Children, Gender Affairs and Social Development											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					400,000,000.00	266,000,000.00	266,000,000.00	21,579,500.00	582,000,000.00	582,000,000	582,000,000	66,000,000
07100124000100 - Gender - General	Equiping/furnishing of women resources centre (Purchase of 2 Nos. cabinet 2 no laptop 2 Nos. Air conditioner and 1 NOS 8.5KVA generator	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0	0	0
23100126000100 - Social Protection Not Elsewhere Classified	Renovation of FSP Skill Acquisition	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	250,000,000.00	250,000,000	250,000,000	0
07100124000300 - Gender - General	Purchase of office equipment for strengthen community based Auxilliary Social Workers in 3 LGAs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	64,000,000.00	64,000,000	64,000,000	0
07100124000400 - Gender - General	Provision/Installation of Energy, panels, inverter as alternative power supply @ MCGASD	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	12,000,000.00	12,000,000	12,000,000	0
07100124000500 - Gender - General	Purchase of office equipment to strenghten capacity of CSO on gender-based voilence	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
07100124000600 - Gender - General	Renovation of 10nos. of toilets	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0

07100124000700 - Gender - General	NUT. 1 SP - Purchase of training equipment for Emergency Managers on Mainstreaming Nutrition in Feeding Programmes targeted at the vulnerable groups in Emergency Situations	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000	15,000,000	15,000,000
07100124000800 - Gender - General	Renovation and furnishing of other offices in the Ministry of children Gender Affairs and Social Development (MCGASD) headquarters with tilling painting POP chairs tables Air-conditioner etc.	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	35,000,000.00	21,579,500.00	0.00	0	0	0
23100126000100 - Social Protection Not Elsewhere Classified	Purchase of 60 no sewing machine, 40 nos. Hair dryer 40 Nos. oven 40 Nos. gas cooker and 30 Nos. cake mixer for empowerment of women and girls across the 17 LGAs in the state	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
07100124001000 - Gender - General	Purchase of office furniture for office hall: 25 no tables and 250 Nos. seats	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	19,000,000.00	19,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
07100124001100 - Gender - General	Purchase of office equipment: 4 Nos. laptop 4 Nos. printers 2 Nos. photocopier 2 no projector and projector screen 2 no canon EOS camera and 2 public address system	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	9,000,000.00	9,000,000.00	0.00	0.00	0	0	0
23030424000100 - Social Norms and Behaviour Change	Purchase of 1000 no shelter kits to promote the well-being of sexually Assaulted/ Raped victims Beggars and Lunatics across the state	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
07100124001200 - Gender - General	NUT. 6 FSCP - Purchase of food processing equipment 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 me involvement in child care and grandmothers/mothers-in-law on optimal Nutrition Practices.	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	71041 - FAMILY AND CHILDREN	41441800 - STATE WIDE	0.00	51,000,000.00	36,000,000.00	0.00	51,000,000.00	51,000,000	51,000,000	51,000,000
07100124001300 - Gender - General	Purchase of survey equipment: e.g. Capi (Mapping and Needs Assessment of PWD HIV Widows OVC Elderly and Children Homes) across the State	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	400,000,000.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0

23030124000100 - Women's Economic Empowerment	Purchase of equipment for Pilot scheme for Empowerment and Capacity building on Climate Change Knowledge Immersion Programme for Rural Women(across the 17 LGAs)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
07100124001400 - Gender - General	Construction of 4 number Toilet Facilities and Fittings	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
07100124001500 - Gender - General	Production and printing of WEE Policy	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	0
07100124001600 - Gender - General	Equipping of rehabilitation centre Emene: 100 no mattress and bed frame 30 Nos. blanket 10 Nos. sewing machine 10 no hand machine and 10 no button hole machine	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0	0	0
07100124001700 - Gender - General	Equipping and Establishment of skill development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410300 - ENUGU EAST	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
07100124001800 - Gender - General	Purchase of media equipment for Information dissemination in Ministry Headquarter (HQ) Video machine canon EO Camera wireless megaphone office phone laptop computer projector Desktop and UPS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
23040124000100 - Child Protection Services	Production and Erection of bill boards on GBV child protection mental health seminars and drugs abuse in 3 senatorial zone.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
23040124000200 - Child Protection Services	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 3 Nos. chairs and 4 Nos. tables	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0	0	0

051406100100	Enugu State Disability Commission											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging

<i>Total</i>					<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>100,000,000.00</i>	<i>100,000,000</i>	<i>100,000,000</i>	<i>0</i>
23060326000100 - Disability Insurance and Disability Benefit	CNP-Purchase of assistive Devices for persons with disabilities (Wheelchairs Manual & Automatic, Crutes, Whitecanes, Hearing Aids, Braillematerials, Prosthetics Artificial limbs/joint/hands)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71012 - DISABILITY	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
07100126000100 - Gender - General	Purchase of office equipments (Laptops, printers, Photocopiers)	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
07100126000200 - Gender - General	Purchase of 500KVA generator	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
07100126000300 - Gender - General	Purchase of office furnitures (Acs, TVs, Refrigerators)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
23060326000200 - Disability Insurance and Disability Benefit	Development of interactive website for Disability Commission	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0

051700100100	Ministry of Education											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
<i>Total</i>					<i>1,044,770,808.00</i>	<i>1,132,900,000.00</i>	<i>3,332,900,000.00</i>	<i>1,790,850,000.00</i>	<i>11,998,317,000.00</i>	<i>11,998,317,000</i>	<i>11,998,317,000</i>	<i>0</i>
05050425000100 - Water, sanitation and hygiene	Construction of 1 no borehole with solar installation at special education center coal camp	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41410500 - ENUGU SOUTH	0.00	25,000,000.00	25,000,000.00	0.00	26,000,000.00	26,000,000	26,000,000	0
05040125000100 - All levels of education quality assurance	Construction and equipping of a vocational unit of 40 capacity at special education center coal camp	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41410500 - ENUGU SOUTH	0.00	60,000,000.00	60,000,000.00	0.00	70,000,000.00	70,000,000	70,000,000	0
05010325000100 - Education sector coordination mechanisms	Construction of 4 Nos. teachers 2 bedroom apartments at special education center coal camp	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41410500 - ENUGU SOUTH	0.00	30,000,000.00	30,000,000.00	0.00	40,000,000.00	40,000,000	40,000,000	0
05050125000100 - Schools' infrastructure construction and rehabilitation	Refurbishment of 6nos Zonal Head and area offices in the 6 Education Zones	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	45,000,000.00	45,000,000.00	0.00	48,000,000.00	48,000,000	48,000,000	0

05050325000100 - Libraries and laboratories	Setup Ministry of education hybrid Library	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70961 - SUBSIDIARY SERVICES TO EDUCATION	41410400 - ENUGU NORTH	0.00	102,000,000.00	102,000,000.00	0.00	110,000,000.00	110,000,000	110,000,000	0
05050125000200 - Schools' infrastructure construction and rehabilitation	Reconstruction of school fence at special education center coal camp	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41410500 - ENUGU SOUTH	0.00	30,000,000.00	30,000,000.00	0.00	40,000,000.00	40,000,000	40,000,000	0
05050125000300 - Schools' infrastructure construction and rehabilitation	Construction of. 30 public secondary schools across the state	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	250,000,000.00	0.00	0.00	0.00	0.00	0	0	0
05050125000400 - Schools' infrastructure construction and rehabilitation	Renovation of 10 no classroom blocks	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	5,765,438,000.00	5,765,438,000	5,765,438,000	0
05050125000500 - Schools' infrastructure construction and rehabilitation	Renovation of two Nos. male dormitories 1 hostel A of sixty capacity and hostel B of fifty capacity	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70961 - SUBSIDIARY SERVICES TO EDUCATION	41410400 - ENUGU NORTH	0.00	15,000,000.00	15,000,000.00	0.00	5,000,000,000.00	5,000,000,000	5,000,000,000	0
05050125000600 - Schools' infrastructure construction and rehabilitation	Renovation of 1 female dormitory hostel A of 40 capacity	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70961 - SUBSIDIARY SERVICES TO EDUCATION	41410400 - ENUGU NORTH	0.00	20,000,000.00	20,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
05050125000700 - Schools' infrastructure construction and rehabilitation	Construct and equip 34 Nos. new technical and vocational Education schools and 34 new high school	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	1,500,000,000.00	1,000,000,000.00	0.00	0	0	0
05030225000100 - Special education	Integration of the special school for the learners with special needs into the smart schools in 260 wards.	23020104 - CONSTRUCTION / PROVISION OF HOUSING	71012 - DISABILITY	41441800 - STATE WIDE	0.00	400,000,000.00	400,000,000.00	0.00	0.00	0	0	0
05060125000100 - ICT equipment, software and expertise	Purchase of 150 pieces tablets	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	41441800 - STATE WIDE	0.00	37,500,000.00	37,500,000.00	0.00	0.00	0	0	0
05010325000200 - Education sector coordination mechanisms	Purchase of 1 no Mini bus, 2 nos. (18) Seater Toyota Bus, 1 no Hilux van(Hilux 4wd DC SS 2-GD engine) for effective monitoring of the 260 Smart Schools, 1 no tricycle & 1 no motorcycle for dispatching of mails.	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	518,750,000.00	518,750,000	518,750,000	0

05010325000300 - Education sector coordination mechanisms	Purchase of office fittings and furniture; 23 arm chairs, 3 cushion chairs, 5 steel cabinets, 21 nos. office bookshelves/cabinet, 39 set of office tables & chairs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	33,100,000.00	33,100,000	33,100,000	0
05010325000400 - Education sector coordination mechanisms	Digitalization of the state Education Management Information System (EMIS) 3 Nos. core i5 laptops 3 Nos. hp all in one 22 inches desktop computers and 300 tablets.	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	41441800 - STATE WIDE	794,770,808.00	80,400,000.00	780,400,000.00	740,000,000.00	90,000,000.00	90,000,000	90,000,000	0
05050125000800 - Schools' infrastructure construction and rehabilitation	Rebuilding of collapsed school fence and wiring of secondary school and deaf primary school, building of 5 modern special needs toilet	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70961 - SUBSIDIARY SERVICES TO EDUCATION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	11,000,000.00	11,000,000	11,000,000	0
05060125000200 - ICT equipment, software and expertise	Purchase of Computers & other digital equipment for the establishment of digital hub	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	41410400 - ENUGU NORTH	0.00	98,000,000.00	98,000,000.00	50,000,000.00	108,000,000.00	108,000,000	108,000,000	0
05010325000500 - Education sector coordination mechanisms	Purchase of office furniture & fittings; 70 nos. computer table sets for Special Education Center Oji-River	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	13,100,000.00	13,100,000	13,100,000	0
05010325000600 - Education sector coordination mechanisms	Purchase of 100 Nos. Braille Machines	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000	25,000,000	0
05010325000700 - Education sector coordination mechanisms	Purchase of office equipment; 70 nos desktop computer, 2 nos. Optoma projector, 3800 lumen, 50 no. OX ceiling fan, 1 no. Hisense refridgerator, 2 nos. thermofrost deep freezers, 1 no. SUMEC Firman Gen Set 2.5kW, 3 nos. Hp Split Royal ACs	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	27,470,000.00	27,470,000	27,470,000	0
05010325000800 - Education sector coordination mechanisms	Purchase of office Equipment:(53 LaserJet printers 30 laptops 1 Nos. digital recorder 53 Nos. desktop computers and peripherals 3 projectors 3 Nos. projector screen 2 Nos. colored printers)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	850,000.00	0.00	0	0	0

05010325000900 - Education sector coordination mechanisms	Purchase of Office Equipment: 1 no Public address system (Conkar 15 inches), 1 no Digital Recorder (Cenix) VR P2340 New, 1 no Camera (Canon EOS 4000D), 1 no Radio, 1no 32 inches television, 1no Projector & Screen, 16nos Hp Printers, 6 nos Photocopying Machines, 8 Nos Desktop Computers, 39nos Laptops, 4 nos ACs, 15 nos OX Standing fans and 4 nos refrigerators	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	42,459,000.00	42,459,000	42,459,000	0

051700300100	Enugu State Universal Basic Education Board											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					42,726,889,309.20	254,637,100,000.00	252,637,100,000.00	72,914,086,353.78	17,605,400,000.00	17,605,400,000	17,605,400,000	0
01010225000100 - Agriculture sector coordination mechanisms	Procurement of Agriculture equipment to all public primary and Junior secondary schools.	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	41441800 - STATE WIDE	115,611,344.08	50,000,000.00	50,000,000.00	0.00	0.00	0	0	0
05050125000900 - Schools' infrastructure construction and rehabilitation	Construction of 12 units of 5 classroom blocks in all the 17 LGAs of the State	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70961 - SUBSIDIARY SERVICES TO EDUCATION	41441800 - STATE WIDE	3,735,881,216.39	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
05050125001000 - Schools' infrastructure construction and rehabilitation	Renovation of 88No dilapidated 5 classroom blocks across the State	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	1,090,947,000.00	1,090,947,000.00	0.00	0.00	0	0	0
05050425000200 - Water, sanitation and hygiene	Construction of 16No 4 room WC squatting toilet with overhead tank	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70961 - SUBSIDIARY SERVICES TO EDUCATION	41410400 - ENUGU NORTH	0.00	80,000,000.00	80,000,000.00	0.00	0.00	0	0	0
05040225000100 - Instructional and learning materials	Purchase of Library Books & Equipment for Public Primary Schools	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
05050225000100 - Furnishing	Equipping/furnishing of the smart school across the 260 political wards in the State	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	146,489,000,000	140,489,000,000	18,519,700,000.00	10,000,000,000.00	10,000,000,000	10,000,000,000	0

05010325001000 - Education sector coordination mechanisms	Procurement of 1 No Lawn mower	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410400 - ENUGU NORTH	0.00	1,500,000.00	1,500,000.00	0.00	2,000,000.00	2,000,000	2,000,000	0
05060125000300 - ICT equipment, software and expertise	Procurement of CCTV coverage to enhance security/surveillance in ENSUBEB Headquarters	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	5,000,000.00	5,000,000.00	0.00	6,000,000.00	6,000,000	6,000,000	0
05010125000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurement of equipment for Enrolment drive campaign on inclusive education to reduce out of school children in the State	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	0
05010325001100 - Education sector coordination mechanisms	Purchase/Distribution of sports equipment	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	47,000,000.00	47,000,000	47,000,000	0
05050125001100 - Schools' infrastructure construction and rehabilitation	Renovation of 47 units dilapidated 6 classroom blocks	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	590,000,000.00	590,000,000.00	0.00	0.00	0	0	0
05060125000400 - ICT equipment, software and expertise	Provision/installation of Server at EMIS Unit and networking of ENSUBEB Headquarters	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	10,000,000.00	10,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
05010325001200 - Education sector coordination mechanisms	Intervention on disasters preparedness/ resilience on re- roofing of classroom blocks and equipment damaged by wind in Smart Schools	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0	0	0
05010325001300 - Education sector coordination mechanisms	Emergency Management and intervention to Public Basic Schools	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0	0	0
05010325001400 - Education sector coordination mechanisms	Provision of office equipment: 1. Procurement of 2 projectors for School Services Department 2. Procurement of 1 set of Public Address system for School Services Department 3. Procurement of equipment for training	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	1,200,000.00	1,200,000.00	0.00	0.00	0	0	0

05060125000500 - ICT equipment, software and expertise	Digitalization of ENSUBEB library (Procurement of e- library books and journals)	23050102 - COMPUTER SOFTWARE ACQUISITION	70961 - SUBSIDIARY SERVICES TO EDUCATION	41410400 - ENUGU NORTH	0.00	26,600,000.00	26,600,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
05010325001500 - Education sector coordination mechanisms	Procurement of 8 No plasma TVs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	4,500,000.00	4,500,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
05060125000600 - ICT equipment, software and expertise	Provision of ICT equipment: 1. Procurement of 58 No Samsung tablets for various Departments 17 LG Guidance and Counsellors and 10 LGEA Education Secretaries @ N690 000 each 2. 23 laptops (2 for Pupils Performance Team 7 for Quality Assurance Dept 7 f	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	57,814,000.00	57,814,000.00	0.00	0.00	0	0	0
05010325001600 - Education sector coordination mechanisms	Provision of office furniture 1. Procurement of 12 No steel cabinets for various offices including Executive Chairman's Office 2. Procurement of 10 No office conference tables for LGEAs @ 480 000 each. 3. Procure and distribute 2000 teachers desk 1 00	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
05010325001700 - Education sector coordination mechanisms	Procurement and Installation of inverter in ENSUBEB Headquarters	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0	0	0
05010325001800 - Education sector coordination mechanisms	Purhcase/Distribution of Quality Assurance instruments manuals for basic education	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70971 - R & D EDUCATION	41410400 - ENUGU NORTH	0.00	91,500,000.00	91,500,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
05050125001200 - Schools' infrastructure construction and rehabilitation	Construction of 18no 3 classroom blocks with an office in all the 17 LGA for ECCDE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	41441800 - STATE WIDE	0.00	548,000,000.00	548,000,000.00	0.00	0.00	0	0	0
05050125001300 - Schools' infrastructure construction and rehabilitation	2026 ENSUBEB/UBEC matching grant (Rehabilitation of secondary schools in each LGA of the state	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER- SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	3,609,300,000.00	7,609,300,000.00	0.00	3,555,000,000.00	3,555,000,000	3,555,000,000	0
05010325001900 - Education sector coordination mechanisms	Procure and install solar inverter in ENSUBEB Head Quarters	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0

05010325002000 - Education sector coordination mechanisms	Procurement of 3 Nos. office seats (swivel) for Director of school services Advisory Service unit and ECCDE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
05010325002100 - Education sector coordination mechanisms	Print and distribute 3000 Library manual for all Public Primary and Junior secondary schools	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	40,000,000.00	40,000,000	40,000,000	0
05050125001400 - Schools' infrastructure construction and rehabilitation	Construction/ completion of Smart schools to increase access for learners whose residence are distant from existing Smart Schools	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
05010325002200 - Education sector coordination mechanisms	M & E Needs Assessment for Location of Mini-Smart Schools	23050103 - MONITORING AND EVALUATION	70971 - R & D EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
01030125000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	Establishment of Smart Farm in all Smart Green Schools and Mini Smart Schools	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70961 - SUBSIDIARY SERVICES TO EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	60,000,000.00	60,000,000	60,000,000	0
05040225000200 - Instructional and learning materials	Provision of 280 Nos Smart Interactive Digital Boards for Smart Green Schools	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	450,000,000.00	450,000,000	450,000,000	0
05010325002300 - Education sector coordination mechanisms	Procurement of athletics games, ball games, board games for Smart Green Schools in the State	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	157,000,000.00	157,000,000	157,000,000	0
05010325002400 - Education sector coordination mechanisms	Vocational Education/Skills Acquisition: Tailoring Garment and Shoe Making, Hair Dressing materials etc for Basic Education in 260 Smart Schools	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	160,000,000.00	160,000,000	160,000,000	0

