



**Ebonyi State Government**

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# **BUDGET IMPLEMENTATION REPORT QUARTER 4 2025**

**28TH JANUARY, 2026**

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# 1 Summary of Performance

## 1.A Introduction

This Budget Implementation Report for Ebonyi State is prepared quarterly and issued within 4 weeks from the end of each quarter.

This report includes the original approved budget appropriations for the year 2025 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q4, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

This fourth-quarter (Q4) Budget Implementation Report is assessed against the 2025 Final budget of **₦536,676,300,000.00**, which incorporates a Supplementary Appropriation of **₦91,698,300,000.00** approved during the fourth quarter of the fiscal year.

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

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Others Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes sections 3 and 4 detailed reports on Primary Healthcare and Basic Education expenditures respectively. This Budget Implementation Report is produced by the Office of the Account General and the Ministry of Budget, Planning, Research and Monitoring and published on the Ebonyi State website.

## 1.B Revenue Performance

As at the end of the fourth quarter (Q4) of the 2025 financial year, **total revenue performance (inclusive of opening balance)** stood at **₦334.05 billion**, representing **62.2%** of the approved **Final Budget of ₦536.68 billion**. Revenue inflows during the period were largely driven by **statutory allocations from the Federation Account** and **capital receipts**, reflecting the continued importance of federally sourced revenues and development-related funding to the State's fiscal framework.

Statutory allocations from the Federation Account amounted to **₦47.45 billion** in Q4, while capital receipts stood at **₦45.86 billion** during the same period.

### Recurrent Revenue

Total recurrent revenue recorded in Q4 amounted to **₦52.85 billion**, bringing cumulative recurrent revenue performance for the year to **₦234.99 billion**, which represents approximately **66.6%** of the approved recurrent revenue target. This level of performance indicates a fairly stable inflow pattern and reasonable alignment with budget projections.

- **Government Share of FAAC (Statutory Revenue):** A total of **₦211.74 billion** was realized as at the end of Q4, representing **65.8%** of the final budget estimate. This outcome aligns with prevailing national revenue trends and underscores the relative stability of federal transfers to the State.
- **Independent Revenue (IGR):** Internally Generated Revenue amounted to **₦23.25 billion**, achieving **74.5%** performance against the approved target. This relatively strong performance reflects steady progress in domestic revenue mobilization, supported by ongoing reforms within the State Internal

Revenue Service and improved revenue collection efficiency across Ministries, Departments and Agencies (MDAs).

### Other Receipts

Other receipts, comprising **Aid and Grants** as well as **Capital Development Fund (CDF) receipts**, amounted to **₦62.47 billion** as at the end of Q4, representing **37.1%** of the approved final budget of **₦168.54 billion**.

- **Aid and Grants:** A total of **₦3.69 billion** was realized, representing **22.4%** performance.
- **Capital Development Fund (CDF) Receipts:** Receipts stood at **₦58.77 billion**, translating to **38.7%** performance.

The relatively low realization under this category is largely attributable to the extended negotiation, approval, and disbursement cycles associated with donor-funded programmes, as well as the **non-access of planned domestic loans during the 2025 financial year**.

## 1.C Recurrent Expenditure Performance

Total recurrent expenditure as at the end of Q4 2025 stood at **₦124.31 billion**, representing **83.8%** of the approved **Final Budget of ₦148.27 billion**. This level of performance reflects a generally balanced and disciplined spending pattern, with recurrent obligations largely met without significant fiscal stress.

- **Personnel Costs:** Expenditure on personnel costs amounted to **₦29.31 billion**, representing **74.3%** performance. While this level of spending is lower than projected, it is primarily attributable to delays in the completion of documentation for newly recruited civil servants across the State, rather than deliberate expenditure restraint.
- **Other Recurrent Costs:** Other recurrent expenditure stood at **₦95.00 billion**, representing **87.3%** performance.
  - **Overhead Costs:** Overhead expenditure totaled **₦52.43 billion**, achieving **83.2%** performance. This reflects adequate funding for routine administrative and operational activities across MDAs.
  - **Other Recurrent Items (2203–2209):** Expenditure under this classification amounted to **₦42.57 billion**, representing **92.9%** performance. This is consistent with phased and needs-based implementation of non-critical recurrent expenditures.

Overall, recurrent expenditure remained within prudent limits, enabling the State Government to sustain essential services while maintaining fiscal discipline and expenditure control.

## 1.D Capital Expenditure Performance

The 2025 Ebonyi State Budget Final Budget for Capital Expenditure was **₦388.41 billion**. During the fourth quarter under review, the State expended a total of **₦118,103,082.264.1**, bringing total capital spending as at the end of Q4 to **₦179,993,261,210.24**, or **46.3%** of the **₦388.41 billion** final budget.

The non-access of planned domestic borrowing during the 2025 financial year also influenced the pacing of Capital expenditure. Although this did not result in funding shortages for ongoing priority projects, it necessitated the prioritization and rescheduling of certain capital activities, thereby deferring expenditure on projects scheduled for later phases of implementation. Furthermore, capital receipts from donor-assisted programmes and development partners followed extended negotiation, approval, and disbursement timelines, which affected the timely release of counterpart funding and the commencement or scaling-up of related projects. These delays are structural in nature and not unique to Ebonyi State.

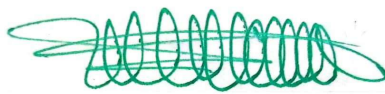
## 1.E Conclusions

In summary, Ebonyi State's overall budget performance for the 2025 financial year was **moderate**, reflecting mixed outcomes across revenue and expenditure components. While recurrent revenue and expenditure

recorded relatively stable and disciplined performance, **capital budget implementation remained below expectations**, largely due to procedural, sequencing, and financing-related factors rather than fundamental fiscal weakness.

Revenue realization was constrained by the **non-access of planned domestic loans** and **delays in the disbursement of donor-assisted and other capital receipt items**, which in turn influenced the pacing of capital project execution. Notwithstanding these limitations, the State maintained fiscal prudence by prioritizing expenditure control, adherence to procurement regulations, and the alignment of payments with verified project milestones.

The **Ebonyi State Ministry of Budget, Planning, Research & Monitoring** remains committed to strengthening budget coordination, accelerating capital project delivery, and ensuring that approved resources are efficiently translated into tangible infrastructure and socio-economic outcomes for the people of Ebonyi State.



**Chief Mrs. Deborah Chinwe Okah**

Honourable Commissioner

## 1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

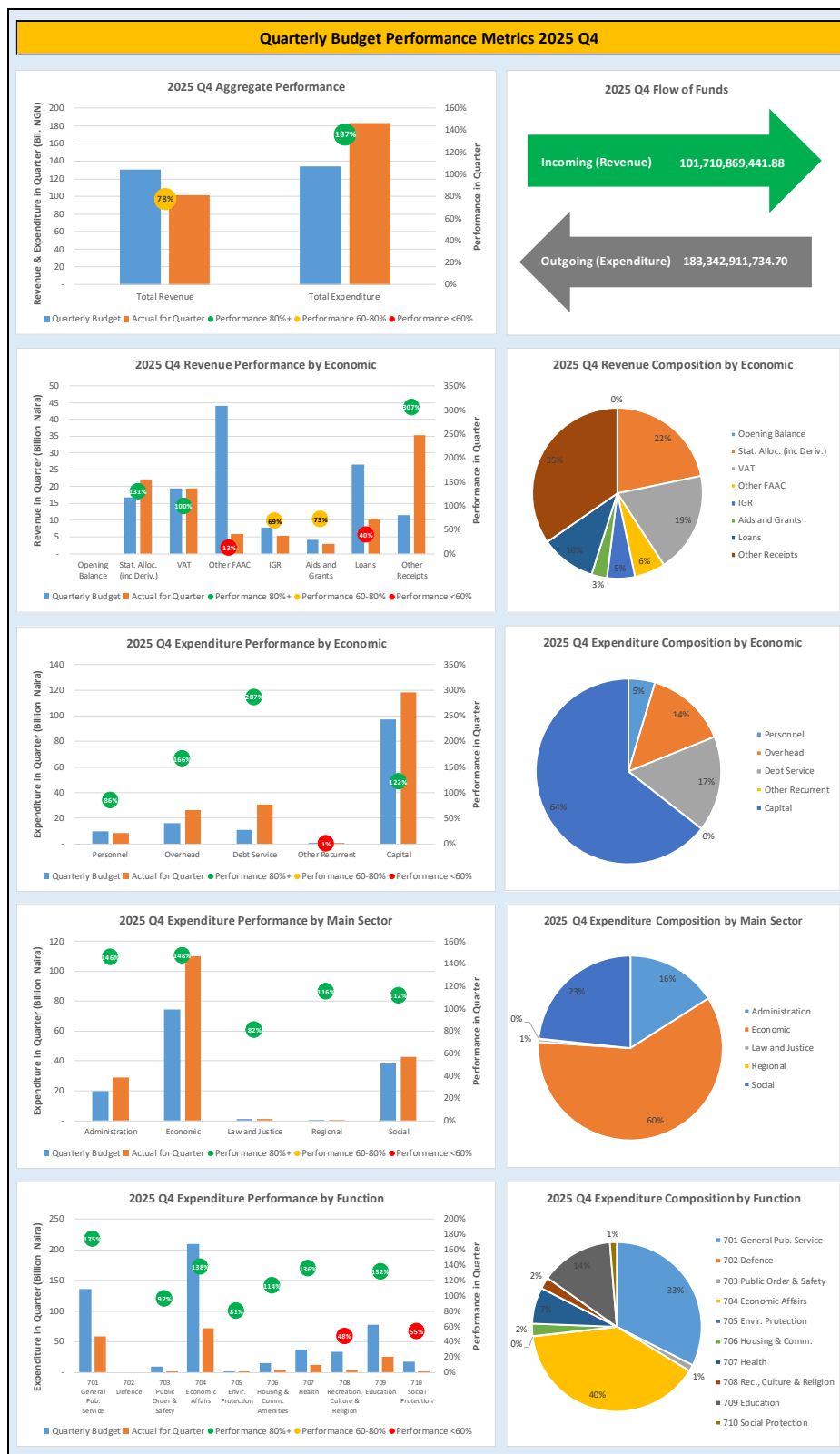
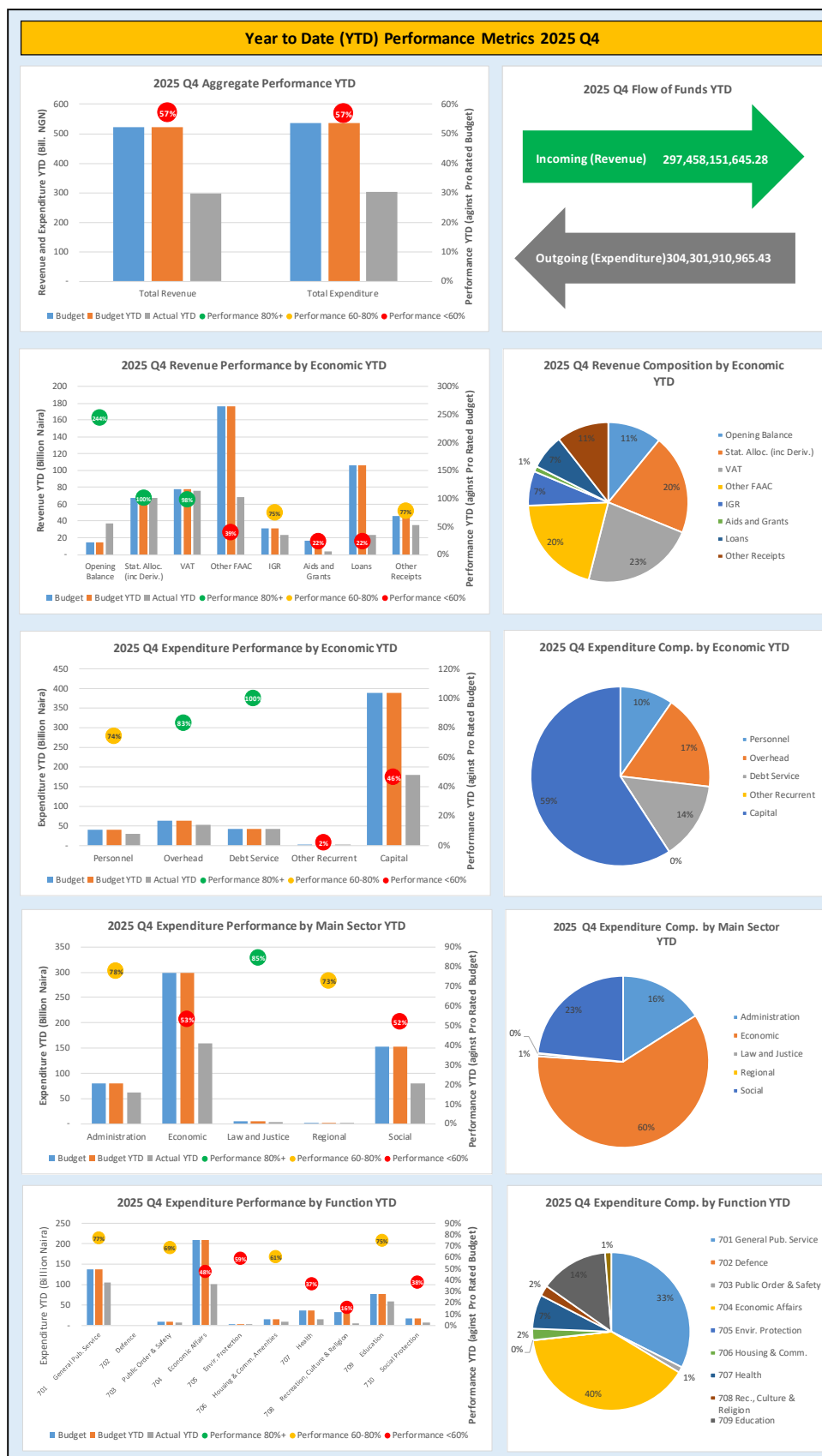


Figure 2: Fiscal Performance Overview Year to Date





## 1.G Summary Budget Implementation Report

**Table 1: Budget Implementation Summary**

**Ebonyi State Government 2025 Q4 Budget Performance Report - Summary**

Item	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>Opening Balance</b>	<b>15,000,000,000.00</b>	<b>15,000,000,000.00</b>	-	<b>36,589,798,911.54</b>	<b>243.9%</b>	<b>- 21,589,798,911.54</b>
<b>Recurrent Revenue</b>	<b>310,234,797,000.00</b>	<b>353,136,101,160.21</b>	<b>52,851,731,923.59</b>	<b>234,990,432,189.66</b>	<b>66.5%</b>	<b>118,145,668,970.55</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	279,039,400,000.00	321,940,704,160.21	47,478,449,158.84	211,740,652,156.28	65.8%	110,200,052,003.93
12 - INDEPENDENT REVENUE	31,195,397,000.00	31,195,397,000.00	5,373,282,764.75	23,249,780,033.38	74.5%	7,945,616,966.62
<b>Recurrent Expenditure</b>	<b>117,073,861,620.00</b>	<b>148,265,411,620.00</b>	<b>65,239,829,470.60</b>	<b>124,308,649,755.19</b>	<b>83.8%</b>	<b>23,956,761,864.81</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	36,656,004,620.00	39,441,504,620.00	8,498,179,679.87	29,306,671,388.44	74.3%	10,134,833,231.56
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	80,417,857,000.00	108,823,907,000.00	56,741,649,790.73	95,001,978,366.75	87.3%	13,821,928,633.25
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	42,210,657,000.00	63,016,707,000.00	26,163,616,602.47	52,429,273,573.01	83.2%	10,587,433,426.99
OTHER RECURRENT (2203-2209)	38,207,200,000.00	45,807,200,000.00	30,578,033,188.26	42,572,704,793.74	92.9%	3,234,495,206.26
<b>Transfer to Capital Account</b>	<b>208,160,935,380.00</b>	<b>219,870,689,540.21</b>	<b>- 12,388,097,547.01</b>	<b>147,271,581,346.01</b>	<b>67.0%</b>	<b>72,599,108,194.20</b>
<b>Other Receipts</b>	<b>119,743,203,000.00</b>	<b>168,540,198,839.79</b>	<b>48,859,137,518.29</b>	<b>62,467,719,455.62</b>	<b>37.1%</b>	<b>106,072,479,384.17</b>
13 - AID AND GRANTS	13,477,503,000.00	16,477,503,000.00	3,000,000,000.00	3,694,202,896.02	22.4%	12,783,300,103.98
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	106,265,700,000.00	152,062,695,839.79	45,859,137,518.29	58,773,516,559.60	38.7%	93,289,179,280.19
<b>Capital Expenditure</b>	<b>327,904,138,380.00</b>	<b>388,410,888,380.00</b>	<b>118,103,082,264.10</b>	<b>179,993,261,210.24</b>	<b>46.3%</b>	<b>208,417,627,169.77</b>
23 - CAPITAL EXPENDITURE	327,904,138,380.00	388,410,888,380.00	118,103,082,264.10	179,993,261,210.24	46.3%	208,417,627,169.77
<b>Total Revenue (including OB)</b>	<b>444,978,000,000.00</b>	<b>536,676,300,000.00</b>	<b>101,710,869,441.88</b>	<b>334,047,950,556.82</b>	<b>62.2%</b>	<b>202,628,349,443.18</b>
<b>Total Expenditure</b>	<b>444,978,000,000.00</b>	<b>536,676,300,000.00</b>	<b>183,342,911,734.70</b>	<b>304,301,910,965.43</b>	<b>56.7%</b>	<b>232,374,389,034.58</b>

## 2 Budget Implementation Reports by NCOA Segments

### 2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Revenue</b>	<b>429,978,000,000.00</b>	<b>521,676,300,000.00</b>	<b>101,710,869,441.88</b>	<b>297,458,151,645.28</b>	<b>57.0%</b>	<b>224,218,148,354.72</b>
010000000000	<b>Administration Sector</b>	<b>119,543,091.58</b>	<b>119,543,091.58</b>	<b>4,913,330.50</b>	<b>11,481,933.13</b>	<b>9.6%</b>	<b>108,061,158.45</b>
011100000000	<b>Governor's Office</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000.00</b>
011101000100	Ebonyi State Bureau of Public Procurement	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
016100000000	<b>Office of Secretary the State Government</b>	<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>3,356,501.89</b>	<b>3,587,404.39</b>	<b>51.2%</b>	<b>3,412,595.61</b>
016100100100	Office of Secretary the State Government	7,000,000.00	7,000,000.00	3,356,501.89	3,587,404.39	51.2%	3,412,595.61
012500000000	<b>Office of the Head of Service</b>	<b>31,262,911.58</b>	<b>31,262,911.58</b>	<b>1,556,828.61</b>	<b>7,866,528.74</b>	<b>25.2%</b>	<b>23,396,382.84</b>
012500100100	Office of the Head of Service	31,262,911.58	31,262,911.58	1,556,828.61	7,866,528.74	25.2%	23,396,382.84
014000000000	<b>Office of Auditor General</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	-	<b>15,000.00</b>	<b>0.2%</b>	<b>7,985,000.00</b>
014000100100	Office of Auditor General - State	8,000,000.00	8,000,000.00	-	15,000.00	0.2%	7,985,000.00
012800000000	<b>Ministry of Information Communication and State Technology</b>	<b>70,280,180.00</b>	<b>70,280,180.00</b>	-	<b>13,000.00</b>	<b>0.0%</b>	<b>70,267,180.00</b>
012800100100	Ministry of Information Communication and State Technology	70,280,180.00	70,280,180.00	-	13,000.00	0.0%	70,267,180.00
020000000000	<b>Economic Sector</b>	<b>428,862,743,928.95</b>	<b>520,561,043,928.95</b>	<b>101,514,380,604.27</b>	<b>296,845,557,518.07</b>	<b>57.0%</b>	<b>223,715,486,410.88</b>
021500000000	<b>Ministry of Agriculture and Natural Resources</b>	<b>24,956,403.00</b>	<b>24,956,403.00</b>	<b>190,120.05</b>	<b>3,438,936.94</b>	<b>13.8%</b>	<b>21,517,466.06</b>
021500100100	Ministry of Agriculture and Natural Resources	19,956,403.00	19,956,403.00	190,120.05	3,438,936.94	17.2%	16,517,466.06
021511000100	Ebonyi State Fertilizer and Chemical Co. Ltd.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
022000000000	<b>Ministry of Finance and Economic Development</b>	<b>425,799,130,545.93</b>	<b>517,497,430,545.93</b>	<b>100,906,536,084.12</b>	<b>294,218,200,953.86</b>	<b>56.9%</b>	<b>223,279,229,592.07</b>
022000700100	Office of the Accountant General	412,449,766,727.93	504,148,066,727.93	96,820,197,419.39	281,833,214,721.86	55.9%	222,314,852,006.07
022000800100	Internal Revenue Board	13,349,363,818.00	13,349,363,818.00	4,086,338,664.73	12,384,986,232.00	92.8%	964,377,586.00
022200000000	<b>Ministry of Commerce and Industry</b>	<b>260,000,000.00</b>	<b>260,000,000.00</b>	<b>250,993,123.62</b>	<b>259,706,395.43</b>	<b>99.9%</b>	<b>293,604.57</b>
022200100100	Ministry of Commerce and Industry	260,000,000.00	260,000,000.00	250,993,123.62	259,706,395.43	99.9%	293,604.57
023400000000	<b>Ministry of Works</b>	<b>84,526,538.00</b>	<b>84,526,538.00</b>	<b>1,711,159.42</b>	<b>38,833,218.59</b>	<b>45.9%</b>	<b>45,693,319.41</b>
023400100100	Ministry of Works	84,526,538.00	84,526,538.00	1,711,159.42	38,833,218.59	45.9%	45,693,319.41
022900000000	<b>Ministry of Transport and Special Projects</b>	<b>50,337,000.00</b>	<b>50,337,000.00</b>	-	-	<b>0.0%</b>	<b>50,337,000.00</b>
022900100100	Ministry of Transport and Special Projects	50,337,000.00	50,337,000.00	-	-	0.0%	50,337,000.00
023600000000	<b>Ministry of Culture and Tourism</b>	<b>3,697,756.02</b>	<b>3,697,756.02</b>	<b>21,200.00</b>	<b>1,296,600.00</b>	<b>35.1%</b>	<b>2,401,156.02</b>
023600100100	Ministry of Culture and Tourism	3,697,756.02	3,697,756.02	21,200.00	1,296,600.00	35.1%	2,401,156.02
026000000000	<b>Ministry of Lands and Survey</b>	<b>541,484,476.00</b>	<b>541,484,476.00</b>	<b>87,428,917.05</b>	<b>226,446,555.69</b>	<b>41.8%</b>	<b>315,037,920.31</b>
026000100100	Ministry of Lands and Survey	541,484,476.00	541,484,476.00	87,428,917.05	226,446,555.69	41.8%	315,037,920.31
023100000000	<b>Ministry of Power and Energy</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	-	<b>1,580,500.00</b>	<b>79.0%</b>	<b>419,500.00</b>
023100100100	Ministry of Power and Energy	2,000,000.00	2,000,000.00	-	1,580,500.00	79.0%	419,500.00
027200000000	<b>Ministry of Solid Mineral Development Communities</b>	<b>2,096,611,210.00</b>	<b>2,096,611,210.00</b>	<b>267,500,000.00</b>	<b>2,096,054,357.56</b>	<b>100.0%</b>	<b>556,852.44</b>
027200100100	Ministry of Solid Mineral Development Communities	2,096,611,210.00	2,096,611,210.00	267,500,000.00	2,096,054,357.56	100.0%	556,852.44
030000000000	<b>Law and Justice Sector</b>	<b>36,051,210.65</b>	<b>36,051,210.65</b>	<b>3,823,889.83</b>	<b>11,280,237.71</b>	<b>31.3%</b>	<b>24,770,972.94</b>
031800000000	<b>The State Judiciary</b>	<b>25,355,750.65</b>	<b>25,355,750.65</b>	<b>3,730,164.63</b>	<b>4,778,316.78</b>	<b>18.8%</b>	<b>20,577,433.87</b>
031805100100	State High Court	25,355,750.65	25,355,750.65	3,730,164.63	4,778,316.78	18.8%	20,577,433.87
032600000000	<b>Ministry of Justice</b>	<b>10,695,460.00</b>	<b>10,695,460.00</b>	<b>93,725.20</b>	<b>6,501,920.93</b>	<b>60.8%</b>	<b>4,193,539.07</b>
032600100100	Ministry of Justice	10,695,460.00	10,695,460.00	93,725.20	6,501,920.93	60.8%	4,193,539.07
040000000000	<b>Regional Sector</b>	<b>582,576,046.82</b>	<b>582,576,046.82</b>	<b>27,285,357.28</b>	<b>351,633,863.71</b>	<b>60.4%</b>	<b>230,942,183.11</b>
043700000000	<b>Ministry of Capital City and Urban Development</b>	<b>582,576,046.82</b>	<b>582,576,046.82</b>	<b>27,285,357.28</b>	<b>351,633,863.71</b>	<b>60.4%</b>	<b>230,942,183.11</b>
043700200100	Abakaliki Capital Territory Development Board	582,576,046.82	582,576,046.82	27,285,357.28	351,633,863.71	60.4%	230,942,183.11
050000000000	<b>Social Sector</b>	<b>377,085,722.00</b>	<b>377,085,722.00</b>	<b>160,466,260.01</b>	<b>238,198,092.66</b>	<b>63.2%</b>	<b>138,887,629.34</b>
053900000000	<b>Ministry of Youth Development and Sports</b>	<b>1,510,110.00</b>	<b>1,510,110.00</b>	<b>1,067,950.00</b>	<b>1,250,825.00</b>	<b>82.8%</b>	<b>259,285.00</b>

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
053900100100	Ministry of Youth Development and Sports	1,510,110.00	1,510,110.00	1,067,950.00	1,250,825.00	82.8%	259,285.00
<b>051400000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	-	<b>1,494,818.98</b>	<b>149.5%</b>	- <b>494,818.98</b>
051400100100	Ministry of Women Affairs and Social Development	1,000,000.00	1,000,000.00	-	1,494,818.98	149.5%	- 494,818.98
<b>051700000000</b>	<b>Ministry of Primary and Secondary Education</b>	<b>232,297,450.00</b>	<b>232,297,450.00</b>	<b>65,324,085.01</b>	<b>94,985,002.45</b>	<b>40.9%</b>	<b>137,312,447.55</b>
051700100100	Ministry of Primary and Secondary Education	121,797,450.00	121,797,450.00	65,316,036.51	86,388,036.15	70.9%	35,409,413.85
051700800100	Ebonyi State Library Board	500,000.00	500,000.00	8,048.50	90,566.30	18.1%	409,433.70
051700900100	Examinations Development Centre	110,000,000.00	110,000,000.00	-	8,506,400.00	7.7%	101,493,600.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>5,895,638.00</b>	<b>5,895,638.00</b>	<b>1,283,800.00</b>	<b>4,692,023.93</b>	<b>79.6%</b>	<b>1,203,614.07</b>
052100100100	Ministry of Health	1,684,180.00	1,684,180.00	-	2,095,970.26	124.5%	- 411,790.26
052110200100	Ebonyi Hospital Management Board	4,211,458.00	4,211,458.00	1,283,800.00	2,596,053.67	61.6%	1,615,404.33
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>136,382,524.00</b>	<b>136,382,524.00</b>	<b>92,790,425.00</b>	<b>135,775,422.30</b>	<b>99.6%</b>	<b>607,101.70</b>
053500100100	Ministry of Environment	136,382,524.00	136,382,524.00	92,790,425.00	135,775,422.30	99.6%	607,101.70