05040225000300 - Instructional and learning materials	1. Procurement of learning materials for ECCDE: Building Blocks, Flash Cards, Numeracy 123 Literacy ABCD, Pictures Books, Charts Digestive System, wild and Domestic Animals Major Nigerian Tribes, Families, Mats 300 PIECES, 2. Procurement of ECCDE Round Tables and Chairs for ECCDE Centres 10 schools per Senatorial Zones	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
05010325002500 - Education sector coordination mechanisms	Provision of four (4) Projectors for PRS, Accounts, Quality Assurance and TPD Departments	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000	3,000,000	0
05010325002600 - Education sector coordination mechanisms	Provision of 2800 Tablets (ENSUBEB STAFF)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	525,000,000.00	525,000,000	525,000,000	0
05010325002700 - Education sector coordination mechanisms	Provision of office furniture: 1. Procurement of 12 Nos steel cabinets for various offices including Executive Chairman's office. 2. Procurement of 10 No. office conference tablets for LGEAs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
05010325002800 - Education sector coordination mechanisms	2% UBEC/ENSUBEB Counter part Project/M&E	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	71,092,000.00	71,092,000.00	20,000,000.00	0.00	0	0	0
05010325002900 - Education sector coordination mechanisms	Extension of solar lighting to all ENSUBEB offices	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
05050125001500 - Schools' infrastructure construction and rehabilitation	Resurfacing/Landscaping and Beautification of ENSUBEB Premises/Compound	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41441800 - STATE WIDE	0.00	500,000,000.00	500,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0
05050125001600 - Schools' infrastructure construction and rehabilitation	Renovation and furnishing of ENSUBEB Hall (ESSPIN Hall)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	99,800,000.00	99,800,000.00	0.00	120,000,000.00	120,000,000	120,000,000	0
05050125001700 - Schools' infrastructure construction and rehabilitation	Renovation of ENSUBEB Office Complex	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	250,850,000.00	250,850,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0

05010325003000 - Education sector coordination mechanisms	Purchase of office equipment:1. Procurement and installation of Smart Board in the Boardroom of ENSUBEB Headquarters 2. Procurement of 8 No printers for various Departments @ N300 000 each 3. Procurement of 1 No of coloured printer HP for PRS Department 4. Procurement of 8 No photocopying machines for various Departments of the Board @ N618 000 each	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	11,880,000.00	11,880,000.00	0.00	15,000,000.00	15,000,000	15,000,000	0
05050125001800 - Schools' infrastructure construction and rehabilitation	CNP - Construction of 200 Integrated Model Smart School Comprising of 3 classroom block for Nursey 6 classroom block for primary and 6 classroom block for junior secondary in the 250 wards in the 17 LGAs	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	38,875,396,748.73	100,253,917,000.00	100,253,917,000	54,374,386,353.78	0.00	0	0	0
05050425000300 - Water, sanitation and hygiene	Drilling of 4 boreholes for public primary and Junior secondary schools	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70921 - LOWER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	79,200,000.00	79,200,000.00	0.00	0.00	0	0	0
05010325003100 - Education sector coordination mechanisms	Procure and distribute 34 laptops for PRS Department and Account Departments	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,400,000.00	20,400,000	20,400,000	0

051700800100	Enugu State Library Board											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	73,000,000.00	73,000,000.00	0.00	85,000,000.00	85,000,000	85,000,000	0
05050125001900 - Schools' infrastructure construction and rehabilitation	Rehabilitation of Zonal Library at Nsukka	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70961 - SUBSIDIARY SERVICES TO EDUCATION	41421300 - NSUKKA	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
05050125002000 - Schools' infrastructure construction and rehabilitation	Rehabilitation Awgu Zonal Library	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70961 - SUBSIDIARY SERVICES TO EDUCATION	41430100 - AGWU	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
05040225000400 - Instructional and learning materials	Procure Books and Journals	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0

05040325000100 - Teaching and non-teaching staff capacity building	Establishment of E-Library	23050102 - COMPUTER SOFTWARE ACQUISITION	70961 - SUBSIDIARY SERVICES TO EDUCATION	41410400 - ENUGU NORTH	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
05010325003200 - Education sector coordination mechanisms	Perimeter fencing	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	10,000,000.00	10,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0

051700900100	Examinations Development Centre											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	73,740,000.00	73,740,000.00	0.00	91,600,000.00	91,600,000	91,600,000	0
05050125002100 - Schools’ infrastructure construction and rehabilitation	Reconstruction of Office Building to one storey Building	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	60,000,000.00	60,000,000.00	0.00	70,000,000.00	70,000,000	70,000,000	0
05050125002200 - Schools’ infrastructure construction and rehabilitation	Renovation of Office fence	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000	3,000,000	0
05010325003300 - Education sector coordination mechanisms	Purchase of 8 Nos of Laptop Computer (HP)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,640,000.00	4,640,000.00	0.00	5,600,000.00	5,600,000	5,600,000	0
05010325003400 - Education sector coordination mechanisms	Purchase of 4 Nos. printer (HP LaserJet MFP I359)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,100,000.00	1,100,000.00	0.00	1,000,000.00	1,000,000	1,000,000	0
05040225000500 - Instructional and learning materials	Construction of shelve with cement pavement for safe keeping of printing school results	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,500,000.00	5,500,000.00	0.00	8,500,000.00	8,500,000	8,500,000	0
05040225000600 - Instructional and learning materials	Construction of shelve boxes for safe keeping of certificates	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,500,000.00	2,500,000.00	0.00	3,500,000.00	3,500,000	3,500,000	0

051701000100	Agency for Mass Literacy											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	17,000,000.00	17,000,000.00	0.00	15,362,000.00	15,362,000	15,362,000	0

05010325003500 - Education sector coordination mechanisms	Setting up of vocational skill acquisition/literacy Centres for Adult and Out of School Youth/Interested Members in the 6 Educational Zones (sewing machine weaving machine pressing iron large scissors measuring tape cooking gas)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
05050125002300 - Schools' infrastructure construction and rehabilitation	Reconstruction of office building/Vocational Skill Acquisition Centre in SAME Office	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	12,000,000.00	12,000,000.00	0.00	0.00	0	0	0
05050125002400 - Schools' infrastructure construction and rehabilitation	Establishment of Literacy centre in all the Local Government Areas	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,462,000.00	2,462,000	2,462,000	0
05040125000200 - All levels of education quality assurance	Production of Primer for Literacy and Vocational Centres	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000	4,000,000	0
05010325003600 - Education sector coordination mechanisms	Purchase of Hilux van for monitoring of all the Literacy/Vocational Centres in all the Local Government Areas	23010105 - PURCHASE OF MOTOR VEHICLES	70961 - SUBSIDIARY SERVICES TO EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000	2,000,000	0
05050125002500 - Schools' infrastructure construction and rehabilitation	Establishment of Remedial Coaching Centres in all the Local Government Areas for continue Education	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000	1,000,000	0
05010325003700 - Education sector coordination mechanisms	Purchase of Generating Plant for SAME Office/Literacy/Vocational skill Centre	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	1,000,000.00	1,000,000.00	0.00	800,000.00	800,000	800,000	0
05010325003800 - Education sector coordination mechanisms	Purchase of office furniture for SAME office/literacy/vocational skills acquisition centre	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	2,000,000.00	2,000,000.00	0.00	100,000.00	100,000	100,000	0

051701800100	Enugu State Polytechnic Iwollo											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					12,159,500.00	850,500,000.00	850,500,000.00	62,500,000.00	1,253,500,000.00	1,253,500,000	1,253,500,000	0

05010325003900 - Education sector coordination mechanisms	Purchase of 4 Nos. of brand new Tractors with implements	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41430600 - EZEAGU	12,159,500.00	180,000,000.00	180,000,000.00	0.00	180,000,000.00	180,000,000	180,000,000	0
05050125002600 - Schools' infrastructure construction and rehabilitation	Construction of Administrative Buildings (1000 capacity auditorium clearing stumping and creation of Access roads)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41430600 - EZEAGU	0.00	180,000,000.00	180,000,000.00	62,500,000.00	220,000,000.00	220,000,000	220,000,000	0
05060125000700 - ICT equipment, software and expertise	Provision of broadband for internet access, relevant software, training facilities ICT	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41430600 - EZEAGU	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
05050125002700 - Schools' infrastructure construction and rehabilitation	Renovation of ESPLOY existing concrete fish pond and stocking/purchase of 6000 fingerlings	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70423 - FISHING AND HUNTING	41430600 - EZEAGU	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
05050125002800 - Schools' infrastructure construction and rehabilitation	Construction of a building for ESPOLY feedmill (production house and ware-house), procurement of 1 unit of feedmill plant, generator, delivering Van etc.	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	41430600 - EZEAGU	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
05050125002900 - Schools' infrastructure construction and rehabilitation	Renovation of ESPLOYexisting piggery house and stocking/purchase of 50 piglets	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41430600 - EZEAGU	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0
05050125003000 - Schools' infrastructure construction and rehabilitation	Rehabilitation and equipping of Entrepreneurship Development center (skill Acquisition Fashion Designing tractor repairs etc.)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41430600 - EZEAGU	0.00	10,000,000.00	10,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	0
05050125003100 - Schools' infrastructure construction and rehabilitation	Rehabilitation of bore hole and Reticulation of water in Udenu and Iwollo Enugu campus temporary site	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41430600 - EZEAGU	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	2,500,000	2,500,000	0
05050125003200 - Schools' infrastructure construction and rehabilitation	Construction of two story building for Civil Engineering Department (Fencing Clearing stumping and creation of Access road)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41430600 - EZEAGU	0.00	240,000,000.00	240,000,000.00	0.00	250,000,000.00	250,000,000	250,000,000	0
05050125003300 - Schools' infrastructure construction and rehabilitation	Provision and equipping of medical centre	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41430600 - EZEAGU	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0

05060125000800 - ICT equipment, software and expertise	Purchase/Installation of Software (SAGE 500)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41430600 - EZEAGU	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
05050325000200 - Libraries and laboratories	Provision of library equipment & books 250Nos computers Engineering equipment upgrading of e- learning & E-Library. Provision of CBT center	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41430600 - EZEAGU	0.00	22,000,000.00	22,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
05010325004000 - Education sector coordination mechanisms	Purchase of Vehicles (6 Nos. Toyota Camry 1 Nos. staff buses 2 Nos. operational/Project vehicles 2 Nos. equip Ambulance vehicle)	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	41430600 - EZEAGU	0.00	60,000,000.00	60,000,000.00	0.00	60,000,000.00	60,000,000	60,000,000	0
01030325000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro- chemicals etc.)	Purchase of Agric Input and Horticultural equipment for Iwollo	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41430600 - EZEAGU	0.00	45,000,000.00	45,000,000.00	0.00	45,000,000.00	45,000,000	45,000,000	0
05050125003400 - Schools' infrastructure construction and rehabilitation	Provision/Upgrade of office laboratory workshop and classroom equipment for the re-accreditation of 10 existing courses and accreditation of 10 new courses	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	41430600 - EZEAGU	0.00	100,000,000.00	100,000,000.00	0.00	120,000,000.00	120,000,000	120,000,000	0
05010325004100 - Education sector coordination mechanisms	Purchase of sports and recreational development equipments at Iwollo	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41430600 - EZEAGU	0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00	8,000,000	8,000,000	0

051701900100	Enugu State College of Education (Technical)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	480,240,000.00	480,240,000.00	45,845,599.00	436,810,000.00	436,810,000	436,810,000	0
05050125003500 - Schools' infrastructure construction and rehabilitation	Rehabilitation / Renovation of 1 no. Hostel building	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70961 - SUBSIDIARY SERVICES TO EDUCATION	41410400 - ENUGU NORTH	0.00	40,000,000.00	40,000,000.00	0.00	26,000,000.00	26,000,000	26,000,000	0
05060125000900 - ICT equipment, software and expertise	Purchase of 8 nos. Dell Envy X360 core i7 14" laptops for ICT Dept.	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	41441800 - STATE WIDE	0.00	6,800,000.00	6,800,000.00	0.00	6,800,000.00	6,800,000	6,800,000	0

05060125001000 - ICT equipment, software and expertise	Purchase of Communication Equipment 1 no. multimedia projector and 1 no. video editing suit and Electric Kiln for School of Vocational Education; 1no multimedia ACER Projector P1173 3000 LUMENS with 1no projector/TV stand for Library	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	900,000.00	900,000.00	0.00	940,000.00	940,000	940,000	0
05050125003600 - Schools' infrastructure construction and rehabilitation	Reconstruction of collapsed perimeter fence behind New Hostel	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
05050125003700 - Schools' infrastructure construction and rehabilitation	Reconstruction of collapse drainage behind New Hostel with re-enforced concrete	23030115 - REHABILITATION / REPAIRS - WATER- WAY	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	4,500,000.00	4,500,000	4,500,000	0
05010325004200 - Education sector coordination mechanisms	Purchase of 1 no Toyota Hilux Van for Works Department as Utility vehicle, 6 nos. Rush 1.5LATFS High grade for Six(6) Principial officers and 2 nos. Toyota Starlet cars for bursary and Library department	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	180,000,000.00	180,000,000	180,000,000	0
05050125003800 - Schools' infrastructure construction and rehabilitation	Construction of box culvert at Agric Education department	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	9,000,000.00	9,000,000.00	0.00	9,000,000.00	9,000,000	9,000,000	0
05020625000100 - Tertiary institutions' new courses accreditation	Accreditation of 17 Degree and 16 NCE Programmes in the College	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	41441800 - STATE WIDE	0.00	70,000,000.00	70,000,000.00	45,845,599.00	0.00	0	0	0
05040225000700 - Instructional and learning materials	Purchase of E-learning Equipment for easy learning development of e-learning software/ licensing 2 Nos. digital e- board 82 multi touch interactive white board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	41441800 - STATE WIDE	0.00	32,500,000.00	32,500,000.00	0.00	30,500,000.00	30,500,000	30,500,000	0
05010325004300 - Education sector coordination mechanisms	Purchase of office Equipment 3 Nos. colored printers 3 Nos. photocopying machines 3 Nos. scanners (Hp scan jet pro 3500 fl) 2 Nos. Numbering machines (15 digit 215) 2 Nos. Sanyo Paper Shredder 1 no Spiral binding machine for Library department	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,500,000.00	5,500,000.00	0.00	4,100,000.00	4,100,000	4,100,000	0

05050125003900 - Schools' infrastructure construction and rehabilitation	Construction of 200 bed space hostel for male students	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70961 - SUBSIDIARY SERVICES TO EDUCATION	41410400 - ENUGU NORTH	0.00	300,000,000.00	300,000,000.00	0.00	154,400,000.00	154,400,000	154,400,000	0
05010325004400 - Education sector coordination mechanisms	Purchase of 100 no. class room desk for the school of Technical	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	15,540,000.00	15,540,000.00	0.00	15,570,000.00	15,570,000	15,570,000	0

051702600100	Enugu State University of Science and Technology (ESUT)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					216,673,643.24	761,234,000.00	761,234,000.00	0.00	692,403,000.00	692,403,000	692,403,000	0
05050125005000 - Schools' infrastructure construction and rehabilitation	Perimeter fencing of 15Km Sch. Premises	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70651 - R & D HOUSING AND COMMUNITY AMENITIES	41411200 - NKANU WEST	1,000,000.00	400,000,000.00	400,000,000.00	0.00	400,000,000.00	400,000,000	400,000,000	0
05050125005100 - Schools' infrastructure construction and rehabilitation	Const. of 3Km Access Road to New Hostel Areas & Pharmacy Building	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41411200 - NKANU WEST	38,528,789.14	0.00	0.00	0.00	0.00	0	0	0
05010425000100 - Integrated supportive supervision	Purchase of Vehicles for Principal Officers and Dri. Hod Deans of Faculty	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41411200 - NKANU WEST	10,410,000.00	0.00	0.00	0.00	0.00	0	0	0
05010325005500 - Education sector coordination mechanisms	Purchase of Office Equipment	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41411200 - NKANU WEST	13,797,087.50	0.00	0.00	0.00	0.00	0	0	0
05050225000500 - Furnishing	Purchase of Lab. & workshop Equipment for FANS and Environmental Science Faculties	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41411200 - NKANU WEST	1,021,000.00	0.00	0.00	0.00	0.00	0	0	0
05010325005600 - Education sector coordination mechanisms	Purchase of Office Furniture (tables chairs)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41411200 - NKANU WEST	14,547,100.00	0.00	0.00	0.00	0.00	0	0	0

05050125005200 - Schools' infrastructure construction and rehabilitation	Construction of building for works department/works yard	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41411200 - NKANU WEST	137,369,666.60	0.00	0.00	0.00	0.00	0	0	0
05050125005300 - Schools' infrastructure construction and rehabilitation	Construction of 6 classrooms and Auditorium block	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41411200 - NKANU WEST	0.00	301,000,000.00	301,000,000.00	0.00	262,148,126.22	262,148,126	262,148,126	0
05050125005400 - Schools' infrastructure construction and rehabilitation	Construction of 4 laboratories	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	41411200 - NKANU WEST	0.00	15,980,000.00	15,980,000.00	0.00	0.00	0	0	0
05050125005500 - Schools' infrastructure construction and rehabilitation	Water reticulation to all faculties and students hostels	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	41411200 - NKANU WEST	0.00	44,254,000.00	44,254,000.00	0.00	30,254,873.78	30,254,874	30,254,874	0

051702700100	State University of Medical and Aplied Sciences. Igbo- Eno (SUMAS)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					1,037,427,862.19	864,400,000.00	864,400,000.00	0.00	786,240,000.00	786,240,000	786,240,000	0
05010325004500 - Education sector coordination mechanisms	Architecture & Quantity Survey Laboratory and Teaching Equipment	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	0.00	14,000,000.00	14,000,000.00	0.00	42,000,000.00	42,000,000	42,000,000	0
05010325004600 - Education sector coordination mechanisms	Pharmacy Laboratory and Teaching Equipment	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	245,000.00	4,500,000.00	4,500,000.00	0.00	33,500,000.00	33,500,000	33,500,000	0
05010325004700 - Education sector coordination mechanisms	Medical & Basic Science Laboratory and Teaching Equipment	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	30,150,400.00	25,000,000.00	25,000,000.00	0.00	75,000,000.00	75,000,000	75,000,000	0
05010325004800 - Education sector coordination mechanisms	Engineering Laboratory and Teaching Equipment	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	1,260,000.00	11,000,000.00	11,000,000.00	0.00	33,000,000.00	33,000,000	33,000,000	0

05010325004900 - Education sector coordination mechanisms	E-Library set up facilities and equipment procurement of books subscription for journals library data base computers	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	0.00	0.00	0.00	0.00	44,855,450.00	44,855,450	44,855,450	0
05050325000300 - Libraries and laboratories	Furnishing of classrooms	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	3,736,750.00	0.00	0.00	0.00	0.00	0	0	0
05050125004000 - Schools' infrastructure construction and rehabilitation	Procurement of Office Equipment (Laptops desk tops etc0 for University principal Officers	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	1,000,000.00	0.00	0.00	0.00	0.00	0	0	0
05050325000400 - Libraries and laboratories	Provision of Laboratory and scientific Equipment for Faculties of (Science Basic Health Architecture &Quantity survey Medical & Basic Science Pharmacy & Engineering)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	1,217,000.00	35,000,000.00	35,000,000.00	0.00	0.00	0	0	0
05040225000800 - Instructional and learning materials	Faculty of Science Lab and teaching equipment	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	0.00	0.00	0.00	0.00	75,000,000.00	75,000,000	75,000,000	0
05050325000500 - Libraries and laboratories	Basic and Health Science Lab and teaching equipments	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
05050325000600 - Libraries and laboratories	Development of University Website and portal	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41421500 - UDENU	12,509,562.03	0.00	0.00	0.00	0.00	0	0	0
05060125001100 - ICT equipment, software and expertise	Procurement of ICT Infrastructure internet radios etc. for Internet data centre for campus internet and Wi-Fi	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41421500 - UDENU	20,000.00	0.00	0.00	0.00	27,884,550.00	27,884,550	27,884,550	0
05060325000100 - Data and data management	Data and power back-up devices workstation facilities server operation system and database	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41421500 - UDENU	0.00	6,900,000.00	6,900,000.00	0.00	0.00	0	0	0
05010325005000 - Education sector coordination mechanisms	Procurement of three (6) units of Sound Proof England Perkins GMG generators (350kva (1unit) 100 KVA generators (5units	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41421500 - UDENU	4,000,000.00	0.00	0.00	0.00	0.00	0	0	0

05010325005100 - Education sector coordination mechanisms	Procurement of Solar Power System to include arrangement of photovoltaic modules battery banks inverters and charge controllers all arranged to capture solar energy and generate electric power.	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41421500 - UDENU	5,688,994.00	0.00	0.00	0.00	65,000,000.00	65,000,000	65,000,000	0
05050125004100 - Schools' infrastructure construction and rehabilitation	Construction of 7 km Perimeter fence and gate house at State University of Medical and Applied Sciences (SUMAS) Igbo- Eno	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41421500 - UDENU	301,951,203.75	0.00	0.00	0.00	0.00	0	0	0
05050225000200 - Furnishing	Furniture and fittings for Hostels block A & B	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41421500 - UDENU	4,446,625.00	0.00	0.00	0.00	0.00	0	0	0
05050225000300 - Furnishing	Proposed Construction Furnishing and equipping of modern Mortuary	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	40,046,832.91	0.00	0.00	0.00	0.00	0	0	0
05050225000400 - Furnishing	Proposed Construction furnishing and equipping of medical library complex	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	569,966,275.00	0.00	0.00	0.00	0.00	0	0	0
05010325005200 - Education sector coordination mechanisms	Procurement of Office Furniture (Tables Chairs air conditioners file cabinets Gubabi safe etc.) for University principal officers and their staff)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	13,554,575.00	0.00	0.00	0.00	74,000,000.00	74,000,000	74,000,000	0
05010325005300 - Education sector coordination mechanisms	Construction of 2 No central workshops	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	270,000.00	0.00	0.00	0.00	0.00	0	0	0
05050125004200 - Schools' infrastructure construction and rehabilitation	Administration Building 5006 sqm (3 floors) Reception, 40 Nos. offices,10Nos. Classrooms, restrooms, control room, Utility rooms, Lounges, Boardroom store/janitor, executive offices and laboratories	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	0.00	0.00	0.00	0.00	90,000,000.00	90,000,000	90,000,000	0
05050125004300 - Schools' infrastructure construction and rehabilitation	Construction of works services workshop 350sqm reception 6 Nos. single offices general offices workshop restroom and lounge	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	0.00	300,000,000.00	300,000,000.00	0.00	6,000,000.00	6,000,000	6,000,000	0

05050125004400 - Schools' infrastructure construction and rehabilitation	Construction of university library reception General reading hall group study audio-visual rooms cybercafe/computer labs board room lounge seminar room bookstore sorting exhibition hall offices 2 Nos. general offices 4 Nos. restrooms	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	0.00	468,000,000.00	468,000,000.00	0.00	0.00	0	0	0
05050125004500 - Schools' infrastructure construction and rehabilitation	2 nos. Office Building 1815 sqm (3 floors) Reception 41 single offices conference hall seminar room general office 4 nos. restrooms	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	400,000.00	0.00	0.00	0.00	0.00	0	0	0
05050125004600 - Schools' infrastructure construction and rehabilitation	Construction of new Faculty building for Allied Health Sciences, 500sqm (2 floors) reception, offices, senate chamber, seminar room, rest rooms, control room, utility rooms, lounge, boardroom, store/janitor	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421500 - UDENU	15,207,899.50	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
05010325005400 - Education sector coordination mechanisms	Procurement of 5 Nos. Vehicles and Insurance Policy for Principal Officers	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	90,000,000.00	90,000,000	90,000,000	0
05050125004700 - Schools' infrastructure construction and rehabilitation	Purchase of 2 No. Toyota Hilux for vice chancellor and works service	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	41421500 - UDENU	7,199,000.00	0.00	0.00	0.00	0.00	0	0	0
05050125004800 - Schools' infrastructure construction and rehabilitation	Procurement of 6 No. Vehicles and Insurance Policy for Deans of Faculties	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	41421500 - UDENU	22,050,000.00	0.00	0.00	0.00	0.00	0	0	0
05050125004900 - Schools' infrastructure construction and rehabilitation	Procurement of Office Equipment (Laptops desk tops etc0 for University principal Officers	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41421500 - UDENU	2,507,745.00	0.00	0.00	0.00	0.00	0	0	0

051703100100	Institute of Management and Techonology (IMT)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					499,085,099.22	432,268,000.00	1,932,268,000.00	300,000,000.00	393,182,000.00	393,182,000	393,182,000	0
05010325005700 - Education sector coordination mechanisms	Computer Equipment	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	30,450,088.18	0.00	0.00	0.00	0.00	0	0	0

05050225000600 - Furnishing	Equipping of the Chemistry, Biology and Physics laboratory for IMT Secondary School	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000	15,000,000	0
05010225000100 - Human and institutional capacity performance management	Purchase of Industrial oven for the expansion of the IMT bread factory and Food Technology Department	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	40,950,000.00	40,950,000	40,950,000	0
05040225000900 - Instructional and learning materials	Purchase of teaching/learning aids (projectors loud speaker etc.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0	0	0
05050125005600 - Schools' infrastructure construction and rehabilitation	Purchase of Office furniture	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	468,635,011.04	0.00	0.00	0.00	0.00	0	0	0
05050125005700 - Schools' infrastructure construction and rehabilitation	Completion and Roofing of Industrial Center Main Structure	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41410400 - ENUGU NORTH	0.00	21,000,000.00	21,000,000.00	0.00	40,500,000.00	40,500,000	40,500,000	0
05050125005800 - Schools' infrastructure construction and rehabilitation	Construction of Internal road network and installation of Solar Streets lights	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	49,200,000.00	49,200,000	49,200,000	0
05010325005800 - Education sector coordination mechanisms	Re-roofing of Computer Science Department Building	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41410400 - ENUGU NORTH	0.00	12,000,000.00	12,000,000.00	0.00	0.00	0	0	0
05060125001200 - ICT equipment, software and expertise	Mass Com Dept. 1.5kw FM Transmitter Antenna Acer X 1123H Projector Machine Digital Vision mixer Head phones speakers etc.	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0	0	0
05050225000700 - Furnishing	Reconstruction of Food Technology & Electrical Engineering Building	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	18,169,000.00	18,169,000.00	0.00	0.00	0	0	0
05050325000700 - Libraries and laboratories	Library & Information Science Dept. Encyclopedia of Library & information Science D.D.C scheme(Latest Edition) E - book & Soft wares	23050102 - COMPUTER SOFTWARE ACQUISITION	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0

05050225000800 - Furnishing	Statistics Dept. Electronic gadgets furniture air conditioners SPSS and MATLAB software packages 40 no of desktop computers and general office maintenance	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0	0	0
05020625000200 - Tertiary institutions' new courses accreditation	Purchase of Accreditation Equipment and Materials Campus 3	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	37,100,000.00	1,537,100,000.00	300,000,000.00	0.00	0	0	0
05060225000100 - Research and development	Chemical Engr. Dept. Tubular Heat Exchanger permeability/fluidization studio computer controlled water cooling tower	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41410400 - ENUGU NORTH	0.00	71,000,000.00	71,000,000.00	0.00	0.00	0	0	0
05060225000200 - Research and development	Establishment of Online Teaching and Learning Programme built on windows server 2019 DL 360 Gen 10 inter Xeon silver 4110 x1 sockets 32GB RAM 2xPSU and software	23050102 - COMPUTER SOFTWARE ACQUISITION	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	26,200,000.00	26,200,000.00	0.00	0.00	0	0	0
05010325005900 - Education sector coordination mechanisms	Marketing Dept. Power point equipment Laptop Public address system Computer printer photocopier machine Scanning 17065001/23020105/10000001 machine 50 numbers of computer workstation	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41410400 - ENUGU NORTH	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
05050425000400 - Water, sanitation and hygiene	Agric and Bio-Environmental/Engineering Dept. Flowers Harvesters Water pumps(7hp) 5 cubic meter galvanized tank seedlings	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41410400 - ENUGU NORTH	0.00	8,000,000.00	8,000,000.00	0.00	0.00	0	0	0
05050125005900 - Schools' infrastructure construction and rehabilitation	2 000 metres (Perimeter) fencing of IMT premises at campuses 1 & 3	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70443 - CONSTRUCTION	41410400 - ENUGU NORTH	0.00	27,000,000.00	27,000,000.00	0.00	34,000,000.00	34,000,000	34,000,000	0
05010325006000 - Education sector coordination mechanisms	Installation of Solar energy for the main Administrative block, Admission, Verification & Records Units	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	13,000,000.00	13,000,000.00	0.00	45,000,000.00	45,000,000	45,000,000	0
05010325006100 - Education sector coordination mechanisms	Estate Management Dept. 15 Desktop Computers photocopying machines Led Tv sets projectors machine & screen spiral binders A/C generator(8kva) office chairs &tables public address systems.	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	7,000,000.00	7,000,000.00	0.00	0.00	0	0	0

05010325006200 - Education sector coordination mechanisms	Purchase of 2 Nos. Toyota Hilux for Rectory and Works Department	23010106 - PURCHASE OF VANS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	52,436,900.00	52,436,900	52,436,900	0
05050225000900 - Furnishing	Re-equipping of IMT Knowledge Centre at Achike Udenwa Campus	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41410400 - ENUGU NORTH	0.00	31,950,000.00	31,950,000.00	0.00	0.00	0	0	0
05050125006000 - Schools' infrastructure construction and rehabilitation	Reconstruction of Science Lab Tech/ Mechanical Engr Ceramic Academic Building	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	23,000,000.00	23,000,000.00	0.00	40,204,000.00	40,204,000	40,204,000	0
05050125006100 - Schools' infrastructure construction and rehabilitation	Reconstruction of Chemical Engr Statistics Civil Engr Building tech and quantity surveying Academic blocks	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	21,000,000.00	21,000,000.00	0.00	0.00	0	0	0
05050125006200 - Schools' infrastructure construction and rehabilitation	Reconstruction of Chemical Engr. Power Plant Lab.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	55,891,100.00	55,891,100	55,891,100	0
05050125006300 - Schools' infrastructure construction and rehabilitation	Reconstruction of Academic Department of Printing technology	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41441800 - STATE WIDE	0.00	29,849,000.00	29,849,000.00	0.00	0.00	0	0	0
05050425000500 - Water, sanitation and hygiene	Water reticulation to offices, classrooms, workshops and laboratories	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	0

051705100100	Post-Primary Schools Management Board (PPSMB)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	20,743,400,000.00	17,743,400,000.00	0.00	251,315,760,000.00	150,663,901,000	224,423,211,000	0
05010325006300 - Education sector coordination mechanisms	Installation of furniture at parliament multipurpose hall/auditorium at PPSMB Headquarters	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	12,400,000.00	12,400,000.00	0.00	0.00	0	0	0

05050125006400 - Schools' infrastructure construction and rehabilitation	Upgrading of 106 Nos. of State Public Secondary Schools to Model Senior Secondary Schools (Structures) 2 -Nos in each of the 6 Education zones of the State initially	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	10,700,000,000.00	7,700,000,000.00	0.00	15,000,000,000.00	15,000,000,000	15,000,000,000	0
05050225001000 - Furnishing	Procurement of Science equipment: Biology chemistry and Physics for 40Nos Secondary Schools in the State	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	31,000,000.00	31,000,000.00	0.00	34,100,000.00	34,100,000	34,100,000	0
05050225001100 - Furnishing	Procurement of Digital Literacy equipment for the Smart Senior Sechool students (Smart Boards, Projectors, Palmtops, Laptops, etc)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	242,330,000.00	242,330,000	242,330,000	0
05010225000200 - Human and institutional capacity performance management	SPORTS DEVELOPMENT: Purchase Javlin stick, shot-put, discus, high jump stand (Foreign), basketball poles, and rims construction, volley ball pitch construction, table tennis tools, hockey sticks (24 sticks each), balls, etc. for each 10Nos. Of schools in 6 educational zones of PPSMB	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	27,330,000.00	27,330,000	27,330,000	0
05050125006500 - Schools' infrastructure construction and rehabilitation	Landscapping of PPSMB car parks ravaged by erosion	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	12,000,000.00	12,000,000	12,000,000	0
05050225001200 - Furnishing	Furnishing of 10nos Smart senior Secondary School	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	10,000,000,000.00	10,000,000,000.00	0.00	78,000,000,000.00	88,000,000,000	88,000,000,000	0
05050125006600 - Schools' infrastructure construction and rehabilitation	Construction of 16Nos. Smart Senior Secondary School	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	158,000,000,000.00	47,348,141,000	121,107,451,000	0

051705400100	Enugu State Science Technical and Vocational Sch. Mgt. Board											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					10,562,000.00	472,632,000.00	822,632,000.00	154,579,150.00	98,674,946,000.00	674,946,000	674,946,000	0

05010325006400 - Education sector coordination mechanisms	Purchase of Science Equipment for all 39 STV Schools/ Colleges	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	38,000,000.00	38,000,000.00	0.00	47,009,000.00	47,009,000	47,009,000	0
05040325000200 - Teaching and non-teaching staff capacity building	Enhancing Teachers skills and knowledge through Training: 1. Continous Professional development 2. Capacity building	23050101 - RESEARCH AND DEVELOPMENT	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
05040125000300 - All levels of education quality assurance	Purchase of Teching/ Learning Aid equipment t to Increase the rate of enrollment of females in TVET schools by paying the Tution fees and purchase of relevant teaching Aids	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	37,113,000.00	37,113,000	37,113,000	0
05050125006700 - Schools' infrastructure construction and rehabilitation	Construction of 10 nos Technical and vocational education and training school across the State. (Provision of 2no workshops 1no Science Laboratory blocks and equipment 2no six classroom block 2no Hostel facilities Technical tools and equipment.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	68,000,000,000.00	0	0	0
05050225001300 - Furnishing	Equipping and furnishing of Technical Colleges	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	30,000,000,000.00	0	0	0
05010325006500 - Education sector coordination mechanisms	Purchase of furniture (office seats tables steel cabinets book shelves etc.) Concerned Staff room Libraries in All STV Colleges/Schools Zonal Offices and Headquarters.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	3,110,000.00	0.00	0.00	0.00	0.00	0	0	0
05050125006800 - Schools' infrastructure construction and rehabilitation	Rehabilitation of dilapidated Buildings in STV Schools/ Colleges	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	7,452,000.00	0.00	0.00	0.00	0.00	0	0	0
05050125006900 - Schools' infrastructure construction and rehabilitation	Perimeter fencing and security post for the 39 STVSMB and encroachment prone areas (T.C Umachi S.S.B.S.S Agbani S.S.G.S.S. Agbani /Ugbawka S.S.S. Ukehe and S.S.S Oduma Akuaga Nike)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	108,750,000.00	108,750,000.00	60,003,500.00	134,534,000.00	134,534,000	134,534,000	0
05050125007000 - Schools' infrastructure construction and rehabilitation	Procurement of 40 no solar panels and accessories (15KVA) for Hostels (SSS boys Agbani and SSS Girls Agbani/Ugbwaka)	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41411200 - NKANU WEST	0.00	13,640,000.00	13,640,000.00	0.00	16,874,000.00	16,874,000	16,874,000	0

05050225001400 - Furnishing	Procurement of 60 nos solar panels and accessories for STVSMB Headquarters	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41411200 - NKANU WEST	0.00	17,240,000.00	17,240,000.00	0.00	0.00	0	0	0
05050125007100 - Schools’ infrastructure construction and rehabilitation	Construction of security post at SSS Boys Agbani and SSS Girls Agbani/Ugbwka	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
05050125007200 - Schools’ infrastructure construction and rehabilitation	Procurement and Installation of Technical/Vocational Equipment and hand tools for all vocational colleges in the State	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	41410400 - ENUGU NORTH	0.00	38,000,000.00	388,000,000.00	81,991,650.00	47,009,000.00	47,009,000	47,009,000	0
05010325006600 - Education sector coordination mechanisms	Purchase of 3no HP 3in1 printers (for printing scanning and photocopying) at STVSMB headquarters	23010114 - PURCHASE OF COMPUTER PRINTERS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	1,414,000.00	1,414,000.00	0.00	1,749,000.00	1,749,000	1,749,000	0
05010325006700 - Education sector coordination mechanisms	Procurement of 79nos HP Laptop computer for transiting to digital age.	23010113 - PURCHASE OF COMPUTERS	70922 - UPPER-SECONDARY EDUCATION	41410300 - ENUGU EAST	0.00	30,000,000.00	30,000,000.00	12,584,000.00	37,113,000.00	37,113,000	37,113,000	0
05050125007300 - Schools’ infrastructure construction and rehabilitation	Construction of Workshops in TC Obinagu Uwani Akpugo TC Edem Ani and TC Akpuoga Nike	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	145,000,000.00	145,000,000.00	0.00	179,379,000.00	179,379,000	179,379,000	0
05050125007400 - Schools’ infrastructure construction and rehabilitation	Renovation of Examination halls in 6 STV schools across the six educational zones.	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER-SECONDARY EDUCATION	41410400 - ENUGU NORTH	0.00	59,953,000.00	59,953,000.00	0.00	74,166,000.00	74,166,000	74,166,000	0
05010325006800 - Education sector coordination mechanisms	Purchase of 1 No projector and accessories (ACER)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	41441800 - STATE WIDE	0.00	635,000.00	635,000.00	0.00	0.00	0	0	0

051705600100	Enugu State Scholarship and Education Loans Board											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	10,000,000.00	10,000,000.00	3,123,000.00	7,985,000.00	7,985,000	7,985,000	0

05010325006900 - Education sector coordination mechanisms	Purchase of Office equipment (4Nos Laptops, 1No. Coloured Printer, 1No. Photocopying Machine, 1No Refrigerator, 2 Nos. public address systems 2Nos video and 2 Nos. Still Cameras)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	3,123,000.00	7,985,000.00	7,985,000	7,985,000	0

051710300100	Enugu State College of Health Technology, Oji River											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	100,000,000.00	100,000,000.00	0.00	1,066,250,000.00	1,066,250,000	1,066,250,000	0
05010325007000 - Education sector coordination mechanisms	Procurement of modern classroom chairs and desks for the classrooms	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
05050125007500 - Schools’ infrastructure construction and rehabilitation	Construction of two building to house 8 big classrooms each with capacity of 100 students per class.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	40,000,000.00	40,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
05010325007100 - Education sector coordination mechanisms	Procurement of 250Nos desktop tables and chairs 250 Nos. desktop computers and its accessories for computer based technology center (CBTC) as basic requirement for various professional regulatory bodies.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	15,000,000.00	15,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
05050325000800 - Libraries and laboratories	Construction of a standard Library for the College which is one of the major Accreditation and Re-accreditation requirements.	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
05040225001000 - Instructional and learning materials	Procurement of classroom projectors, modern immovable technical drawing board and it's iron stand for environmental health, public health and epidemiology and disease control classrooms.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
05010325007200 - Education sector coordination mechanisms	Installation of 25 Nos. Solar Lights with poles in the dark areas of the College	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0

05060125001300 - ICT equipment, software and expertise	Installation of 25 Nos. CCTV Cameras at strategic locations of the College	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	6,250,000.00	6,250,000	6,250,000	0
05050125007600 - Schools’ infrastructure construction and rehabilitation	Constntruction of an ultra-modern Administrative Complex for the Principal Officers and Staff	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000	150,000,000	0
05050125007700 - Schools’ infrastructure construction and rehabilitation	Construction of 2Nos. two(2) Storey hostel buildings to house atleast 1000 students for the proposed Oji-River Nursing College	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
05050125007800 - Schools’ infrastructure construction and rehabilitation	Construction of a 2000 capacity College auditorium	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
05050125007900 - Schools’ infrastructure construction and rehabilitation	Construction of 2Nos. Buildings to accommodate 200 capacity classroom per class	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
05020625000300 - Tertiary institutions’ new courses accreditation	Accreditation of National board for technical education (NBTE) requirements for accreditation of community health department environmental health department and pharmacy technician department	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41431400 - OJI RIVER	0.00	35,000,000.00	35,000,000.00	0.00	0.00	0	0	0