## 2.B Revenue by Economic Classification

**Table 3: Total Revenue by Economic Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>1</b>	<b>REVENUE</b>	<b>429,978,000,000.00</b>	<b>521,676,300,000.00</b>	<b>101,710,869,441.88</b>	<b>297,458,151,645.28</b>	<b>57.0%</b>	<b>224,218,148,354.72</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>279,039,400,000.00</b>	<b>321,940,704,160.21</b>	<b>47,478,449,158.84</b>	<b>211,740,652,156.28</b>	<b>65.8%</b>	<b>110,200,052,003.93</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>279,039,400,000.00</b>	<b>321,940,704,160.21</b>	<b>47,478,449,158.84</b>	<b>211,740,652,156.28</b>	<b>65.8%</b>	<b>110,200,052,003.93</b>
<b>110101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>52,500,000,000.00</b>	<b>67,500,000,000.00</b>	<b>22,131,615,986.31</b>	<b>67,515,430,128.91</b>	<b>100.0%</b>	<b>- 15,430,128.91</b>
11010101	STATUTORY ALLOCATION	52,500,000,000.00	67,500,000,000.00	22,131,615,986.31	67,515,430,128.91	100.0%	- 15,430,128.91
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>	<b>50,000,000,000.00</b>	<b>77,901,304,160.21</b>	<b>19,401,893,405.54</b>	<b>76,201,893,222.78</b>	<b>97.8%</b>	<b>1,699,410,937.43</b>
11010201	SHARE OF VAT	50,000,000,000.00	77,901,304,160.21	19,401,893,405.54	76,201,893,222.78	97.8%	1,699,410,937.43
<b>110103</b>	<b>OTHER FAAC</b>	<b>176,539,400,000.00</b>	<b>176,539,400,000.00</b>	<b>5,944,939,766.99</b>	<b>68,023,328,804.59</b>	<b>38.5%</b>	<b>108,516,071,195.41</b>
11010301	Excess Crude	15,800,000,000.00	15,800,000,000.00	-	2,576,468,632.43	16.3%	13,223,531,367.57
11010302	Excess Non-Oil	98,700,000.00	98,700,000.00	-	-	0.0%	98,700,000.00
11010303	Exchange Gain	29,000,000,000.00	29,000,000,000.00	4,000,000,000.00	7,948,364,373.62	27.4%	21,051,635,626.38
11010304	Ecological Fund	2,000,000,000.00	2,000,000,000.00	612,875,519.62	1,996,161,707.31	99.8%	3,838,292.69
11010305	Electronic Money Transfer LEVY (EMTL)	2,400,000,000.00	2,400,000,000.00	1,332,064,247.37	4,032,887,900.84	168.0%	- 1,632,887,900.84
11010306	FOREX Equalization Mineral	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
11010312	Stabilization Funds	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
11010313	State Infrastructure and Security	80,000,000,000.00	80,000,000,000.00	-	34,216,216,216.23	42.8%	45,783,783,783.77
11010314	Signature Bonus	43,642,000,000.00	43,642,000,000.00	-	-	0.0%	43,642,000,000.00
11010399	Other FAAC Distributions	98,700,000.00	98,700,000.00	-	17,253,229,974.16	17480.5%	- 17,154,529,974.16
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>31,195,397,000.00</b>	<b>31,195,397,000.00</b>	<b>5,373,282,764.75</b>	<b>23,249,780,033.38</b>	<b>74.5%</b>	<b>7,945,616,966.62</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>14,677,449,278.00</b>	<b>14,677,449,278.00</b>	<b>4,547,544,103.94</b>	<b>13,581,792,762.59</b>	<b>92.5%</b>	<b>1,095,656,515.41</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>12,285,000,000.00</b>	<b>12,285,000,000.00</b>	<b>3,986,231,085.68</b>	<b>11,472,443,566.93</b>	<b>93.4%</b>	<b>812,556,433.07</b>
12010101	PERSONAL TAXES	12,285,000,000.00	12,285,000,000.00	3,986,231,085.68	11,472,443,566.93	93.4%	812,556,433.07
<b>120103</b>	<b>OTHER TAXES</b>	<b>2,392,449,278.00</b>	<b>2,392,449,278.00</b>	<b>561,313,018.26</b>	<b>2,109,349,195.66</b>	<b>88.2%</b>	<b>283,100,082.34</b>
12010302	Direct Assessment Tax (Current)	296,100,000.00	296,100,000.00	55,000,000.00	262,144,091.27	88.5%	33,955,908.73
12010303	Pools Betting Tax	45,303,300.00	45,303,300.00	45,000,000.00	45,000,000.00	99.3%	303,300.00
12010304	5% Withholding Tax on Contractors	850,000,000.00	850,000,000.00	158,504,207.01	609,844,493.71	71.7%	240,155,506.29
12010306	10% Withholding Tax on Dividends	6,040,440.00	6,040,440.00	-	-	0.0%	6,040,440.00
12010307	10% Withholding Tax on Bank Interests	162,085,140.00	162,085,140.00	-	248,466,214.62	153.3%	- 86,381,074.62
12010310	Withholding Tax on Consultancies	32,920,398.00	32,920,398.00	-	-	0.0%	32,920,398.00
12010314	Educational Levy	1,000,000,000.00	1,000,000,000.00	302,808,811.25	943,894,396.06	94.4%	56,105,603.94
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>16,517,947,722.00</b>	<b>16,517,947,722.00</b>	<b>825,738,660.80</b>	<b>9,667,987,270.79</b>	<b>58.5%</b>	<b>6,849,960,451.21</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>171,414,540.00</b>	<b>171,414,540.00</b>	<b>107,579.05</b>	<b>67,572,710.88</b>	<b>39.4%</b>	<b>103,841,829.12</b>
12020101	MOTOR VEHICLE LICENCES	171,414,540.00	171,414,540.00	107,579.05	67,572,710.88	39.4%	103,841,829.12
<b>120204</b>	<b>FEES - GENERAL</b>	<b>4,340,538,252.49</b>	<b>4,340,538,252.49</b>	<b>779,208,579.14</b>	<b>3,494,659,935.98</b>	<b>80.5%</b>	<b>845,878,316.51</b>
12020401	COURT FEES	29,195,460.00	29,195,460.00	3,823,889.83	10,575,805.56	36.2%	18,619,654.44
12020417	CONTRACTOR REGISTRATION FEES	12,463,836.00	12,463,836.00	1,711,159.42	1,711,159.42	13.7%	10,752,676.58
12020418	MARRIAGE/ DIVORCE FEES	2,147,662.65	2,147,662.65	-	-	0.0%	2,147,662.65
12020427	TENDER FEES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020430	PROFESSIONAL REGISTRATION FEES	50,000,000.00	50,000,000.00	30,008,048.50	31,585,385.28	63.2%	18,414,614.72
12020436	BILL BOARD ADVERTISEMENT FEES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	328,226,226.00	328,226,226.00	30,340,653.36	190,099,356.83	57.9%	138,126,869.17
12020441	LABORATORY FEES	1,711,458.00	1,711,458.00	-	391,400.00	22.9%	1,320,058.00
12020445	CHANGE OF OWNERSHIP FEES	27,181,980.00	27,181,980.00	-	16,201,127.55	59.6%	10,980,852.45

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
12020446	AGRICULTURAL/VETINARY SERVICES FEES	20,000,000.00	20,000,000.00	190,120.05	3,438,936.94	17.2%	16,561,063.06
12020447	LAND USE FEES	360,000,000.00	360,000,000.00	76,175,706.51	212,695,621.40	59.1%	147,304,378.60
12020448	DEVELOPMENT LEVIES	2,300,000,000.00	2,300,000,000.00	179,000,000.00	2,203,539,279.69	95.8%	96,460,720.31
12020450	INSPECTION FEES	13,482,420.00	13,482,420.00	-	9,934,532.38	73.7%	3,547,887.62
12020451	TIMBER & FOREST FEES	1,610,784.00	1,610,784.00	290,425.00	1,276,725.00	79.3%	334,059.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	137,420,010.00	137,420,010.00	-	14,220,200.00	10.3%	123,199,810.00
12020453	APPLICATIONS FEES	2,516,850.00	2,516,850.00	197,914.46	1,623,088.46	64.5%	893,761.54
12020454	PARKING FEES	62,230,350.00	62,230,350.00	-	34,410,537.83	55.3%	27,819,812.17
12020455	PROBATE FEES	1,208,088.00	1,208,088.00	-	3,500.65	0.3%	1,204,587.35
12020465	Commission	6,000,000.00	6,000,000.00	-	2,010,000.00	33.5%	3,990,000.00
12020466	Registration of SMEs	979,558.02	979,558.02	21,200.00	21,200.00	2.2%	958,358.02
12020468	Fire Service Fee	2,000,000.00	2,000,000.00	-	1,580,500.00	79.0%	419,500.00
12020469	SSCE (WAEC & NECO) Fees	56,377,440.00	56,377,440.00	44,368,240.00	56,377,440.00	100.0%	-
12020471	Land Allocation Fee	956,403.00	956,403.00	-	-	0.0%	956,403.00
12020472	Street Naming Fees	93,626.82	93,626.82	-	-	0.0%	93,626.82
12020473	Mast Location Fee	65,280,180.00	65,280,180.00	-	13,000.00	0.0%	65,267,180.00
12020475	Annual Renewals	57,384,180.00	57,384,180.00	30,000,000.00	35,064,377.03	61.1%	22,319,802.97
12020479	Rent on Government Lands	94,771,740.00	94,771,740.00	55,500,000.00	94,712,324.47	99.9%	59,415.53
12020480	OTHER FEES	694,300,000.00	694,300,000.00	327,581,222.02	573,174,437.51	82.6%	121,125,562.49
<b>120205</b>	<b>FINES - GENERAL</b>	<b>66,948,210.00</b>	<b>66,948,210.00</b>	<b>14,500,000.00</b>	<b>16,257,650.00</b>	<b>24.3%</b>	<b>50,690,560.00</b>
12020501	FINES/PENALTIES	16,611,210.00	16,611,210.00	14,500,000.00	16,257,650.00	97.9%	353,560.00
12020502	Traffic Offence	50,337,000.00	50,337,000.00	-	-	0.0%	50,337,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>98,767,451.58</b>	<b>98,767,451.58</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>98,767,451.58</b>
12020603	SALES OF ID CARDS	67,451.58	67,451.58	-	-	0.0%	67,451.58
12020617	Receipts from 3 State rice mills	98,700,000.00	98,700,000.00	-	-	0.0%	98,700,000.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>11,012,710,975.20</b>	<b>11,012,710,975.20</b>	<b>21,238,600.00</b>	<b>6,017,174,703.73</b>	<b>54.6%</b>	<b>4,995,536,271.47</b>
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	4,832,352.00	4,832,352.00	-	-	0.0%	4,832,352.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	684,583.20	684,583.20	-	305,400.00	44.6%	379,183.20
12020712	Earnings from sales of Mkt Stores, Lands and Others	2,000,000,000.00	2,000,000,000.00	-	737,984,610.32	36.9%	1,262,015,389.68
12020713	Receipts from Ebonyi State University (EBSU)	8,620,871,000.00	8,620,871,000.00	-	5,166,622,443.41	59.9%	3,454,248,556.59
12020714	Net Receipts from Ikwo College of Education	20,340,096.00	20,340,096.00	5,445,350.00	20,407,300.00	100.3%	67,204.00
12020715	School of Health Technology, Ngbo	40,498,584.00	40,498,584.00	15,793,250.00	29,365,950.00	72.5%	11,132,634.00
12020716	Ebony State College of Nursing and Midwifery Uburu	258,811,140.00	258,811,140.00	-	62,489,000.00	24.1%	196,322,140.00
12020717	Expected Revenue from Rice and Other Agric Product	66,673,220.00	66,673,220.00	-	-	0.0%	66,673,220.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>129,929,074.80</b>	<b>129,929,074.80</b>	<b>1,556,828.61</b>	<b>58,614,992.89</b>	<b>45.1%</b>	<b>71,314,081.91</b>
12020801	RENT ON GOVT. QUARTERS	29,195,460.00	29,195,460.00	1,556,828.61	7,866,528.74	26.9%	21,328,931.26
12020803	RENT ON GOVT BUILDINGS	1,328,896.80	1,328,896.80	-	838,000.00	63.1%	490,896.80
12020804	RENT ON CONFERENCE CENTRES	704,718.00	704,718.00	-	132,000.00	18.7%	572,718.00
12020807	Rent - Ebonyi State mall stalls and event centers	98,700,000.00	98,700,000.00	-	49,778,464.15	50.4%	48,921,535.85
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>85,069,530.00</b>	<b>85,069,530.00</b>	<b>9,067,950.00</b>	<b>9,250,825.00</b>	<b>10.9%</b>	<b>75,818,705.00</b>
12020901	RENT ON GOVT. LAND	8,053,920.00	8,053,920.00	8,000,000.00	8,000,000.00	99.3%	53,920.00
12020906	RENTS ON GOVT. PROPERTIES	1,510,110.00	1,510,110.00	1,067,950.00	1,250,825.00	82.8%	259,285.00
12020908	Tenement Rate	75,505,500.00	75,505,500.00	-	-	0.0%	75,505,500.00
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>573,569,687.93</b>	<b>573,569,687.93</b>	<b>59,124.00</b>	<b>3,479,408.12</b>	<b>0.6%</b>	<b>570,090,279.81</b>
12021008	Recovery on Civil/Public Servants Agric Loan	432,626,087.93	432,626,087.93	59,124.00	2,678,414.87	0.6%	429,947,673.06
12021009	Agric and Other Empowerment Loan Recovery	140,943,600.00	140,943,600.00	-	800,993.25	0.6%	140,142,606.75
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>39,000,000.00</b>	<b>39,000,000.00</b>	<b>-</b>	<b>977,044.19</b>	<b>2.5%</b>	<b>38,022,955.81</b>
12021103	OTHER INVESTMENT INCOME	39,000,000.00	39,000,000.00	-	977,044.19	2.5%	38,022,955.81
<b>13</b>	<b>AID AND GRANTS</b>	<b>13,477,503,000.00</b>	<b>16,477,503,000.00</b>	<b>3,000,000,000.00</b>	<b>3,694,202,896.02</b>	<b>22.4%</b>	<b>12,783,300,103.98</b>
<b>1302</b>	<b>GRANTS</b>	<b>13,477,503,000.00</b>	<b>16,477,503,000.00</b>	<b>3,000,000,000.00</b>	<b>3,694,202,896.02</b>	<b>22.4%</b>	<b>12,783,300,103.98</b>

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>13,477,503,000.00</b>	<b>16,477,503,000.00</b>	<b>3,000,000,000.00</b>	<b>3,694,202,896.02</b>	<b>22.4%</b>	<b>12,783,300,103.98</b>
13020101	CURRENT GRANTS FROM FGN	493,500,000.00	493,500,000.00	-	-	0.0%	493,500,000.00
13020102	CAPITAL GRANTS FROM FGN	12,786,603,000.00	15,786,603,000.00	3,000,000,000.00	3,694,202,896.02	23.4%	12,092,400,103.98
13020103	CURRENT GRANTS FROM LGAs	197,400,000.00	197,400,000.00	-	-	0.0%	197,400,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>106,265,700,000.00</b>	<b>152,062,695,839.79</b>	<b>45,859,137,518.29</b>	<b>58,773,516,559.60</b>	<b>38.7%</b>	<b>93,289,179,280.19</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>10,740,000,000.00</b>	<b>46,010,025,839.79</b>	<b>35,270,025,839.79</b>	<b>35,270,025,839.79</b>	<b>76.7%</b>	<b>10,740,000,000.00</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>10,740,000,000.00</b>	<b>46,010,025,839.79</b>	<b>35,270,025,839.79</b>	<b>35,270,025,839.79</b>	<b>76.7%</b>	<b>10,740,000,000.00</b>
14020101	OTHER CAPITAL RECEIPTS TO CDF	10,740,000,000.00	46,010,025,839.79	35,270,025,839.79	35,270,025,839.79	76.7%	10,740,000,000.00
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>95,525,700,000.00</b>	<b>106,052,670,000.00</b>	<b>10,589,111,678.50</b>	<b>23,503,490,719.81</b>	<b>22.2%</b>	<b>82,549,179,280.19</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>55,000,000,000.00</b>	<b>55,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>55,000,000,000.00</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	55,000,000,000.00	55,000,000,000.00	-	-	0.0%	55,000,000,000.00
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>40,525,700,000.00</b>	<b>51,052,670,000.00</b>	<b>10,589,111,678.50</b>	<b>23,503,490,719.81</b>	<b>46.0%</b>	<b>27,549,179,280.19</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	40,525,700,000.00	51,052,670,000.00	10,589,111,678.50	23,503,490,719.81	46.0%	27,549,179,280.19

## 2.C Expenditure by Administrative Classification

**Table 4: Total Expenditure by Administrative Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>444,978,000,000.00</b>	<b>536,676,300,000.00</b>	<b>183,342,911,734.70</b>	<b>304,301,910,965.43</b>	<b>56.7%</b>	<b>232,374,389,034.58</b>
010000000000	<b>Administration Sector</b>	<b>56,440,580,620.00</b>	<b>79,891,705,570.00</b>	<b>29,249,463,244.17</b>	<b>62,184,052,411.67</b>	<b>77.8%</b>	<b>17,707,653,158.34</b>
011100000000	<b>Governor's Office</b>	<b>17,203,370,000.00</b>	<b>17,964,719,700.00</b>	<b>4,209,409,479.91</b>	<b>12,241,043,468.62</b>	<b>68.1%</b>	<b>5,723,676,231.38</b>
011100100100	Office of the Executive Governor	13,528,000,000.00	14,286,900,000.00	3,871,522,313.97	10,983,206,735.01	76.9%	3,303,693,264.99
011100100200	Office of the Deputy Governor	545,470,000.00	547,569,700.00	126,857,069.96	504,211,722.67	92.1%	43,357,977.33
011100500100	Sustainable Development Goals (SDGs) (PSU)	2,006,000,000.00	2,006,000,000.00	-	10,000,000.00	0.5%	1,996,000,000.00
011100800100	Ebonyi State Emergency Mgt. Agency (SEMA)	320,600,000.00	320,600,000.00	25,241,805.07	57,510,745.69	17.9%	263,089,254.31
011101000100	Ebonyi State Bureau of Public Procurement	83,300,000.00	83,650,000.00	9,928,290.91	41,294,265.25	49.4%	42,355,734.75
011119100100	Office of Religious and Welfare Matters	720,000,000.00	720,000,000.00	175,860,000.00	644,820,000.00	89.6%	75,180,000.00
016100000000	<b>Office of Secretary the State Government</b>	<b>26,929,460,000.00</b>	<b>48,874,135,250.00</b>	<b>21,606,794,868.69</b>	<b>41,119,122,414.88</b>	<b>84.1%</b>	<b>7,755,012,835.12</b>
016100100100	Office of Secretary the State Government	20,507,840,000.00	42,451,015,250.00	21,524,850,999.57	40,831,006,587.44	96.2%	1,620,008,662.56
016100200100	Economic Affairs Department	32,520,000.00	32,520,000.00	3,779,482.37	14,992,184.31	46.1%	17,527,815.69
016100300100	Executive Council (EXCO) Department	20,960,000.00	21,460,000.00	2,953,584.84	10,908,015.89	50.8%	10,551,984.11
016100500100	Department of General Services	119,400,000.00	119,400,000.00	21,444,190.28	77,193,304.08	64.7%	42,206,695.92
016100700100	Political and Social Services Department (PSSD)	20,920,000.00	20,920,000.00	3,733,496.95	10,605,537.07	50.7%	10,314,462.93
016102100100	Liaison Office, Lagos	725,420,000.00	725,420,000.00	15,016,557.34	45,823,393.38	6.3%	679,596,606.62
016102100200	Liaison Office, Abuja	5,502,400,000.00	5,503,400,000.00	35,016,557.34	128,593,392.71	2.3%	5,374,806,607.29
011200000000	<b>Ebonyi State House of Assembly</b>	<b>3,664,800,000.00</b>	<b>3,699,800,000.00</b>	<b>1,279,764,608.58</b>	<b>3,262,404,733.61</b>	<b>88.2%</b>	<b>437,395,266.39</b>
011200300100	Ebonyi State House of Assembly	3,230,000,000.00	3,237,000,000.00	1,191,762,063.60	2,966,066,266.02	91.6%	270,933,733.98
011200400100	Ebonyi State House of Assembly Service Commission	434,800,000.00	462,800,000.00	88,002,544.98	296,338,467.59	64.0%	166,461,532.41
012300000000	<b>Ministry of Information and State Orientation</b>	<b>976,750,000.00</b>	<b>1,124,750,000.00</b>	<b>236,835,212.05</b>	<b>810,375,913.07</b>	<b>72.0%</b>	<b>314,374,086.93</b>
012300100100	Ministry of Information and State Orientation	523,050,000.00	621,050,000.00	150,191,003.17	513,492,933.11	82.7%	107,557,066.89
012300300100	Ebonyi State Broadcasting Corporation (EBBC)	315,400,000.00	365,400,000.00	75,411,562.23	251,979,195.84	69.0%	113,420,804.16
012301300100	Government Printing and Stationery Department	62,400,000.00	62,400,000.00	3,894,399.96	15,670,309.26	25.1%	46,729,690.74
012305500100	Ebonyi State Newspaper and Publishing Corporation	75,900,000.00	75,900,000.00	7,338,246.69	29,233,474.86	38.5%	46,666,525.14
012500000000	<b>Office of the Head of Service</b>	<b>253,100,000.00</b>	<b>516,200,000.00</b>	<b>161,833,763.43</b>	<b>335,221,335.52</b>	<b>64.9%</b>	<b>180,978,664.48</b>
012500100100	Office of the Head of Service	124,900,000.00	335,000,000.00	129,170,076.40	186,143,313.28	55.6%	148,856,686.72
012500500100	Establishment, Pension and Management Services	42,000,000.00	42,000,000.00	1,186,063.52	38,887,327.50	92.6%	3,112,672.50
012500600100	Administration and General Services	42,000,000.00	95,000,000.00	30,318,346.42	68,994,685.29	72.6%	26,005,314.71
012500700100	Public Service Manpower	44,200,000.00	44,200,000.00	1,159,277.09	41,196,009.45	93.2%	3,003,990.55
014000000000	<b>Office of Auditor General</b>	<b>726,040,620.00</b>	<b>751,040,620.00</b>	<b>73,383,426.78</b>	<b>303,204,093.46</b>	<b>40.4%</b>	<b>447,836,526.54</b>
014000100100	Office of Auditor General - State	536,819,620.00	536,819,620.00	50,278,913.47	191,528,580.15	35.7%	345,291,039.85
014000200100	Office of Auditor General - Local Government	189,221,000.00	214,221,000.00	23,104,513.31	111,675,513.31	52.1%	102,545,486.69
014500000000	<b>Ebonyi Public Complaints and Anti-Corruption Commission</b>	<b>176,200,000.00</b>	<b>176,200,000.00</b>	<b>25,418,516.69</b>	<b>103,375,953.64</b>	<b>58.7%</b>	<b>72,824,046.37</b>
014500100100	Ebonyi Public Complaints and Anti-Corruption Commission	176,200,000.00	176,200,000.00	25,418,516.69	103,375,953.64	58.7%	72,824,046.37
014700000000	<b>Civil Service Commission</b>	<b>138,200,000.00</b>	<b>138,200,000.00</b>	<b>25,245,288.28</b>	<b>86,847,845.00</b>	<b>62.8%</b>	<b>51,352,155.00</b>
014700100100	Civil Service Commission	138,200,000.00	138,200,000.00	25,245,288.28	86,847,845.00	62.8%	51,352,155.00
014900000000	<b>Local Government Service Commission</b>	<b>41,000,000.00</b>	<b>41,000,000.00</b>	<b>9,527,464.17</b>	<b>28,782,392.51</b>	<b>70.2%</b>	<b>12,217,607.49</b>
014900100100	Local Government Service Commission	41,000,000.00	41,000,000.00	9,527,464.17	28,782,392.51	70.2%	12,217,607.49
014800000000	<b>Ebonyi State Independent Electoral Commission</b>	<b>174,900,000.00</b>	<b>177,900,000.00</b>	<b>37,516,186.99</b>	<b>137,096,335.68</b>	<b>77.1%</b>	<b>40,803,664.32</b>
014800100100	Ebonyi State Independent Electoral Commission	174,900,000.00	177,900,000.00	37,516,186.99	137,096,335.68	77.1%	40,803,664.32
012400000000	<b>Ministry of Internal Security</b>	<b>5,571,400,000.00</b>	<b>5,571,400,000.00</b>	<b>1,447,672,905.26</b>	<b>3,475,949,603.41</b>	<b>62.4%</b>	<b>2,095,450,396.59</b>
012400100100	Ministry of Internal Security	5,571,400,000.00	5,571,400,000.00	1,447,672,905.26	3,475,949,603.41	62.4%	2,095,450,396.59

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>012800000000</b>	<b>Ministry of Information Communication and State Technology</b>	<b>152,300,000.00</b>	<b>423,300,000.00</b>	<b>107,058,581.80</b>	<b>188,650,509.96</b>	<b>44.6%</b>	<b>234,649,490.04</b>
012800100100	Ministry of Information Communication and State Technology	152,300,000.00	423,300,000.00	107,058,581.80	188,650,509.96	44.6%	234,649,490.04
<b>017000000000</b>	<b>Ministry of Special Duties</b>	<b>87,000,000.00</b>	<b>87,000,000.00</b>	<b>4,450,161.39</b>	<b>16,534,321.71</b>	<b>19.0%</b>	<b>70,465,678.29</b>
017000100100	Ministry of Special Duties	67,000,000.00	67,000,000.00	4,450,161.39	16,534,321.71	24.7%	50,465,678.29
017000200100	Diaspora Agency	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
<b>017500000000</b>	<b>Ministry of Inter-Party Affairs and Labour Matters</b>	<b>90,200,000.00</b>	<b>90,200,000.00</b>	<b>5,853,706.98</b>	<b>20,709,384.87</b>	<b>23.0%</b>	<b>69,490,615.13</b>
017500100100	Ministry of Inter-Party Affairs and Labour Matters	90,200,000.00	90,200,000.00	5,853,706.98	20,709,384.87	23.0%	69,490,615.13
<b>017600000000</b>	<b>Ministry of Grants and Donor Agency</b>	<b>81,500,000.00</b>	<b>81,500,000.00</b>	<b>7,814,683.44</b>	<b>21,850,178.48</b>	<b>26.8%</b>	<b>59,649,821.52</b>
017600100100	Ministry of Grants and Donor Agency	81,500,000.00	81,500,000.00	7,814,683.44	21,850,178.48	26.8%	59,649,821.52
<b>018000000000</b>	<b>Ministry of Border Peace and Conflict Resolution</b>	<b>174,360,000.00</b>	<b>174,360,000.00</b>	<b>10,884,389.73</b>	<b>32,883,927.25</b>	<b>18.9%</b>	<b>141,476,072.75</b>
018000100100	Ministry of Border Peace and Conflict Resolution	174,360,000.00	174,360,000.00	10,884,389.73	32,883,927.25	18.9%	141,476,072.75
<b>020000000000</b>	<b>Economic Sector</b>	<b>240,577,633,625.00</b>	<b>298,526,708,675.00</b>	<b>110,170,247,827.01</b>	<b>158,505,471,991.42</b>	<b>53.1%</b>	<b>140,021,236,683.58</b>
<b>021500000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>6,572,020,000.00</b>	<b>9,117,020,000.00</b>	<b>5,283,211,432.03</b>	<b>5,872,974,548.56</b>	<b>64.4%</b>	<b>3,244,045,451.44</b>
021500100100	Ministry of Agriculture and Natural Resources	4,989,500,000.00	7,529,500,000.00	5,232,633,361.80	5,664,968,377.05	75.2%	1,864,531,622.95
021510200100	Ebonyi State Agric. Dev. Programme	132,000,000.00	132,000,000.00	20,973,978.85	83,824,017.51	63.5%	48,175,982.49
021510300100	Ebonyi State Agricultural Land Dev. Authority Board	113,000,000.00	113,000,000.00	7,402,627.02	47,690,213.79	42.2%	65,309,786.21
021510200200	FADAMA	1,200,000,000.00	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
021511000100	Ebonyi State Fertilizer and Chemical Co. Ltd.	137,520,000.00	142,520,000.00	22,201,464.36	76,491,940.21	53.7%	66,028,059.79
<b>022000000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>52,769,960,000.00</b>	<b>61,027,960,000.00</b>	<b>31,951,026,167.89</b>	<b>46,902,181,146.37</b>	<b>76.9%</b>	<b>14,125,778,853.64</b>
022000100100	Ministry of Finance and Economic Development	5,266,100,000.00	5,281,100,000.00	33,740,755.45	274,685,477.78	5.2%	5,006,414,522.22
022000700100	Office of the Accountant General	46,950,960,000.00	55,190,960,000.00	31,810,192,114.57	46,261,743,734.53	83.8%	8,929,216,265.47
022000800100	Internal Revenue Board	449,500,000.00	452,500,000.00	92,228,652.97	310,293,354.46	68.6%	142,206,645.54
022000800200	Revenue Appeal Commission	103,400,000.00	103,400,000.00	14,864,644.90	55,458,579.60	53.6%	47,941,420.40
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>	<b>32,910,150,000.00</b>	<b>33,073,150,000.00</b>	<b>126,719,066.99</b>	<b>1,281,651,298.07</b>	<b>3.9%</b>	<b>31,791,498,701.93</b>
022200100100	Ministry of Commerce and Industry	26,992,800,000.00	27,020,800,000.00	22,595,653.73	1,041,653,690.83	3.9%	25,979,146,309.17
022200200100	Ebonyi State Pipes Production Limited	76,700,000.00	76,700,000.00	1,200,000.00	35,341,000.00	46.1%	41,359,000.00
022200400100	Ebonyi Building Material Ind. Ltd	36,600,000.00	171,600,000.00	101,519,559.45	105,573,638.01	61.5%	66,026,361.99
022200500100	Ebonyi State Small and Medium Enterprise Development Agency (ESMEDA)	5,804,050,000.00	5,804,050,000.00	1,403,853.81	99,082,969.23	1.7%	5,704,967,030.77
<b>022700000000</b>	<b>Ministry of Human Capital Dev. and Monitoring</b>	<b>7,071,200,000.00</b>	<b>7,073,700,000.00</b>	<b>1,157,347,860.49</b>	<b>2,579,470,764.34</b>	<b>36.5%</b>	<b>4,494,229,235.66</b>
022700100100	Ministry of Human Capital Dev. and Monitoring	3,071,200,000.00	3,073,700,000.00	1,157,347,860.49	2,579,470,764.34	83.9%	494,229,235.66
022700200100	Ebonyi State Community and Social Development Agency (EB-CSDA)	4,000,000,000.00	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
<b>023000000000</b>	<b>Ministry of Aviation and Technology</b>	<b>3,095,800,000.00</b>	<b>3,760,800,000.00</b>	<b>1,190,883,782.93</b>	<b>2,130,367,481.90</b>	<b>56.6%</b>	<b>1,630,432,518.10</b>
023000100100	Ministry of Aviation and Technology	3,095,800,000.00	3,760,800,000.00	1,190,883,782.93	2,130,367,481.90	56.6%	1,630,432,518.10
<b>023400000000</b>	<b>Ministry of Works</b>	<b>52,032,200,000.00</b>	<b>87,371,200,000.00</b>	<b>50,657,411,473.01</b>	<b>63,035,476,971.10</b>	<b>72.1%</b>	<b>24,335,723,028.91</b>
023400100100	Ministry of Works	51,033,000,000.00	85,355,000,000.00	49,656,857,867.75	61,490,261,197.31	72.0%	23,864,738,802.70
023400400100	Ebonyi State Road Maintenance Agency (EBROMA)	999,200,000.00	2,016,200,000.00	1,000,553,605.26	1,545,215,773.79	76.6%	470,984,226.21
<b>022900000000</b>	<b>Ministry of Transport and Special Projects</b>	<b>77,160,000.00</b>	<b>689,134,821.30</b>	<b>623,578,786.42</b>	<b>646,862,153.91</b>	<b>93.9%</b>	<b>42,272,667.39</b>
022900100100	Ministry of Transport and Special Projects	77,160,000.00	689,134,821.30	623,578,786.42	646,862,153.91	93.9%	42,272,667.39
<b>023600000000</b>	<b>Ministry of Culture and Tourism</b>	<b>2,438,700,000.00</b>	<b>2,448,700,000.00</b>	<b>40,484,047.70</b>	<b>241,235,880.10</b>	<b>9.9%</b>	<b>2,207,464,119.90</b>
023600100100	Ministry of Culture and Tourism	2,299,100,000.00	2,309,100,000.00	24,868,040.99	185,668,774.97	8.0%	2,123,431,225.03
023600400100	Ebonyi State Council for Arts and Culture	139,600,000.00	139,600,000.00	15,616,006.71	55,567,105.13	39.8%	84,032,894.87
<b>023800000000</b>	<b>Ministry of Budget, Planning Research and Monitoring</b>	<b>397,470,000.00</b>	<b>437,470,000.00</b>	<b>50,428,817.04</b>	<b>151,815,916.60</b>	<b>34.7%</b>	<b>285,654,083.40</b>
023800100100	Ministry of Budget, Planning Research and Monitoring	362,270,000.00	402,270,000.00	39,647,241.20	135,391,778.34	33.7%	266,878,221.66
023800200100	Ebonyi State Bureau of Statistics	35,200,000.00	35,200,000.00	10,781,575.84	16,424,138.26	46.7%	18,775,861.74
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>	<b>82,100,000.00</b>	<b>87,100,000.00</b>	<b>12,179,104.39</b>	<b>51,175,948.28</b>	<b>58.8%</b>	<b>35,924,051.72</b>
025000100100	Fiscal Responsibility Commission	82,100,000.00	87,100,000.00	12,179,104.39	51,175,948.28	58.8%	35,924,051.72
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>2,664,950,000.00</b>	<b>2,820,050,228.70</b>	<b>594,037,213.42</b>	<b>1,459,106,362.23</b>	<b>51.7%</b>	<b>1,360,943,866.47</b>
025200100100	Ministry of Water Resources	2,415,700,000.00	2,565,800,228.70	582,520,777.65	1,428,662,755.34	55.7%	1,137,137,473.36
025210300100	EB-RUWASSA	249,250,000.00	254,250,000.00	11,516,435.77	30,443,606.89	12.0%	223,806,393.11
<b>026000000000</b>	<b>Ministry of Lands and Survey</b>	<b>3,488,368,625.00</b>	<b>4,024,368,625.00</b>	<b>591,919,498.73</b>	<b>1,035,135,521.58</b>	<b>25.7%</b>	<b>2,989,233,103.42</b>



Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
026000100100	Ministry of Lands and Survey	3,322,368,625.00	3,823,368,625.00	557,226,702.51	955,215,430.96	25.0%	2,868,153,194.04
026000200100	Office of the Surveyor-General	166,000,000.00	201,000,000.00	34,692,796.22	79,920,090.62	39.8%	121,079,909.38
<b>023100000000</b>	<b>Ministry of Power and Energy</b>	<b>44,625,400,000.00</b>	<b>45,545,400,000.00</b>	<b>3,226,969,402.41</b>	<b>6,253,645,256.19</b>	<b>13.7%</b>	<b>39,291,754,743.81</b>
023100100100	Ministry of Power and Energy	32,881,900,000.00	33,801,900,000.00	3,218,887,373.91	6,224,258,073.80	18.4%	27,577,641,926.20
023100200100	Ebonyi State Rural Electrification Board	11,743,500,000.00	11,743,500,000.00	8,082,028.50	29,387,182.39	0.3%	11,714,112,817.61
<b>025300000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>7,201,420,000.00</b>	<b>9,325,420,000.00</b>	<b>3,522,914,741.34</b>	<b>6,647,151,910.16</b>	<b>71.3%</b>	<b>2,678,268,089.84</b>
025300100100	Ministry of Housing and Urban Development	7,165,300,000.00	9,286,300,000.00	3,520,935,861.57	6,640,312,243.90	71.5%	2,645,987,756.10
025300200100	Ebonyi State Housing Corporation	36,120,000.00	39,120,000.00	1,978,879.77	6,839,666.26	17.5%	32,280,333.74
<b>026600000000</b>	<b>Ministry of Project Monitoring and Evaluation</b>	<b>117,550,000.00</b>	<b>122,550,000.00</b>	<b>8,542,333.47</b>	<b>29,409,154.24</b>	<b>24.0%</b>	<b>93,140,845.76</b>
026600100100	Ministry of Project Monitoring and Evaluation	117,550,000.00	122,550,000.00	8,542,333.47	29,409,154.24	24.0%	93,140,845.76
<b>026700000000</b>	<b>Ministry of Infrastructural Development and Concession</b>	<b>19,080,000,000.00</b>	<b>22,149,300,000.00</b>	<b>8,190,805,719.59</b>	<b>17,048,659,068.74</b>	<b>77.0%</b>	<b>5,100,640,931.26</b>
026700100100	Ministry of Infrastructural Development and Concession	19,080,000,000.00	22,149,300,000.00	8,190,805,719.59	17,048,659,068.74	77.0%	5,100,640,931.26
<b>026900000000</b>	<b>Ministry of Market Development and Management</b>	<b>446,600,000.00</b>	<b>446,600,000.00</b>	<b>21,373,117.63</b>	<b>75,291,029.40</b>	<b>16.9%</b>	<b>371,308,970.60</b>
026900100100	Ministry of Market Development and Management	73,300,000.00	73,300,000.00	8,108,472.73	29,432,449.80	40.2%	43,867,550.20
026900200100	Ebonyi State Market Development Board	373,300,000.00	373,300,000.00	13,264,644.90	45,858,579.60	12.3%	327,441,420.40
<b>027200000000</b>	<b>Ministry of Solid Mineral Development Communities</b>	<b>90,400,000.00</b>	<b>90,400,000.00</b>	<b>13,460,868.05</b>	<b>43,149,296.39</b>	<b>47.7%</b>	<b>47,250,703.61</b>
027200100100	Ministry of Solid Mineral Development Communities	90,400,000.00	90,400,000.00	13,460,868.05	43,149,296.39	47.7%	47,250,703.61
<b>027300000000</b>	<b>Ministry of Trade and Investment</b>	<b>3,150,450,000.00</b>	<b>6,650,650,000.00</b>	<b>2,897,293,992.42</b>	<b>2,986,096,598.05</b>	<b>44.9%</b>	<b>3,664,553,401.95</b>
027300100100	Ministry of Trade and Investment	3,067,550,000.00	6,567,750,000.00	2,894,371,980.42	2,964,890,775.15	45.1%	3,602,859,224.85
027300300100	Ebonyi State Investment and Property Ltd	82,900,000.00	82,900,000.00	2,922,012.00	21,205,822.90	25.6%	61,694,177.10
<b>027800000000</b>	<b>Ministry of Skill Development and Job Creation</b>	<b>2,265,735,000.00</b>	<b>2,265,735,000.00</b>	<b>9,660,401.06</b>	<b>34,615,685.22</b>	<b>1.5%</b>	<b>2,231,119,314.78</b>
027800100100	Ministry of Skill Development and Job Creation	1,265,735,000.00	1,265,735,000.00	9,660,401.06	34,615,685.22	2.7%	1,231,119,314.78
027800200100	Ebonyi Vocational College	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>4,128,550,000.00</b>	<b>4,335,550,000.00</b>	<b>884,045,669.26</b>	<b>3,667,892,216.77</b>	<b>84.6%</b>	<b>667,657,783.23</b>
<b>031800000000</b>	<b>The State Judiciary</b>	<b>3,339,630,000.00</b>	<b>3,536,630,000.00</b>	<b>745,882,834.42</b>	<b>2,997,379,660.74</b>	<b>84.8%</b>	<b>539,250,339.26</b>
031801100100	Judicial Service Commission	326,630,000.00	326,630,000.00	103,928,832.51	147,503,937.54	45.2%	179,126,062.46
031805100100	State High Court	1,934,000,000.00	1,950,000,000.00	348,580,000.01	1,835,740,000.03	94.1%	114,259,999.97
031805200100	Customary Court of Appeal	1,079,000,000.00	1,260,000,000.00	293,374,001.90	1,014,135,723.17	80.5%	245,864,276.83
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>788,920,000.00</b>	<b>798,920,000.00</b>	<b>138,162,834.84</b>	<b>670,512,556.03</b>	<b>83.9%</b>	<b>128,407,443.97</b>
032600100100	Ministry of Justice	788,920,000.00	798,920,000.00	138,162,834.84	670,512,556.03	83.9%	128,407,443.97
<b>040000000000</b>	<b>Regional Sector</b>	<b>548,500,000.00</b>	<b>756,500,000.00</b>	<b>218,976,136.97</b>	<b>551,186,756.99</b>	<b>72.9%</b>	<b>205,313,243.01</b>
<b>043700000000</b>	<b>Ministry of Capital City and Urban Development</b>	<b>548,500,000.00</b>	<b>756,500,000.00</b>	<b>218,976,136.97</b>	<b>551,186,756.99</b>	<b>72.9%</b>	<b>205,313,243.01</b>
043700100100	Ministry of Capital City and Urban Development	548,500,000.00	756,500,000.00	218,976,136.97	551,186,756.99	72.9%	205,313,243.01
<b>050000000000</b>	<b>Social Sector</b>	<b>143,282,735,755.00</b>	<b>153,165,835,755.00</b>	<b>42,820,178,857.29</b>	<b>79,393,307,588.58</b>	<b>51.8%</b>	<b>73,772,528,166.42</b>
<b>053900000000</b>	<b>Ministry of Youth Development and Sports</b>	<b>28,475,920,000.00</b>	<b>29,500,920,000.00</b>	<b>3,685,692,178.95</b>	<b>4,184,547,748.88</b>	<b>14.2%</b>	<b>25,316,372,251.12</b>
053900100100	Ministry of Youth Development and Sports	28,182,320,000.00	28,257,320,000.00	2,783,899,117.71	3,036,344,957.92	10.7%	25,220,975,042.08
053905100100	Ebonyi State Sports Council	293,600,000.00	1,243,600,000.00	901,793,061.24	1,148,202,790.96	92.3%	95,397,209.04
<b>051400000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>413,420,000.00</b>	<b>451,420,000.00</b>	<b>76,582,357.79</b>	<b>278,232,698.62</b>	<b>61.6%</b>	<b>173,187,301.38</b>
051400100100	Ministry of Women Affairs and Social Development	294,680,000.00	331,680,000.00	60,480,795.29	214,060,319.17	64.5%	117,619,680.83
051400200100	Women Development Centre	118,740,000.00	119,740,000.00	16,101,562.50	64,172,379.45	53.6%	55,567,620.55
<b>051700000000</b>	<b>Ministry of Primary and Secondary Education</b>	<b>25,850,830,000.00</b>	<b>26,200,830,000.00</b>	<b>13,407,335,292.43</b>	<b>20,352,367,872.58</b>	<b>77.7%</b>	<b>5,848,462,127.42</b>
051700100100	Ministry of Primary and Secondary Education	5,009,770,000.00	5,029,770,000.00	2,201,261,081.35	4,009,184,692.54	79.7%	1,020,585,307.46
051700300100	Ebonyi State Universal Basic Education Board	12,339,560,000.00	12,369,560,000.00	9,002,836,837.47	9,586,921,699.18	77.5%	2,782,638,300.82
051700800100	Ebonyi State Library Board	192,680,000.00	192,680,000.00	20,742,458.13	37,292,930.75	19.4%	155,387,069.25
051700900100	Examinations Development Centre	30,080,000.00	30,080,000.00	1,281,632.10	4,049,386.90	13.5%	26,030,613.10
051701000100	Agency for Mass Literacy	44,700,000.00	44,700,000.00	1,932,933.55	5,037,822.80	11.3%	39,662,177.20
051701100100	King David Gifted Children	1,000,000,000.00	1,000,000,000.00	-	106,451,200.00	10.6%	893,548,800.00
051705100100	Secondary Education Board	7,234,040,000.00	7,534,040,000.00	2,179,280,349.83	6,603,430,140.41	87.6%	930,609,859.59
<b>052100000000</b>	<b>Ministry of Health</b>	<b>39,212,563,000.00</b>	<b>39,893,663,000.00</b>	<b>13,329,298,226.28</b>	<b>15,656,050,640.32</b>	<b>39.2%</b>	<b>24,237,612,359.68</b>
052100100100	Ministry of Health	20,682,620,000.00	20,939,620,000.00	856,013,644.29	1,635,923,116.32	7.8%	19,303,696,883.68

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
052103300100	Ebonyi State Agency for Control of AIDS	109,000,000.00	109,000,000.00	-	-	0.0%	109,000,000.00
052110600100	School of Health Technology, Ngbo	308,100,000.00	308,100,000.00	39,323,650.51	151,756,810.17	49.3%	156,343,189.83
052110400100	School of Nursing and Midwifery, Uburu	271,830,000.00	272,830,000.00	5,980,000.00	61,820,000.00	22.7%	211,010,000.00
052110200100	Ebonyi Hospital Management Board	1,493,400,000.00	1,604,400,000.00	372,948,656.02	1,285,067,328.86	80.1%	319,332,671.14
052100300100	Ebonyi State Primary Health Care Development Agency	15,087,713,000.00	15,087,713,000.00	11,116,725,836.27	11,451,471,484.27	75.9%	3,636,241,515.73
052100200100	Ebonyi State Health Insurance Agency	798,900,000.00	1,111,000,000.00	938,306,439.19	1,070,011,900.70	96.3%	40,988,099.30
052111500100	Ebonyi State Committee on Food and Nutrition	205,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00
052111800100	Ebonyi State Drugs and Medical Commodities Management Agency	256,000,000.00	256,000,000.00	-	-	0.0%	256,000,000.00
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>813,200,000.00</b>	<b>813,200,000.00</b>	<b>163,880,821.13</b>	<b>480,855,973.75</b>	<b>59.1%</b>	<b>332,344,026.25</b>
053500100100	Ministry of Environment	813,200,000.00	813,200,000.00	163,880,821.13	480,855,973.75	59.1%	332,344,026.25
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Matters</b>	<b>123,000,000.00</b>	<b>123,000,000.00</b>	<b>26,125,807.05</b>	<b>93,736,595.71</b>	<b>76.2%</b>	<b>29,263,404.29</b>
055100100100	Ministry of Local Government and Chieftaincy Matters	123,000,000.00	123,000,000.00	26,125,807.05	93,736,595.71	76.2%	29,263,404.29
<b>057700000000</b>	<b>Ministry of Tertiary Education</b>	<b>46,033,576,000.00</b>	<b>53,782,576,000.00</b>	<b>12,095,465,924.78</b>	<b>37,611,368,284.43</b>	<b>69.9%</b>	<b>16,171,207,715.57</b>
057700100100	Ministry of Tertiary Education	79,570,000.00	79,570,000.00	8,836,774.61	31,044,166.16	39.0%	48,525,833.84
057701900100	Ebonyi State College of Education, Ikwo	1,499,850,000.00	1,499,850,000.00	197,700,000.00	798,150,000.00	53.2%	701,700,000.00
057702100100	Ebonyi State University	13,484,756,000.00	13,733,756,000.00	1,944,050,495.89	7,666,137,207.30	55.8%	6,067,618,792.70
057702100200	King David Umahi Federal University of Medical Sciences, Uburu	200,000,000.00	200,000,000.00	40,000,000.00	100,000,000.00	50.0%	100,000,000.00
057702100300	Aeronautic University, Ezza	10,725,000,000.00	10,725,000,000.00	1,647,553,360.95	5,529,025,494.02	51.6%	5,195,974,505.98
057702100400	ICT University, Ezza	13,983,000,000.00	18,983,000,000.00	5,107,476,463.80	16,294,950,663.55	85.8%	2,688,049,336.45
057705600100	Ebonyi State Scholarship Board	6,061,400,000.00	8,561,400,000.00	3,149,848,829.53	7,192,060,753.40	84.0%	1,369,339,246.60
<b>057900000000</b>	<b>Ministry of Rural Development</b>	<b>2,360,226,755.00</b>	<b>2,400,226,755.00</b>	<b>35,798,248.88</b>	<b>736,147,774.29</b>	<b>30.7%</b>	<b>1,664,078,980.71</b>
057900100100	Ministry of Rural Development	2,360,226,755.00	2,400,226,755.00	35,798,248.88	736,147,774.29	30.7%	1,664,078,980.71