051710400100	Enugu State College of Nursing Sciences and Health Technology, Nsukka											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	2,071,000,000.00	2,071,000,000.00	0.00	1,963,740,000.00	1,963,740,000	1,963,740,000	0
05050125008000 - Schools’ infrastructure construction and rehabilitation	Renovation of dilapidating two storey building housing offices and classrooms	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421300 - NSUKKA	0.00	36,000,000.00	36,000,000.00	0.00	39,000,000.00	39,000,000	39,000,000	0

05010325007300 - Education sector coordination mechanisms	Procurement of classroom seats for new and existing programmes	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421300 - NSUKKA	0.00	20,000,000.00	20,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	0
05020625000400 - Tertiary institutions' new courses accreditation	Procurement of Educational equipment for accreditation and re-accreditation of new and Existing programme: pharmacy Technician Radiography/Medical imaging, Environmental Health Programme (Public Health Technology Epidemiology and Diseases Control)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421300 - NSUKKA	0.00	25,000,000.00	25,000,000.00	0.00	35,000,000.00	35,000,000	35,000,000	0
05010325007400 - Education sector coordination mechanisms	Procurement of desktop computers and accessories, tables and chairs for ICT centre and E-library facilities	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421300 - NSUKKA	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000	70,000,000	0
05050425000600 - Water, sanitation and hygiene	Construction of deep motorized borehole and reticulation of the College	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421300 - NSUKKA	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000	25,000,000	0
05050125008100 - Schools' infrastructure construction and rehabilitation	Construction of two storey building for administrative and staff offices	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421300 - NSUKKA	0.00	870,000,000.00	870,000,000.00	0.00	658,000,000.00	658,000,000	658,000,000	0
05050325000900 - Libraries and laboratories	Procurement of equipment for establishment of dedicted Basic Science Laboratories for Biology, Chemistry and Physics	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421300 - NSUKKA	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
05040225001100 - Instructional and learning materials	Provision of Books for the newly established programs/courses e.g. Pharmacy Technicians, Medical Image/X-Ray Technicians, Public Health Technology, Epidemiology and Disease Control	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421300 - NSUKKA	0.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
05050125008200 - Schools' infrastructure construction and rehabilitation	Construction of two storey building for classrooms	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421300 - NSUKKA	0.00	620,000,000.00	620,000,000.00	0.00	521,740,000.00	521,740,000	521,740,000	0
05050125008300 - Schools' infrastructure construction and rehabilitation	Construction of two story building for female hostel	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	41421300 - NSUKKA	0.00	500,000,000.00	500,000,000.00	0.00	510,000,000.00	510,000,000	510,000,000	0

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Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
<i>Total</i>					<i>0.00</i>	<i>2,008,671,000.00</i>	<i>1,209,671,000.00</i>	<i>0.00</i>	<i>1,373,781,000.00</i>	<i>1,373,781,000</i>	<i>1,373,781,000</i>	<i>0</i>
05050125008400 - Schools’ infrastructure construction and rehabilitation	Upgrading of campuses of Awgu and Oji River Nursing school with new facilities.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70734 - NURSING AND CONVALESCENT HOME SERVICES	41430100 - AGWU	0.00	1,000,000,000.00	500,000,000.00	0.00	0.00	0	0	0
05050225001500 - Furnishing	Furnishing the office of the principal officers	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70734 - NURSING AND CONVALESCENT HOME SERVICES	41430100 - AGWU	0.00	25,000,000.00	25,000,000.00	0.00	40,000,000.00	40,000,000	40,000,000	0
05020625000500 - Tertiary institutions’ new courses accreditation	Payment of accreditation and purchase of equipment for accreditation and reaccreditation requirements for department of public health and midwifery.	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70734 - NURSING AND CONVALESCENT HOME SERVICES	41430100 - AGWU	0.00	49,706,000.00	49,706,000.00	0.00	59,706,000.00	59,706,000	59,706,000	0
05020625000600 - Tertiary institutions’ new courses accreditation	Accreditation of 3 new courses introduced in the college which will involve the procurement of lab practical equipment, equipment for demonstration ground and other equipment as part of the requirement for accreditation of programme by NMCN and NBTE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70734 - NURSING AND CONVALESCENT HOME SERVICES	41430100 - AGWU	0.00	40,185,000.00	40,185,000.00	0.00	50,185,000.00	50,185,000	50,185,000	0
05050325001000 - Libraries and laboratories	Construction of Library shelves and purchase of office equipment for the college (10 Nos. Desktop computers with accessories, 5 Nos. printers 2 Nos. photocopy machine 6 Nos. steel cabinets, installation of e-books in computers, 6 Nos. standing fan 10 Nos. library steel shelves)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70734 - NURSING AND CONVALESCENT HOME SERVICES	41430100 - AGWU	0.00	15,400,000.00	15,400,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0
05050125008500 - Schools’ infrastructure construction and rehabilitation	Renovation and refurbishment of existing hostel and college complex and classrooms	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70734 - NURSING AND CONVALESCENT HOME SERVICES	41430100 - AGWU	0.00	18,890,000.00	18,890,000.00	0.00	31,000,000.00	31,000,000	31,000,000	0

05050425000700 - Water, sanitation and hygiene	Construction of overhead tank, purchase of 6 Nos. of GP 750 Gallons tank with plumbing accessories and 1No. pumping machine for the new hostel complex	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41430100 - AGWU	0.00	3,890,000.00	4,890,000.00	0.00	5,890,000.00	5,890,000	5,890,000	0
05010325007500 - Education sector coordination mechanisms	Purchase of 2 nos. power generator set for the College	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41430100 - AGWU	0.00	600,000.00	600,000.00	0.00	2,000,000.00	2,000,000	2,000,000	0
05010325007600 - Education sector coordination mechanisms	Procurement of 1 No. Utility Car for Office of the Provost	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	41430100 - AGWU	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000	25,000,000	0
05050125008600 - Schools' infrastructure construction and rehabilitation	First phase construction of 3 storey building for standard library 350-500 capacity Auditorium and 150-capacity class rooms at Awgu Campus	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70734 - NURSING AND CONVALESCENT HOME SERVICES	41430100 - AGWU	0.00	500,000,000.00	200,000,000.00	0.00	570,000,000.00	570,000,000	570,000,000	0
05050125008700 - Schools' infrastructure construction and rehabilitation	First phase construction and furnishing of 2 storey building of 2 bedroom self contained flats for staff at Awgu Campus	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70734 - NURSING AND CONVALESCENT HOME SERVICES	41430100 - AGWU	0.00	300,000,000.00	300,000,000.00	0.00	500,000,000.00	500,000,000	500,000,000	0
05050225001600 - Furnishing	Equipping the new Hostel/class rooms under construction	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70734 - NURSING AND CONVALESCENT HOME SERVICES	41430100 - AGWU	0.00	55,000,000.00	55,000,000.00	0.00	70,000,000.00	70,000,000	70,000,000	0

052100100100	Ministry of Health											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					176,204,222.38	21,945,607,000.00	21,745,607,000.00	213,098,050.00	3,873,711,000.00	13,873,711,000	13,873,711,000	0
04070225000104 - Surveys and facility assessments	Purchase of Office equipment to Strengthen Health Management Information System (HMIS) at all levels and infrastructural support for digital health (Survey on health indices)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	41441800 - STATE WIDE	0.00	12,000,000.00	12,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
04030525000104 - Non-communicable diseases	Procurement of LLINs Mapping and geographic reconnaissance of areas for indoor residual spraying (Malaria Elimination Programme)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	1,700,000.00	0.00	0.00	0.00	0.00	0	0	0

04050125000103 - Functional health facilities	Procurement of CT Scan Machine , 2nos. Digital X-ray, & laboratory equipment at SUMAS teaching hospital Igbo-Eno	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70713 - THERAPEUTIC APPLIANCES AND EQUIPMENT	41441800 - STATE WIDE	9,500,000.00	0.00	0.00	0.00	500,000,000.00	500,000,000	500,000,000	0
04050125000203 - Functional health facilities	Purchase of medical equipment for accreditation requirements for residence training program at SUMAS Teaching hospital Igbo-Eno	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41421500 - UDENU	1,999,600.00	200,000,000.00	200,000,000.00	0.00	2,500,000.00	2,500,000	2,500,000	0
04030725000104 - Emergency services	Purchase of medical equipment for Strengthening health security through improved prevention, detection, preparedness, and response to public health emergencies, including pandemics.	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
04030425000104 - Communicable diseases	Procrement of equipments for implementation of comprehensive Negelected Tropical Diseases (NTDs) programme activities	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES	41441800 - STATE WIDE	5,698,800.00	0.00	0.00	0.00	30,000,000.00	30,000,000	30,000,000	0
04030125000101 - Reproductive, maternal and neonatal health	Government Counterpart Contribution Fund (GCCF)/Free Maternal and Child Health (MCH) Programme	23050108 - ACQUISITION OF FINANCIAL ASSETS	70741 - PUBLIC HEALTH SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	80,000,000.00	80,000,000	80,000,000	0
13100125012100 - Reform of Government and Governance - General	(Establishment of the State Health Workforce Registry/Human Resources for Health Information System (SHRHIS)	23050103 - MONITORING AND EVALUATION	70722 - SPECIALIZED MEDICAL SERVICES	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	4,000,000.00	4,000,000	4,000,000	0
04050125000302 - Functional health facilities	Equipping and furnishing of newly constructed Amenity Building in Enugu Ezike General Hospital at Igboeze North LGA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	29,875,051.80	0.00	0.00	0.00	0.00	0	0	0
04050125000402 - Functional health facilities	Procurement of equipments, to ease Integrated Vector Management (IVM)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70722 - SPECIALIZED MEDICAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	30,479,000.00	30,479,000	30,479,000	0
04050125000502 - Functional health facilities	Completion of the construction landscaping fencing of Cottage Hospital with Isolation Wing at Oji River Udenu Igboeze North and Awgu LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70611 - HOUSING DEVELOPMENT	41441800 - STATE WIDE	8,448,400.00	0.00	0.00	0.00	0.00	0	0	0
04050125000602 - Functional health facilities	Upgrading of Central Medical Stores(CMS) to pharma grade warehouse (to meet pharmacy storage standard)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70611 - HOUSING DEVELOPMENT	41441800 - STATE WIDE	28,854,095.78	0.00	0.00	0.00	0.00	0	0	0

13100125012200 - Reform of Government and Governance - General	Procurement of office furniture and equipment (1 No Refrigerator, 2 Nos. Laptops, 2 Nos. Office chairs, table and 2 Nos. Acs.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
04100125000104 - Health Not Elsewhere Classified	Establishment of traditional complementary and alternative Medicines unit (TCAM)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	13,500,000.00	13,500,000.00	0.00	14,000,000.00	14,000,000	14,000,000	0
04080225000104 - Public health laboratories	Establishment of the joint Health sector regulatory Division of SMOH for regulating Private Health Establishment public laboratories for service standard and revenue	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	26,000,000.00	26,000,000	26,000,000	0
14100125002100 - Power - General	Procurement and installation of a step-down transformer at the new pharma upgraded Enugu State Drug warehouse.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	12,000,000.00	12,000,000.00	0.00	0.00	0	0	0
04030625000104 - Nutrition	Establishment of the Nutrition Department (Office furniture and equipment)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES	41441800 - STATE WIDE	0.00	22,000,000.00	22,000,000.00	0.00	0.00	0	0	0
13100125012300 - Reform of Government and Governance - General	Establishment of Enugu Blood Service Commission (Construction of building, furnishing and equipping)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0	0	0
04070325000104 - Research and development (Institutional Review Board, Clinical Trials)	Establishment of Health Research ethical	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
04060125000101 - Sustainable drug supply	Establishment of Drug Management Division DMD SMOH (Procurement of office equipment office furniture and fittings for the 18 officers one conference hall and 100kva Perkins Generator in the new pharma upgraded warehouse at the CMS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0	0	0
04070125000104 - Routine information system	Construction of breast cancer clinic	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	17,000,000.00	17,000,000.00	0.00	2,000,000.00	2,000,000	2,000,000	0

13100125012400 - Reform of Government and Governance - General	Renovation of Other Public Buildings	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70611 - HOUSING DEVELOPMENT	41441800 - STATE WIDE	150,000.00	0.00	0.00	0.00	0.00	0	0	0
04050125000702 - Functional health facilities	Purchase and distribution of medical equipment	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	39,059,282.80	0.00	0.00	0.00	0.00	0	0	0
04070125000204 - Routine information system	Establishment of one health information system at the state level (data digitalization) Procurement of software and Equipment	23050101 - RESEARCH AND DEVELOPMENT	70141 - BASIC RESEARCH	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
04010325000104 - Health sector coordination mechanisms	Purchase of Teaching/Learning equipment to improve public awareness and behavior on prevention detection and control of public health threats through coordinated health promotion including campaigns use of media risk communication.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70151 - R&D GENERAL PUBLIC SERVICES	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
04060125000204 - Sustainable drug supply	Counterpart support to NTD for mass drugs administration to all school/ communities across endemic 11 LGAs for control and prevention of schistosomiasis and soil transmitted Helminths	23050108 - ACQUISITION OF FINANCIAL ASSETS	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	13,000,000.00	13,000,000.00	0.00	0.00	0	0	0
04010125000104 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Review of Enugu State Health Policy	23050101 - RESEARCH AND DEVELOPMENT	70141 - BASIC RESEARCH	41441800 - STATE WIDE	0.00	5,928,000.00	5,928,000.00	0.00	0.00	0	0	0
04030225000101 - Child health	Fund for free MCH programme in the state through the provision of GCCC	23050108 - ACQUISITION OF FINANCIAL ASSETS	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	80,000,000.00	80,000,000.00	0.00	0.00	0	0	0
04050125000802 - Functional health facilities	Equipping of Cottage Hospital with Isolation Facility	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0	0	0

04030425000202 - Communicable diseases	Procurement of medical equipment to reduce the impact of HIV/AIDS, prevent mother to child transmission of HIV/AIDS, Syphilis and vital Hepatitis in Enugu State.	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	44,332,000.00	44,332,000	44,332,000	0
11100125000100 - Information Communication and Technology - General	Procurement of digital and communication equipments for digitalization of Enugu State Health Sysytem.	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	35,900,000.00	35,900,000	35,900,000	0
04050225000104 - Planned Preventive Maintenance (PPM)	Control of malaria including support for the mass distribution of procured 120 000 ITN and drugs test and Equipment social mobilization.	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0	0	0
04050125000901 - Functional health facilities	Procurement of hospital equipments to Institutionalize maternal, perinatal and child death surveillance and response (MPCDSR) Team (active death search for audit at facilities/communities for quality improvement and monitor response) Reducing maternal mortality	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70713 - THERAPEUTIC APPLIANCES AND EQUIPTMENT	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	22,000,000.00	22,000,000	22,000,000	0
04060125000304 - Sustainable drug supply	Strengthening supply chain management and Pharmaceutical services in Enugu State for a better service delivery and patient care	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	32,000,000.00	32,000,000	32,000,000	0
04050125001002 - Functional health facilities	Procurement of 4 Nos. Ambulances for efficient response of emergency. Responding to efficient and timely mergency response in Enugu State	23010105 - PURCHASE OF MOTOR VEHICLES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	180,000,000.00	180,000,000.00	0.00	319,000,000.00	319,000,000	319,000,000	0
04030325000104 - Adolescent health	Establishment of Healthy Schools Sexual and Reproductive Health Digital Corners (adolescents and enabling atleast 80% of schools to run quarterly SRH heath clubs)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70732 - SPECIALIZED HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000	2,000,000	0
04060125000404 - Sustainable drug supply	Construction of Health facilities:Liase with Pharma Manufacturers and major dealers to ensure adequate drugs and commodities in the store(Recapitalization Fund)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	350,000,000.00	150,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
04050225000204 - Planned Preventive Maintenance (PPM)	Fund for the implement health State adaptation plan (HSAP) to address climate risks to health, and building resilience in health programmes, services and infrastructure in line with COP26 health commitment	23050101 - RESEARCH AND DEVELOPMENT	70551 - R & D ENVIRONMENT AL PROTECTION	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000	25,000,000	0

04010325000204 - Health sector coordination mechanisms	Purchase of Office equipment for Strengthen stakeholder's emgagement and consultations on health workforce production, Public-Private Partnerships and labour market	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	25,000,000.00	25,000,000	25,000,000	0
04010125000204 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of office equipment for the review, develop and print copies of relevant policy documents (Enugu State Health Law HRH & PPP Policy)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	6,000,000.00	6,000,000.00	0.00	0.00	0	0	0
04010125000304 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of office equipment for the review of the AOP MTSS and Annual Health sector Management Performance	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70141 - BASIC RESEARCH	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000	2,000,000	0
04050125001101 - Functional health facilities	Purchase of office equipment for the producation of Enugu State Public Health laws	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70141 - BASIC RESEARCH	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000	1,500,000	0
04050125001201 - Functional health facilities	Procurement of basic health equipments to Improve access to Basic and Comprehensive emergency obsteric and new born care (EMOnC) services through upskill of HCWs on MNCH services, ANC and PNC for uncomplicated pregnancies, Family Planning, newborn and child health services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	16,000,000.00	16,000,000	16,000,000	0
04050225000302 - Planned Preventive Maintenance (PPM)	purchase of office equipment for expand and strengthen preventive diagnosis and treatment of malaria in all levels of care including improving access and utilization to malaria	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	16,000,000.00	16,000,000	16,000,000	0
13100125012500 - Reform of Government and Governance - General	Purchase of office equipments for the establishment of Patient satisfaction Unit (Survey on patient satisfaction)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0

13100125012600 - Reform of Government and Governance - General	Renovation of building and fencing (SMOH Annex housing Accounts Department	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70611 - HOUSING DEVELOPMENT	41441800 - STATE WIDE	50,918,992.00	55,000,000.00	55,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	0
04050125001304 - Functional health facilities	Operationalization of the two (2) PSA medical oxygen plants in the State	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70722 - SPECIALIZED MEDICAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
13100125012700 - Reform of Government and Governance - General	Renovation of buildings (State Ministry of Health) and construction of WASH facilities in all the building.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70511 - WASTE MANAGEMENT	41441800 - STATE WIDE	0.00	71,179,000.00	71,179,000.00	0.00	85,000,000.00	85,000,000	85,000,000	0
04050225000402 - Planned Preventive Maintenance (PPM)	Increase access and uptake of Tuberculosis care finding treatment and leprosy program	23050101 - RESEARCH AND DEVELOPMENT	70722 - SPECIALIZED MEDICAL SERVICES	41441800 - STATE WIDE	0.00	12,000,000.00	12,000,000.00	0.00	15,000,000.00	15,000,000	15,000,000	0
13100125012800 - Reform of Government and Governance - General	Procurement of office furniture and ICT equipment for the new health sector command centre/public Health emergency operation centre	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	192,000,000.00	20,000,000.00	20,000,000	20,000,000	0
13100125012900 - Reform of Government and Governance - General	Establishment of an ICT unit in the SMOH in readiness for the ENSG E-Governance Policy	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	38,000,000.00	38,000,000.00	0.00	0.00	0	0	0
04050125001402 - Functional health facilities	Completion of Enugu International Hospital Rangers Avenue Enugu State	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000,000.00	20,000,000,000.00	21,098,050.00	2,000,000,000.00	12,000,000,000	12,000,000,000	0
13100125013000 - Reform of Government and Governance - General	Procurement of office equipments for the establishment of Voluntry Service in secondary health facilities.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	36,000,000.00	36,000,000	36,000,000	0
14100125002200 - Power - General	Purchase and installation of 100kva solar inverter system in the new pharma upgraded	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	90,000,000.00	90,000,000.00	0.00	0.00	0	0	0