Table 5: Personnel Expenditure by Administrative Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Personnel Expenditure</b>	<b>36,656,004,620.00</b>	<b>39,441,504,620.00</b>	<b>8,498,179,679.87</b>	<b>29,306,671,388.44</b>	<b>74.3%</b>	<b>10,134,833,231.56</b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>4,496,058,620.00</b>	<b>5,209,558,620.00</b>	<b>1,196,643,826.20</b>	<b>4,293,179,633.19</b>	<b>82.4%</b>	<b>916,378,986.82</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>1,304,320,000.00</b>	<b>1,504,320,000.00</b>	<b>346,111,710.46</b>	<b>1,353,993,568.17</b>	<b>90.0%</b>	<b>150,326,431.83</b>
011100100100	Office of the Executive Governor	1,119,000,000.00	1,319,000,000.00	305,333,944.52	1,207,926,234.56	91.6%	111,073,765.44
011100100200	Office of the Deputy Governor	100,820,000.00	100,820,000.00	22,357,669.96	83,712,322.67	83.0%	17,107,677.33
011100800100	Ebonyi State Emergency Mgt. Agency (SEMA)	49,600,000.00	49,600,000.00	10,341,805.07	35,560,745.69	71.7%	14,039,254.31
011101000100	Ebonyi State Bureau of Public Procurement	34,900,000.00	34,900,000.00	8,078,290.91	26,794,265.25	76.8%	8,105,734.75
<b>016100000000</b>	<b>Office of Secretary the State Government</b>	<b>875,720,000.00</b>	<b>997,220,000.00</b>	<b>196,052,349.48</b>	<b>792,672,618.17</b>	<b>79.5%</b>	<b>204,547,381.83</b>
016100100100	Office of Secretary the State Government	591,220,000.00	712,720,000.00	144,407,480.36	613,414,990.73	86.1%	99,305,009.27
016100200100	Economic Affairs Department	22,900,000.00	22,900,000.00	3,629,482.37	14,667,184.31	64.0%	8,232,815.69
016100300100	Executive Council (EXCO) Department	10,260,000.00	10,260,000.00	2,383,584.84	8,408,015.89	81.9%	1,851,984.11
016100500100	Department of General Services	111,900,000.00	111,900,000.00	21,294,190.28	76,868,304.08	68.7%	35,031,695.92
016100700100	Political and Social Services Department (PSSD)	10,920,000.00	10,920,000.00	2,304,496.95	7,897,337.07	72.3%	3,022,662.93
016102100100	Liaison Office, Lagos	58,120,000.00	58,120,000.00	11,016,557.34	33,823,393.38	58.2%	24,296,606.62
016102100200	Liaison Office, Abuja	70,400,000.00	70,400,000.00	11,016,557.34	37,593,392.71	53.4%	32,806,607.29
<b>011200000000</b>	<b>Ebonyi State House of Assembly</b>	<b>670,000,000.00</b>	<b>698,000,000.00</b>	<b>171,514,608.57</b>	<b>649,931,733.59</b>	<b>93.1%</b>	<b>48,068,266.41</b>
011200300100	Ebonyi State House of Assembly	370,000,000.00	370,000,000.00	84,762,063.60	356,093,266.02	96.2%	13,906,733.98
011200400100	Ebonyi State House of Assembly Service Commission	300,000,000.00	328,000,000.00	86,752,544.97	293,838,467.57	89.6%	34,161,532.43
<b>012300000000</b>	<b>Ministry of Information and State Orientation</b>	<b>501,000,000.00</b>	<b>574,000,000.00</b>	<b>135,998,962.05</b>	<b>470,063,938.07</b>	<b>81.9%</b>	<b>103,936,061.93</b>
012300100100	Ministry of Information and State Orientation	172,500,000.00	195,500,000.00	49,654,753.17	175,430,958.11	89.7%	20,069,041.89
012300300100	Ebonyi State Broadcasting Corporation (EBBC)	255,400,000.00	305,400,000.00	75,411,562.23	250,629,195.84	82.1%	54,770,804.16
012301300100	Government Printing and Stationery Department	24,200,000.00	24,200,000.00	3,894,399.96	15,470,309.26	63.9%	8,729,690.74
012305000100	Ebonyi State Newspaper and Publishing Corporation	48,900,000.00	48,900,000.00	7,038,246.69	28,533,474.86	58.4%	20,366,525.14
<b>012500000000</b>	<b>Office of the Head of Service</b>	<b>168,100,000.00</b>	<b>431,100,000.00</b>	<b>158,533,763.43</b>	<b>323,621,335.52</b>	<b>75.1%</b>	<b>107,478,664.48</b>
012500100100	Office of the Head of Service	48,900,000.00	258,900,000.00	125,870,076.40	174,543,313.28	67.4%	84,356,686.72
012500500100	Establishment, Pension and Management Services	39,000,000.00	39,000,000.00	1,186,063.52	38,887,327.50	99.7%	112,672.50
012500600100	Administration and General Services	39,000,000.00	92,000,000.00	30,318,346.42	68,994,685.29	75.0%	23,005,314.71
012500700100	Public Service Manpower	41,200,000.00	41,200,000.00	1,159,277.09	41,196,009.45	100.0%	3,990.55
<b>014000000000</b>	<b>Office of Auditor General</b>	<b>336,858,620.00</b>	<b>361,858,620.00</b>	<b>72,183,426.78</b>	<b>289,404,093.46</b>	<b>80.0%</b>	<b>72,454,526.54</b>
014000100100	Office of Auditor General - State	248,287,620.00	248,287,620.00	49,078,913.47	177,728,580.15	71.6%	70,559,039.85
014000200100	Office of Auditor General - Local Government	88,571,000.00	113,571,000.00	23,104,513.31	111,675,513.31	98.3%	1,895,486.69
<b>014500000000</b>	<b>Ebonyi Public Complaints and Anti-Corruption Commission</b>	<b>102,200,000.00</b>	<b>102,200,000.00</b>	<b>13,818,516.69</b>	<b>59,775,953.64</b>	<b>58.5%</b>	<b>42,424,046.37</b>
014500100100	Ebonyi Public Complaints and Anti-Corruption Commission	102,200,000.00	102,200,000.00	13,818,516.69	59,775,953.64	58.5%	42,424,046.37
<b>014700000000</b>	<b>Civil Service Commission</b>	<b>93,200,000.00</b>	<b>93,200,000.00</b>	<b>22,426,288.28</b>	<b>69,528,845.00</b>	<b>74.6%</b>	<b>23,671,155.00</b>
014700100100	Civil Service Commission	93,200,000.00	93,200,000.00	22,426,288.28	69,528,845.00	74.6%	23,671,155.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>35,000,000.00</b>	<b>35,000,000.00</b>	<b>9,527,464.17</b>	<b>28,582,392.51</b>	<b>81.7%</b>	<b>6,417,607.49</b>
014900100100	Local Government Service Commission	35,000,000.00	35,000,000.00	9,527,464.17	28,582,392.51	81.7%	6,417,607.49
<b>014800000000</b>	<b>Ebonyi State Independent Electoral Commission</b>	<b>158,900,000.00</b>	<b>161,900,000.00</b>	<b>36,115,986.99</b>	<b>128,696,135.68</b>	<b>79.5%</b>	<b>33,203,864.32</b>
014800100100	Ebonyi State Independent Electoral Commission	158,900,000.00	161,900,000.00	36,115,986.99	128,696,135.68	79.5%	33,203,864.32
<b>012400000000</b>	<b>Ministry of Internal Security</b>	<b>65,400,000.00</b>	<b>65,400,000.00</b>	<b>9,922,125.96</b>	<b>37,524,597.11</b>	<b>57.4%</b>	<b>27,875,402.89</b>
012400100100	Ministry of Internal Security	65,400,000.00	65,400,000.00	9,922,125.96	37,524,597.11	57.4%	27,875,402.89
<b>012800000000</b>	<b>Ministry of Information Communication and State Technology</b>	<b>38,300,000.00</b>	<b>38,300,000.00</b>	<b>4,135,681.80</b>	<b>16,527,609.96</b>	<b>43.2%</b>	<b>21,772,390.04</b>
012800100100	Ministry of Information Communication and State Technology	38,300,000.00	38,300,000.00	4,135,681.80	16,527,609.96	43.2%	21,772,390.04
<b>017000000000</b>	<b>Ministry of Special Duties</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>2,950,161.39</b>	<b>11,934,321.71</b>	<b>47.7%</b>	<b>13,065,678.29</b>
017000100100	Ministry of Special Duties	25,000,000.00	25,000,000.00	2,950,161.39	11,934,321.71	47.7%	13,065,678.29
<b>017500000000</b>	<b>Ministry of Inter-Party Affairs and Labour Matters</b>	<b>48,200,000.00</b>	<b>48,200,000.00</b>	<b>4,653,706.98</b>	<b>17,109,384.87</b>	<b>35.5%</b>	<b>31,090,615.13</b>
017500100100	Ministry of Inter-Party Affairs and Labour Matters	48,200,000.00	48,200,000.00	4,653,706.98	17,109,384.87	35.5%	31,090,615.13
<b>017600000000</b>	<b>Ministry of Grants and Donor Agency</b>	<b>29,500,000.00</b>	<b>29,500,000.00</b>	<b>4,814,683.44</b>	<b>16,850,178.48</b>	<b>57.1%</b>	<b>12,649,821.52</b>

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
017600100100	Ministry of Grants and Donor Agency	29,500,000.00	29,500,000.00	4,814,683.44	16,850,178.48	57.1%	12,649,821.52
<b>018000000000</b>	<b>Ministry of Border Peace and Conflict Resolution</b>	<b>44,360,000.00</b>	<b>44,360,000.00</b>	<b>7,884,389.73</b>	<b>26,962,927.25</b>	<b>60.8%</b>	<b>17,397,072.75</b>
018000100100	Ministry of Border Peace and Conflict Resolution	44,360,000.00	44,360,000.00	7,884,389.73	26,962,927.25	60.8%	17,397,072.75
<b>020000000000</b>	<b>Economic Sector</b>	<b>7,607,850,000.00</b>	<b>8,646,850,000.00</b>	<b>2,083,879,094.16</b>	<b>6,955,711,068.59</b>	<b>80.4%</b>	<b>1,691,138,931.42</b>
<b>021500000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>653,520,000.00</b>	<b>798,520,000.00</b>	<b>167,962,232.03</b>	<b>681,923,348.56</b>	<b>85.4%</b>	<b>116,596,651.44</b>
021500100100	Ministry of Agriculture and Natural Resources	397,000,000.00	537,000,000.00	118,584,161.80	479,317,177.05	89.3%	57,682,822.95
021510200100	Ebonyi State Agric. Dev. Programme	118,000,000.00	118,000,000.00	20,973,978.85	83,824,017.51	71.0%	34,175,982.49
021510300100	Ebonyi State Agricultural Land Dev. Authority Board	51,000,000.00	51,000,000.00	6,202,627.02	42,290,213.79	82.9%	8,709,786.21
021511000100	Ebonyi State Fertilizer and Chemical Co. Ltd.	87,520,000.00	92,520,000.00	22,201,464.36	76,491,940.21	82.7%	16,028,059.79
<b>022000000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>4,208,800,000.00</b>	<b>4,853,800,000.00</b>	<b>1,348,713,979.63</b>	<b>4,116,157,290.43</b>	<b>84.8%</b>	<b>737,642,709.58</b>
022000100100	Ministry of Finance and Economic Development	155,000,000.00	160,000,000.00	28,142,555.45	92,191,615.58	57.6%	67,808,384.42
022000700100	Office of the Accountant General	3,659,900,000.00	4,299,900,000.00	1,228,508,126.31	3,693,243,740.79	85.9%	606,656,259.22
022000800100	Internal Revenue Board	328,500,000.00	328,500,000.00	81,198,652.97	287,263,354.46	87.4%	41,236,645.54
022000800200	Revenue Appeal Commission	65,400,000.00	65,400,000.00	10,864,644.90	43,458,579.60	66.5%	21,941,420.40
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>	<b>111,650,000.00</b>	<b>139,650,000.00</b>	<b>24,478,051.44</b>	<b>93,401,728.53</b>	<b>66.9%</b>	<b>46,248,271.47</b>
022200100100	Ministry of Commerce and Industry	70,000,000.00	98,000,000.00	21,795,653.73	82,453,690.83	84.1%	15,546,309.17
022200200100	Ebonyi State Pipes Production Limited	19,200,000.00	19,200,000.00	-	-	0.0%	19,200,000.00
022200400100	Ebonyi Building Material Ind. Ltd	12,600,000.00	12,600,000.00	1,278,543.90	5,332,622.46	42.3%	7,267,377.54
022200500100	Ebonyi State Small and Medium Enterprise Development Agency (ESMEDA)	9,850,000.00	9,850,000.00	1,403,853.81	5,615,415.24	57.0%	4,234,584.76
<b>022700000000</b>	<b>Ministry of Human Capital Dev. and Monitoring</b>	<b>70,200,000.00</b>	<b>70,200,000.00</b>	<b>11,097,860.49</b>	<b>40,329,764.34</b>	<b>57.4%</b>	<b>29,870,235.66</b>
022700100100	Ministry of Human Capital Dev. and Monitoring	70,200,000.00	70,200,000.00	11,097,860.49	40,329,764.34	57.4%	29,870,235.66
<b>023000000000</b>	<b>Ministry of Aviation and Technology</b>	<b>547,000,000.00</b>	<b>562,000,000.00</b>	<b>117,911,632.93</b>	<b>555,728,181.90</b>	<b>98.9%</b>	<b>6,271,818.10</b>
023000100100	Ministry of Aviation and Technology	547,000,000.00	562,000,000.00	117,911,632.93	555,728,181.90	98.9%	6,271,818.10
<b>023400000000</b>	<b>Ministry of Works</b>	<b>261,550,000.00</b>	<b>308,550,000.00</b>	<b>63,721,457.09</b>	<b>231,658,200.20</b>	<b>75.1%</b>	<b>76,891,799.80</b>
023400100100	Ministry of Works	189,000,000.00	219,000,000.00	46,841,342.33	170,115,916.91	77.7%	48,884,083.09
023400400100	Ebonyi State Road Maintenance Agency (EBROMA)	72,550,000.00	89,550,000.00	16,880,114.76	61,542,283.29	68.7%	28,007,716.71
<b>022900000000</b>	<b>Ministry of Transport and Special Projects</b>	<b>30,160,000.00</b>	<b>30,160,000.00</b>	<b>9,103,965.12</b>	<b>28,758,832.61</b>	<b>95.4%</b>	<b>1,401,167.39</b>
022900100100	Ministry of Transport and Special Projects	30,160,000.00	30,160,000.00	9,103,965.12	28,758,832.61	95.4%	1,401,167.39
<b>023600000000</b>	<b>Ministry of Culture and Tourism</b>	<b>225,600,000.00</b>	<b>235,600,000.00</b>	<b>38,484,047.70</b>	<b>136,085,880.10</b>	<b>57.8%</b>	<b>99,514,119.90</b>
023600100100	Ministry of Culture and Tourism	101,000,000.00	111,000,000.00	23,468,040.99	81,268,774.97	73.2%	29,731,225.03
023600400100	Ebonyi State Council for Arts and Culture	124,600,000.00	124,600,000.00	15,016,066.71	54,817,105.13	44.0%	69,782,894.87
<b>023800000000</b>	<b>Ministry of Budget, Planning Research and Monitoring</b>	<b>142,550,000.00</b>	<b>172,550,000.00</b>	<b>27,778,817.04</b>	<b>97,975,916.60</b>	<b>56.8%</b>	<b>74,574,083.40</b>
023800100100	Ministry of Budget, Planning Research and Monitoring	136,550,000.00	166,550,000.00	24,997,241.20	92,051,778.34	55.3%	74,498,221.66
023800200100	Ebonyi State Bureau of Statistics	6,000,000.00	6,000,000.00	2,781,575.84	5,924,138.26	98.7%	75,861.74
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>	<b>58,600,000.00</b>	<b>63,600,000.00</b>	<b>10,879,104.39</b>	<b>40,975,948.28</b>	<b>64.4%</b>	<b>22,624,051.72</b>
025000100100	Fiscal Responsibility Commission	58,600,000.00	63,600,000.00	10,879,104.39	40,975,948.28	64.4%	22,624,051.72
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>240,100,000.00</b>	<b>245,100,000.00</b>	<b>55,713,929.14</b>	<b>178,536,794.62</b>	<b>72.8%</b>	<b>66,563,205.38</b>
025200100100	Ministry of Water Resources	196,700,000.00	196,700,000.00	45,097,493.37	149,926,521.06	76.2%	46,773,478.94
025210300100	EB-RUWASSA	43,400,000.00	48,400,000.00	10,616,435.77	28,610,273.56	59.1%	19,789,726.44
<b>026000000000</b>	<b>Ministry of Lands and Survey</b>	<b>201,700,000.00</b>	<b>261,700,000.00</b>	<b>50,396,729.28</b>	<b>186,793,799.58</b>	<b>71.4%</b>	<b>74,906,200.42</b>
026000100100	Ministry of Lands and Survey	141,700,000.00	191,700,000.00	35,703,933.06	128,073,708.96	66.8%	63,626,291.04
026000200100	Office of the Surveyor-General	60,000,000.00	70,000,000.00	14,692,796.22	58,720,090.62	83.9%	11,279,909.38
<b>023100000000</b>	<b>Ministry of Power and Energy</b>	<b>311,300,000.00</b>	<b>331,300,000.00</b>	<b>60,458,442.99</b>	<b>222,684,089.28</b>	<b>67.2%</b>	<b>108,615,910.72</b>
023100100100	Ministry of Power and Energy	241,800,000.00	261,800,000.00	54,476,414.49	197,426,906.89	75.4%	64,373,093.11
023100200100	Ebonyi State Rural Electrification Board	69,500,000.00	69,500,000.00	5,982,028.50	25,257,182.39	36.3%	44,242,817.61
<b>025300000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>107,220,000.00</b>	<b>131,220,000.00</b>	<b>25,493,741.34</b>	<b>90,337,910.16</b>	<b>68.8%</b>	<b>40,882,089.84</b>
025300100100	Ministry of Housing and Urban Development	93,300,000.00	114,300,000.00	23,514,861.57	83,498,243.90	73.1%	30,801,756.10
025302000100	Ebonyi State Housing Corporation	13,920,000.00	16,920,000.00	1,978,879.77	6,839,666.26	40.4%	10,080,333.74
<b>026600000000</b>	<b>Ministry of Project Monitoring and Evaluation</b>	<b>35,000,000.00</b>	<b>40,000,000.00</b>	<b>7,542,333.47</b>	<b>26,659,154.24</b>	<b>66.6%</b>	<b>13,340,845.76</b>
026600100100	Ministry of Project Monitoring and Evaluation	35,000,000.00	40,000,000.00	7,542,333.47	26,659,154.24	66.6%	13,340,845.76
<b>026700000000</b>	<b>Ministry of Infrastructural Development and Concession</b>	<b>68,000,000.00</b>	<b>68,000,000.00</b>	<b>10,504,390.92</b>	<b>37,821,620.10</b>	<b>55.6%</b>	<b>30,178,379.90</b>
026700100100	Ministry of Infrastructural Development and Concession	68,000,000.00	68,000,000.00	10,504,390.92	37,821,620.10	55.6%	30,178,379.90

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>026900000000</b>	<b>Ministry of Market Development and Management</b>	<b>110,600,000.00</b>	<b>110,600,000.00</b>	<b>17,973,117.63</b>	<b>70,491,029.40</b>	<b>63.7%</b>	<b>40,108,970.60</b>
026900100100	Ministry of Market Development and Management	49,300,000.00	49,300,000.00	7,108,472.73	27,032,449.80	54.8%	22,267,550.20
026900200100	Ebonyi State Market Development Board	61,300,000.00	61,300,000.00	10,864,644.90	43,458,579.60	70.9%	17,841,420.40
<b>027200000000</b>	<b>Ministry of Solid Mineral Development Communities</b>	<b>72,400,000.00</b>	<b>72,400,000.00</b>	<b>12,210,868.05</b>	<b>40,389,296.39</b>	<b>55.8%</b>	<b>32,010,703.61</b>
027200100100	Ministry of Solid Mineral Development Communities	72,400,000.00	72,400,000.00	12,210,868.05	40,389,296.39	55.8%	32,010,703.61
<b>027300000000</b>	<b>Ministry of Trade and Investment</b>	<b>103,700,000.00</b>	<b>103,700,000.00</b>	<b>14,893,992.42</b>	<b>49,056,598.05</b>	<b>47.3%</b>	<b>54,643,401.95</b>
027300100100	Ministry of Trade and Investment	66,900,000.00	66,900,000.00	11,971,980.42	37,850,775.15	56.6%	29,049,224.85
027300300100	Ebonyi State Investment and Property Ltd	36,800,000.00	36,800,000.00	2,922,012.00	11,205,822.90	30.5%	25,594,177.10
<b>027800000000</b>	<b>Ministry of Skill Development and Job Creation</b>	<b>48,200,000.00</b>	<b>48,200,000.00</b>	<b>8,560,401.06</b>	<b>29,945,685.22</b>	<b>62.1%</b>	<b>18,254,314.78</b>
027800100100	Ministry of Skill Development and Job Creation	48,200,000.00	48,200,000.00	8,560,401.06	29,945,685.22	62.1%	18,254,314.78
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>1,308,040,000.00</b>	<b>1,498,040,000.00</b>	<b>311,055,669.24</b>	<b>1,313,466,216.71</b>	<b>87.7%</b>	<b>184,573,783.29</b>
<b>031800000000</b>	<b>The State Judiciary</b>	<b>1,104,020,000.00</b>	<b>1,284,020,000.00</b>	<b>263,882,834.40</b>	<b>1,140,189,660.68</b>	<b>88.8%</b>	<b>143,830,339.32</b>
031801100100	Judicial Service Commission	204,020,000.00	204,020,000.00	99,828,832.51	134,013,937.54	65.7%	70,006,062.46
031805100100	State High Court	500,000,000.00	500,000,000.00	-	500,000,000.00	100.0%	-
031805200100	Customary Court of Appeal	400,000,000.00	580,000,000.00	164,054,001.89	506,175,723.14	87.3%	73,824,276.86
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>204,020,000.00</b>	<b>214,020,000.00</b>	<b>47,172,834.84</b>	<b>173,276,556.03</b>	<b>81.0%</b>	<b>40,743,443.97</b>
032600100100	Ministry of Justice	204,020,000.00	214,020,000.00	47,172,834.84	173,276,556.03	81.0%	40,743,443.97
<b>040000000000</b>	<b>Regional Sector</b>	<b>73,500,000.00</b>	<b>83,500,000.00</b>	<b>18,343,636.97</b>	<b>63,054,256.99</b>	<b>75.5%</b>	<b>20,445,743.01</b>
<b>043700000000</b>	<b>Ministry of Capital City and Urban Development</b>	<b>73,500,000.00</b>	<b>83,500,000.00</b>	<b>18,343,636.97</b>	<b>63,054,256.99</b>	<b>75.5%</b>	<b>20,445,743.01</b>
043700100100	Ministry of Capital City and Urban Development	73,500,000.00	83,500,000.00	18,343,636.97	63,054,256.99	75.5%	20,445,743.01
<b>050000000000</b>	<b>Social Sector</b>	<b>23,170,556,000.00</b>	<b>24,003,556,000.00</b>	<b>4,888,257,453.30</b>	<b>16,681,260,212.97</b>	<b>69.5%</b>	<b>7,322,295,787.03</b>
<b>053900000000</b>	<b>Ministry of Youth Development and Sports</b>	<b>105,620,000.00</b>	<b>115,620,000.00</b>	<b>23,352,182.54</b>	<b>79,407,752.47</b>	<b>68.7%</b>	<b>36,212,247.53</b>
053900100100	Ministry of Youth Development and Sports	66,020,000.00	76,020,000.00	19,699,121.30	64,794,961.51	85.2%	11,225,038.49
053905100100	Ebonyi State Sports Council	39,600,000.00	39,600,000.00	3,653,061.24	14,612,790.96	36.9%	24,987,209.04
<b>051400000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>241,920,000.00</b>	<b>262,920,000.00</b>	<b>55,982,357.79</b>	<b>209,532,698.62</b>	<b>79.7%</b>	<b>53,387,301.38</b>
051400100100	Ministry of Women Affairs and Social Development	160,680,000.00	180,680,000.00	39,880,795.29	145,360,319.17	80.5%	35,319,680.83
051400200100	Women Development Centre	81,240,000.00	82,240,000.00	16,101,562.50	64,172,379.45	78.0%	18,067,620.55
<b>051700000000</b>	<b>Ministry of Primary and Secondary Education</b>	<b>7,751,660,000.00</b>	<b>8,091,660,000.00</b>	<b>2,335,582,834.38</b>	<b>7,094,362,107.80</b>	<b>87.7%</b>	<b>997,297,892.20</b>
051700100100	Ministry of Primary and Secondary Education	178,000,000.00	188,000,000.00	44,903,623.30	147,050,670.84	78.2%	40,949,329.16
051700300100	Ebonyi State Universal Basic Education Board	315,560,000.00	345,560,000.00	92,836,837.47	317,111,156.10	91.8%	28,448,843.90
051700800100	Ebonyi State Library Board	88,880,000.00	88,880,000.00	19,977,458.13	36,362,930.75	40.9%	52,517,069.25
051700900100	Examinations Development Centre	16,280,000.00	16,280,000.00	1,251,632.10	4,019,386.90	24.7%	12,260,613.10
051701000100	Agency for Mass Literacy	20,900,000.00	20,900,000.00	1,832,933.55	4,887,822.80	23.4%	16,012,177.20
051705100100	Secondary Education Board	7,132,040,000.00	7,432,040,000.00	2,174,780,349.83	6,584,930,140.41	88.6%	847,109,859.59
<b>052100000000</b>	<b>Ministry of Health</b>	<b>1,766,020,000.00</b>	<b>2,174,020,000.00</b>	<b>591,213,005.84</b>	<b>1,903,604,489.66</b>	<b>87.6%</b>	<b>270,415,510.34</b>
052100100100	Ministry of Health	239,620,000.00	496,620,000.00	168,913,644.29	379,093,830.32	76.3%	117,526,169.68
052110600100	School of Health Technology, Ngbo	148,100,000.00	148,100,000.00	37,238,650.51	146,331,810.17	98.8%	1,768,189.83
052110400100	School of Nursing and Midwifery, Uburu	48,000,000.00	48,000,000.00	1,880,000.00	47,920,000.00	99.8%	80,000.00
052110200100	Ebonyi Hospital Management Board	1,281,400,000.00	1,392,400,000.00	365,348,656.02	1,277,107,328.86	91.7%	115,292,671.14
052100200100	Ebonyi State Health Insurance Agency	48,900,000.00	88,900,000.00	17,832,055.02	53,151,520.31	59.8%	35,748,479.69
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>139,000,000.00</b>	<b>139,000,000.00</b>	<b>19,120,821.13</b>	<b>138,499,973.75</b>	<b>99.6%</b>	<b>500,026.25</b>
053500100100	Ministry of Environment	139,000,000.00	139,000,000.00	19,120,821.13	138,499,973.75	99.6%	500,026.25
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Matters</b>	<b>101,000,000.00</b>	<b>101,000,000.00</b>	<b>25,125,807.05</b>	<b>86,736,595.71</b>	<b>85.9%</b>	<b>14,263,404.29</b>
055100100100	Ministry of Local Government and Chieftaincy Matters	101,000,000.00	101,000,000.00	25,125,807.05	86,736,595.71	85.9%	14,263,404.29
<b>057700000000</b>	<b>Ministry of Tertiary Education</b>	<b>13,016,476,000.00</b>	<b>13,030,476,000.00</b>	<b>1,804,582,195.69</b>	<b>7,119,118,015.01</b>	<b>54.6%</b>	<b>5,911,357,984.99</b>
057700100100	Ministry of Tertiary Education	36,320,000.00	36,320,000.00	6,836,774.61	25,644,166.16	70.6%	10,675,833.84
057701900100	Ebonyi State College of Education, Ikwo	1,200,000,000.00	1,200,000,000.00	195,000,000.00	780,000,000.00	65.0%	420,000,000.00
057702100100	Ebonyi State University	10,184,756,000.00	10,198,756,000.00	1,567,877,875.01	6,179,027,740.18	60.6%	4,019,728,259.82
057702100300	Aeronautic University, Ezza	625,000,000.00	625,000,000.00	8,628,222.15	33,261,262.71	5.3%	591,738,737.29
057702100400	ICT University, Ezza	883,000,000.00	883,000,000.00	11,064,894.39	44,259,577.56	5.0%	838,740,422.44
057705600100	Ebonyi State Scholarship Board	87,400,000.00	87,400,000.00	15,174,429.53	56,925,268.40	65.1%	30,474,731.60
<b>057900000000</b>	<b>Ministry of Rural Development</b>	<b>48,860,000.00</b>	<b>88,860,000.00</b>	<b>33,298,248.88</b>	<b>49,998,579.95</b>	<b>56.3%</b>	<b>38,861,420.05</b>
057900100100	Ministry of Rural Development	48,860,000.00	88,860,000.00	33,298,248.88	49,998,579.95	56.3%	38,861,420.05



Table 6: Overhead Expenditure by Administrative Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Overhead Expenditure</b>	<b>42,210,657,000.00</b>	<b>63,016,707,000.00</b>	<b>26,163,616,602.47</b>	<b>52,429,273,573.01</b>	<b>83.2%</b>	<b>10,587,433,426.99</b>
<b>010000000000</b>	<b>Administration Sector</b>	<b>31,631,502,000.00</b>	<b>51,692,752,000.00</b>	<b>24,692,407,781.57</b>	<b>48,177,682,194.08</b>	<b>93.2%</b>	<b>3,515,069,805.92</b>
<b>011100000000</b>	<b>Governor's Office</b>	<b>10,488,800,000.00</b>	<b>11,048,450,000.00</b>	<b>3,615,088,633.05</b>	<b>10,215,738,516.05</b>	<b>92.5%</b>	<b>832,711,483.95</b>
011100100100	Office of the Executive Governor	9,349,000,000.00	9,907,900,000.00	3,346,078,633.05	9,167,318,516.05	92.5%	740,581,483.95
011100100200	Office of the Deputy Governor	400,000,000.00	400,400,000.00	90,400,000.00	396,400,000.00	99.0%	4,000,000.00
011100500100	Sustainable Development Goals (SDGs) (PSU)	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
011100800100	Ebonyi State Emergency Mgt. Agency (SEMA)	6,000,000.00	6,000,000.00	900,000.00	3,450,000.00	57.5%	2,550,000.00
011101000100	Ebonyi State Bureau of Public Procurement	7,800,000.00	8,150,000.00	1,850,000.00	3,750,000.00	46.0%	4,400,000.00
011119100100	Office of Religious and Welfare Matters	720,000,000.00	720,000,000.00	175,860,000.00	644,820,000.00	89.6%	75,180,000.00
<b>016100000000</b>	<b>Office of Secretary the State Government</b>	<b>14,100,220,000.00</b>	<b>33,601,720,000.00</b>	<b>19,407,173,319.21</b>	<b>33,314,411,396.71</b>	<b>99.1%</b>	<b>287,308,603.29</b>
016100100100	Office of Secretary the State Government	13,862,420,000.00	33,362,420,000.00	19,377,793,519.21	33,207,391,596.71	99.5%	155,028,403.29
016100200100	Economic Affairs Department	2,000,000.00	2,000,000.00	150,000.00	325,000.00	16.3%	1,675,000.00
016100300100	Executive Council (EXCO) Department	2,000,000.00	2,500,000.00	570,000.00	2,500,000.00	100.0%	-
016100500100	Department of General Services	2,000,000.00	2,000,000.00	150,000.00	325,000.00	16.3%	1,675,000.00
016100700100	Political and Social Services Department (PSSD)	2,800,000.00	2,800,000.00	509,800.00	869,800.00	31.1%	1,930,200.00
016102100100	Liaison Office, Lagos	49,000,000.00	49,000,000.00	4,000,000.00	12,000,000.00	24.5%	37,000,000.00
016102100200	Liaison Office, Abuja	180,000,000.00	181,000,000.00	24,000,000.00	91,000,000.00	50.3%	90,000,000.00
<b>011200000000</b>	<b>Ebonyi State House of Assembly</b>	<b>1,283,300,000.00</b>	<b>1,283,300,000.00</b>	<b>301,250,000.01</b>	<b>1,080,473,000.02</b>	<b>84.2%</b>	<b>202,826,999.98</b>
011200300100	Ebonyi State House of Assembly	1,260,000,000.00	1,260,000,000.00	300,000,000.00	1,077,973,000.00	85.6%	182,027,000.00
011200400100	Ebonyi State House of Assembly Service Commission	23,300,000.00	23,300,000.00	1,250,000.01	2,500,000.02	10.7%	20,799,999.98
<b>012300000000</b>	<b>Ministry of Information and State Orientation</b>	<b>323,250,000.00</b>	<b>323,250,000.00</b>	<b>28,289,000.00</b>	<b>236,414,725.00</b>	<b>73.1%</b>	<b>86,835,275.00</b>
012300100100	Ministry of Information and State Orientation	308,050,000.00	308,050,000.00	27,989,000.00	235,514,725.00	76.5%	72,535,275.00
012301300100	Government Printing and Stationery Department	8,200,000.00	8,200,000.00	-	200,000.00	2.4%	8,000,000.00
012305500100	Ebonyi State Newspaper and Publishing Corporation	7,000,000.00	7,000,000.00	300,000.00	700,000.00	10.0%	6,300,000.00
<b>012500000000</b>	<b>Office of the Head of Service</b>	<b>45,000,000.00</b>	<b>45,100,000.00</b>	<b>3,300,000.00</b>	<b>11,600,000.00</b>	<b>25.7%</b>	<b>33,500,000.00</b>
012500100100	Office of the Head of Service	36,000,000.00	36,100,000.00	3,300,000.00	11,600,000.00	32.1%	24,500,000.00
012500500100	Establishment. Pension and Management Services	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
012500600100	Administration and General Services	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
012500700100	Public Service Manpower	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
<b>014000000000</b>	<b>Office of Auditor General</b>	<b>237,932,000.00</b>	<b>237,932,000.00</b>	<b>1,200,000.00</b>	<b>13,800,000.00</b>	<b>5.8%</b>	<b>224,132,000.00</b>
014000100100	Office of Auditor General - State	157,282,000.00	157,282,000.00	1,200,000.00	13,800,000.00	8.8%	143,482,000.00
014000200100	Office of Auditor General - Local Government	80,650,000.00	80,650,000.00	-	-	0.0%	80,650,000.00
<b>014500000000</b>	<b>Ebonyi Public Complaints and Anti-Corruption Commission</b>	<b>24,000,000.00</b>	<b>24,000,000.00</b>	<b>3,000,000.00</b>	<b>10,000,000.00</b>	<b>41.7%</b>	<b>14,000,000.00</b>
014500100100	Ebonyi Public Complaints and Anti-Corruption Commission	24,000,000.00	24,000,000.00	3,000,000.00	10,000,000.00	41.7%	14,000,000.00
<b>014700000000</b>	<b>Civil Service Commission</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>2,819,000.00</b>	<b>17,319,000.00</b>	<b>69.3%</b>	<b>7,681,000.00</b>
014700100100	Civil Service Commission	25,000,000.00	25,000,000.00	2,819,000.00	17,319,000.00	69.3%	7,681,000.00
<b>014900000000</b>	<b>Local Government Service Commission</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>-</b>	<b>200,000.00</b>	<b>3.3%</b>	<b>5,800,000.00</b>
014900100100	Local Government Service Commission	6,000,000.00	6,000,000.00	-	200,000.00	3.3%	5,800,000.00
<b>014800000000</b>	<b>Ebonyi State Independent Electoral Commission</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>1,400,200.00</b>	<b>8,400,200.00</b>	<b>70.0%</b>	<b>3,599,800.00</b>
014800100100	Ebonyi State Independent Electoral Commission	12,000,000.00	12,000,000.00	1,400,200.00	8,400,200.00	70.0%	3,599,800.00
<b>012400000000</b>	<b>Ministry of Internal Security</b>	<b>5,010,000,000.00</b>	<b>5,010,000,000.00</b>	<b>1,318,224,629.30</b>	<b>3,247,041,356.30</b>	<b>64.8%</b>	<b>1,762,958,643.70</b>
012400100100	Ministry of Internal Security	5,010,000,000.00	5,010,000,000.00	1,318,224,629.30	3,247,041,356.30	64.8%	1,762,958,643.70
<b>012800000000</b>	<b>Ministry of Information Communication and State Technology</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>1,963,000.00</b>	<b>3,163,000.00</b>	<b>31.6%</b>	<b>6,837,000.00</b>



Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
012800100100	Ministry of Information Communication and State Technology	10,000,000.00	10,000,000.00	1,963,000.00	3,163,000.00	31.6%	6,837,000.00
<b>017000000000</b>	<b>Ministry of Special Duties</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>1,500,000.00</b>	<b>4,600,000.00</b>	<b>38.3%</b>	<b>7,400,000.00</b>
017000100100	Ministry of Special Duties	12,000,000.00	12,000,000.00	1,500,000.00	4,600,000.00	38.3%	7,400,000.00
<b>017500000000</b>	<b>Ministry of Inter-Party Affairs and Labour Matters</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>1,200,000.00</b>	<b>3,600,000.00</b>	<b>30.0%</b>	<b>8,400,000.00</b>
017500100100	Ministry of Inter-Party Affairs and Labour Matters	12,000,000.00	12,000,000.00	1,200,000.00	3,600,000.00	30.0%	8,400,000.00
<b>017600000000</b>	<b>Ministry of Grants and Donor Agency</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>3,000,000.00</b>	<b>5,000,000.00</b>	<b>41.7%</b>	<b>7,000,000.00</b>
017600100100	Ministry of Grants and Donor Agency	12,000,000.00	12,000,000.00	3,000,000.00	5,000,000.00	41.7%	7,000,000.00
<b>018000000000</b>	<b>Ministry of Border Peace and Conflict Resolution</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>3,000,000.00</b>	<b>5,921,000.00</b>	<b>19.7%</b>	<b>24,079,000.00</b>
018000100100	Ministry of Border Peace and Conflict Resolution	30,000,000.00	30,000,000.00	3,000,000.00	5,921,000.00	19.7%	24,079,000.00
<b>020000000000</b>	<b>Economic Sector</b>	<b>6,832,565,000.00</b>	<b>7,278,265,000.00</b>	<b>615,838,200.00</b>	<b>1,343,273,295.53</b>	<b>18.5%</b>	<b>5,934,991,704.47</b>
<b>021500000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>34,970,000.00</b>	<b>34,970,000.00</b>	<b>2,400,000.00</b>	<b>9,530,000.00</b>	<b>27.3%</b>	<b>25,440,000.00</b>
021500100100	Ministry of Agriculture and Natural Resources	18,970,000.00	18,970,000.00	1,200,000.00	4,130,000.00	21.8%	14,840,000.00
021510200100	Ebonyi State Agric. Dev. Programme	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
021510300100	Ebonyi State Agricultural Land Dev. Authority Board	12,000,000.00	12,000,000.00	1,200,000.00	5,400,000.00	45.0%	6,600,000.00
<b>022000000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>5,235,060,000.00</b>	<b>5,248,060,000.00</b>	<b>28,548,200.00</b>	<b>272,182,462.20</b>	<b>5.2%</b>	<b>4,975,877,537.80</b>
022000100100	Ministry of Finance and Economic Development	5,045,000,000.00	5,055,000,000.00	5,598,200.00	182,493,862.20	3.6%	4,872,506,137.80
022000700100	Office of the Accountant General	141,060,000.00	141,060,000.00	7,920,000.00	54,658,600.00	38.7%	86,401,400.00
022000800100	Internal Revenue Board	36,000,000.00	39,000,000.00	11,030,000.00	23,030,000.00	59.1%	15,970,000.00
022000800200	Revenue Appeal Commission	13,000,000.00	13,000,000.00	4,000,000.00	12,000,000.00	92.3%	1,000,000.00
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>	<b>24,500,000.00</b>	<b>24,500,000.00</b>	<b>2,000,000.00</b>	<b>3,400,000.00</b>	<b>13.9%</b>	<b>21,100,000.00</b>
022200100100	Ministry of Commerce and Industry	12,000,000.00	12,000,000.00	800,000.00	2,200,000.00	18.3%	9,800,000.00
022200200100	Ebonyi State Pipes Production Limited	7,500,000.00	7,500,000.00	1,200,000.00	1,200,000.00	16.0%	6,300,000.00
022200400100	Ebonyi Building Material Ind. Ltd	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>022700000000</b>	<b>Ministry of Human Capital Dev. and Monitoring</b>	<b>20,000,000.00</b>	<b>22,500,000.00</b>	<b>7,250,000.00</b>	<b>19,643,000.00</b>	<b>87.3%</b>	<b>2,857,000.00</b>
022700100100	Ministry of Human Capital Dev. and Monitoring	20,000,000.00	22,500,000.00	7,250,000.00	19,643,000.00	87.3%	2,857,000.00
<b>023000000000</b>	<b>Ministry of Aviation and Technology</b>	<b>518,800,000.00</b>	<b>938,800,000.00</b>	<b>530,390,000.00</b>	<b>837,300,000.00</b>	<b>89.2%</b>	<b>101,500,000.00</b>
023000100100	Ministry of Aviation and Technology	518,800,000.00	938,800,000.00	530,390,000.00	837,300,000.00	89.2%	101,500,000.00
<b>023400000000</b>	<b>Ministry of Works</b>	<b>52,000,000.00</b>	<b>52,000,000.00</b>	<b>1,000,000.00</b>	<b>2,396,000.00</b>	<b>4.6%</b>	<b>49,604,000.00</b>
023400100100	Ministry of Works	50,000,000.00	50,000,000.00	1,000,000.00	2,396,000.00	4.8%	47,604,000.00
023400400100	Ebonyi State Road Maintenance Agency (EBROMA)	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
<b>022900000000</b>	<b>Ministry of Transport and Special Projects</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>2,500,000.00</b>	<b>6,128,500.00</b>	<b>51.1%</b>	<b>5,871,500.00</b>
022900100100	Ministry of Transport and Special Projects	12,000,000.00	12,000,000.00	2,500,000.00	6,128,500.00	51.1%	5,871,500.00
<b>023600000000</b>	<b>Ministry of Culture and Tourism</b>	<b>513,100,000.00</b>	<b>513,100,000.00</b>	<b>2,000,000.00</b>	<b>105,150,000.00</b>	<b>20.5%</b>	<b>407,950,000.00</b>
023600100100	Ministry of Culture and Tourism	508,100,000.00	508,100,000.00	1,400,000.00	104,400,000.00	20.5%	403,700,000.00
023600400100	Ebonyi State Council for Arts and Culture	5,000,000.00	5,000,000.00	600,000.00	750,000.00	15.0%	4,250,000.00
<b>023800000000</b>	<b>Ministry of Budget, Planning Research and Monitoring</b>	<b>28,000,000.00</b>	<b>38,000,000.00</b>	<b>14,650,000.00</b>	<b>32,920,000.00</b>	<b>86.6%</b>	<b>5,080,000.00</b>
023800100100	Ministry of Budget, Planning Research and Monitoring	28,000,000.00	38,000,000.00	14,650,000.00	32,920,000.00	86.6%	5,080,000.00
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>1,300,000.00</b>	<b>1,700,000.00</b>	<b>14.2%</b>	<b>10,300,000.00</b>
025000100100	Fiscal Responsibility Commission	12,000,000.00	12,000,000.00	1,300,000.00	1,700,000.00	14.2%	10,300,000.00
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>19,850,000.00</b>	<b>19,850,000.00</b>	<b>5,500,000.00</b>	<b>8,213,333.33</b>	<b>41.4%</b>	<b>11,636,666.67</b>
025200100100	Ministry of Water Resources	14,000,000.00	14,000,000.00	4,600,000.00	6,380,000.00	45.6%	7,620,000.00
025210300100	EB-RUWASSA	5,850,000.00	5,850,000.00	900,000.00	1,833,333.33	31.3%	4,016,666.67
<b>026000000000</b>	<b>Ministry of Lands and Survey</b>	<b>18,000,000.00</b>	<b>18,000,000.00</b>	<b>900,000.00</b>	<b>6,430,000.00</b>	<b>35.7%</b>	<b>11,570,000.00</b>
026000100100	Ministry of Lands and Survey	12,000,000.00	12,000,000.00	900,000.00	5,230,000.00	43.6%	6,770,000.00
026000200100	Office of the Surveyor-General	6,000,000.00	6,000,000.00	-	1,200,000.00	20.0%	4,800,000.00
<b>023100000000</b>	<b>Ministry of Power and Energy</b>	<b>38,600,000.00</b>	<b>38,600,000.00</b>	<b>6,250,000.00</b>	<b>11,620,000.00</b>	<b>30.1%</b>	<b>26,980,000.00</b>
023100100100	Ministry of Power and Energy	26,600,000.00	26,600,000.00	4,150,000.00	7,490,000.00	28.2%	19,110,000.00
023100200100	Ebonyi State Rural Electrification Board	12,000,000.00	12,000,000.00	2,100,000.00	4,130,000.00	34.4%	7,870,000.00
<b>025300000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>1,000,000.00</b>	<b>1,800,000.00</b>	<b>12.0%</b>	<b>13,200,000.00</b>
025300100100	Ministry of Housing and Urban Development	12,000,000.00	12,000,000.00	1,000,000.00	1,800,000.00	15.0%	10,200,000.00



Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
025302000100	Ebonyi State Housing Corporation	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
<b>026600000000</b>	<b>Ministry of Project Monitoring and Evaluation</b>	<b>10,550,000.00</b>	<b>10,550,000.00</b>	<b>1,000,000.00</b>	<b>2,750,000.00</b>	<b>26.1%</b>	<b>7,800,000.00</b>
026600100100	Ministry of Project Monitoring and Evaluation	10,550,000.00	10,550,000.00	1,000,000.00	2,750,000.00	26.1%	7,800,000.00
<b>026700000000</b>	<b>Ministry of Infrastructural Development and Concession</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>1,000,000.00</b>	<b>1,800,000.00</b>	<b>15.0%</b>	<b>10,200,000.00</b>
026700100100	Ministry of Infrastructural Development and Concession	12,000,000.00	12,000,000.00	1,000,000.00	1,800,000.00	15.0%	10,200,000.00
<b>026900000000</b>	<b>Ministry of Market Development and Management</b>	<b>26,000,000.00</b>	<b>26,000,000.00</b>	<b>3,400,000.00</b>	<b>4,800,000.00</b>	<b>18.5%</b>	<b>21,200,000.00</b>
026900100100	Ministry of Market Development and Management	14,000,000.00	14,000,000.00	1,000,000.00	2,400,000.00	17.1%	11,600,000.00
026900200100	Ebonyi State Market Development Board	12,000,000.00	12,000,000.00	2,400,000.00	2,400,000.00	20.0%	9,600,000.00
<b>027200000000</b>	<b>Ministry of Solid Mineral Development Communities</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>1,250,000.00</b>	<b>2,760,000.00</b>	<b>34.5%</b>	<b>5,240,000.00</b>
027200100100	Ministry of Solid Mineral Development Communities	8,000,000.00	8,000,000.00	1,250,000.00	2,760,000.00	34.5%	5,240,000.00
<b>027300000000</b>	<b>Ministry of Trade and Investment</b>	<b>16,600,000.00</b>	<b>16,800,000.00</b>	<b>2,400,000.00</b>	<b>8,080,000.00</b>	<b>48.1%</b>	<b>8,720,000.00</b>
027300100100	Ministry of Trade and Investment	10,500,000.00	10,700,000.00	2,400,000.00	8,080,000.00	75.5%	2,620,000.00
027300300100	Ebonyi State Investment and Property Ltd	6,100,000.00	6,100,000.00	-	-	0.0%	6,100,000.00
<b>027800000000</b>	<b>Ministry of Skill Development and Job Creation</b>	<b>217,535,000.00</b>	<b>217,535,000.00</b>	<b>1,100,000.00</b>	<b>4,670,000.00</b>	<b>2.1%</b>	<b>212,865,000.00</b>
027800100100	Ministry of Skill Development and Job Creation	217,535,000.00	217,535,000.00	1,100,000.00	4,670,000.00	2.1%	212,865,000.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>926,610,000.00</b>	<b>937,610,000.00</b>	<b>150,990,000.02</b>	<b>667,236,000.06</b>	<b>71.2%</b>	<b>270,373,999.94</b>
<b>031800000000</b>	<b>The State Judiciary</b>	<b>426,610,000.00</b>	<b>437,610,000.00</b>	<b>60,000,000.02</b>	<b>170,000,000.06</b>	<b>38.8%</b>	<b>267,609,999.94</b>
031801100100	Judicial Service Commission	102,610,000.00	102,610,000.00	2,100,000.00	6,300,000.00	6.1%	96,310,000.00
031805100100	State High Court	240,000,000.00	250,000,000.00	48,580,000.01	135,740,000.03	54.3%	114,259,999.97
031805200100	Customary Court of Appeal	84,000,000.00	85,000,000.00	9,320,000.01	27,960,000.03	32.9%	57,039,999.97
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>500,000,000.00</b>	<b>500,000,000.00</b>	<b>90,990,000.00</b>	<b>497,236,000.00</b>	<b>99.4%</b>	<b>2,764,000.00</b>
032600100100	Ministry of Justice	500,000,000.00	500,000,000.00	90,990,000.00	497,236,000.00	99.4%	2,764,000.00
<b>040000000000</b>	<b>Regional Sector</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>3,000,000.00</b>	<b>5,500,000.00</b>	<b>45.8%</b>	<b>6,500,000.00</b>
<b>043700000000</b>	<b>Ministry of Capital City and Urban Development</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>3,000,000.00</b>	<b>5,500,000.00</b>	<b>45.8%</b>	<b>6,500,000.00</b>
043700100100	Ministry of Capital City and Urban Development	12,000,000.00	12,000,000.00	3,000,000.00	5,500,000.00	45.8%	6,500,000.00
<b>050000000000</b>	<b>Social Sector</b>	<b>2,807,980,000.00</b>	<b>3,096,080,000.00</b>	<b>701,380,620.88</b>	<b>2,235,582,083.34</b>	<b>72.2%</b>	<b>860,497,916.66</b>
<b>053900000000</b>	<b>Ministry of Youth Development and Sports</b>	<b>66,000,000.00</b>	<b>66,000,000.00</b>	<b>3,500,000.00</b>	<b>41,300,000.00</b>	<b>62.6%</b>	<b>24,700,000.00</b>
053900100100	Ministry of Youth Development and Sports	12,000,000.00	12,000,000.00	3,250,000.00	5,600,000.00	46.7%	6,400,000.00
053905100100	Ebonyi State Sports Council	54,000,000.00	54,000,000.00	250,000.00	35,700,000.00	66.1%	18,300,000.00
<b>051400000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>41,500,000.00</b>	<b>41,500,000.00</b>	<b>3,600,000.00</b>	<b>28,700,000.00</b>	<b>69.2%</b>	<b>12,800,000.00</b>
051400100100	Ministry of Women Affairs and Social Development	34,000,000.00	34,000,000.00	3,600,000.00	28,700,000.00	84.4%	5,300,000.00
051400200100	Women Development Centre	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
<b>051700000000</b>	<b>Ministry of Primary and Secondary Education</b>	<b>79,400,000.00</b>	<b>89,400,000.00</b>	<b>6,620,000.00</b>	<b>28,010,000.00</b>	<b>31.3%</b>	<b>61,390,000.00</b>
051700100100	Ministry of Primary and Secondary Education	24,000,000.00	34,000,000.00	1,225,000.00	10,400,000.00	30.6%	23,600,000.00
051700300100	Ebonyi State Universal Basic Education Board	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00
051700800100	Ebonyi State Library Board	3,800,000.00	3,800,000.00	765,000.00	930,000.00	24.5%	2,870,000.00
051700900100	Examinations Development Centre	3,800,000.00	3,800,000.00	30,000.00	30,000.00	0.8%	3,770,000.00
051701000100	Agency for Mass Literacy	3,800,000.00	3,800,000.00	100,000.00	150,000.00	3.9%	3,650,000.00
051705100100	Secondary Education Board	20,000,000.00	20,000,000.00	4,500,000.00	16,500,000.00	82.5%	3,500,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>562,030,000.00</b>	<b>605,130,000.00</b>	<b>256,088,000.00</b>	<b>464,912,846.22</b>	<b>76.8%</b>	<b>140,217,153.78</b>
052100100100	Ministry of Health	184,200,000.00	184,200,000.00	36,400,000.00	146,005,000.00	79.3%	38,195,000.00
052103300100	Ebonyi State Agency for Control of AIDS	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
052110600100	School of Health Technology, Ngbo	60,000,000.00	60,000,000.00	2,085,000.00	5,425,000.00	9.0%	54,575,000.00
052110400100	School of Nursing and Midwifery, Uburu	23,830,000.00	24,830,000.00	4,100,000.00	13,900,000.00	56.0%	10,930,000.00
052110200100	Ebonyi Hospital Management Board	12,000,000.00	12,000,000.00	7,600,000.00	7,960,000.00	66.3%	4,040,000.00
052100300100	Ebonyi State Primary Health Care Development Agency	12,000,000.00	12,000,000.00	1,350,000.00	3,100,000.00	25.8%	8,900,000.00
052100200100	Ebonyi State Health Insurance Agency	250,000,000.00	292,100,000.00	204,553,000.00	288,522,846.22	98.8%	3,577,153.78
052111500100	Ebonyi State Committee on Food and Nutrition	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
052111800100	Ebonyi State Drugs and Medical Commodities Management Agency	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>9,200,000.00</b>	<b>9,200,000.00</b>	<b>1,200,000.00</b>	<b>2,200,000.00</b>	<b>23.9%</b>	<b>7,000,000.00</b>

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
053500100100	Ministry of Environment	9,200,000.00	9,200,000.00	1,200,000.00	2,200,000.00	23.9%	7,000,000.00
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Matters</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>1,000,000.00</b>	<b>2,000,000.00</b>	<b>16.7%</b>	<b>10,000,000.00</b>
055100100100	Ministry of Local Government and Chieftaincy Matters	12,000,000.00	12,000,000.00	1,000,000.00	2,000,000.00	16.7%	10,000,000.00
<b>057700000000</b>	<b>Ministry of Tertiary Education</b>	<b>2,025,850,000.00</b>	<b>2,260,850,000.00</b>	<b>426,872,620.88</b>	<b>1,664,459,237.12</b>	<b>73.6%</b>	<b>596,390,762.88</b>
057700100100	Ministry of Tertiary Education	12,000,000.00	12,000,000.00	2,000,000.00	5,400,000.00	45.0%	6,600,000.00
057701900100	Ebonyi State College of Education, Ikwo	199,850,000.00	199,850,000.00	2,700,000.00	18,150,000.00	9.1%	181,700,000.00
057702100100	Ebonyi State University	1,500,000,000.00	1,735,000,000.00	351,172,620.88	1,462,109,467.12	84.3%	272,890,532.88
057702100200	King David Umahi Federal University of Medical Sciences, Uburu	100,000,000.00	100,000,000.00	40,000,000.00	100,000,000.00	100.0%	-
057702100300	Aeronautic University, Ezza	100,000,000.00	100,000,000.00	12,000,000.00	28,000,000.00	28.0%	72,000,000.00
057702100400	ICT University, Ezza	100,000,000.00	100,000,000.00	15,000,000.00	39,799,770.00	39.8%	60,200,230.00
057705600100	Ebonyi State Scholarship Board	14,000,000.00	14,000,000.00	4,000,000.00	11,000,000.00	78.6%	3,000,000.00
<b>057900000000</b>	<b>Ministry of Rural Development</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>2,500,000.00</b>	<b>4,000,000.00</b>	<b>33.3%</b>	<b>8,000,000.00</b>
057900100100	Ministry of Rural Development	12,000,000.00	12,000,000.00	2,500,000.00	4,000,000.00	33.3%	8,000,000.00