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Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					2,917,493,401.50	17,646,690,000.00	17,646,690,000.00	23,900,000.00	15,745,950,000.00	12,745,950,000	12,745,950,000	#####
04010325000301 - Health sector coordination mechanisms	Strengthening Health Management Information System (HMIS) in all PHCs in the state	23050102 - COMPUTER SOFTWARE ACQUISITION	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
04060225000101 - Vaccines supply chain	National Immunization Plus Days (NIPDs) Programme	23050104 - ANNIVERSARIES/C ELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
04060225000201 - Vaccines supply chain	Production of 2000 pieces of customised immunization jackets to improve identification of HCWs durinh	23050103 - MONITORING AND EVALUATION	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
04060225000301 - Vaccines supply chain	Print and distribute 1000 copies of the current National immunization Schedule	23050103 - MONITORING AND EVALUATION	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurement of office equipment for Print and distribute 850 Reach Every Ward (REW) Micro Plan for ward based data for immunization strenghtening	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000	2,000,000	0
04060225000401 - Vaccines supply chain	State Counterpart fund during the 4 rounds of National Immunization programme	23050108 - ACQUISITION OF FINANCIAL ASSETS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	320,000,000.00	320,000,000	320,000,000	0
13100125013900 - Reform of Government and Governance - General	Construction of permanent site for State Primary HealthCare	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	1,000,000,000.00	0	0	0
04050125001801 - Functional health facilities	Fencing and landscaping of 230 type 2 Primary Health Care	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	3,000,000,000.00	0	0	0
04030125000201 - Reproductive, maternal and neonatal health	NUT. 2 IDH - Implementation of 2 round of MNCH week in the State (May/June and November/December)	23050104 - ANNIVERSARIES/C ELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	124,400,000.00	124,400,000	124,400,000	124,400,000

04050125001901 - Functional health facilities	NUT. 3 IMAM - Establishment /revitalization of functional Outpatient Therapeutic Programme (OTP) sites a min. of 2 PHC per LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	95,000,000.00	95,000,000	95,000,000	95,000,000
04030625000201 - Nutrition	NUT. 6 FSCP - Purchase of office equipment to support the management of malnourished children (Strengthen the procurement of commodities).	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	20,000,000.00	20,000,000	20,000,000	20,000,000
04010225000101 - Human and institutional capacity performance management	Development , upgrade, maintenance, hosting and Technical support of the EPhic App and PEDUMIS App for attendance tracking and essential drugs and logistics.	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	48,000,000.00	48,000,000	48,000,000	0
04010125000501 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of office equipment for Printing & dissemination of 566 copies of standing order	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,660,000.00	5,660,000	5,660,000	0
04010125000601 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of office equipemnt Printing & dissemination of 566 copies of standing operating procedures (SOPs) for Nurses/Midwives in 566 PHCs	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,660,000.00	5,660,000	5,660,000	0
04010125000701 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase and deployment of Samsung Galaxy Tablets with keyboards for 566 PHCs for real-time electronic data capture and transmission of health care and revenue.	23010113 - PURCHASE OF COMPUTERS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	226,400,000.00	226,400,000	226,400,000	0
04010125000801 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase and installation of mini xprinters for revenue tracking and accountability in 566 PHCs	23010114 - PURCHASE OF COMPUTER PRINTERS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	67,920,000.00	67,920,000	67,920,000	0

04030625000301 - Nutrition	NUT. 3 MS - Procurement of Albendazole and Multiple Micro Nutrient Supplement for celebration of MNCH week	23050104 - ANNIVERSARIES/C ELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,030,000,000.00	1,030,000,000	1,030,000,000	#####
04030125000301 - Reproductive, maternal and neonatal health	Improve Reproductive Health Programme in 17 LGA	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	151,111,615.00	0.00	0.00	0.00	0.00	0	0	0
04030125000401 - Reproductive, maternal and neonatal health	Family Planning (FP) Programme (Procurement of LARC insertion Instrument)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
04050125002001 - Functional health facilities	Upgrading renovation and equipping of existing PHCs to Type III PHC Facilities in Enugu State	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	1,765,000.00	540,000,000.00	540,000,000.00	0.00	540,000,000.00	540,000,000	540,000,000	0
04050125002101 - Functional health facilities	Rehabilitation of cold chain Units and surroundings	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
04030225000201 - Child health	Organization of 2 rounds of MNCHW in the state (May and Nov)	23050104 - ANNIVERSARIES/C ELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	735,500.00	0.00	0.00	0.00	0.00	0	0	0
04030225000301 - Child health	NUT. 2 IDH - Conduct 2026 World Breastfeeding Week and other national nutrition events at the state LGA and wards in Enugu State	23050104 - ANNIVERSARIES/C ELEBRATIONS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	20,000,000
04030625000401 - Nutrition	NUT. 4 -IEC/SBC - Establishment of Nutrition corners and food demonstration corners in 291 health facilities per LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	12,000,000.00	12,000,000.00	0.00	51,000,000.00	51,000,000	51,000,000	51,000,000
04030625000501 - Nutrition	NUT. 1- FNS - Purchase of health facilities for processing/training site for locally nutritious dense food for management of malnourished children.	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	300,000,000
04030625000601 - Nutrition	Upgrade health facilities for Infant & Young Child Feeding (IYCF) Programme	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	12,000,000.00	12,000,000.00	0.00	0.00	0	0	0

04030225000401 - Child health	construction of health facilities for FN-Integrated Management of Childhood Illnesses (IMCI) Programme - Orientation of Care-Givers & HWs on IMCI case Management sub-Programme; Community Resource Persons sub-Programme; Evaluation sub-programme etc.)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
04030125000501 - Reproductive, maternal and neonatal health	Purchase of 360 Long Acting Reversible Contraceptives (LARC insertion equipment for 360 trained providers)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	13,000,000.00	13,000,000.00	0.00	80,400,000.00	80,400,000	80,400,000	0
04050125002201 - Functional health facilities	Procurement and installation of 3 incinerators at 3 central PHCs in the State (one per zone)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	150,000,000.00	150,000,000	150,000,000	0
04010125000901 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of Office equipment for the Development & dissemination of 1 000 copies of the SPHCDA's Annual Work Plan to Guide & financially back the Agency's operations	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,000,000.00	2,000,000	2,000,000	0
04010325000401 - Health sector coordination mechanisms	Health Education Programme (BCC & IEC materials sub- programme, Sub-Programme on World Health Days Celebration etc.)	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	158,900.00	0.00	0.00	0.00	0.00	0	0	0
04060225000501 - Vaccines supply chain	Infant Immunization Programme (conduct immunization of infants and children in the State)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	342,494,482.24	0.00	0.00	0.00	0.00	0	0	0
04030125000601 - Reproductive, maternal and neonatal health	Procurement of Family planning Commodities	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
04050125002301 - Functional health facilities	CNP-Upgrading and renovation of 30 no existing type 2 PHCs in the 17 LGAs	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	2,000,000,000.00	2,000,000,000.00	0.00	1,000,000,000.00	1,000,000,000	1,000,000,000	0

04050125002401 - Functional health facilities	Equipping of the 230 Type 2 Primary Health Care Facilities across the State	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	4,000,000,000.00	4,000,000,000.00	0.00	700,000,000.00	700,000,000	700,000,000	0
04050125002501 - Functional health facilities	Procurement of BeMonC Demonstration Equipment	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
04060225000601 - Vaccines supply chain	Purchase of 2 no of covered vans for vaccine distribution to retain vaccine potency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
04050125002601 - Functional health facilities	Upgrading & Renovation of Existing PHCs to Type III PHC Facilities across the 17 LGAs	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	252,537,341.20	0.00	0.00	0.00	0.00	0	0	0
04050125002701 - Functional health facilities	Construction of Iron shelves for packing of vaccine devices and other dry stock commodities	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	9,000,000.00	9,000,000.00	0.00	0.00	0	0	0
13100125014000 - Reform of Government and Governance - General	Procurement of customized gadgets for data capturing and transmission to DHIS 2 platform by surveyed PHCs in the State	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
04060125000501 - Sustainable drug supply	Purchase of laboratory equipment(Seed funding for the purchase of drugs, medical consumables and laboratory equipment and reagents).	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
04010325000501 - Health sector coordination mechanisms	State Counterpart Fund for 260 BHCPF PHC Facility overhead (i.e. 25% of NPHCDA budget for strengthening of service delivery improving commodity availability ensuring PHC Facility functionality & generating demand)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	133,690,000.00	133,690,000.00	0.00	403,900,000.00	403,900,000	403,900,000	0
04010325000601 - Health sector coordination mechanisms	Establishment of state and LGA Maternal perinatal death surveillance response (MPDSR) team	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0

04010325000701 - Health sector coordination mechanisms	Procurement and distribution of health commodities to both existing and new CHIPS to improve efficiency	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000.00	10,000,000.00	0.00	0.00	0	0	0
04010325000801 - Health sector coordination mechanisms	Provision of Data tools for the community Health influencer and promoter services (CHIPS) agent for 12 months	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	4,000,000.00	4,000,000.00	0.00	0.00	0	0	0
04010325000901 - Health sector coordination mechanisms	Advocacy & Technical support for establishment of LEMCHIC in LGAs	23050101 - RESEARCH AND DEVELOPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	4,000,000.00	4,000,000.00	0.00	7,900,000.00	7,900,000	7,900,000	0
04030625000701 - Nutrition	Matching fund for UNICEF child vitamin foods	23010120 - PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	200,000,000.00	200,000,000.00	23,900,000.00	0.00	0	0	0
04010325001001 - Health sector coordination mechanisms	CNP - Construction of 230 type 2 Primary Health Care facilities across the State	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	10,000,000,000.00	10,000,000,000.00	0.00	6,000,000,000.00	7,000,000,000	7,000,000,000	0
04010325001101 - Health sector coordination mechanisms	Procure additional freezers to support Coldchain	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	60,000,000.00	60,000,000.00	0.00	100,000,000.00	100,000,000	100,000,000	0
11100125000300 - Information Communication and Technology - General	Establishment of E-Library and Procurement of ICT equipment at the SPHCDA new site	23050101 - RESEARCH AND DEVELOPMENT	70141 - BASIC RESEARCH	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0
04010125001001 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Purchase of health facilities for PHC to ensure the uptake on infrastructural and community adoption program as a means to achieving universal Health Coverage.	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70731 - GENERAL HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
04030725000201 - Emergency services	Purchase of medical equipment for Out Break Response to possible disease outbreak such as; yellow fever cholera etc.	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	0.00	0	0	0

13100125014100 - Reform of Government and Governance - General	Procure 54 Hp Elitebook 840 , 1 Hp Elite desktop with accessories, 2 canon IR photocopiers and 2 hplaserjet pro M404dn printer for SPHCDA	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	41441800 - STATE WIDE	0.00	27,000,000.00	27,000,000.00	0.00	35,000,000.00	35,000,000	35,000,000	0
13100125014200 - Reform of Government and Governance - General	Procurement of 291 megaphone at 1 per ward to saturate publicity and acceptability of health programmes.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	17,460,000.00	17,460,000	17,460,000	0
14100125002400 - Power - General	Provision of Solar Power/Electricity for the SPHCDA and the 3 revitalized PHC facilities in the 3 senatorial zones of the State	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	2,027,732,703.00	85,000,000.00	85,000,000.00	0.00	0.00	0	0	0
13100125014300 - Reform of Government and Governance - General	Purchase of Office Furniture & Fittings	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	41,146,780.00	0.00	0.00	0.00	0.00	0	0	0
13100125014400 - Reform of Government and Governance - General	Purchase of 17 laptops for LGA-level dashboard monitoring by LGHA secretaries	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	17,000,000.00	17,000,000	17,000,000	0
13100125014500 - Reform of Government and Governance - General	Construction/provision of water facilities (2 overhead plastic Tanks with metal stands)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41441800 - STATE WIDE	99,811,080.06	5,000,000.00	5,000,000.00	0.00	0.00	0	0	0
13100125014600 - Reform of Government and Governance - General	Purchase of Office Safe for the Accounts department	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	41441800 - STATE WIDE	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0	0	0
04070425000101 - Monitoring and Evaluation (M&E)	Purchase of health/medical equipment for the Develop and host Cloud Base monitoring tracking tool for all the programmes in the State	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70141 - BASIC RESEARCH	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,250,000.00	1,250,000	1,250,000	0

052100200100	Enugu State Agency for Universal Health Coverage											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	305,400,000.00	305,400,000.00	0.00	2,466,886,000.00	2,966,886,000	2,966,886,000	0

04090225000100 - Mobilising employers' contributions to the State Social Health Insurance Scheme	Purchase of Office equipment for Production of 100,000 units of beneficiary health insurance cards	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000	150,000,000	0
04050125001502 - Functional health facilities	Provisional accreditation and reaccreditation of 25 public secondary healthcare facilities in the state for referrals	23010113 - PURCHASE OF COMPUTERS	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	5,000,000.00	5,000,000	5,000,000	0
13100125013100 - Reform of Government and Governance - General	Purchase of 10 Nos. laptop	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,200,000.00	3,200,000.00	0.00	0.00	0	0	0
13100125013200 - Reform of Government and Governance - General	Purchase of 10 Nos. 5000 WTS stabilizer	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	2,100,000.00	2,100,000.00	0.00	1,500,000.00	1,500,000	1,500,000	0
04050125001602 - Functional health facilities	25% counterpart fund for the 1st and 2nd quarter from BHCPF release amount N339 390 666.00	23050108 - ACQUISITION OF FINANCIAL ASSETS	70722 - SPECIALIZED MEDICAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	169,696,000.00	169,696,000	169,696,000	0
13100125013300 - Reform of Government and Governance - General	Expansion of local server from 5TB to 10TB	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,500,000.00	3,500,000.00	0.00	0.00	0	0	0
13100125013400 - Reform of Government and Governance - General	Purchase and Commissioning of flexible accounting software for account department to monitor end to end disbursement of capitation at PHCs level	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000	5,000,000	0
04090225000202 - Mobilising employers' contributions to the State Social Health Insurance Scheme	Procurement of 1Nos card writers and accessories	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,200,000.00	4,200,000.00	0.00	0.00	0	0	0
13100125013500 - Reform of Government and Governance - General	Procurement of 1No fago card printers and accessories	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,200,000.00	4,200,000.00	0.00	0.00	0	0	0

11100125000200 - Information Communication and Technology - General	Construction and Installation of ESAUHC Advertorial Bill Boards at each of the 17LGA Headquarters	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,200,000.00	10,200,000.00	0.00	13,600,000.00	13,600,000	13,600,000	0
04050125001702 - Functional health facilities	Equity fund as counterpart contribution for Universal Health coverage (1% of Actual State IGR)	23050108 - ACQUISITION OF FINANCIAL ASSETS	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	2,007,090,000.00	2,507,090,000	2,507,090,000	0
14100125002300 - Power - General	Purchase of solar energy panel and accessories for alternative power supply in the office	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
13100125013600 - Reform of Government and Governance - General	Purchase of 50 Nos. tablets for enrollment	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	40,000,000.00	40,000,000.00	0.00	15,000,000.00	15,000,000	15,000,000	0
13100125013700 - Reform of Government and Governance - General	Construction of new building including equipping and furnishing for housing thw 24/7 control room.	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	70,000,000.00	70,000,000	70,000,000	0
13100125013800 - Reform of Government and Governance - General	Purchase of flexible accounting software package for account department	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0	0	0

052102600100	ESUT Teaching Hospital ParkLane, Enugu											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					185,531,614.88	2,335,000,000.00	2,335,000,000.00	455,503,728.00	5,260,000,000.00	5,260,000,000	5,260,000,000	0
05020625000700 - Tertiary institutions’ new courses accreditation	Procurement of accreditation requirements for Anesthesia Department	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	200,000,000.00	100,000,000.00	0.00	0.00	0	0	0
05020625000800 - Tertiary institutions’ new courses accreditation	Construction of West Africa College of Surgeon re-accreditation of Anaesthesia department	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0

05050125008800 - Schools' infrastructure construction and rehabilitation	Construction of Schools of Nursing & Midwifery Building	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70712 - OTHER MEDICAL PRODUCTS	41410400 - ENUGU NORTH	131,890,875.00	0.00	0.00	0.00	0.00	0	0	0
13100125014700 - Reform of Government and Governance - General	Procurement of office equipment/safe for Accounts Department	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	8,733,901.75	0.00	0.00	0.00	0.00	0	0	0
13100125014800 - Reform of Government and Governance - General	Purchase of Office equipment for Community Medicine Department (1 No. Printer 1 No. Laptop etc.)	23010114 - PURCHASE OF COMPUTER PRINTERS	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	6,500,000.00	0.00	0.00	0.00	0.00	0	0	0
04050125002803 - Functional health facilities	Purchase of Hospital Equipment	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	33,438,847.13	0.00	0.00	0.00	0.00	0	0	0
13100125014900 - Reform of Government and Governance - General	Purchase of office equipment for ICT department	23010113 - PURCHASE OF COMPUTERS	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	3,218,191.00	0.00	0.00	0.00	0.00	0	0	0
05020625000900 - Tertiary institutions' new courses accreditation	Construction of Medicine department for Internal Accerditation.	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000	150,000,000	0
05020625001000 - Tertiary institutions' new courses accreditation	Construction of Surgery Department for Re-accreditationt	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
05020625001100 - Tertiary institutions' new courses accreditation	Construction of Pediatrics Department for re-accreditation.	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
04050125002903 - Functional health facilities	Upgrading ENT/Orthopedics and Plastics Surgery Dept.	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
04050125003003 - Functional health facilities	Procurement of 1 No. Laparoscope machine for upgrde of service delivery at Gyneocology department	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	110,000,000.00	110,000,000	110,000,000	0

04050125003103 - Functional health facilities	Upgrading service delivery at the Neurosurgical Clinic/ward	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
13100125015000 - Reform of Government and Governance - General	Furnishing of the two-storey Triage building	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	200,000,000.00	200,000,000	200,000,000	0
13100125015100 - Reform of Government and Governance - General	Furnishing of 2 Nos. twin Six-Storey building constructed for Pathology/Laboratory and Nursing Complex	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70712 - OTHER MEDICAL PRODUCTS	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	2,000,000,000.00	2,000,000,000	2,000,000,000	0
04050125003403 - Functional health facilities	Purchase of medical equipment (3 No. Ultra sound machine)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	100,000,000.00	500,000,000.00	0.00	180,000,000.00	180,000,000	180,000,000	0
13100125015300 - Reform of Government and Governance - General	Completion and furnishing of 2 no buildings for Radiology department. A storey building and a bungalow.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	185,000,000.00	185,000,000.00	0.00	220,000,000.00	220,000,000	220,000,000	0
04050125003503 - Functional health facilities	Procurement of 1 No. CT Scan Machine, 1 No MRI Machine, 1 No. Digitizer machine, etc. for re-accreditation of Radiology Department	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	600,000,000.00	600,000,000	600,000,000	0
13100125015400 - Reform of Government and Governance - General	Construction of two storey building at Iji-Nike	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70712 - OTHER MEDICAL PRODUCTS	41410400 - ENUGU NORTH	0.00	350,000,000.00	200,000,000.00	0.00	0.00	0	0	0
04050125003603 - Functional health facilities	Upgrade of 2 No Building at ESUTTH. P Annex Colliery	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70712 - OTHER MEDICAL PRODUCTS	41410400 - ENUGU NORTH	0.00	350,000,000.00	200,000,000.00	0.00	300,000,000.00	300,000,000	300,000,000	0
04050125003703 - Functional health facilities	Fencing of Nenwe hospital Annex	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70712 - OTHER MEDICAL PRODUCTS	41430100 - AGWU	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0	0	0
04050125003803 - Functional health facilities	Completion of the construction of 2 Nos. Twin six storey buildings for Pathology/Laboratory & Nursing lecture/Demonstration complex	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70712 - OTHER MEDICAL PRODUCTS	41410400 - ENUGU NORTH	0.00	1,000,000,000.00	1,000,000,000.00	455,503,728.00	800,000,000.00	800,000,000	800,000,000	0