Table 7: Capital Expenditure by Administrative Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Capital Expenditure</b>	<b>327,904,138,380.00</b>	<b>388,410,888,380.00</b>	<b>118,103,082,264.10</b>	<b>179,993,261,210.24</b>	<b>46.3%</b>	<b>208,417,627,169.77</b>
010000000000	<b>Administration Sector</b>	<b>20,299,620,000.00</b>	<b>22,975,994,950.00</b>	<b>3,356,842,436.40</b>	<b>9,701,152,184.40</b>	<b>42.2%</b>	<b>13,274,842,765.60</b>
011100000000	<b>Governor's Office</b>	<b>5,410,250,000.00</b>	<b>5,411,949,700.00</b>	<b>248,209,136.40</b>	<b>671,311,384.40</b>	<b>12.4%</b>	<b>4,740,638,315.60</b>
011100100100	Office of the Executive Governor	3,060,000,000.00	3,060,000,000.00	220,109,736.40	607,961,984.40	19.9%	2,452,038,015.60
011100100200	Office of the Deputy Governor	44,650,000.00	46,349,700.00	14,099,400.00	24,099,400.00	52.0%	22,250,300.00
011100500100	Sustainable Development Goals (SDG's) (PSU)	2,000,000,000.00	2,000,000,000.00	-	10,000,000.00	0.5%	1,990,000,000.00
011100800100	Ebonyi State Emergency Mgt. Agency (SEMA)	265,000,000.00	265,000,000.00	14,000,000.00	18,500,000.00	7.0%	246,500,000.00
011101000100	Ebonyi State Bureau of Public Procurement	40,600,000.00	40,600,000.00	-	10,750,000.00	26.5%	29,850,000.00
016100000000	<b>Office of Secretary the State Government</b>	<b>11,940,120,000.00</b>	<b>14,261,795,250.00</b>	<b>2,000,000,000.00</b>	<b>7,000,000,000.00</b>	<b>49.1%</b>	<b>7,261,795,250.00</b>
016100100100	Office of Secretary the State Government	6,044,000,000.00	8,365,675,250.00	2,000,000,000.00	7,000,000,000.00	83.7%	1,365,675,250.00
016100200100	Economic Affairs Department	7,620,000.00	7,620,000.00	-	-	0.0%	7,620,000.00
016100300100	Executive Council (EXCO) Department	8,700,000.00	8,700,000.00	-	-	0.0%	8,700,000.00
016100500100	Department of General Services	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
016100700100	Political and Social Services Department (PSSD)	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
016102100100	Liaison Office, Lagos	618,300,000.00	618,300,000.00	-	-	0.0%	618,300,000.00
016102100200	Liaison Office, Abuja	5,252,000,000.00	5,252,000,000.00	-	-	0.0%	5,252,000,000.00
011200000000	<b>Ebonyi State House of Assembly</b>	<b>1,711,500,000.00</b>	<b>1,718,500,000.00</b>	<b>807,000,000.00</b>	<b>1,532,000,000.00</b>	<b>89.1%</b>	<b>186,500,000.00</b>
011200300100	Ebonyi State House of Assembly	1,600,000,000.00	1,607,000,000.00	807,000,000.00	1,532,000,000.00	95.3%	75,000,000.00
011200400100	Ebonyi State House of Assembly Service Commission	111,500,000.00	111,500,000.00	-	-	0.0%	111,500,000.00
012300000000	<b>Ministry of Information and State Orientation</b>	<b>152,500,000.00</b>	<b>227,500,000.00</b>	<b>72,547,250.00</b>	<b>103,897,250.00</b>	<b>45.7%</b>	<b>123,602,750.00</b>
012300100100	Ministry of Information and State Orientation	42,500,000.00	117,500,000.00	72,547,250.00	102,547,250.00	87.3%	14,952,750.00
012300300100	Ebonyi State Broadcasting Corporation (EBBC)	60,000,000.00	60,000,000.00	-	1,350,000.00	2.3%	58,650,000.00
012301300100	Government Printing and Stationery Department	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
012305500100	Ebonyi State Newspaper and Publishing Corporation	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
012500000000	<b>Office of the Head of Service</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>40,000,000.00</b>
012500100100	Office of the Head of Service	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
014000000000	<b>Office of Auditor General</b>	<b>151,250,000.00</b>	<b>151,250,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>151,250,000.00</b>
014000100100	Office of Auditor General - State	131,250,000.00	131,250,000.00	-	-	0.0%	131,250,000.00
014000200100	Office of Auditor General - Local Government	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
014500000000	<b>Ebonyi Public Complaints and Anti-Corruption Commission</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>8,600,000.00</b>	<b>33,600,000.00</b>	<b>67.2%</b>	<b>16,400,000.00</b>
014500100100	Ebonyi Public Complaints and Anti-Corruption Commission	50,000,000.00	50,000,000.00	8,600,000.00	33,600,000.00	67.2%	16,400,000.00
014700000000	<b>Civil Service Commission</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
014700100100	Civil Service Commission	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
014800000000	<b>Ebonyi State Independent Electoral Commission</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,000,000.00</b>
014800100100	Ebonyi State Independent Electoral Commission	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
012400000000	<b>Ministry of Internal Security</b>	<b>496,000,000.00</b>	<b>496,000,000.00</b>	<b>119,526,150.00</b>	<b>191,383,650.00</b>	<b>38.6%</b>	<b>304,616,350.00</b>
012400100100	Ministry of Internal Security	496,000,000.00	496,000,000.00	119,526,150.00	191,383,650.00	38.6%	304,616,350.00
012800000000	<b>Ministry of Information Communication and State Technology</b>	<b>104,000,000.00</b>	<b>375,000,000.00</b>	<b>100,959,900.00</b>	<b>168,959,900.00</b>	<b>45.1%</b>	<b>206,040,100.00</b>
012800100100	Ministry of Information Communication and State Technology	104,000,000.00	375,000,000.00	100,959,900.00	168,959,900.00	45.1%	206,040,100.00
017000000000	<b>Ministry of Special Duties</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,000,000.00</b>
017000100100	Ministry of Special Duties	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
017000200100	Diaspora Agency	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
017500000000	<b>Ministry of Inter-Party Affairs and Labour Matters</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>30,000,000.00</b>

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
017500100100	Ministry of Inter-Party Affairs and Labour Matters	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
<b>017600000000</b>	<b>Ministry of Grants and Donor Agency</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	-	-	<b>0.0%</b>	<b>40,000,000.00</b>
017600100100	Ministry of Grants and Donor Agency	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
<b>018000000000</b>	<b>Ministry of Border Peace and Conflict Resolution</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	-	-	<b>0.0%</b>	<b>100,000,000.00</b>
018000100100	Ministry of Border Peace and Conflict Resolution	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>020000000000</b>	<b>Economic Sector</b>	<b>188,134,218,625.00</b>	<b>236,998,593,675.00</b>	<b>76,896,766,544.59</b>	<b>107,695,646,233.57</b>	<b>45.4%</b>	<b>129,302,947,441.44</b>
<b>021500000000</b>	<b>Ministry of Agriculture and Natural Resources</b>	<b>5,883,530,000.00</b>	<b>8,283,530,000.00</b>	<b>5,112,849,200.00</b>	<b>5,181,521,200.00</b>	<b>62.6%</b>	<b>3,102,008,800.00</b>
021500100100	Ministry of Agriculture and Natural Resources	4,573,530,000.00	6,973,530,000.00	5,112,849,200.00	5,181,521,200.00	74.3%	1,792,008,800.00
021510200100	Ebonyi State Agric. Dev. Programme	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
021510300100	Ebonyi State Agricultural Land Dev. Authority Board	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
021510200200	FADAMA	1,200,000,000.00	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
021511000100	Ebonyi State Fertilizer and Chemical Co. Ltd.	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>022000000000</b>	<b>Ministry of Finance and Economic Development</b>	<b>5,326,100,000.00</b>	<b>5,326,100,000.00</b>	-	<b>3,000,000.00</b>	<b>0.1%</b>	<b>5,323,100,000.00</b>
022000100100	Ministry of Finance and Economic Development	66,100,000.00	66,100,000.00	-	-	0.0%	66,100,000.00
022000700100	Office of the Accountant General	5,150,000,000.00	5,150,000,000.00	-	3,000,000.00	0.1%	5,147,000,000.00
022000800100	Internal Revenue Board	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00
022000800200	Revenue Appeal Commission	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
<b>022200000000</b>	<b>Ministry of Commerce and Industry</b>	<b>32,774,000,000.00</b>	<b>32,909,000,000.00</b>	<b>100,241,015.55</b>	<b>1,184,849,569.54</b>	<b>3.6%</b>	<b>31,724,150,430.46</b>
022200100100	Ministry of Commerce and Industry	26,910,800,000.00	26,910,800,000.00	-	957,000,000.00	3.6%	25,953,800,000.00
022200200100	Ebonyi State Pipes Production Limited	50,000,000.00	50,000,000.00	-	34,141,000.00	68.3%	15,859,000.00
022200400100	Ebonyi Building Material Ind. Ltd	19,000,000.00	154,000,000.00	100,241,015.55	100,241,015.55	65.1%	53,758,984.45
022200500100	Ebonyi State Small and Medium Enterprise Development Agency (ESMEDA)	5,794,200,000.00	5,794,200,000.00	-	93,467,553.99	1.6%	5,700,732,446.01
<b>022700000000</b>	<b>Ministry of Human Capital Dev. and Monitoring</b>	<b>6,981,000,000.00</b>	<b>6,981,000,000.00</b>	<b>1,139,000,000.00</b>	<b>2,519,498,000.00</b>	<b>36.1%</b>	<b>4,461,502,000.00</b>
022700100100	Ministry of Human Capital Dev. and Monitoring	2,981,000,000.00	2,981,000,000.00	1,139,000,000.00	2,519,498,000.00	84.5%	461,502,000.00
022700200100	Ebonyi State Community and Social Development Agency (EB-CSDA)	4,000,000,000.00	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
<b>023000000000</b>	<b>Ministry of Aviation and Technology</b>	<b>2,030,000,000.00</b>	<b>2,260,000,000.00</b>	<b>542,582,150.00</b>	<b>737,339,300.00</b>	<b>32.6%</b>	<b>1,522,660,700.00</b>
023000100100	Ministry of Aviation and Technology	2,030,000,000.00	2,260,000,000.00	542,582,150.00	737,339,300.00	32.6%	1,522,660,700.00
<b>023400000000</b>	<b>Ministry of Works</b>	<b>51,718,650,000.00</b>	<b>87,010,650,000.00</b>	<b>50,592,690,015.92</b>	<b>62,801,422,770.90</b>	<b>72.2%</b>	<b>24,209,227,229.11</b>
023400100100	Ministry of Works	50,794,000,000.00	85,086,000,000.00	49,609,016,525.42	61,317,749,280.40	72.1%	23,768,250,719.61
023400400100	Ebonyi State Road Maintenance Agency (EBROMA)	924,650,000.00	1,924,650,000.00	983,673,490.50	1,483,673,490.50	77.1%	440,976,509.50
<b>022900000000</b>	<b>Ministry of Transport and Special Projects</b>	<b>35,000,000.00</b>	<b>646,974,821.30</b>	<b>611,974,821.30</b>	<b>611,974,821.30</b>	<b>94.6%</b>	<b>35,000,000.00</b>
022900100100	Ministry of Transport and Special Projects	35,000,000.00	646,974,821.30	611,974,821.30	611,974,821.30	94.6%	35,000,000.00
<b>023600000000</b>	<b>Ministry of Culture and Tourism</b>	<b>1,700,000,000.00</b>	<b>1,700,000,000.00</b>	-	-	<b>0.0%</b>	<b>1,700,000,000.00</b>
023600100100	Ministry of Culture and Tourism	1,690,000,000.00	1,690,000,000.00	-	-	0.0%	1,690,000,000.00
023600400100	Ebonyi State Council for Arts and Culture	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>023800000000</b>	<b>Ministry of Budget, Planning Research and Monitoring</b>	<b>226,920,000.00</b>	<b>226,920,000.00</b>	<b>8,000,000.00</b>	<b>20,920,000.00</b>	<b>9.2%</b>	<b>206,000,000.00</b>
023800100100	Ministry of Budget, Planning Research and Monitoring	197,720,000.00	197,720,000.00	-	10,420,000.00	5.3%	187,300,000.00
023800200100	Ebonyi State Bureau of Statistics	29,200,000.00	29,200,000.00	8,000,000.00	10,500,000.00	36.0%	18,700,000.00
<b>025000000000</b>	<b>Fiscal Responsibility Commission</b>	<b>11,500,000.00</b>	<b>11,500,000.00</b>	-	<b>8,500,000.00</b>	<b>73.9%</b>	<b>3,000,000.00</b>
025000100100	Fiscal Responsibility Commission	11,500,000.00	11,500,000.00	-	8,500,000.00	73.9%	3,000,000.00
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>2,405,000,000.00</b>	<b>2,555,100,228.70</b>	<b>532,823,284.28</b>	<b>1,272,356,234.28</b>	<b>49.8%</b>	<b>1,282,743,994.42</b>
025200100100	Ministry of Water Resources	2,205,000,000.00	2,355,100,228.70	532,823,284.28	1,272,356,234.28	54.0%	1,082,743,994.42
025210300100	EB-RUWASSA	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
<b>026000000000</b>	<b>Ministry of Lands and Survey</b>	<b>3,268,668,625.00</b>	<b>3,744,668,625.00</b>	<b>540,622,769.45</b>	<b>841,911,722.00</b>	<b>22.5%</b>	<b>2,902,756,903.00</b>
026000100100	Ministry of Lands and Survey	3,168,668,625.00	3,619,668,625.00	520,622,769.45	821,911,722.00	22.7%	2,797,756,903.00
026000200100	Office of the Surveyor-General	100,000,000.00	125,000,000.00	20,000,000.00	20,000,000.00	16.0%	105,000,000.00
<b>023100000000</b>	<b>Ministry of Power and Energy</b>	<b>44,272,500,000.00</b>	<b>45,172,500,000.00</b>	<b>3,160,260,959.42</b>	<b>6,019,341,166.91</b>	<b>13.3%</b>	<b>39,153,158,833.09</b>
023100100100	Ministry of Power and Energy	32,610,500,000.00	33,510,500,000.00	3,160,260,959.42	6,019,341,166.91	18.0%	27,491,158,833.09
023100200100	Ebonyi State Rural Electrification Board	11,662,000,000.00	11,662,000,000.00	-	-	0.0%	11,662,000,000.00
<b>025300000000</b>	<b>Ministry of Housing and Urban Development</b>	<b>7,079,200,000.00</b>	<b>9,179,200,000.00</b>	<b>3,496,421,000.00</b>	<b>6,555,014,000.00</b>	<b>71.4%</b>	<b>2,624,186,000.00</b>

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
025300100100	Ministry of Housing and Urban Development	7,060,000,000.00	9,160,000,000.00	3,496,421,000.00	6,555,014,000.00	71.6%	2,604,986,000.00
025302000100	Ebonyi State Housing Corporation	19,200,000.00	19,200,000.00	-	-	0.0%	19,200,000.00
<b>026600000000</b>	<b>Ministry of Project Monitoring and Evaluation</b>	<b>72,000,000.00</b>	<b>72,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>72,000,000.00</b>
026600100100	Ministry of Project Monitoring and Evaluation	72,000,000.00	72,000,000.00	-	-	0.0%	72,000,000.00
<b>026700000000</b>	<b>Ministry of Infrastructural Development and Concession</b>	<b>19,000,000,000.00</b>	<b>22,069,300,000.00</b>	<b>8,179,301,328.67</b>	<b>17,009,037,448.64</b>	<b>77.1%</b>	<b>5,060,262,551.36</b>
026700100100	Ministry of Infrastructural Development and Concession	19,000,000,000.00	22,069,300,000.00	8,179,301,328.67	17,009,037,448.64	77.1%	5,060,262,551.36
<b>026900000000</b>	<b>Ministry of Market Development and Management</b>	<b>310,000,000.00</b>	<b>310,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>310,000,000.00</b>
026900100100	Ministry of Market Development and Management	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
026900200100	Ebonyi State Market Development Board	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
<b>027200000000</b>	<b>Ministry of Solid Mineral Development Communities</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,000,000.00</b>
027200100100	Ministry of Solid Mineral Development Communities	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>027300000000</b>	<b>Ministry of Trade and Investment</b>	<b>3,030,150,000.00</b>	<b>6,530,150,000.00</b>	<b>2,880,000,000.00</b>	<b>2,928,960,000.00</b>	<b>44.9%</b>	<b>3,601,190,000.00</b>
027300100100	Ministry of Trade and Investment	2,990,150,000.00	6,490,150,000.00	2,880,000,000.00	2,918,960,000.00	45.0%	3,571,190,000.00
027300300100	Ebonyi State Investment and Property Ltd	40,000,000.00	40,000,000.00	-	10,000,000.00	25.0%	30,000,000.00
<b>027800000000</b>	<b>Ministry of Skill Development and Job Creation</b>	<b>2,000,000,000.00</b>	<b>2,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000,000.00</b>
027800100100	Ministry of Skill Development and Job Creation	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
027800200100	Ebonyi Vocational College	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>1,893,900,000.00</b>	<b>1,899,900,000.00</b>	<b>422,000,000.00</b>	<b>1,687,190,000.00</b>	<b>88.8%</b>	<b>212,710,000.00</b>
<b>031800000000</b>	<b>The State Judiciary</b>	<b>1,809,000,000.00</b>	<b>1,815,000,000.00</b>	<b>422,000,000.00</b>	<b>1,687,190,000.00</b>	<b>93.0%</b>	<b>127,810,000.00</b>
031801100100	Judicial Service Commission	20,000,000.00	20,000,000.00	2,000,000.00	7,190,000.00	36.0%	12,810,000.00
031805100100	State High Court	1,194,000,000.00	1,200,000,000.00	300,000,000.00	1,200,000,000.00	100.0%	-
031805200100	Customary Court of Appeal	595,000,000.00	595,000,000.00	120,000,000.00	480,000,000.00	80.7%	115,000,000.00
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>84,900,000.00</b>	<b>84,900,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>84,900,000.00</b>
032600100100	Ministry of Justice	84,900,000.00	84,900,000.00	-	-	0.0%	84,900,000.00
<b>040000000000</b>	<b>Regional Sector</b>	<b>463,000,000.00</b>	<b>661,000,000.00</b>	<b>197,632,500.00</b>	<b>482,632,500.00</b>	<b>73.0%</b>	<b>178,367,500.00</b>
<b>043700000000</b>	<b>Ministry of Capital City and Urban Development</b>	<b>463,000,000.00</b>	<b>661,000,000.00</b>	<b>197,632,500.00</b>	<b>482,632,500.00</b>	<b>73.0%</b>	<b>178,367,500.00</b>
043700100100	Ministry of Capital City and Urban Development	463,000,000.00	661,000,000.00	197,632,500.00	482,632,500.00	73.0%	178,367,500.00
<b>050000000000</b>	<b>Social Sector</b>	<b>117,113,399,755.00</b>	<b>125,875,399,755.00</b>	<b>37,229,840,783.11</b>	<b>60,426,640,292.27</b>	<b>48.0%</b>	<b>65,448,759,462.73</b>
<b>053900000000</b>	<b>Ministry of Youth Development and Sports</b>	<b>28,172,300,000.00</b>	<b>29,187,300,000.00</b>	<b>3,658,839,996.41</b>	<b>4,048,839,996.41</b>	<b>13.9%</b>	<b>25,138,460,003.59</b>
053900100100	Ministry of Youth Development and Sports	27,972,300,000.00	28,037,300,000.00	2,760,949,996.41	2,950,949,996.41	10.5%	25,086,350,003.59
053905100100	Ebonyi State Sports Council	200,000,000.00	1,150,000,000.00	897,890,000.00	1,097,890,000.00	95.5%	52,110,000.00
<b>051400000000</b>	<b>Ministry of Women Affairs and Social Development</b>	<b>130,000,000.00</b>	<b>147,000,000.00</b>	<b>17,000,000.00</b>	<b>40,000,000.00</b>	<b>27.2%</b>	<b>107,000,000.00</b>
051400100100	Ministry of Women Affairs and Social Development	100,000,000.00	117,000,000.00	17,000,000.00	40,000,000.00	34.2%	77,000,000.00
051400200100	Women Development Centre	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
<b>051700000000</b>	<b>Ministry of Primary and Secondary Education</b>	<b>18,019,770,000.00</b>	<b>18,019,770,000.00</b>	<b>11,065,132,458.05</b>	<b>13,229,995,764.78</b>	<b>73.4%</b>	<b>4,789,774,235.22</b>
051700100100	Ministry of Primary and Secondary Education	4,807,770,000.00	4,807,770,000.00	2,155,132,458.05	3,851,734,021.70	80.1%	956,035,978.30
051700300100	Ebonyi State Universal Basic Education Board	12,000,000,000.00	12,000,000,000.00	8,910,000,000.00	9,269,810,543.08	77.2%	2,730,189,456.92
051700800100	Ebonyi State Library Board	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
051700900100	Examinations Development Centre	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
051701000100	Agency for Mass Literacy	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
051701100100	King David Gifted Children	1,000,000,000.00	1,000,000,000.00	-	106,451,200.00	10.6%	893,548,800.00
051705100100	Secondary Education Board	82,000,000.00	82,000,000.00	-	2,000,000.00	2.4%	80,000,000.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>36,825,713,000.00</b>	<b>37,055,713,000.00</b>	<b>12,481,297,220.44</b>	<b>13,252,708,304.44</b>	<b>35.8%</b>	<b>23,803,004,695.56</b>
052100100100	Ministry of Health	20,200,000,000.00	20,200,000,000.00	650,000,000.00	1,075,999,286.00	5.3%	19,124,000,714.00
052103300100	Ebonyi State Agency for Control of AIDS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
052110600100	School of Health Technology, Ngbo	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
052110400100	School of Nursing and Midwifery, Uburu	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
052110200100	Ebonyi Hospital Management Board	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
052100300100	Ebonyi State Primary Health Care Development Agency	15,075,713,000.00	15,075,713,000.00	11,115,375,836.27	11,448,371,484.27	75.9%	3,627,341,515.73
052100200100	Ebonyi State Health Insurance Agency	500,000,000.00	730,000,000.00	715,921,384.17	728,337,534.17	99.8%	1,662,465.83

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
052111500100	Ebonyi State Committee on Food and Nutrition	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
052111800100	Ebonyi State Drugs and Medical Commodities Management Agency	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
<b>053500000000</b>	<b>Ministry of Environment</b>	<b>665,000,000.00</b>	<b>665,000,000.00</b>	<b>143,560,000.00</b>	<b>340,156,000.00</b>	<b>51.2%</b>	<b>324,844,000.00</b>
053500100100	Ministry of Environment	665,000,000.00	665,000,000.00	143,560,000.00	340,156,000.00	51.2%	324,844,000.00
<b>055100000000</b>	<b>Ministry of Local Government and Chieftaincy Matters</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>-</b>	<b>5,000,000.00</b>	<b>50.0%</b>	<b>5,000,000.00</b>
055100100100	Ministry of Local Government and Chieftaincy Matters	10,000,000.00	10,000,000.00	-	5,000,000.00	50.0%	5,000,000.00
<b>057700000000</b>	<b>Ministry of Tertiary Education</b>	<b>30,991,250,000.00</b>	<b>38,491,250,000.00</b>	<b>9,864,011,108.21</b>	<b>28,827,791,032.30</b>	<b>74.9%</b>	<b>9,663,458,967.70</b>
057700100100	Ministry of Tertiary Education	31,250,000.00	31,250,000.00	-	-	0.0%	31,250,000.00
057701900100	Ebonyi State College of Education, Ikwo	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
057702100100	Ebonyi State University	1,800,000,000.00	1,800,000,000.00	25,000,000.00	25,000,000.00	1.4%	1,775,000,000.00
057702100200	King David Umahi Federal University of Medical Sciences, Uburu	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
057702100300	Aeronautic University, Ezza	10,000,000,000.00	10,000,000,000.00	1,626,925,138.80	5,467,764,231.31	54.7%	4,532,235,768.69
057702100400	ICT University, Ezza	13,000,000,000.00	18,000,000,000.00	5,081,411,569.41	16,210,891,315.99	90.1%	1,789,108,684.01
057705600100	Ebonyi State Scholarship Board	5,960,000,000.00	8,460,000,000.00	3,130,674,400.00	7,124,135,485.00	84.2%	1,335,864,515.00
<b>057900000000</b>	<b>Ministry of Rural Development</b>	<b>2,299,366,755.00</b>	<b>2,299,366,755.00</b>	<b>-</b>	<b>682,149,194.34</b>	<b>29.7%</b>	<b>1,617,217,560.66</b>
057900100100	Ministry of Rural Development	2,299,366,755.00	2,299,366,755.00	-	682,149,194.34	29.7%	1,617,217,560.66

**Table 8: Other Expenditure by Administrative Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Other Expenditure</b>	<b>38,207,200,000.00</b>	<b>45,807,200,000.00</b>	<b>30,578,033,188.26</b>	<b>42,572,704,793.74</b>	<b>92.9%</b>	<b>3,234,495,206.26</b>
010000000000	<b>Administration Sector</b>	<b>13,400,000.00</b>	<b>13,400,000.00</b>	<b>3,569,200.00</b>	<b>12,038,400.00</b>	<b>89.8%</b>	<b>1,361,600.00</b>
016100000000	<b>Office of Secretary the State Government</b>	<b>13,400,000.00</b>	<b>13,400,000.00</b>	<b>3,569,200.00</b>	<b>12,038,400.00</b>	<b>89.8%</b>	<b>1,361,600.00</b>
016100100100	Office of Secretary the State Government	10,200,000.00	10,200,000.00	2,650,000.00	10,200,000.00	100.0%	-
016100700100	Political and Social Services Department (PSSD)	3,200,000.00	3,200,000.00	919,200.00	1,838,400.00	57.5%	1,361,600.00
020000000000	<b>Economic Sector</b>	<b>38,003,000,000.00</b>	<b>45,603,000,000.00</b>	<b>30,573,763,988.26</b>	<b>42,510,841,393.74</b>	<b>93.2%</b>	<b>3,092,158,606.26</b>
022000000000	<b>Ministry of Finance and Economic Development</b>	<b>38,000,000,000.00</b>	<b>45,600,000,000.00</b>	<b>30,573,763,988.26</b>	<b>42,510,841,393.74</b>	<b>93.2%</b>	<b>3,089,158,606.26</b>
022000700100	Office of the Accountant General	38,000,000,000.00	45,600,000,000.00	30,573,763,988.26	42,510,841,393.74	93.2%	3,089,158,606.26
023100000000	<b>Ministry of Power and Energy</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000.00</b>
023100100100	Ministry of Power and Energy	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
050000000000	<b>Social Sector</b>	<b>190,800,000.00</b>	<b>190,800,000.00</b>	<b>700,000.00</b>	<b>49,825,000.00</b>	<b>26.1%</b>	<b>140,975,000.00</b>
053900000000	<b>Ministry of Youth Development and Sports</b>	<b>132,000,000.00</b>	<b>132,000,000.00</b>	<b>-</b>	<b>15,000,000.00</b>	<b>11.4%</b>	<b>117,000,000.00</b>
053900100100	Ministry of Youth Development and Sports	132,000,000.00	132,000,000.00	-	15,000,000.00	11.4%	117,000,000.00
052100000000	<b>Ministry of Health</b>	<b>58,800,000.00</b>	<b>58,800,000.00</b>	<b>700,000.00</b>	<b>34,825,000.00</b>	<b>59.2%</b>	<b>23,975,000.00</b>
052100100100	Ministry of Health	58,800,000.00	58,800,000.00	700,000.00	34,825,000.00	59.2%	23,975,000.00

## 2.D Expenditure by Economic Classification

**Table 9: Total Expenditure by Economic Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>444,978,000,000.00</b>	<b>536,676,300,000.00</b>	<b>183,342,911,734.70</b>	<b>304,301,910,965.43</b>	<b>56.7%</b>	<b>232,374,389,034.58</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>444,978,000,000.00</b>	<b>536,676,300,000.00</b>	<b>183,342,911,734.70</b>	<b>304,301,910,965.43</b>	<b>56.7%</b>	<b>232,374,389,034.58</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>36,656,004,620.00</b>	<b>39,441,504,620.00</b>	<b>8,498,179,679.87</b>	<b>29,306,671,388.44</b>	<b>74.3%</b>	<b>10,134,833,231.56</b>
<b>2101</b>	<b>SALARY</b>	<b>26,122,981,390.00</b>	<b>28,051,981,390.00</b>	<b>6,699,972,916.39</b>	<b>23,128,555,179.36</b>	<b>82.4%</b>	<b>4,923,426,210.65</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>26,122,981,390.00</b>	<b>28,051,981,390.00</b>	<b>6,699,972,916.39</b>	<b>23,128,555,179.36</b>	<b>82.4%</b>	<b>4,923,426,210.65</b>
21010101	SALARY	23,733,064,700.00	25,409,064,700.00	6,158,182,188.35	20,909,357,884.63	82.3%	4,499,706,815.38
21010102	OVER TIME PAYMENTS	3,756,000.00	3,756,000.00	138,000.00	1,658,000.00	44.1%	2,098,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	842,110,620.00	942,110,620.00	215,006,526.30	905,003,606.57	96.1%	37,107,013.43
21010104	POLITICAL OFFICE HOLDERS' SALARIES	1,457,050,070.00	1,610,050,070.00	321,016,201.74	1,231,438,063.17	76.5%	378,612,006.83
21010105	CASUAL WORKERS WAGES	87,000,000.00	87,000,000.00	5,630,000.00	81,097,624.99	93.2%	5,902,375.01
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>3,993,023,230.00</b>	<b>4,349,523,230.00</b>	<b>679,115,798.01</b>	<b>2,692,467,330.44</b>	<b>61.9%</b>	<b>1,657,055,899.57</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>3,588,023,230.00</b>	<b>3,944,523,230.00</b>	<b>679,115,798.01</b>	<b>2,470,467,330.44</b>	<b>62.6%</b>	<b>1,474,055,899.57</b>
21020101	NON REGULAR ALLOWANCES	35,000,000.00	71,000,000.00	17,759,320.86	39,563,039.24	55.7%	31,436,960.76
21020103	LEAVE/OTHER ALLOWANCES	1,467,751,990.00	1,641,251,990.00	261,572,645.81	992,666,265.12	60.5%	648,585,724.89
21020104	SHIFT DUTY ALLOWANCE	42,700,000.00	53,700,000.00	7,427,082.00	34,049,347.88	63.4%	19,650,652.12
21020105	HARZARD ALLOWANCE	92,814,200.00	93,814,200.00	24,335,382.91	73,883,702.40	78.8%	19,930,497.60
21020106	RURAL POSTING ALLOWANCE	74,310,000.00	78,310,000.00	15,675,609.72	61,296,330.90	78.3%	17,013,669.10
21020107	CALL DUTY ALLOWANCE	65,200,000.00	75,200,000.00	18,750,560.00	66,919,200.00	89.0%	8,280,800.00
21020108	NON-CLINICAL ALLOWANCE	67,500,000.00	67,500,000.00	16,655,761.14	63,749,367.01	94.4%	3,750,632.99
21020110	INDUCEMENT ALLOWANCE	296,777,040.00	296,777,040.00	69,801,210.24	279,514,033.15	94.2%	17,263,006.85
21020111	DUTY ALLOWANCE	174,370,000.00	195,370,000.00	9,163,720.79	41,158,420.45	21.1%	154,211,579.55
21020112	CORP MEMBERS ALLOWANCE	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
21020113	RESEARCH ALLOWANCE	600,000,000.00	600,000,000.00	101,949,804.87	101,949,804.87	17.0%	498,050,195.13
21020114	EXTERNAL EXAMINERS' ALLOWANCE	100,000,000.00	100,000,000.00	-	52,979,010.00	53.0%	47,020,990.00
21020115	ADJUNCT STAFF ALLOWANCE	114,000,000.00	114,000,000.00	-	111,425,034.42	97.7%	2,574,965.58
21020116	FURNITURE ALLOWANCE	300,000,000.00	400,000,000.00	99,358,198.46	399,358,198.46	99.8%	641,801.54
21020117	WARDROBE ALLOWANCE	50,000,000.00	50,000,000.00	11,016,501.21	49,355,576.54	98.7%	644,423.46
21020120	FOUNDING FATHERS ALLOWANCE	60,000,000.00	60,000,000.00	15,000,000.00	60,000,000.00	100.0%	-
21020121	ELDERS COUNCIL ALLOWANCE	42,600,000.00	42,600,000.00	10,650,000.00	42,600,000.00	100.0%	-
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>405,000,000.00</b>	<b>405,000,000.00</b>	<b>-</b>	<b>222,000,000.00</b>	<b>54.8%</b>	<b>183,000,000.00</b>
21020201	NHIS CONTRIBUTION	61,000,000.00	61,000,000.00	-	-	0.0%	61,000,000.00
21020202	CONTRIBUTORY PENSION	344,000,000.00	344,000,000.00	-	222,000,000.00	64.5%	122,000,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>6,540,000,000.00</b>	<b>7,040,000,000.00</b>	<b>1,119,090,965.47</b>	<b>3,485,648,878.65</b>	<b>49.5%</b>	<b>3,554,351,121.35</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>6,540,000,000.00</b>	<b>7,040,000,000.00</b>	<b>1,119,090,965.47</b>	<b>3,485,648,878.65</b>	<b>49.5%</b>	<b>3,554,351,121.35</b>
21030101	GRATUITY	2,511,000,000.00	3,011,000,000.00	457,535,145.31	957,535,145.31	31.8%	2,053,464,854.69
21030102	PENSION	4,020,000,000.00	4,020,000,000.00	661,555,820.16	2,526,396,140.89	62.8%	1,493,603,859.11
21030103	DEATH BENEFITS	9,000,000.00	9,000,000.00	-	1,717,592.45	19.1%	7,282,407.55
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>80,417,857,000.00</b>	<b>108,823,907,000.00</b>	<b>56,741,649,790.73</b>	<b>95,001,978,366.75</b>	<b>87.3%</b>	<b>13,821,928,633.25</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>42,210,657,000.00</b>	<b>63,016,707,000.00</b>	<b>26,163,616,602.47</b>	<b>52,429,273,573.01</b>	<b>83.2%</b>	<b>10,587,433,426.99</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,267,740,000.00</b>	<b>5,424,740,000.00</b>	<b>3,152,611,879.67</b>	<b>5,020,894,913.17</b>	<b>92.6%</b>	<b>403,845,086.83</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	110,700,000.00	122,700,000.00	7,438,200.00	38,862,956.00	31.7%	83,837,044.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,607,040,000.00	2,552,040,000.00	931,138,836.67	2,273,474,036.67	89.1%	278,565,963.33
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	44,000,000.00	44,000,000.00	8,000,000.00	12,915,000.00	29.4%	31,085,000.00



Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	506,000,000.00	2,706,000,000.00	2,206,034,843.00	2,695,642,920.50	99.6%	10,357,079.50
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>280,120,000.00</b>	<b>387,120,000.00</b>	<b>123,430,521.67</b>	<b>264,393,833.08</b>	<b>68.3%</b>	<b>122,726,166.92</b>
22020201	ELECTRICITY CHARGES	135,500,000.00	235,500,000.00	110,605,655.00	189,796,697.50	80.6%	45,703,302.50
22020202	TELEPHONE CHARGES	20,700,000.00	20,700,000.00	300,000.00	9,254,000.00	44.7%	11,446,000.00
22020203	INTERNET ACCESS CHARGES	69,820,000.00	76,820,000.00	6,992,866.67	43,699,402.24	56.9%	33,120,597.76
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000.00	1,000,000.00	-	357,400.00	35.7%	642,600.00
22020205	WATER RATES	1,200,000.00	1,200,000.00	-	145,000.00	12.1%	1,055,000.00
22020206	SEWERAGE CHARGES	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	51,400,000.00	51,400,000.00	5,532,000.00	21,141,333.34	41.1%	30,258,666.66
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>848,690,000.00</b>	<b>901,390,000.00</b>	<b>155,225,694.72</b>	<b>603,385,732.18</b>	<b>66.9%</b>	<b>298,004,267.82</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	290,830,000.00	341,330,000.00	92,233,150.67	246,353,329.67	72.2%	94,976,670.33
22020302	BOOKS	64,450,000.00	64,450,000.00	2,226,666.67	57,949,666.67	89.9%	6,500,333.33
22020303	NEWSPAPERS	4,080,000.00	5,880,000.00	135,000.00	1,465,173.00	24.9%	4,414,827.00
22020304	MAGAZINES & PERIODICALS	16,820,000.00	16,820,000.00	12,647,682.38	15,502,682.38	92.2%	1,317,317.62
22020305	PRINTING OF NON SECURITY DOCUMENTS	133,990,000.00	133,990,000.00	11,516,750.00	76,136,150.00	56.8%	57,853,850.00
22020306	PRINTING OF SECURITY DOCUMENTS	104,450,000.00	104,450,000.00	4,508,000.00	58,708,000.00	56.2%	45,742,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	66,600,000.00	66,600,000.00	11,200,000.00	43,703,285.46	65.6%	22,896,714.54
22020308	FIELD & CAMPING MATERIALS SUPPLIES	23,400,000.00	23,400,000.00	-	14,149,000.00	60.5%	9,251,000.00
22020309	UNIFORMS & OTHER CLOTHING	50,770,000.00	51,170,000.00	9,414,500.00	23,873,500.00	46.7%	27,296,500.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	28,300,000.00	28,300,000.00	550,000.00	20,635,000.00	72.9%	7,665,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	58,500,000.00	58,500,000.00	6,243,945.00	39,859,945.00	68.1%	18,640,055.00
22020312	CHEMICALS AND REAGENTS	6,500,000.00	6,500,000.00	4,550,000.00	5,050,000.00	77.7%	1,450,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>938,005,700.00</b>	<b>1,032,105,700.00</b>	<b>216,737,796.67</b>	<b>713,834,217.82</b>	<b>69.2%</b>	<b>318,271,482.18</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	403,928,000.00	443,928,000.00	113,535,096.67	339,115,721.56	76.4%	104,812,278.44
22020402	MAINTENANCE OF OFFICE FURNITURE	78,200,000.00	78,200,000.00	10,152,000.00	31,075,233.34	39.7%	47,124,766.66
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	198,852,800.00	250,952,800.00	59,165,400.00	210,742,800.00	84.0%	40,210,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	83,232,900.00	85,232,900.00	5,618,000.00	40,771,135.00	47.8%	44,461,765.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	93,632,000.00	93,632,000.00	19,431,300.00	40,400,866.67	43.1%	53,231,133.33
22020406	OTHER MAINTENANCE SERVICES	19,040,000.00	19,040,000.00	3,500,000.00	11,884,261.25	62.4%	7,155,738.75
22020407	MAINTENANCE OF AIRCRAFTS	1,000,000.00	1,000,000.00	500,000.00	500,000.00	50.0%	500,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	5,200,000.00	5,200,000.00	200,000.00	200,000.00	3.8%	5,000,000.00
22020414	MAINTENANCE OF GOVT. LODGE	54,920,000.00	54,920,000.00	4,636,000.00	39,144,200.00	71.3%	15,775,800.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>642,756,000.00</b>	<b>642,956,000.00</b>	<b>95,185,000.00</b>	<b>277,854,937.05</b>	<b>43.2%</b>	<b>365,101,062.95</b>
22020501	LOCAL TRAINING	415,026,000.00	415,226,000.00	55,085,000.00	96,020,600.00	23.1%	319,205,400.00
22020502	INTERNATIONAL TRAINING	22,000,000.00	22,000,000.00	-	1,440,000.00	6.5%	20,560,000.00
22020503	LOCAL SEMINARS AND CONFERENCES	205,730,000.00	205,730,000.00	40,100,000.00	180,394,337.05	87.7%	25,335,662.95
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>12,244,621,000.00</b>	<b>12,254,721,000.00</b>	<b>3,950,422,009.34</b>	<b>10,196,916,945.01</b>	<b>83.2%</b>	<b>2,057,804,054.99</b>
22020601	SECURITY SERVICES	6,133,540,000.00	6,143,540,000.00	1,934,823,029.30	4,122,501,998.30	67.1%	2,021,038,001.70
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,002,000,000.00	6,002,000,000.00	2,000,000,000.00	6,000,000,000.00	100.0%	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	109,081,000.00	109,181,000.00	15,598,980.04	74,414,946.71	68.2%	34,766,053.29
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>5,685,324,110.00</b>	<b>5,685,324,110.00</b>	<b>61,547,000.00</b>	<b>592,413,576.20</b>	<b>10.4%</b>	<b>5,092,910,533.80</b>
22020701	FINANCIAL CONSULTING	5,058,000,000.00	5,058,000,000.00	7,147,000.00	164,273,906.20	3.2%	4,893,726,093.80
22020702	INFORMATION TECHNOLOGY CONSULTING	129,400,000.00	129,400,000.00	3,500,000.00	12,500,000.00	9.7%	116,900,000.00
22020703	LEGAL SERVICES	432,644,110.00	432,644,110.00	50,400,000.00	405,139,670.00	93.6%	27,504,440.00
22020706	SURVEYING SERVICES	280,000.00	280,000.00	-	-	0.0%	280,000.00
22020710	AUDIT FEES	15,000,000.00	15,000,000.00	-	10,000,000.00	66.7%	5,000,000.00
22020711	OTHER CONSULTING	50,000,000.00	50,000,000.00	500,000.00	500,000.00	1.0%	49,500,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,153,640,000.00</b>	<b>2,226,940,000.00</b>	<b>594,531,833.02</b>	<b>1,530,559,021.95</b>	<b>68.7%</b>	<b>696,380,978.05</b>
22020801	MOTOR VEHICLE FUEL COST	941,170,000.00	944,220,000.00	206,642,899.68	493,343,690.52	52.2%	450,876,309.48
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	12,970,000.00	57,970,000.00	45,980,000.00	46,036,000.00	79.4%	11,934,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
22020803	PLANT / GENERATOR FUEL COST	685,200,000.00	710,450,000.00	144,227,333.34	480,831,731.43	67.7%	229,618,268.57
22020804	AIRCRAFT FUEL COST	500,000,000.00	500,000,000.00	197,440,000.00	499,880,000.00	100.0%	120,000.00
22020806	COOKING GAS/FUEL COST	14,300,000.00	14,300,000.00	241,600.00	10,467,600.00	73.2%	3,832,400.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>19,013,190.00</b>	<b>20,113,190.00</b>	<b>1,322,100.00</b>	<b>5,939,412.04</b>	<b>29.5%</b>	<b>14,173,777.96</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,813,190.00	17,913,190.00	1,322,100.00	5,939,412.04	33.2%	11,973,777.96
22020902	INSURANCE PREMIUM	2,200,000.00	2,200,000.00	-	-	0.0%	2,200,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>17,130,747,000.00</b>	<b>34,441,297,000.00</b>	<b>17,812,602,767.38</b>	<b>33,223,080,984.51</b>	<b>96.5%</b>	<b>1,218,216,015.49</b>
22021001	REFRESHMENT & MEALS	311,688,000.00	312,238,000.00	41,544,550.00	266,474,950.00	85.3%	45,763,050.00
22021002	HONORARIUM & SITTING ALLOWANCE	172,260,000.00	172,260,000.00	44,671,000.00	127,764,500.00	74.2%	44,495,500.00
22021003	PUBLICITY & ADVERTISEMENTS	355,010,000.00	355,010,000.00	35,819,000.00	251,911,725.00	71.0%	103,098,275.00
22021004	MEDICAL EXPENSES-LOCAL	63,500,000.00	63,500,000.00	40,151,612.25	42,509,662.25	66.9%	20,990,337.75
22021006	POSTAGES & COURIER SERVICES	52,189,000.00	52,189,000.00	108,666.67	2,977,108.17	5.7%	49,211,891.83
22021007	WELFARE PACKAGES	5,817,350,000.00	15,817,350,000.00	10,170,038,721.92	15,673,639,471.92	99.1%	143,710,528.08
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	52,710,000.00	52,710,000.00	400,000.00	43,817,700.00	83.1%	8,892,300.00
22021009	SPORTING ACTIVITIES	72,400,000.00	72,400,000.00	7,727,361.25	46,452,361.25	64.2%	25,947,638.75
22021010	DIRECT TEACHING & LABORATORY COST	11,000,000.00	11,000,000.00	300,000.00	2,045,800.00	18.6%	8,954,200.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	9,800,000.00	9,800,000.00	100,000.00	100,000.00	1.0%	9,700,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	350,000.00	350,000.00	8,500.00	24,500.00	7.0%	325,500.00
22021013	PROMOTION (SERVICE WIDE)	12,600,000.00	12,600,000.00	-	10,300,000.00	81.7%	2,300,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	51,153,000.00	61,153,000.00	15,621,900.00	31,813,400.00	52.0%	29,339,600.00
22021015	CRECHE SERVICES	1,000,000.00	1,000,000.00	200,000.00	200,000.00	20.0%	800,000.00
22021017	ANTI-CORRUPTION PROGRAM	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021018	GENDER PROGRAM	1,000,000.00	1,000,000.00	500,000.00	500,000.00	50.0%	500,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	300,000,000.00	600,000,000.00	191,373,295.96	491,373,295.96	81.9%	108,626,704.04
22021021	SPECIAL DAYS/CELEBRATIONS	597,000,000.00	597,000,000.00	43,000,000.00	165,000,000.00	27.6%	432,000,000.00
22021022	DONATIONS TO OFFICIAL STATE GUESTS	8,202,000,000.00	15,202,000,000.00	7,032,796,658.33	15,163,550,658.33	99.7%	38,449,341.67
22021023	CIVIL SERVICE EXAMINATIONS	800,000.00	800,000.00	750,000.00	750,000.00	93.8%	50,000.00
22021026	COMMON SERVICES	54,500,000.00	54,500,000.00	10,890,000.00	23,610,000.00	43.3%	30,890,000.00
22021028	STUDENTS' UNION GOVERNMENT	20,000,000.00	20,000,000.00	-	20,000,000.00	100.0%	-
22021029	IDENTITY CARD	20,000,000.00	20,000,000.00	-	8,640,000.00	43.2%	11,360,000.00
22021030	JUPEB PROGRAM MAINTENANCE	25,000,000.00	25,000,000.00	-	18,367,861.25	73.5%	6,632,138.75
22021032	OFFICIAL HOSPITALITY	18,000,000.00	18,000,000.00	-	3,216,150.00	17.9%	14,783,850.00
22021033	HOTEL ACCOMMODATION	50,000,000.00	50,000,000.00	-	50,000,000.00	100.0%	-
22021034	COMMITTEE AND MANAGEMENT EXPENSES	628,000,000.00	628,000,000.00	129,600,000.00	610,528,500.00	97.2%	17,471,500.00
22021036	NURSERY & PRIMARY SCHOOL EXPENSES	12,000,000.00	12,000,000.00	-	10,382,300.00	86.5%	1,617,700.00
22021040	RE-ACCREDITATION EXPENSES	130,800,000.00	130,800,000.00	35,000,000.00	99,022,799.00	75.7%	31,777,201.00
22021042	PTA ISSUES	2,500,000.00	2,500,000.00	-	2,500,000.00	100.0%	-
22021047	EBSU ALUMNI ASSOCIATION	1,000,000.00	1,000,000.00	-	920,000.00	92.0%	80,000.00
22021053	EXAMINATION EXPENSES	50,000,000.00	50,000,000.00	12,001,501.00	38,796,501.00	77.6%	11,203,499.00
22021054	NON-ACCIDENT BONUS	3,737,000.00	3,737,000.00	-	-	0.0%	3,737,000.00
22021055	STAFF SECONDARY SCHOOL EXPENSES	11,400,000.00	11,400,000.00	-	1,000,000.00	8.8%	10,400,000.00
22021056	GOVT. HOUSE UPKEEP	15,000,000.00	15,000,000.00	-	14,891,740.38	99.3%	108,259.62
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>75,200,000.00</b>	<b>75,200,000.00</b>	<b>4,269,200.00</b>	<b>46,863,400.00</b>	<b>62.3%</b>	<b>28,336,600.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>75,200,000.00</b>	<b>75,200,000.00</b>	<b>4,269,200.00</b>	<b>46,863,400.00</b>	<b>62.3%</b>	<b>28,336,600.00</b>
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	75,200,000.00	75,200,000.00	4,269,200.00	46,863,400.00	62.3%	28,336,600.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>132,000,000.00</b>	<b>132,000,000.00</b>	<b>-</b>	<b>15,000,000.00</b>	<b>11.4%</b>	<b>117,000,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>132,000,000.00</b>	<b>132,000,000.00</b>	<b>-</b>	<b>15,000,000.00</b>	<b>11.4%</b>	<b>117,000,000.00</b>
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	132,000,000.00	132,000,000.00	-	15,000,000.00	11.4%	117,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>35,000,000,000.00</b>	<b>42,600,000,000.00</b>	<b>30,573,763,988.26</b>	<b>42,510,841,393.74</b>	<b>99.8%</b>	<b>89,158,606.26</b>
<b>220601</b>	<b>FOREIGN INTEREST/DISCOUNT</b>	<b>3,600,000,000.00</b>	<b>3,600,000,000.00</b>	<b>1,542,845,126.97</b>	<b>3,579,779,101.35</b>	<b>99.4%</b>	<b>20,220,898.65</b>

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
22060102	FOREIGN INTEREST/DISCOUNT - LONG TERM BORROWINGS	3,600,000,000.00	3,600,000,000.00	1,542,845,126.97	3,579,779,101.35	99.4%	20,220,898.65
<b>220602</b>	<b>DOMESTIC INTEREST/ DISCOUNT</b>	<b>15,000,000,000.00</b>	<b>15,000,000,000.00</b>	<b>10,513,756,000.57</b>	<b>14,988,531,154.12</b>	<b>99.9%</b>	<b>11,468,845.88</b>
22060202	DOMESTIC INTEREST/DISCOUNT - LONG TERM BORROWINGS	15,000,000,000.00	15,000,000,000.00	10,513,756,000.57	14,988,531,154.12	99.9%	11,468,845.88
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>12,600,000,000.00</b>	<b>13,200,000,000.00</b>	<b>8,304,033,052.24</b>	<b>13,152,593,613.10</b>	<b>99.6%</b>	<b>47,406,386.90</b>
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	12,600,000,000.00	13,200,000,000.00	8,304,033,052.24	13,152,593,613.10	99.6%	47,406,386.90
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>3,800,000,000.00</b>	<b>10,800,000,000.00</b>	<b>10,213,129,808.48</b>	<b>10,789,937,525.17</b>	<b>99.9%</b>	<b>10,062,474.83</b>
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	3,800,000,000.00	10,800,000,000.00	10,213,129,808.48	10,789,937,525.17	99.9%	10,062,474.83
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>3,000,000,000.00</b>	<b>3,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000,000.00</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>3,000,000,000.00</b>	<b>3,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000,000.00</b>
22070104	TRANSFER TO CONTINGENCY FUND	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>327,904,138,380.00</b>	<b>388,410,888,380.00</b>	<b>118,103,082,264.10</b>	<b>179,993,261,210.24</b>	<b>46.3%</b>	<b>208,417,627,169.77</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>20,247,904,800.00</b>	<b>24,828,174,800.00</b>	<b>5,901,217,600.00</b>	<b>12,935,630,663.65</b>	<b>52.1%</b>	<b>11,892,544,136.35</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>20,247,904,800.00</b>	<b>24,828,174,800.00</b>	<b>5,901,217,600.00</b>	<b>12,935,630,663.65</b>	<b>52.1%</b>	<b>11,892,544,136.35</b>
23010101	PURCHASE / ACQUISITION OF LAND	2,038,000,000.00	2,038,000,000.00	-	-	0.0%	2,038,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
23010104	PURCHASE MOTOR CYCLES	289,000,000.00	289,000,000.00	-	71,857,500.00	24.9%	217,142,500.00
23010105	PURCHASE OF MOTOR VEHICLES	5,327,000,000.00	7,327,000,000.00	2,030,000,000.00	7,030,000,000.00	95.9%	297,000,000.00
23010106	PURCHASE OF VANS	1,099,000,000.00	1,099,000,000.00	210,000,000.00	210,000,000.00	19.1%	889,000,000.00
23010107	PURCHASE OF TRUCKS	-	2,400,000,000.00	2,395,319,200.00	2,395,319,200.00	99.8%	4,680,800.00
23010108	PURCHASE OF BUSES	79,000,000.00	79,000,000.00	-	-	0.0%	79,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,147,180,000.00	1,147,180,000.00	209,000,000.00	617,600,000.00	53.8%	529,580,000.00
23010113	PURCHASE OF COMPUTERS	428,671,000.00	428,671,000.00	-	6,500,000.00	1.5%	422,171,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	56,216,000.00	56,216,000.00	7,400,000.00	14,438,000.00	25.7%	41,778,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	68,800,000.00	68,800,000.00	6,300,000.00	9,200,000.00	13.4%	59,600,000.00
23010116	PURCHASE OF TYPEWRITERS	2,858,000.00	2,858,000.00	-	-	0.0%	2,858,000.00
23010117	PURCHASE OF SHREDDING MACHINES	1,300,000.00	1,300,000.00	-	-	0.0%	1,300,000.00
23010118	PURCHASE OF SCANNERS	4,600,000.00	4,600,000.00	-	-	0.0%	4,600,000.00
23010119	PURCHASE OF POWER GENERATING SET	148,050,000.00	148,050,000.00	25,000,000.00	55,000,000.00	37.1%	93,050,000.00
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT	10,000,000.00	10,000,000.00	-	10,000,000.00	100.0%	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE	28,570,000.00	28,570,000.00	-	-	0.0%	28,570,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,980,053,800.00	1,980,053,800.00	-	171,000,000.00	8.6%	1,809,053,800.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	264,500,000.00	264,500,000.00	-	-	0.0%	264,500,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	884,954,000.00	884,954,000.00	257,125,000.00	342,125,000.00	38.7%	542,829,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	260,100,000.00	335,100,000.00	72,547,250.00	102,547,250.00	30.6%	232,552,750.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	2,107,000,000.00	2,107,000,000.00	454,000,000.00	1,135,300,000.00	53.9%	971,700,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	195,000,000.00	195,000,000.00	119,526,150.00	125,526,150.00	64.4%	69,473,850.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	649,460,000.00	649,460,000.00	-	34,141,000.00	5.3%	615,319,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	94,000,000.00	94,000,000.00	-	-	0.0%	94,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	19,300,000.00	19,300,000.00	-	-	0.0%	19,300,000.00
23010139	PURCHASES OF OTHER FIXED ASSETS	2,993,292,000.00	3,098,562,000.00	115,000,000.00	605,076,563.65	19.5%	2,493,485,436.35
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>249,106,195,380.00</b>	<b>291,171,119,901.30</b>	<b>89,465,076,410.69</b>	<b>136,183,438,907.29</b>	<b>46.8%</b>	<b>154,987,680,994.02</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>249,106,195,380.00</b>	<b>291,171,119,901.30</b>	<b>89,465,076,410.69</b>	<b>136,183,438,907.29</b>	<b>46.8%</b>	<b>154,987,680,994.02</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,770,500,000.00	1,776,500,000.00	337,000,000.00	1,097,000,000.00	61.8%	679,500,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,835,940,000.00	1,835,940,000.00	-	-	0.0%	1,835,940,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	42,961,500,000.00	42,961,500,000.00	2,657,433,130.62	4,205,666,587.21	9.8%	38,755,833,412.79
23020104	CONSTRUCTION / PROVISION OF HOUSING	9,879,694,795.00	11,879,694,795.00	3,403,000,000.00	6,443,000,000.00	54.2%	5,436,694,795.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,415,000,000.00	1,415,000,000.00	130,000,984.28	159,000,984.28	11.2%	1,255,999,015.72
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	18,680,000,000.00	18,680,000,000.00	4,225,698,000.00	4,475,698,000.00	24.0%	14,204,302,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	38,297,223,500.00	43,698,223,500.00	17,556,966,935.71	34,330,861,470.43	78.6%	9,367,362,029.57