13100125015500 - Reform of Government and Governance - General	Furniture: staff tables staff chairs computer table compu	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	1,749,800.00	0.00	0.00	0.00	0.00	0	0	0

052110200100	Enugu State Hospitals Management Board (SHB)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	3,598,199,000.00	2,598,199,000.00	3,400,000.00	17,913,006,000.00	17,913,006,000	17,913,006,000	0
04050125003902 - Functional health facilities	Purchase of equipment and medical facilities for SHC and hospitals	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	165,650,000.00	165,650,000.00	0.00	2,048,356,000.00	48,356,000	48,356,000	0
04050125004002 - Functional health facilities	Purchase of Hospital Equipment for Secondary Healthcare Facilities: Physiotherapy Equipment across 5 general hospital	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	120,025,000.00	120,025,000.00	0.00	124,775,000.00	124,775,000	124,775,000	0
04050125004102 - Functional health facilities	Purchase of Hospital Equipment for General Surgery instruments across cottage and general hospitals in the state	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	41441800 - STATE WIDE	0.00	1,757,934,000.00	757,934,000.00	0.00	66,562,000.00	66,562,000	66,562,000	0
04050125004202 - Functional health facilities	Upgrading /renovation of 43 cottage Hospitals and 12 General Hospitals.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	41441800 - STATE WIDE	0.00	1,500,000,000.00	1,500,000,000.00	3,400,000.00	13,926,800,000.00	17,126,800,000	17,126,800,000	0
13100125015600 - Reform of Government and Governance - General	Purchase of Office Equipment for communication and publicity unit (Digital camera digital recorder tripod public address system filing Cabinet Transistor radio mass storage devices)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,500,000.00	3,500,000.00	0.00	3,503,000.00	3,503,000	3,503,000	0
13100125015700 - Reform of Government and Governance - General	Purchase of office furniture for office of all heads of department (17 Nos Air conditioner, 32 Nos ceiling fan 10 Nos executive chairs 12 Nos sec desk 9 Nos executive tables 45 Nos simple office chair 10 Nos refrigerators 10 Nos TV)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	40,330,000.00	40,330,000.00	0.00	40,330,000.00	40,330,000	40,330,000	0

13100125015800 - Reform of Government and Governance - General	Purchase of 11 laptops	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	10,760,000.00	10,760,000.00	0.00	10,780,000.00	10,780,000	10,780,000	0
13100125015900 - Reform of Government and Governance - General	Purchase of Photocopier machine	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	2,400,000.00	2,400,000	2,400,000	0
13100125016000 - Reform of Government and Governance - General	Purchase of Biometric Attendance machine, LAN System(Inter Com), CCTV Camera	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	170,500,000.00	170,500,000	170,500,000	0
13100125016100 - Reform of Government and Governance - General	Completion of Renovation and Furnishing at SHMB Hqters	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	0.00	0.00	0.00	319,000,000.00	319,000,000	319,000,000	0
14100126003100 - Power - General	Solarize 52 Secondary health Centres and deploy internet facilities	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	550,000,000.00	0	0	0
13100126023400 - Reform of Government and Governance - General	Construction of ramps & Convenience in selected health facilities	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	650,000,000.00	0	0	0

052110300100	SUMAS Teaching Hospital											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	0.00	0.00	0.00	1,500,000,000.00	3,650,000,000	1,460,000,000	0
13100126023400 - Reform of Government and Governance - General	Construction of Doctors Residential Building	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	200,000,000.00	1,340,000,000	200,000,000	0
04030625000601 - Nutrition	Expansion and furbishing of the ANC/Gynae Reception area	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0

04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurement and installation of 64 slides Siemens CT Scan for Radiology Department	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	300,000,000.00	900,000,000	300,000,000	0
04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurement of Digiter X-ray Machine for Radiology Department	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	160,000,000.00	160,000,000	160,000,000	0
04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurment of Equipments/machines to set up a Medical Laboratory Department	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	100,000,000.00	220,000,000	100,000,000	0
04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurement of 5 No.Dialysis machine with water treatment units.	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	150,000,000.00	200,000,000	150,000,000	0
13100126023400 - Reform of Government and Governance - General	Contruction of one storey building for Moutaury service	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	200,000,000.00	150,000,000	200,000,000	0
04030625000601 - Nutrition	Equipping/furbishing of the pathological and Moutuary services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	50,000,000.00	200,000,000	50,000,000	0
04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurement of 3 Perkins Generator set (500, 250,and 250 KVA)	23010119 - PURCHASE OF POWER GENERATING SET	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	20,000,000.00	0	0	0

04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurement and installation of Solar system	23010119 - PURCHASE OF POWER GENERATING SET	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	120,000,000.00	180,000,000	100,000,000	0
04010125000401 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	Procurement and installation of Physiotherapy gym equipments and machines	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	50,000,000.00	50,000,000	50,000,000	0
10100125000500 - Water Resources and Rural Deve - General	Digging of Borehole and Installation of Water Plant	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70721 - GENERAL MEDICAL SERVICES	41421500 - UDENU	0.00	0.00	0.00	0.00	100,000,000.00	200,000,000	100,000,000	0

053500100100	Ministry of Environment and Climate Change											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					167,928,243.75	621,000,000.00	621,000,000.00	11,395,000.00	478,000,000.00	478,000,000	478,000,000	0
09100125000500 - Environmental Improvement - General	Urban Beautification: Planting of Beautiful Trees & Flowers	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41441800 - STATE WIDE	62,215,593.75	0.00	0.00	0.00	0.00	0	0	0
09100125000600 - Environmental Improvement - General	CC- Renovation and Equipping of pollution Control laboratory	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70531 - POLLUTION ABATEMENT	41441800 - STATE WIDE	4,000,000.00	20,000,000.00	20,000,000.00	0.00	55,000,000.00	55,000,000	55,000,000	0
09100125000700 - Environmental Improvement - General	Fencing/Revitalization of plant multiplication Nursery Centre at Aria Road GRA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70551 - R & D ENVIRONMENT AL PROTECTION	41410400 - ENUGU NORTH	0.00	50,000,000.00	50,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0
09100125000800 - Environmental Improvement - General	CC- Re-grassing of Road Verges/Medians in Enugu Metropolis: Ziks Avenue Okpara Avenue GRA Ogui Road etc.	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410500 - ENUGU SOUTH	0.00	23,000,000.00	23,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0

09100125000900 - Environmental Improvement - General	Construction of Engineered Land fill Sewage site at Owo (Waste to wealth initiative)	23040105 - WATER POLLUTION PREVENTION & CONTROL	70511 - WASTE MANAGEMENT	41411100 - NKANU EAST	0.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
13100125016200 - Reform of Government and Governance - General	Equipment of our conference room with chairs tables and fans	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	18,000,000.00	18,000,000.00	0.00	0.00	0	0	0
09100125001000 - Environmental Improvement - General	Construction of Permanent Sewage site at Ugwuomu/Nkwubo	23040105 - WATER POLLUTION PREVENTION & CONTROL	70511 - WASTE MANAGEMENT	41410300 - ENUGU EAST	0.00	150,000,000.00	150,000,000.00	0.00	0.00	0	0	0
09100125001100 - Environmental Improvement - General	Construction of modern abattoir pit under (PPP) in the state in 6 no location. (main market New market Abakpa Market Nsukka Oji River market)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70511 - WASTE MANAGEMENT	41441800 - STATE WIDE	91,312,650.00	100,000,000.00	100,000,000.00	0.00	0.00	0	0	0
13100125016300 - Reform of Government and Governance - General	Purchase of 4 Nos. Operational vehicles: 1 No. 4x4 double cabin, 1 No. 18 Seater bus, 2 Nos. 7 Seater buses	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	10,400,000.00	0.00	0.00	0.00	100,000,000.00	100,000,000	100,000,000	0
14100125002500 - Power - General	Solar Installation in the Ministry of Environment and Climate Change (Climate change action)	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	25,000,000.00	25,000,000.00	0.00	35,000,000.00	35,000,000	35,000,000	0
09100125001200 - Environmental Improvement - General	Research and Development/Feasibility Studies on Coal and other solid mineral deposit in Enugu	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENT AL PROTECTION N.E.C.	41441800 - STATE WIDE	0.00	25,000,000.00	5,000,000.00	0.00	0.00	0	0	0
09100125001300 - Environmental Improvement - General	Procurement of 50 nos. lawn mowers and 50 nos. brush cutters	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70561 - ENVIRONMENT AL PROTECTION N.E.C.	41441800 - STATE WIDE	0.00	10,000,000.00	30,000,000.00	8,030,000.00	50,000,000.00	50,000,000	50,000,000	0
09100125001400 - Environmental Improvement - General	CC- Urban beautification: planting of trees and flowers in Enugu/Nsukka	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41421300 - NSUKKA	0.00	25,000,000.00	25,000,000.00	0.00	50,000,000.00	50,000,000	50,000,000	0

09100125001500 - Environmental Improvement - General	CC- Acquisition of gaseous emission and monitoring/measuring Equipment e.g. Geographic Information system (GIS) and global positioning system (GPS) for volatiles organic compounds (VOC) Delineation and forest scoping: Equipment of pollution control lab. To standard at ESWAMA	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	3,000,000.00	3,000,000	3,000,000	0
09100125001600 - Environmental Improvement - General	Procurement of 4 no lap top 4 no desktop computers 2 n0 photocopies 4 no printers tripod stand camera power point projector 2 no public address system/micro phone 2 Nos. smart television.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	20,000,000.00	20,000,000.00	0.00	15,000,000.00	15,000,000	15,000,000	0
09100125001700 - Environmental Improvement - General	Clearing of drainages checkmating of blockage of natural flood water channels (Obioma/timber shed Agbani road ITC GRA Enugu Ogui road Golf Etc.	23040105 - WATER POLLUTION PREVENTION & CONTROL	70511 - WASTE MANAGEMENT	41410400 - ENUGU NORTH	0.00	25,000,000.00	25,000,000.00	0.00	0.00	0	0	0
09100125001800 - Environmental Improvement - General	Construction of 6 Nos. Public toilets in Enugu and Nsukka	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70511 - WASTE MANAGEMENT	41421300 - NSUKKA	0.00	30,000,000.00	30,000,000.00	3,365,000.00	100,000,000.00	100,000,000	100,000,000	0

053505300100	Enugu State Waste Management Authority (ESWAMA)											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	598,000,000.00	948,000,000.00	0.00	882,500,000.00	882,500,000	882,500,000	0
09100125001900 - Environmental Improvement - General	Purchase of Computer and other office equipment	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
09100125002000 - Environmental Improvement - General	Purchase of 10 units of 12 000m waste bin	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT	41441800 - STATE WIDE	0.00	100,000,000.00	150,000,000.00	0.00	45,000,000.00	45,000,000	45,000,000	0
09100125002100 - Environmental Improvement - General	Purchase of 20 units of 7 000m waste bin	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT	41441800 - STATE WIDE	0.00	140,000,000.00	140,000,000.00	0.00	60,000,000.00	60,000,000	60,000,000	0

09100125002200 - Environmental Improvement - General	Construction of two mini hub	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70511 - WASTE MANAGEMENT	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	0.00	0	0	0
09100125002300 - Environmental Improvement - General	Reconstruction of ESWAMA reception and Revenue unit/Nsukka, Painting/Replacement of Kebbs in ESWAMA Premises	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70511 - WASTE MANAGEMENT	41421300 - NSUKKA	0.00	8,000,000.00	8,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0
09100125002400 - Environmental Improvement - General	purchase of 150 units of 1100 liters waste bins.	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT	41441800 - STATE WIDE	0.00	80,000,000.00	80,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
09100125002500 - Environmental Improvement - General	Purchase of 20 units of 20 000m Waste Bin.	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT	41441800 - STATE WIDE	0.00	70,000,000.00	370,000,000.00	0.00	120,000,000.00	120,000,000	120,000,000	0
09100125002600 - Environmental Improvement - General	Purchase of 5 000 waste bin	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	7,500,000.00	7,500,000	7,500,000	0
09100125002700 - Environmental Improvement - General	Remodeling of 10 units of waste point.	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70511 - WASTE MANAGEMENT	41441800 - STATE WIDE	0.00	100,000,000.00	100,000,000.00	0.00	20,000,000.00	20,000,000	20,000,000	0
09100125002800 - Environmental Improvement - General	Reconstruction of Land Fill Site	23030103 - REHABILITATION / REPAIRS - HOUSING	70511 - WASTE MANAGEMENT	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000	10,000,000	0
09100125003200 - Environmental Improvement - General	Purchase of 100Nos Tricycle Trucks for waste disposal	23010104 - PURCHASE MOTOR CYCLES	70511 - WASTE MANAGEMENT	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	400,000,000.00	400,000,000	400,000,000	0

053505400100	Forestry Commission											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	116,800,000.00	116,800,000.00	0.00	163,628,000.00	163,628,000	163,628,000	0
09100125003300 - Environmental Improvement - General	Nursery establishment for production of 200 000 assorted seedlings including indigenous fruit tree seedlings e.g. Ogbonno Ugiri Ukwia etc.	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41441800 - STATE WIDE	0.00	20,000,000.00	20,000,000.00	0.00	33,800,000.00	33,800,000	33,800,000	0

09100125003400 - Environmental Improvement - General	Afforestation/Plantation establishment of 30 hectares in Government Forest Reserve	23040103 - WILDLIFE CONSERVATION	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	65,260,000.00	65,260,000	65,260,000	0
09100125003500 - Environmental Improvement - General	CC- Enrichment planting of forest tree seedlings in existing Government forest reserves	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41441800 - STATE WIDE	0.00	30,000,000.00	30,000,000.00	0.00	42,250,000.00	42,250,000	42,250,000	0
09100125003600 - Environmental Improvement - General	Purchase of Office furniture tables chairs and air-conditioners	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	6,760,000.00	6,760,000	6,760,000	0
09100125003700 - Environmental Improvement - General	Renovation of headquarter office block	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	9,000,000.00	9,000,000.00	0.00	11,830,000.00	11,830,000	11,830,000	0
09100125003800 - Environmental Improvement - General	Purchase of 5 No Dolmer machines for cutting/cross of marked trees	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70551 - R & D ENVIRONMENT AL PROTECTION	41441800 - STATE WIDE	0.00	1,300,000.00	1,300,000.00	0.00	1,690,000.00	1,690,000	1,690,000	0
09100125003900 - Environmental Improvement - General	Purchase of forestry field Equipment e.g. 30 Nos. pass hammer safeguard climbing kits forest guard clothes booths rain coats etc.	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70551 - R & D ENVIRONMENT AL PROTECTION	41441800 - STATE WIDE	0.00	1,500,000.00	1,500,000.00	0.00	2,038,000.00	2,038,000	2,038,000	0

053505400200	Enugu State Structures for Signage and Advertisement Agency											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	0.00	0.00	0.00	73,300,000.00	73,300,000	73,300,000	0
13100125016400 - Reform of Government and Governance - General	Purchase of 1 no Dyna Truck	23010107 - PURCHASE OF TRUCKS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	28,000,000.00	28,000,000	28,000,000	0
09100125004000 - Environmental Improvement - General	Purchase of 4 no Hi-Jet Bus	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	22,400,000.00	22,400,000	22,400,000	0

13100125016500 - Reform of Government and Governance - General	Purchase of 1 no Ford Cara Van	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	17,000,000.00	17,000,000	17,000,000	0
13100125016600 - Reform of Government and Governance - General	Purchas eand installation of fast Starlink Internet	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	1,200,000.00	1,200,000	1,200,000	0
13100125016700 - Reform of Government and Governance - General	Purchase of 5 nos laptop and 5 nos desktop computers	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	4,700,000.00	4,700,000	4,700,000	0

055100100100	Ministry of Local Government, Rural Development and Chieftaincy Affairs											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					0.00	142,500,000.00	142,500,000.00	0.00	99,000,000.00	99,000,000	99,000,000	0
13100125016800 - Reform of Government and Governance - General	Purcdhase of software for Ministry of Local Government and Rural Dev. Website	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	5,500,000.00	5,500,000	5,500,000	0
13100125016900 - Reform of Government and Governance - General	Purchase of 2No Printers (Laserjet HP Colour WFP M430 3FDN)) and 1 No Photocopying Machine (Sharp AR 7024V)	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	4,000,000.00	4,000,000.00	0.00	3,000,000.00	3,000,000	3,000,000	0
13100125017000 - Reform of Government and Governance - General	Purchase of 7 nos. Laptops pavilion (intel core i7 16 GB RAM, 1 TB SSD)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	13,500,000.00	13,500,000.00	0.00	10,500,000.00	10,500,000	10,500,000	0
14100125002600 - Power - General	Purchase and installation of 6KVA Generator Set	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	5,000,000.00	5,000,000.00	0.00	0.00	0	0	0
14100125002700 - Power - General	Purchase and Installation of Power Gen set (maxi Gen set 17.0 KVA, E150KWH) and procurement of alternative source of light (Solar)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	15,000,000.00	15,000,000.00	0.00	10,000,000.00	10,000,000	10,000,000	0

11100125000400 - Information Communication and Technology - General	Production of Community Directory having important Land marks, Names of PGs and TRs and other important notable Stakeholders	23050101 - RESEARCH AND DEVELOPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41441800 - STATE WIDE	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000	15,000,000	0
13100125017100 - Reform of Government and Governance - General	Procurement of 600 Nos. Staff of Office for Traditional Rulers	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	25,000,000.00	25,000,000	25,000,000	0
13100125017200 - Reform of Government and Governance - General	Establishment of Liaison Office in the 17 L.G.A	23050108 - ACQUISITION OF FINANCIAL ASSETS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	50,000,000.00	50,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0

055100200100	Fire Service Department											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					31,251,500.00	480,000,000.00	480,000,000.00	5,530,000.00	527,000,000.00	527,000,000	527,000,000	0
13100125017300 - Reform of Government and Governance - General	Fire Fighting Aids e.g. Personal Protecting Equipment (PPE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	10,974,500.00	0.00	10,000,000.00	0.00	30,000,000.00	30,000,000	30,000,000	0
13100125017400 - Reform of Government and Governance - General	Construction of 20 000 litre capacity overhead tank and installation of pumping machine at Ogui Rd and Nsukka	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	8,000,000.00	8,000,000.00	0.00	15,000,000.00	15,000,000	15,000,000	0
13100125017500 - Reform of Government and Governance - General	Renovation of fire station building at Nsukka and fencing of collapsed section	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41421300 - NSUKKA	0.00	0.00	0.00	0.00	8,000,000.00	8,000,000	8,000,000	0
13100125017600 - Reform of Government and Governance - General	Renovation and fencing of Idaw river fire station	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41410500 - ENUGU SOUTH	0.00	47,000,000.00	37,000,000.00	0.00	47,000,000.00	47,000,000	47,000,000	0
13100125017700 - Reform of Government and Governance - General	Renovation of Other Fire Units (Timber shade and Ogbete)	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	10,000,000.00	10,000,000.00	0.00	12,000,000.00	12,000,000	12,000,000	0

13100125017800 - Reform of Government and Governance - General	Purchase of 100No 6 Spring iron bed (single cabin) for Ogui road Nsukka Orba Ogrute Oji-River Udi Ozalla Idaw River Fire Station	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES	41421300 - NSUKKA	0.00	15,000,000.00	15,000,000.00	0.00	15,000,000.00	15,000,000	15,000,000	0
13100125017900 - Reform of Government and Governance - General	CC- Installation of Fire Extinguishers Eg. DCP, CO2 , Fire Balls of various sizes in the New Secretariat/Government Buildings/ markets/ Public Buildings, Smart Schools and Health Centers	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	12,000,000.00	42,000,000.00	5,530,000.00	60,000,000.00	60,000,000	60,000,000	0
13100125018000 - Reform of Government and Governance - General	Construction of Staff Quarters in fire stations 1 in each senatorial zones	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	140,000,000.00	110,000,000.00	0.00	0.00	0	0	0
13100125018100 - Reform of Government and Governance - General	Installation of Solar Street/security light (Motion Sensor) at Ogui Rd, Idaw river fire stations	23030123 - REHABILITATION/R EPAIRS- TRAFFIC /STREET LIGHTS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	13,000,000.00	13,000,000.00	0.00	13,000,000.00	13,000,000	13,000,000	0
13100125018200 - Reform of Government and Governance - General	Construction of main store at Ogui Road Fire Station	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	18,000,000.00	18,000,000.00	0.00	18,000,000.00	18,000,000	18,000,000	0
13100125018300 - Reform of Government and Governance - General	Asphalting of the premises of the newly Constructed Fire Service Headquarters	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70133 - OTHER GENERAL SERVICES	41410400 - ENUGU NORTH	0.00	15,000,000.00	15,000,000.00	0.00	0.00	0	0	0
13100125018400 - Reform of Government and Governance - General	Upgrading of Oji River Fire Station at Oji River	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70133 - OTHER GENERAL SERVICES	41431400 - OJI RIVER	14,076,000.00	0.00	0.00	0.00	0.00	0	0	0
13100125018500 - Reform of Government and Governance - General	Purchase of 1no Hilux Van	23010106 - PURCHASE OF VANS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	6,201,000.00	0.00	0.00	0.00	0.00	0	0	0
13100125018600 - Reform of Government and Governance - General	Procurement and installation of HF/VHF/UHF Radio Communication Gadgets (walkie talkie) in Fire Stations	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	12,000,000.00	12,000,000.00	0.00	12,000,000.00	12,000,000	12,000,000	0

13100125018700 - Reform of Government and Governance - General	Purchase of 2No water tanker	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	150,000,000.00	150,000,000.00	0.00	200,000,000.00	200,000,000	200,000,000	0
13100125018800 - Reform of Government and Governance - General	Purchase of 1 No Commuter Bus Ambulance	23010108 - PURCHASE OF BUSES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	37,000,000.00	37,000,000.00	0.00	90,000,000.00	90,000,000	90,000,000	0
13100125018900 - Reform of Government and Governance - General	Purchase of 4 Nos computer system (Hp Laptops) 2 printers and other accessories	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	3,000,000.00	3,000,000.00	0.00	7,000,000.00	7,000,000	7,000,000	0

055100400100	Community and Social Developmnt Agency											
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	January to September	2026 Approved Budget	7 Out-Year Estimate	Out-Year Estimate	TION Tagging
Total					553,240,659.96	1,000,000,000.00	1,000,000,000.00	0.00	3,000,000,000.00	3,000,000,000	3,000,000,000	0
10100125001300 - Water Resources and Rural Deve - General	Construction of Smart public toilets at 377 communities	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	553,240,659.96	0.00	0.00	0.00	1,500,000,000.00	1,500,000,000	1,500,000,000	0
10100125001400 - Water Resources and Rural Deve - General	Provision of sustainable Boreholes in 377 nos communitie.	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	41441800 - STATE WIDE	0.00	1,000,000,000.00	1,000,000,000.00	0.00	1,500,000,000.00	1,500,000,000	1,500,000,000	0



ENUGU STATE OF NIGERIA
2025, NO. 13

THE ENUGU STATE OF NIGERIA
APPROPRIATION LAW, 2026

.....

**ONE TRILLION, SIX HUNDRED AND SEVENTEEN BILLION,
THREE HUNDRED AND NINETY SEVEN MILLION, FOUR
HUNDRED AND SIXTY FIVE THOUSAND NAIRA**

.....

ENACTED BY

**ENUGU STATE HOUSE OF ASSEMBLY
THIS 18TH DAY OF DECEMEER, 2025**



ENUGU STATE OF NIGERIA
2025, NO. 13

Title.

A Law to make provision for the sum of **₦1,617,397,465,000.00 (One Trillion, Six Hundred and Seventeen Billion, Three Hundred and Ninety Seven Million, Four Hundred and Sixty Five Thousand)** to the services of the Government of Enugu State of Nigeria for the year ending **Thirty First Day of December, Two Thousand and Twenty Six** and for other related purposes.

Date of Commencement.

(1ST JANUARY, 2026)

Preamble.

WHEREAS:

The Government of Enugu State of Nigeria deems it necessary that the sum of **₦1,617,397,465,000.00 (One Trillion, Six Hundred and Seventeen Billion, Three Hundred and Ninety Seven Million, Four Hundred and Sixty Five Thousand Naira)** be applied and expended for the services of Enugu State for the year ending 31st December, 2026 as set forth in the schedules to this Law.

Enactment.

Enacted by the House of Assembly of Enugu State of Nigeria as Follows:

Citation.

1. This Law may be cited as the Enugu State of Nigeria Appropriation Law, 2026.

*Recurrent Expenditure of
₦321,305,000,000.00 out of
the Consolidated Revenue
Fund.*

2. The Accountant-General, shall on the warrant of the Commissioner responsible for matters relating to budget, given after obtaining the consent of the Governor, or any person specifically authorized by the Governor in that behalf, pay out of the Consolidated Revenue Fund of Enugu State of Nigeria during the year ending 31st day of December, 2026, any sum not exceeding in the whole the sum of **₦321,305,000,000.00 (Three Hundred and Twenty one billion, Three Hundred and Five Million Naira)** being the total of the amount provided for Recurrent Expenditure as set forth opposite organization codes:

11\1, 11\2, 11\13, 12\1, 13\1, 14\1, 15\1, 17\1, 18\1, 18\11, 20\1, 21\1, 22\1, 23\1, 23\2, 25\1, 26\1, 26\52, 27\1, 28\1, 29\1, 34\1, 35\1, 36\1, 38\1, 40\1, 40\2, 47\1, 47\2, 48\1, 52\2, 53\1, 54\1, 60\1, 64\1, 65\1, 67\1 and 67\2 in the first schedule to this Law.

*Appropriation of
₦321,305,000,000.00 (Three
Hundred and Twenty One
Billion, Three hundred and
Five Million Naira)*

3. The sums in the whole not exceeding ₦321,305,000,000.00 (Three Hundred and Twenty one billion, Three Hundred and Five Million Naira) shall be appropriated for the purposes and in the manner expressed in the first schedule to this Law.

*Capital Expenditure
₦1,296,092,465,000.00 (One
Trillion, Two Hundred and
Ninety Six Billion, Ninety
Two Million, Four Hundred
and Sixty Five Thousand
Naira)*

4. The Accountant-General, shall on the warrant of the Commissioner responsible for matters relating to budget, given after obtaining the consent of the Governor, or any person specifically authorized by the Governor in that behalf, pay out of the Capital Development Fund of Enugu State of Nigeria during the year ending on 31st December, 2026 any sum not exceeding in the whole the sum of ₦1,296,092,465,000.00 (One Trillion, Two Hundred and Ninety Six Billion, Ninety Two million, Four Hundred and Sixty Five Thousand Naira) being the total of the amount provided for Capital Expenditure as set forth opposite organization Codes:

11\1, 11\2, 11\13, 12\1, 13\1, 14\1, 15\1, 17\1, 18\1, 18\11, 20\1, 21\1, 22\1, 23\1, 23\2, 25\1, 26\1, 26\52, 27\1, 28\1, 29\1, 34\1, 35\1, 36\1, 38\1, 40\1, 40\2, 47\1, 47\2, 48\1, 52\2, 53\1, 54\1, 60\1, 64\1, 65\1, 67\1 and 67\2 in the second schedule to this Law.

*Appropriation of
₦1,296,092,465,000.00
(One Trillion, Two Hundred
and Ninety Six Billion,
Ninety Two Million, Four
Hundred and Sixty Five
Thousand Naira)*

5. The said sums in the whole not exceeding ₦1,296,092,465,000.00 (One Trillion, Two Hundred and Ninety Six Billion, Ninety Two Million, Four Hundred and Sixty Five Thousand Naira) shall be appropriated for the purposes and in the manner expressed in the second schedule to this Law.

FIRST SCHEDULE
(Section 3 - Recurrent Expenditure)

ORG. Code	ORGANIZATIONAL	YEAR 2026 AMOUNT N
1	ADMINISTRATIVE SECTOR	
11\1	Office of the Executive Governor	38,326,726,993
11\2	Deputy Governor's office	506,529,901
11\13	Office of the Secretary to State Government	2,579,718,704
12\1	Enugu State House of Assembly	2,899,728,326
23\1	Ministry of Information and Communication	1,008,400,435
25\1	Office of the Head of Service	38,875,694,370
40\1	Office of the Auditor General of the State	198,478,803
40\2	Office of the Auditor General for Local Govt.	98,803,068
47\1	Civil Service Commission	222,460,380
47\2	Local Government Service Commission	57,842,497
48\1	Enugu State Independent Electoral Commission	778,982,683
67\2	Ministry of Special Duties	85,439,457
67\1	Ministry of Human Development and Poverty Eradication	190,768,444
	TOTAL ADMINISTRATION SECTOR	85,829,574,061
2	ECONOMIC SECTOR	
15\1	Ministry of Agriculture and Agro-Industrialization	950,144,420
20\1	Ministry of Finance and Economic Development	22,912,867,971
22\1	Ministry of Trade, Investment and Industry	968,950,321
27\1	Ministry of Labour and Productivity	82,729,620
28\1	Ministry of Innovation, Science and Technology	173,569,088
29\1	Ministry of Transport	3,830,129,366
34\1	Ministry of Works and Infrastructure	3,558,464,587
36\1	Ministry of Culture and Tourism	536,343,898
38\1	State Economic Planning Commission	156,812,671
23\2	State Bureau of Statistics	322,716,858
52\1	Ministry of Water Resources	1,450,776,257

53\1	Ministry of Housing	93,358,867
60\1	Ministry of Lands and Urban Development	1,524,904,079
64\1	Ministry of Budget and Planning	574,855,066
31\1	Ministry of Energy and Mineral Resources	981,283,838
35\2	State Electricity Regulatory Commission	706,716,800
54\1	Ministry of Local Government, Rural Development and Chieftaincy Affairs	247,740,502
TOTAL ECONOMIC SECTOR		39,072,364,209
3 LAW AND JUSTICE		
18\2	The Judiciary (High Court/Magistrate Court)	2,265,495,902
18\11	Judicial Service Commission	264,015,980
26\1	Ministry of Justice	2,592,412,557
26\52	Customary Court of Appeal – Headquarters	3,124,145,996
TOTAL LAW & JUSTICE		8,246,070,435
4 REGIONAL SECTOR		
65\1	Enugu Capital Territory Development Authority	289,385,360
TOTAL REGIONAL SECTOR		289,385,360
5 SOCIAL SECTOR		
13\1	Ministry of Youth and Sports	2,990,401,816
14\1	Ministry of Children, Gender Affairs and Social Development	698,423,033
17\1	Ministry of Education	134,106,754,146
21\1	Ministry of Health	48,914,259,230
35\1	Ministry of Environment and Climate Change	1,110,467,710
51\2	Local Government Pensions Board	47,300,000
TOTAL SOCIAL SECTOR		187,867,605,935
TOTAL RECURRENT EXPENDITURE		321,305,000,000

NOTE: The figures represented in all MDAs above include allocations to sub-organizations under the various organization.

SECOND SCHEDULE
(Section 4 - Capital Expenditure)

ORG. Code	ORGANIZATIONAL	YEAR 2026 AMOUNT N
1	ADMINISTRATIVE SECTOR	
11\1	Office of the Executive Governor	36,213,043,000
11\2	Deputy Governor's office	210,000,000
11\13	Office of the Secretary to State Government	879,350,000
12\1	Enugu State House of Assembly	2,025,550,000
12\4	Enugu State House of Assembly Service Commission	27,900,000
23\1	Ministry of Information and Communication	456,237,000
25\1	Office of the Head of Service	979,973,000
40\1	Office of the Auditor General of the State	25,750,000
40\2	Office of the Auditor General for Local Govt.	4,600,000
47\1	Civil Service Commission	57,058,000
47\2	Local Government Service Commission	78,500,000
48\1	Enugu State Independent Electoral Commission	124,220,000
67\2	Ministry of Special Duties	650,000,000
67\1	Ministry of Human Development and Poverty Eradication	447,000,000
	TOTAL ADMINISTRATION SECTOR	42,179,181,000
2	ECONOMIC SECTOR	
15\1	Ministry of Agriculture and Agro-Industrialization	92,805,577,000
20\1	Ministry of Finance and Economic Development	1,919,391,000
22\1	Ministry of Trade, Investment and Industry	36,267,850,000
27\1	Ministry of Labour and Productivity	60,800,000
28\1	Ministry of Innovation, Science and Technology	1,035,000,000
29\1	Ministry of Transport	73,169,603,000
34\1	Ministry of Works and Infrastructure	236,038,890,000
36\1	Ministry of Culture and Tourism	30,693,160,000
38\1	State Economic Planning Commission	1,626,530,000
23\2	State Bureau of Statistics	1,500,000,000

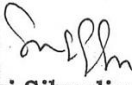
52\1	Ministry of Water Resources	18,672,068,000
53\1	Ministry of Housing	237,018,500,000
60\1	Ministry of Lands and Urban Development	20,787,520,000
64\1	Ministry of Budget and Planning	579,000,000
31\1	Ministry of Energy and Mineral Resources	30,971,257,000
35\2	State Electricity Regulatory Commission	104,200,000
54\1	Ministry of Local Government, Rural Development and Chieftaincy Affairs	3,626,000,000
TOTAL ECONOMIC SECTOR		786,875,346,000
3 LAW AND JUSTICE		
18\2	The Judiciary (High Court/Magistrate Court)	2,805,545,000
18\11	Judicial Service Commission	3,012,855,000
26\1	Ministry of Justice	593,705,000
26\52	Customary Court of Appeal – Headquarters	1,226,915,000
TOTAL LAW & JUSTICE		7,639,020,000
4 REGIONAL SECTOR		
65\1	Enugu Capital Territory Development Authority	2,537,550,000
TOTAL REGIONAL SECTOR		2,537,550,000
5 SOCIAL SECTOR		
13\1	Ministry of Youth and Sports	20,039,111,000
14\1	Ministry of Children, Gender Affairs and Social Development	682,000,000
17\1	Ministry of Education	387,760,276,000
21\1	Ministry of Health	46,759,553,000
35\1	Ministry of Environment and Climate Change	1,597,428,000
51\2	Local Government Pension Board	23,000,000
TOTAL SOCIAL SECTOR		456,861,368,000
TOTAL CAPITAL EXPENDITURE		1,296,092,465,000

NOTE: The figures represented in all MDAs above include allocations to sub-organizations under the various organization.

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This printed impression has been carefully compared by me with the Bill which has been passed by the House of Assembly of Enugu State of Nigeria, and is found by me to be a true and correctly printed copy of the said Bill.


Rt. Hon. Ugwu Callistus Uche
Speaker of the House of Assembly


Egbo Ngozi Silverline (Mrs.)
Clerk of the House of Assembly/Perm. Sec.

Assented to this 20th Day of December, 2025.


Barr. Dr. Peter Ndubuisi Mbah
Governor of Enugu State

**PRESENTATION OF 2026 DRAFT BUDGET ESTIMATES
OF REVENUES AND EXPENDITURES BY HIS
EXCELLENCY, DR. PETER NDUBUISI MBAH,
GOVERNOR OF ENUGU STATE, TO THE ENUGU STATE
HOUSE OF ASSEMBLY On Tuesday, 2nd December
2025**

Mr. Speaker, Honourable Members of this esteemed House,

I stand before you today with profound gratitude and a renewed sense of purpose as we present the Enugu State 2026–2028 Multi-Year Budget - a budget designed to consolidate our gains, accelerate growth, and deliver on our promise of a prosperous, modern, and competitive Enugu State.

About one year ago, when I presented the second full-year budget of this administration, we were still in the early hours of a long night. The vision was clear, the destination defined - but the light was not yet visible. We could sense the dawn, but the sun had not yet broken the horizon.

This past year, that changed.

2025 was the moment when the promise of our reforms became visible - when the first clear light of a new day shone across our state and confirmed that the dawn we felt was real. It was the year Enugu moved from anticipation to evidence, from hope to progress, from faith to fulfilment.

Today, I am proud to report that we have made tangible strides. These gains are the product of disciplined fiscal management, bold economic reforms, and the rigour of our development agenda. They were reinforced by the diligent oversight of this Honourable House.

Mr. Speaker, Honourable Members, I thank you sincerely for your partnership - for your prompt consideration of the last budget and for the seriousness with which you have approached this shared mandate. Your cooperation continues to strengthen the bond between the Executive and Legislative arms of government, and this can only be good for our people.

As we approach the third-year mark of our first-term journey, your collaboration remains essential. It is so because while the 2025 Budget yielded significant and encouraging outcomes, 2026 requires sustained action. This is not a year for easing the pace. It is a year for renewed momentum.

Why?

Because we are planning not just for the next fiscal cycle, but for the next generation.

Mr. Speaker, Honourable Members, just one year ago our tenure was still in its infancy. Many of the reforms we introduced were new, unfamiliar, and demanding. Our bold economic reset, our push to expand the tax net, our insistence on plugging leakages and enforcing fiscal discipline – all of it required courage from government and patience from the people.

At that time, many of our early gains were real but modest. And for the average citizen walking through Ogbete Main Market - weaving past the stalls, the dust, the traffic, the noise - the big promises we made still felt distant.

A trader might have felt the pinch but not the pay-off. He would have heard talk of new schools, new infrastructure, new services. He might have felt a flicker of hope rise in his chest. But as he carried his goods through the same old bottlenecks, past broken gutters and hazardous roads, he would also wonder:

When will all this become real? When will these changes reach my own life?

That was because while the reforms were underway, the bolder interventions - the major infrastructure, the deeper economic shifts - were still in their infancy. Some were still on paper. Others had barely begun. The full picture had not yet come into view.

And yet, Ndi Enugu chose to lean in - and that act of faith has been the sun on our face as we raised our gaze to the future.

In 2025, the changes we made were no longer abstract - people could feel them in their daily lives.

For the father driving to work at dawn, the new road network meant he no longer left home early to navigate potholes that once damaged his vehicle and drained his income.

For the mother in a rural community, the upgraded Type-2 Primary Healthcare Centre meant her child could receive treatment in minutes, not hours, and without travelling to the city in fear and uncertainty.

For students, the Smart Schools were no longer an idea on a billboard - they are real buildings, bright, digital, alive with learning. Children now walk into classrooms with computers instead of chalk boards, and for the first time, parents can imagine their sons and daughters competing with the world.

For traders in Ogbete, Abakpa, and Garriki, the improved security network - from AI-supported surveillance to faster response units - brought Monday markets fully back to life. Shops stayed open. Business recovered. The streets were safe again.

Across our communities, revived assets like Nigergas, Sunrise Flour Mill, United Palm Products, the Hotel Presidential - together with our 200-hectare Farm Estates, the new Land Bank, and the revived Tractor Assembly Plant - meant jobs returning, higher yields, better incomes, and an agricultural sector shifting from subsistence to a meaningful contributor to Enugu's GDP.

And everywhere - from Nsukka to Nkanu East - people felt the effect of a government that finally plugged leakages, strengthened public-sector systems, and grew our internally-generated revenue to unprecedented levels not seen before.

These achievements now form the foundation for the Budget of Renewed Momentum we seek in 2026.

In preparing this budget, we listened carefully. Through our citizens' engagements and community dialogues, we heard from fathers and mothers, farmers and bus drivers, teachers, traders, professionals, and students - real people whose daily experiences now reflect the changes we have made.

We also studied the global, regional and national economic realities shaping our future. And from all this, we crafted a budget built on four clear pillars:

- 1. Empowerment and Education.**
- 2. Inclusive and People Centred Development.**
- 3. Good Governance.**
- 4. Economic Transformation.**

EMPOWERMENT AND EDUCATION

In the last two years, we have moved from talking about youth and education to building for them at scale. Across all 260 wards, our Smart Green Schools are now at or near completion – digital classrooms, devices, science labs, solar power, and modern facilities designed to prepare our children for a tech-driven world.

We have devoted roughly one-third of two consecutive state budgets to education because the most valuable resource for the future of Enugu is the head, hand, and heart of our young people.

Beyond the classrooms, our youth programmes are creating real pathways to opportunity. Through the Enugu SME Centre's digital skills and innovation grants, thousands of young people are training in software, creative media, data skills, and other globally relevant

fields. Others are entering practical trades through the Youth Technical Empowerment initiatives such as agro-enterprise, fish farming, poultry, fabrication, and other income-generating skills that allow them to stand on their own feet.

At SUMAS in Igbo-Eno, the new teaching hospital is positioning Enugu to produce world-class doctors, nurses, and medical specialists - ensuring that jobs and expertise stay within our state.

INCLUSIVE AND PEOPLE-CENTRED DEVELOPMENT

Mr Speaker, Honourable Members,

Our focus has remained simple and consistent: development must reach real people in real communities. And this year, the progress has been concrete.

We are now at or near completion of 260 Type-2 Primary Healthcare Centres, each solar-powered, staffed, and operating 24 hours a day. This means that families across every ward - rural and urban - now have access to basic healthcare without travelling long distances or relying on crowded city hospitals.

For the first time in decades, extensive water supplies have been restored to Enugu City. The 9th Mile Water Scheme and the revived Oji River Scheme are delivering sufficient volumes of water, ending chronic shortages that affected homes, schools, and small businesses.

Our road infrastructure has expanded at scale. Over 1,000 kilometres of roads have been completed or fixed.

Public transportation has been modernised. Our five new state-of-the-art bus terminals at Holy Ghost 1 & 2, Abakpa, Garriki, and Nsukka have been commissioned. Combined with the rollout of CNG buses and the upcoming hybrid city taxis, daily commuting is becoming efficient and more affordable.

We have also strengthened inclusion. The establishment of the State Disability Commission ensures that persons with disabilities are recognised, protected, and supported.

GOOD GOVERNANCE

Mr. Speaker, distinguished Members,

Good governance is not a slogan for us – it is the organising principle of this administration. It is the reason we introduced the Enugu State Citizens’ Charter, the first in our state’s history, to formally commit government to measurable service standards and to give every citizen a clear basis on which to hold us accountable.

We have strengthened transparency across all ministries and agencies. Through the automation of revenue systems, digital receipts, and bank-linked payment platforms, we have removed human interference and shut down leakages that drained our resources for decades. This is why our internally-generated revenue has risen sharply - not because people are paying more, but because the system captures more.

This year’s budget builds on those reforms. We are deepening public financial management so that every

naira spent is traceable, justified, and connected to real, measurable impact. Procurement rules have been tightened. Reporting requirements have been strengthened. Performance-based budgeting is now the standard.

But good governance is not only about systems - it is about trust, and trust must be earned.

For too long, the political pillar of our society has been weakened by broken promises and the normalisation of low expectations. Across the world, we have seen what happens when leadership becomes transactional, when institutions bend, and when citizens stop believing that government can act in their interest.

In Enugu State, we have chosen a different path. We are deliberately building institutions that are unbreakable - institutions that do not rise or fall on the mood of the moment, the pressure of politics, or the temptation of corruption.

Through transparency and a culture of accountability, we are rebuilding the social contract. We want the people of Enugu to expect more, to trust more, to enjoy more, because they see consistent evidence that government acts with integrity.

And none of these reforms could happen without security. Our government cannot earn trust if it cannot guarantee safety.

From the outset, we built a tech-driven, intelligence-led security framework anchored in our Command and Control Centre. With round-the-clock AI surveillance,

integrated response units, and coordinated community intelligence, we have achieved over 80% reduction in violent crime.

ECONOMIC TRANSFORMATION

Mr. Speaker, distinguished Members,

Our economic transformation is not the result of isolated projects. It is the outcome of an interconnected ecosystem where security, infrastructure, technology, agriculture, tourism, and human capital all work together. Over the past year, we focused on strengthening this ecosystem.

Because these foundations are now stronger, Enugu's economy is expanding faster and more broadly than it has in decades. Our current GDP trajectory puts the \$30 billion target within real reach - not through one sector, but through a coordinated push across all parts of the economy.

Digitization has been a major driver. Through the Enugu Geographic Information System land records are now fully digitized. Business registration and land transactions are quicker and more transparent. And with automation reducing leakages, our IGR continues to grow.

We also unlocked new engines of economic activity. The launch of Enugu Air, the operation of our modern bus terminals, and the commissioning of the 5,000-capacity International Conference Centre have brought life back into our service economy. When over 20,000 lawyers attended the NBA Conference here, hotels filled up,

transport operators earned more, vendors prospered, and money circulated throughout the state.

Our tourism and cultural investments are beginning to show similar returns. With the ICC Hotel underway, the revitalisation of Awgu Games Village, and new attractions - including Nigeria's first zipline - we are positioning Enugu to welcome up to 3 million visitors annually in the coming year.

Agriculture remains a major pillar of this transformation. Our 300,000-hectare Land Bank, Smart Farm Estates in all 17 LGAs, and the Tractor Assembly Plant are shifting farming from subsistence to scale. Thousands of farmers and young people now have access to land, mechanization, storage, and processing hubs. Through the Enugu United Palm Products project and agro-processing expansion, we are reviving cash crops and strengthening rural incomes.

Looking ahead, we are doubling down on private-sector-led growth. Our industrial parks, agro-processing zones, renewable-energy projects, and transport systems will all run on public-private partnerships.

Our most strategic objective remains clear: to dramatically reduce dependence on Federal allocations and build a self-sustaining state economy. We will grow our revenue base by improving efficiency, optimising natural resources, and ensuring every sector contributes meaningfully - never by overburdening citizens.

THE BUDGET IN SIMPLE TERMS

Mr. Speaker, Honourable Members,

Let me put the performance of the 2025 budget in clear terms.

For context...last year, you approved a budget of about ₦971 billion.

Firstly, the revenues. The money coming into Enugu State has grown in ways we have never seen before.

From Abuja, our FAAC inflow did not just meet expectations - it exceeded them by more than half. We projected about ₦150 billion but we received ₦230 billion - over 50% above projection.

This is not accidental. It reflects the impact of President Bola Ahmed Tinubu's bold economic reforms. The removal of fuel subsidies, unification of FX rate and other fiscal measures have strengthened key macro indicators – inflation has declined and continues to trend downwardly, interest rates have eased, and the exchange rate has stabilised. And our foreign reserve has continued to be strengthened, and recently hit the \$46 billion mark.

On our own end, our internally generated revenue is set to exceed ₦400 billion by the end of the year. It is not yet where we ultimately want to be, but it is already the highest IGR in the history of Enugu State - a 221.6% increase over 2024.

Altogether, by the end of fourth quarter of 2025, we would have already brought in ₦826 billion in total revenue.

Now to the spending. We have spent ₦138 billion on salaries, pensions, and essential government services - about 92% of the plan.

And crucially, we invested ₦667 billion in capital projects: roads, schools, hospitals, water infrastructure, transport terminals, and revived state assets.

When you put everything together, by the end of the year we would have delivered about 83% of the overall budget. In plain language, by the end of the year, almost everything we planned for 2025 will already be in place.

This does not mean the remaining projects have stalled...it means they are in motion, with the largest ones peaking in the final quarter or early 2026.

[The data below provides an exact summary...]

2025 REVENUE PERFORMANCE

Category Budgeted (₦) Actual (₦) Performance (%)
Recurrent Revenue (FAAC/IGR)

The total recurrent revenue was 692,179,000,000.00;
but Actual was 676,214,331,501.33 (97.7%)

Capital Receipts – The budgeted 278,905,000,000.00

The Actual was - 150,009,920,000.00 53.7%

Total Inflow 971,084,000,000.00 826,224,251,501.33
(85.08%)

2025 EXPENDITURE PERFORMANCE

CATEGORY ORIGINAL BUDGETED REVISED BUDGET
ACTUAL %PERF

Recurrent Expenditure

Budgeted - ₦133,140,000,000.00.

Revised 150,140,000,000.00.

Actual ₦138,480,194,193.00 92.2%

Total Capital Expenditure

Budgeted ₦837,944,000,000.00

Revised ₦820,944,000,000.00

Actual ₦667,177,562,000.00 81.2%

TOTAL Budget ₦971,084,000,000

Actual ₦805,657,756,193.00 82.9%

OVERALL BUDGET PERFORMANCE

Mr. Speaker, Distinguished Members,

Let me present the overall picture of our 2025 spending in clear terms.

So far, we have spent about ₦806 billion.

This means we have utilised 97.5% of all the money that came into the state, and achieved 83% of the total

budget implementation - against a revised budget of ₦971 billion.

This is what gives us the momentum we now carry into the 2026–2028 Budget.

MOVING FORWARD INTO 2026–2028

In the year ahead, Enugu will move from laying foundations to scaling transformation across every sector.

We have built the base. Now we lift the entire system.

In education, after completing 260 primary schools, we move upward into secondary and tertiary development with new smart secondary schools and technical and vocational colleges.

In infrastructure, we shift from opening roads to delivering an unprecedented expansion, reconnecting communities, markets, and industry across the state.

Our transport upgrade steps up sharply. The fleet grows. More buses. More terminals. More taxis. More aircraft. A bigger, cleaner, more organised system for our people.

Tourism moves from a few upgraded sites to a full visitor economy, with new attractions taking shape across the state.

Our major state assets begin to hum again, and long-dormant facilities return to productivity. All 260 Farm Estates gain full traction, pushing agriculture to scale.

At the centre of this expansion is the New Enugu Smart City, moving from groundwork to real construction, with land and infrastructure sales set to generate major revenue for the state.

2026 BUDGET HIGH LEVEL OVERVIEW

Mr. Speaker, Honourable Members,

With these initiatives in mind, and with our commitment to keep Enugu firmly on its growth path, we have proposed a total budget size of **about ₦1.62 trillion**.

This represents a **66.5 percent increase** over the 2025 fiscal budget.

BREAKDOWN OF REVENUE

IGR – N870 billion

FAAC – N387 billion

Capital Receipts – N329 billion

2026 ESTIMATED CAPITAL AND RECURRENT EXPENDITURE

Personnel Cost- N149,995,350,000

Overhead 120,359,650,000

CRF 50,950,000,000 CRF 17.

Total Recurrent 321,305,000,000 = 20%

Capital Expenditure 1,296,092,465,000.00 =80%

Total Budget Size 1,617,397,465,000

This very high capital allocation is deliberate. It reflects the scale of work ahead and our determination to sustain and accelerate the growth momentum across major sectors of the state.

Sectoral Breakdown

(unchanged, as highlighted)

Administration sector N128,008,775,061 = 8%

Economic sector 825,947,710,209 = 51%

Law and Justice sector 15,885,090,435 = 1.54

Regional sector 2, 826,932,360 = 0.17

Social sector 644,728,973,935 40.1

In simple terms. **2026 is the year Enugu moves from building foundations to delivering impact at full scale.**

And now, allow me to present the changes this budget will support.

ECONOMIC SECTOR

Allocating ~~N~~825 billion to the Economic Sector is strategic and deliberate.

When we invest in agriculture, industry, and trade, we create jobs, reduce poverty, and generate revenue that strengthens the entire economy. The performance of this sector remains central to our vision of achieving a seven-fold GDP growth in Enugu State.

AGRICULTURE

Agriculture remains crucial to our pursuit of poverty eradication and self-sufficiency, with its potential to create massive job opportunities and expand our revenue base.

Next year, we will complete the construction of all 260 Farm Estates. Each 200-hectare Farm Estate will be equipped with key infrastructure: central warehouses for produce aggregation and processing, tractor sheds, irrigation systems, electricity, and water supply.

TRANSPORTATION

Transport is the lifeblood of commerce. Without efficient mobility, no economy can thrive.

In 2026, we will construct five new Transport Terminals located at:

- Emene
- Udi
- Awgu
- 4-Corners
- Obollo Afor

To further boost mobility, we have also made provisions for the procurement of 2,000 sedans for our City Taxis. Enugu Air continues to serve as an economic enabler and a strategic platform for our emergence as a regional hub. Next year, we will acquire an additional 14 aircraft, bringing the fleet to 20.

TOURISM

Enugu's natural attractions - its hills, waterfalls, caves, and lush vegetation - position the state as a natural

tourism destination.

We will sustain the major upgrades already underway. This includes the revamp of Awhum Waterfall and Caves, Okpatu, Nsude, and Ngwo Pine Forest, where we will unveil the first zip line in Nigeria. A similar upgrade will take place at Akwuke Sand Beach next year.

ROADS/INFRASTRUCTURE

Quality roads not only aid movement and beautify cities; they drive growth.

In 2026, we will pave 1,200 urban roads and a significant number of rural roads. Every Local Government Area has a major road project in the budget.

We will complete the 40-kilometre Owo-Ubahu-Amankanu-Neke-Ikem Dual Carriageway, opening a new gateway to the North-Central region.

The dualisation of the Abakpa Nike - Ugwogo Nike - Ekwegbe - Opi - Nsukka Road - one of the busiest economic corridors - will also be completed, as will the ongoing 21.65-kilometre Enugu-Abakaliki Expressway.

At the State Secretariat, the completion of the C Wing will ensure all ministries are finally housed in one location.

HOUSING

Over 15% of the total budget has been allocated to Housing - reflecting our strong focus on mass housing. We will deliver 15,000 mass housing units next year, forming the first phase of the 30,000 units planned for

our first term.

The New Enugu Smart City Project exemplifies our commitment to creating a world-class environment for residence, work, and recreation. Next year, we will complete its infrastructure. This project is projected to generate over N300bn for the state next year.

SOCIAL SECTOR

We remain committed to ensuring development reaches every citizen and every community - a central theme of this budget.

Next year, we will allocate N20bn to clear longstanding gratuities. Our workers should not wait years to receive benefits they have earned.

We will enhance the welfare of our traditional rulers by procuring vehicles for principal officers as well as increasing the salaries of all our traditional rulers. We will also settle the severance benefits of former councillors.

EDUCATION

Education holds a defining place in our development strategy. For the second consecutive year, over 30% of the budget is dedicated to education. This is a deliberate investment to secure the future of our children and build a workforce capable of attracting global investment.

With the Smart Schools infrastructure largely in place, our focus next year shifts to Smart Secondary Schools and Technical and Vocational Education Training.

For us, education remains a permanent frontier.

This explains why we have, in two consecutive budget cycles, devoted over 30% of our total budget to the sector.

This is not mere symbolism; it is a deliberate investment in our children.

Next year will be no different, because our greatest asset is in the head, the hand, and the heart of our people.

We have boldly demonstrated this with **32.27% allocation to Education** in the 2026 Budget.

There are some who might look at what we spend on education and cringe.

But what we spend currently on education is largely insignificant weighed against the future social cost of having a disproportionate population of out-of-school children.

When we invest in education, we are not just securing their future – but our future too.

Our goal is to build a competitive, innovation-driven workforce capable of attracting global investment opportunities.

HEALTHCARE

Our philosophy is simple: where you live should not determine the quality of healthcare you receive. Ten percent of the total budget goes to the health sector. The construction of 260 Type-2 Primary Healthcare Centres across all wards will be completed and fully equipped in 2026. We will upgrade 51 secondary healthcare facilities.

The 300-bed Enugu International Hospital - built to provide advanced and specialised medical care - will be completed in 2026, alongside the structural upgrade of Parklane.

SPORTS

Enugu's rich sporting heritage and its potential for unity and economic opportunity form the basis of our renewed investment in sports.

As hosts of the 23rd National Sports Festival, we are determined to deliver the most memorable edition in its history. We will complete the extensive renovation of the Nnamdi Azikiwe Stadium and the Awgu Games Village.

SECURITY

Our achievements rest on a foundation of security. Next year, N11bn will fund the second phase of our security surveillance system, expanding coverage to areas not included in the first phase and to 12 additional local government areas.

HANDLING DOUBTS, CONCERNS AND PUSHBACK

Mr. Speaker, Honourable Members, I recognise that with a budget of this scale, caution is not only reasonable, it is essential.

The first concern, naturally, is revenue performance. This year, despite strong gains, we did not hit 100% of our revenue projections. We will close 2025 at roughly 82–85% performance, largely because certain revenue streams could not mature until the assets behind them were completed.

That is why this budget remains balanced, not deficit-driven. We have matched our ambitions to real, measurable income flows and kept our spending firmly tied to what we can responsibly generate.

Next year's revenue projection is higher - close to ₦1.3 trillion from non-FAAC sources - and it is right to question that growth. But unlike last year, we now have revenue engines that were not operating before: the bus terminals, the International Conference Centre, the Hotel Presidential, revived industries, and the New Enugu City whose sales are projected to yield at least ₦300 billion once the final infrastructure phase concludes next year. These are not theoretical streams; they are assets already built, activated, or in the final stages of completion.

The second concern is capacity - the human resources, the supervision, and the quality control needed to manage a project load far larger than anything Enugu has undertaken before.

It is true: the structure built to manage ₦200 billion in annual spending cannot manage a trillion-naira development programme. That is why we must expand our workforce, strengthen oversight units, and tighten quality assurance so that as we build more, we build well.

Rapid recruitment carries risks, and we acknowledge them. But acknowledging them is how we guard against them. We will maintain a rigorous selection process and reinforce a monitoring framework that ensures transparency, accountability, and value for money.

Weather disruptions will also remain a variable - as they were this year - but even with those delays, we still delivered over 80% performance because we stayed disciplined and balanced the books at every step.

So yes, this budget is a reach. But it is a responsible reach - grounded in track record, backed by new revenue assets, protected by strict governance controls, and built on the momentum of a state that has already proven it can deliver more than was once thought possible.

CLOSING

Mr. Speaker, Honourable Members,

The dawn we spoke of two years ago is no longer a promise on the horizon - it is now upon us, revealing roads where there were none, water where there was none, schools now standing in every ward of our state.

And now, with this Budget of Renewed Momentum, we stand at the edge of a new day - not for government, but for every family, every worker, every child who believes that Enugu can rise and claim its place among the great centres of growth in our nation.

This is our moment to keep pushing, to keep building, to keep proving that a once-overlooked state can show the entire country what discipline, partnership, and vision can achieve.

I extend my deepest gratitude to this Honourable House for the speed and sincerity with which you have worked with the Executive branch. You have treated progress not

as politics, but as a much-needed rite of passage for Ndi Enugu.

And now I ask you - once again - to join us in stepping forward into this new day. Let us pass this budget with the urgency it deserves, so that the light we see now becomes the full brightness of the tomorrow we have promised our people.

As we enter this month of December, I wish every Member of this House, and every home across Enugu State, a blessed season of hope, peace, and renewal. May this Holy Season strengthen our unity and may the year ahead meet us in building the future our children deserve.

Tomorrow is no longer coming – Tomorrow is here.