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	28,700,000,000.00	29,650,000,000.00	3,605,839,996.41	3,805,839,996.41	12.8%	25,844,160,003.59
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	2,717,530,000.00	2,717,530,000.00	2,032,530,000.00	2,032,530,000.00	74.8%	685,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	65,979,497,755.00	98,587,722,576.30	52,019,084,456.68	70,707,880,126.82	71.7%	27,879,842,449.49
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	3,483,000,000.00	3,563,000,000.00	1,178,362,878.19	2,592,865,444.94	72.8%	970,134,555.06
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	2,469,000,000.00	2,619,000,000.00	148,000,000.00	198,000,000.00	7.6%	2,421,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	19,496,659,330.00	19,694,659,330.00	197,632,500.00	1,375,715,986.00	7.0%	18,318,943,344.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	402,000,000.00	402,000,000.00	-	285,000,000.00	70.9%	117,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILARS/ RIGHT OF WAYS	5,193,700,000.00	5,195,399,700.00	1,699,700.00	11,699,700.00	0.2%	5,183,700,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,877,000,000.00	2,377,000,000.00	471,827,828.80	1,671,827,828.80	70.3%	705,172,171.20
23020124	CONSTRUCTION OF MARKETS/PARKS	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	147,950,000.00	317,950,000.00	-	-	0.0%	317,950,000.00
23020128	CONSTRUCTION/PROVISION OF FLYOVERS	3,000,000,000.00	3,000,000,000.00	1,500,000,000.00	2,790,852,782.40	93.0%	209,147,217.60
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>28,201,673,000.00</b>	<b>38,158,773,228.70</b>	<b>16,215,922,569.24</b>	<b>18,448,593,160.24</b>	<b>48.3%</b>	<b>19,710,180,068.46</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>28,201,673,000.00</b>	<b>38,158,773,228.70</b>	<b>16,215,922,569.24</b>	<b>18,448,593,160.24</b>	<b>48.3%</b>	<b>19,710,180,068.46</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	562,000,000.00	569,000,000.00	423,582,150.00	533,339,300.00	93.7%	35,660,700.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	222,000,000.00	222,000,000.00	7,400,000.00	12,194,595.00	5.5%	209,805,405.00
23030103	REHABILITATION / REPAIRS - HOUSING	310,300,000.00	410,300,000.00	107,421,000.00	166,014,000.00	40.5%	244,286,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	632,000,000.00	782,100,228.70	149,822,300.00	651,822,300.00	83.3%	130,277,928.70
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	8,466,413,000.00	8,466,413,000.00	7,539,677,836.27	7,694,589,284.27	90.9%	771,823,715.73
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	5,000,000.00	20,000,000.00	12,000,000.00	12,000,000.00	60.0%	8,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	593,000,000.00	593,000,000.00	180,000,000.00	182,172,000.00	30.7%	410,828,000.00
23030113	REHABILITATION / REPAIRS - ROADS	920,000,000.00	6,920,000,000.00	4,504,468,831.02	5,004,468,831.02	72.3%	1,915,531,168.98
23030114	REHABILITATION / REPAIRS - RAILWAYS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,503,000,000.00	1,503,000,000.00	-	-	0.0%	1,503,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	14,759,250,000.00	14,944,250,000.00	411,550,451.95	1,283,032,849.95	8.6%	13,661,217,150.05
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	88,210,000.00	3,588,210,000.00	2,880,000,000.00	2,908,960,000.00	81.1%	679,250,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>672,000,000.00</b>	<b>672,000,000.00</b>	<b>143,560,000.00</b>	<b>340,156,000.00</b>	<b>50.6%</b>	<b>331,844,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>672,000,000.00</b>	<b>672,000,000.00</b>	<b>143,560,000.00</b>	<b>340,156,000.00</b>	<b>50.6%</b>	<b>331,844,000.00</b>
23040101	TREE PLANTING	30,000,000.00	30,000,000.00	13,560,000.00	13,560,000.00	45.2%	16,440,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	640,000,000.00	640,000,000.00	130,000,000.00	326,596,000.00	51.0%	313,404,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>29,676,365,200.00</b>	<b>33,580,820,450.00</b>	<b>6,377,305,684.17</b>	<b>12,085,442,479.06</b>	<b>36.0%</b>	<b>21,495,377,970.94</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>29,676,365,200.00</b>	<b>33,580,820,450.00</b>	<b>6,377,305,684.17</b>	<b>12,085,442,479.06</b>	<b>36.0%</b>	<b>21,495,377,970.94</b>
23050101	RESEARCH AND DEVELOPMENT	26,965,365,200.00	30,794,820,450.00	6,208,305,684.17	11,884,342,479.06	38.6%	18,910,477,970.94
23050102	COMPUTER SOFTWARE ACQUISITION	261,800,000.00	336,800,000.00	169,000,000.00	181,100,000.00	53.8%	155,700,000.00
23050103	MONITORING AND EVALUATION	2,180,200,000.00	2,180,200,000.00	-	10,000,000.00	0.5%	2,170,200,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	269,000,000.00	269,000,000.00	-	10,000,000.00	3.7%	259,000,000.00

## 2.E Expenditure by Functional Classification

**Table 10: Total Expenditure by Functional Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>444,978,000,000.00</b>	<b>536,676,300,000.00</b>	<b>183,342,911,734.70</b>	<b>304,301,910,965.43</b>	<b>56.7%</b>	<b>232,374,389,034.58</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>104,606,329,245.00</b>	<b>136,336,454,195.00</b>	<b>59,500,321,999.75</b>	<b>104,747,521,586.41</b>	<b>76.8%</b>	<b>31,588,932,608.60</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E</b>	<b>32,942,750,620.00</b>	<b>33,829,750,320.00</b>	<b>5,595,144,795.29</b>	<b>16,107,825,644.13</b>	<b>47.6%</b>	<b>17,721,924,675.88</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	18,407,450,000.00	19,243,449,700.00	5,453,914,609.99	15,366,965,598.79	79.9%	3,876,484,101.21
70112	FINANCIAL AND FISCAL AFFAIRS	14,515,300,620.00	14,566,300,620.00	141,230,185.30	740,860,045.34	5.1%	13,825,440,574.67
70113	EXTERNAL AFFAIRS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>33,466,910,000.00</b>	<b>56,259,035,250.00</b>	<b>22,808,490,246.75</b>	<b>45,293,312,626.54</b>	<b>80.5%</b>	<b>10,965,722,623.46</b>
70131	GENERAL PERSONNEL SERVICES	4,502,300,000.00	5,440,900,000.00	1,272,071,585.93	4,537,748,179.44	83.4%	903,151,820.56
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,260,920,000.00	2,270,920,000.00	22,650,000.00	63,840,000.00	2.8%	2,207,080,000.00
70133	OTHER GENERAL SERVICES	26,703,690,000.00	48,547,215,250.00	21,513,768,660.82	40,691,724,447.10	83.8%	7,855,490,802.90
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>3,196,668,625.00</b>	<b>3,647,668,625.00</b>	<b>522,922,969.45</b>	<b>835,541,922.00</b>	<b>22.9%</b>	<b>2,812,126,703.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	3,196,668,625.00	3,647,668,625.00	522,922,969.45	835,541,922.00	22.9%	2,812,126,703.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>35,000,000,000.00</b>	<b>42,600,000,000.00</b>	<b>30,573,763,988.26</b>	<b>42,510,841,393.74</b>	<b>99.8%</b>	<b>89,158,606.26</b>
70171	PUBLIC DEBT TRANSACTIONS	35,000,000,000.00	42,600,000,000.00	30,573,763,988.26	42,510,841,393.74	99.8%	89,158,606.26
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>9,175,510,000.00</b>	<b>9,262,510,000.00</b>	<b>2,243,875,722.71</b>	<b>6,350,089,713.00</b>	<b>68.6%</b>	<b>2,912,420,287.00</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>3,381,550,000.00</b>	<b>3,468,550,000.00</b>	<b>780,664,720.74</b>	<b>2,824,146,797.47</b>	<b>81.4%</b>	<b>644,403,202.53</b>
70331	LAW COURTS	3,381,550,000.00	3,468,550,000.00	780,664,720.74	2,824,146,797.47	81.4%	644,403,202.53
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>5,793,960,000.00</b>	<b>5,793,960,000.00</b>	<b>1,463,211,001.97</b>	<b>3,525,942,915.53</b>	<b>60.9%</b>	<b>2,268,017,084.47</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	5,793,960,000.00	5,793,960,000.00	1,463,211,001.97	3,525,942,915.53	60.9%	2,268,017,084.47
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>162,752,330,000.00</b>	<b>209,735,804,821.30</b>	<b>72,441,095,295.32</b>	<b>99,965,183,641.91</b>	<b>47.7%</b>	<b>109,770,621,179.39</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>37,093,750,000.00</b>	<b>40,796,950,000.00</b>	<b>3,179,598,649.99</b>	<b>4,806,781,357.94</b>	<b>11.8%</b>	<b>35,990,168,642.06</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	37,093,750,000.00	40,796,950,000.00	3,179,598,649.99	4,806,781,357.94	11.8%	35,990,168,642.06
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>6,572,020,000.00</b>	<b>9,117,020,000.00</b>	<b>5,283,211,432.03</b>	<b>5,872,974,548.56</b>	<b>64.4%</b>	<b>3,244,045,451.44</b>
70421	AGRICULTURE	6,572,020,000.00	9,117,020,000.00	5,283,211,432.03	5,872,974,548.56	64.4%	3,244,045,451.44
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>44,387,450,000.00</b>	<b>45,287,450,000.00</b>	<b>3,178,721,827.47</b>	<b>6,071,350,463.30</b>	<b>13.4%</b>	<b>39,216,099,536.70</b>
70431	COAL AND OTHER SOLID MINERAL FUEL	72,400,000.00	72,400,000.00	12,210,868.05	40,389,296.39	55.8%	32,010,703.61
70435	ELECTRICITY	44,315,050,000.00	45,215,050,000.00	3,166,510,959.42	6,030,961,166.91	13.3%	39,184,088,833.09
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>9,457,750,000.00</b>	<b>9,584,750,000.00</b>	<b>1,562,091,138.30</b>	<b>3,734,053,155.22</b>	<b>39.0%</b>	<b>5,850,696,844.78</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	18,000,000.00	18,000,000.00	1,250,000.00	2,760,000.00	15.3%	15,240,000.00
70443	CONSTRUCTION	9,439,750,000.00	9,566,750,000.00	1,560,841,138.30	3,731,293,155.22	39.0%	5,835,456,844.78
<b>7045</b>	<b>TRANSPORT</b>	<b>64,845,410,000.00</b>	<b>104,403,684,821.30</b>	<b>59,101,838,623.65</b>	<b>79,130,072,520.43</b>	<b>75.8%</b>	<b>25,273,612,300.88</b>
70451	ROAD TRANSPORT	61,749,610,000.00	100,642,884,821.30	57,910,954,840.72	76,999,705,038.53	76.5%	23,643,179,782.78
70454	AIR TRANSPORT	3,095,800,000.00	3,760,800,000.00	1,190,883,782.93	2,130,367,481.90	56.6%	1,630,432,518.10
<b>7046</b>	<b>COMMUNICATION</b>	<b>38,300,000.00</b>	<b>38,300,000.00</b>	<b>4,135,681.80</b>	<b>16,527,609.96</b>	<b>43.2%</b>	<b>21,772,390.04</b>
70461	COMMUNICATION	38,300,000.00	38,300,000.00	4,135,681.80	16,527,609.96	43.2%	21,772,390.04
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>119,350,000.00</b>	<b>119,350,000.00</b>	<b>3,922,012.00</b>	<b>13,955,822.90</b>	<b>11.7%</b>	<b>105,394,177.10</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	36,800,000.00	36,800,000.00	2,922,012.00	11,205,822.90	30.5%	25,594,177.10
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	82,550,000.00	82,550,000.00	1,000,000.00	2,750,000.00	3.3%	79,800,000.00
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C</b>	<b>238,300,000.00</b>	<b>388,300,000.00</b>	<b>127,575,930.08</b>	<b>319,468,163.61</b>	<b>82.3%</b>	<b>68,831,836.40</b>
70491	ECONOMIC AFFAIRS N.E.C.	238,300,000.00	388,300,000.00	127,575,930.08	319,468,163.61	82.3%	68,831,836.40
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>813,200,000.00</b>	<b>813,200,000.00</b>	<b>163,880,821.13</b>	<b>480,855,973.75</b>	<b>59.1%</b>	<b>332,344,026.25</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>813,200,000.00</b>	<b>813,200,000.00</b>	<b>163,880,821.13</b>	<b>480,855,973.75</b>	<b>59.1%</b>	<b>332,344,026.25</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	813,200,000.00	813,200,000.00	163,880,821.13	480,855,973.75	59.1%	332,344,026.25

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>12,590,136,755.00</b>	<b>15,087,236,983.70</b>	<b>4,290,352,554.12</b>	<b>9,158,460,354.50</b>	<b>60.7%</b>	<b>5,928,776,629.20</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>7,768,500,000.00</b>	<b>10,112,500,000.00</b>	<b>3,741,568,361.57</b>	<b>7,149,644,743.90</b>	<b>70.7%</b>	<b>2,962,855,256.10</b>
70611	HOUSING DEVELOPMENT	7,768,500,000.00	10,112,500,000.00	3,741,568,361.57	7,149,644,743.90	70.7%	2,962,855,256.10
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>68,920,000.00</b>	<b>71,920,000.00</b>	<b>1,978,879.77</b>	<b>11,839,666.26</b>	<b>16.5%</b>	<b>60,080,333.74</b>
70621	COMMUNITY DEVELOPMENT	68,920,000.00	71,920,000.00	1,978,879.77	11,839,666.26	16.5%	60,080,333.74
<b>7063</b>	<b>WATER SUPPLY</b>	<b>4,648,216,755.00</b>	<b>4,798,316,983.70</b>	<b>540,823,284.28</b>	<b>1,971,718,761.95</b>	<b>41.1%</b>	<b>2,826,598,221.75</b>
70631	WATER SUPPLY	4,648,216,755.00	4,798,316,983.70	540,823,284.28	1,971,718,761.95	41.1%	2,826,598,221.75
<b>7064</b>	<b>STREET LIGHTING</b>	<b>35,000,000.00</b>	<b>35,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>35,000,000.00</b>
70641	STREET LIGHTING	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>69,500,000.00</b>	<b>69,500,000.00</b>	<b>5,982,028.50</b>	<b>25,257,182.39</b>	<b>36.3%</b>	<b>44,242,817.61</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	69,500,000.00	69,500,000.00	5,982,028.50	25,257,182.39	36.3%	44,242,817.61
<b>707</b>	<b>HEALTH</b>	<b>37,186,333,000.00</b>	<b>37,515,433,000.00</b>	<b>12,752,957,498.54</b>	<b>13,858,680,345.89</b>	<b>36.9%</b>	<b>23,656,752,654.11</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>757,000,000.00</b>	<b>757,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>757,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	471,000,000.00	471,000,000.00	-	-	0.0%	471,000,000.00
70712	OTHER MEDICAL PRODUCTS	286,000,000.00	286,000,000.00	-	-	0.0%	286,000,000.00
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>77,220,000.00</b>	<b>94,220,000.00</b>	<b>3,920,223.08</b>	<b>73,302,674.92</b>	<b>77.8%</b>	<b>20,917,325.08</b>
70721	GENERAL MEDICAL SERVICES	77,220,000.00	94,220,000.00	3,920,223.08	73,302,674.92	77.8%	20,917,325.08
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>260,900,000.00</b>	<b>300,900,000.00</b>	<b>25,432,055.02</b>	<b>61,111,520.31</b>	<b>20.3%</b>	<b>239,788,479.69</b>
70731	GENERAL HOSPITAL SERVICES	260,900,000.00	300,900,000.00	25,432,055.02	61,111,520.31	20.3%	239,788,479.69
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>18,954,213,000.00</b>	<b>19,226,313,000.00</b>	<b>12,686,505,220.44</b>	<b>13,126,352,664.66</b>	<b>68.3%</b>	<b>6,099,960,335.34</b>
70741	PUBLIC HEALTH SERVICES	18,954,213,000.00	19,226,313,000.00	12,686,505,220.44	13,126,352,664.66	68.3%	6,099,960,335.34
<b>7075</b>	<b>R &amp; D HEALTH</b>	<b>3,054,000,000.00</b>	<b>3,054,000,000.00</b>	<b>-</b>	<b>250,000,000.00</b>	<b>8.2%</b>	<b>2,804,000,000.00</b>
70751	R & D HEALTH	3,054,000,000.00	3,054,000,000.00	-	250,000,000.00	8.2%	2,804,000,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>14,083,000,000.00</b>	<b>14,083,000,000.00</b>	<b>37,100,000.00</b>	<b>347,913,486.00</b>	<b>2.5%</b>	<b>13,735,086,514.00</b>
70761	HEALTH N.E.C.	14,083,000,000.00	14,083,000,000.00	37,100,000.00	347,913,486.00	2.5%	13,735,086,514.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>31,832,870,000.00</b>	<b>33,263,870,000.00</b>	<b>4,016,279,585.53</b>	<b>5,232,851,483.94</b>	<b>15.7%</b>	<b>28,031,018,516.06</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>28,475,920,000.00</b>	<b>29,500,920,000.00</b>	<b>3,685,692,178.95</b>	<b>4,184,547,748.88</b>	<b>14.2%</b>	<b>25,316,372,251.12</b>
70811	RECREATIONAL AND SPORTING SERVICES	28,475,920,000.00	29,500,920,000.00	3,685,692,178.95	4,184,547,748.88	14.2%	25,316,372,251.12
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>2,438,700,000.00</b>	<b>2,448,700,000.00</b>	<b>40,484,047.70</b>	<b>241,235,880.10</b>	<b>9.9%</b>	<b>2,207,464,119.90</b>
70821	CULTURAL SERVICES	2,438,700,000.00	2,448,700,000.00	40,484,047.70	241,235,880.10	9.9%	2,207,464,119.90
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>918,250,000.00</b>	<b>1,314,250,000.00</b>	<b>290,103,358.88</b>	<b>807,067,854.96</b>	<b>61.4%</b>	<b>507,182,145.04</b>
70831	BROADCASTING AND PUBLISHING SERVICES	918,250,000.00	1,314,250,000.00	290,103,358.88	807,067,854.96	61.4%	507,182,145.04
<b>709</b>	<b>EDUCATION</b>	<b>69,066,336,000.00</b>	<b>77,166,336,000.00</b>	<b>25,546,224,867.72</b>	<b>57,850,789,093.51</b>	<b>75.0%</b>	<b>19,315,546,906.49</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>17,195,130,000.00</b>	<b>17,235,130,000.00</b>	<b>11,159,294,295.52</b>	<b>13,449,205,720.88</b>	<b>78.0%</b>	<b>3,785,924,279.12</b>
70912	PRIMARY EDUCATION	17,195,130,000.00	17,235,130,000.00	11,159,294,295.52	13,449,205,720.88	78.0%	3,785,924,279.12
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>8,247,840,000.00</b>	<b>8,547,840,000.00</b>	<b>2,179,310,349.83</b>	<b>6,709,911,340.41</b>	<b>78.5%</b>	<b>1,837,928,659.59</b>
70922	UPPER-SECONDARY EDUCATION	8,247,840,000.00	8,547,840,000.00	2,179,310,349.83	6,709,911,340.41	78.5%	1,837,928,659.59
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>43,081,786,000.00</b>	<b>50,831,786,000.00</b>	<b>12,115,248,971.15</b>	<b>37,406,967,386.37</b>	<b>73.6%</b>	<b>13,424,818,613.63</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	2,031,780,000.00	2,032,780,000.00	241,123,650.51	963,806,810.17	47.4%	1,068,973,189.83
70942	SECOND STAGE OF TERTIARY EDUCATION	41,050,006,000.00	48,799,006,000.00	11,874,125,320.64	36,443,160,576.20	74.7%	12,355,845,423.80
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>380,560,000.00</b>	<b>390,560,000.00</b>	<b>82,936,543.06</b>	<b>253,242,656.89</b>	<b>64.8%</b>	<b>137,317,343.11</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	380,560,000.00	390,560,000.00	82,936,543.06	253,242,656.89	64.8%	137,317,343.11
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>103,800,000.00</b>	<b>103,800,000.00</b>	<b>765,000.00</b>	<b>930,000.00</b>	<b>0.9%</b>	<b>102,870,000.00</b>
70971	R & D EDUCATION	103,800,000.00	103,800,000.00	765,000.00	930,000.00	0.9%	102,870,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>57,220,000.00</b>	<b>57,220,000.00</b>	<b>8,669,708.16</b>	<b>30,531,988.96</b>	<b>53.4%</b>	<b>26,688,011.04</b>
70981	EDUCATION N.E.C	57,220,000.00	57,220,000.00	8,669,708.16	30,531,988.96	53.4%	26,688,011.04
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>16,954,955,000.00</b>	<b>17,495,455,000.00</b>	<b>2,387,923,389.88</b>	<b>6,657,478,772.52</b>	<b>38.1%</b>	<b>10,837,976,227.48</b>
<b>7102</b>	<b>OLD AGE</b>	<b>6,875,000,000.00</b>	<b>7,375,000,000.00</b>	<b>1,119,090,965.47</b>	<b>3,705,931,286.20</b>	<b>50.2%</b>	<b>3,669,068,713.80</b>
71021	OLD AGE	6,875,000,000.00	7,375,000,000.00	1,119,090,965.47	3,705,931,286.20	50.2%	3,669,068,713.80
<b>7103</b>	<b>SURVIVORS</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>-</b>	<b>1,717,592.45</b>	<b>19.1%</b>	<b>7,282,407.55</b>

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
71031	SURVIVORS	9,000,000.00	9,000,000.00	-	1,717,592.45	19.1%	7,282,407.55
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>413,420,000.00</b>	<b>451,420,000.00</b>	<b>76,582,357.79</b>	<b>278,232,698.62</b>	<b>61.6%</b>	<b>173,187,301.38</b>
71041	FAMILY AND CHILDREN	413,420,000.00	451,420,000.00	76,582,357.79	278,232,698.62	61.6%	173,187,301.38
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>5,266,735,000.00</b>	<b>5,269,235,000.00</b>	<b>1,155,910,401.06</b>	<b>2,573,756,685.22</b>	<b>48.8%</b>	<b>2,695,478,314.78</b>
71051	UNEMPLOYMENT	5,266,735,000.00	5,269,235,000.00	1,155,910,401.06	2,573,756,685.22	48.8%	2,695,478,314.78
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>4,390,800,000.00</b>	<b>4,390,800,000.00</b>	<b>36,339,665.56</b>	<b>97,840,510.03</b>	<b>2.2%</b>	<b>4,292,959,489.97</b>
71091	SOCIAL PROTECTION N.E.C.	4,390,800,000.00	4,390,800,000.00	36,339,665.56	97,840,510.03	2.2%	4,292,959,489.97

Table 11: Personnel Expenditure by Functional Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Personnel Expenditure</b>	<b>36,656,004,620.00</b>	<b>39,441,504,620.00</b>	<b>8,498,179,679.87</b>	<b>29,306,671,388.44</b>	<b>74.3%</b>	<b>10,134,833,231.56</b>
701	GENERAL PUBLIC SERVICES	7,154,758,620.00	8,419,258,620.00	1,961,432,553.37	7,172,279,111.29	85.2%	1,246,979,508.72
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	2,381,458,620.00	2,687,458,620.00	612,098,825.83	2,368,970,281.46	88.1%	318,488,338.55
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,802,000,000.00	2,070,000,000.00	497,916,840.53	1,915,292,698.32	92.5%	154,707,301.68
70112	FINANCIAL AND FISCAL AFFAIRS	579,458,620.00	617,458,620.00	114,181,985.30	453,677,583.14	73.5%	163,781,036.87
7013	GENERAL SERVICES	4,773,300,000.00	5,731,800,000.00	1,349,333,727.54	4,803,308,829.83	83.8%	928,491,170.17
70131	GENERAL PERSONNEL SERVICES	4,366,300,000.00	5,304,800,000.00	1,265,952,585.93	4,508,629,179.44	85.0%	796,170,820.56
70133	OTHER GENERAL SERVICES	407,000,000.00	427,000,000.00	83,381,141.61	294,679,650.39	69.0%	132,320,349.61
703	PUBLIC ORDER AND SAFETY	681,000,000.00	751,000,000.00	226,134,943.39	539,317,706.64	71.8%	211,682,293.36
7033	LAW COURTS	523,040,000.00	593,040,000.00	203,674,720.72	457,720,797.41	77.2%	135,319,202.59
70331	LAW COURTS	523,040,000.00	593,040,000.00	203,674,720.72	457,720,797.41	77.2%	135,319,202.59
7036	PUBLIC ORDER AND SAFETY N.E.C.	157,960,000.00	157,960,000.00	22,460,222.67	81,596,909.23	51.7%	76,363,090.77
70361	PUBLIC ORDER AND SAFETY N.E.C.	157,960,000.00	157,960,000.00	22,460,222.67	81,596,909.23	51.7%	76,363,090.77
704	ECONOMIC AFFAIRS	2,858,530,000.00	3,283,530,000.00	707,605,804.46	2,600,172,864.63	79.2%	683,357,135.38
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	912,500,000.00	980,500,000.00	191,557,634.44	676,691,788.40	69.0%	303,808,211.60
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	912,500,000.00	980,500,000.00	191,557,634.44	676,691,788.40	69.0%	303,808,211.60
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	653,520,000.00	798,520,000.00	167,962,232.03	681,923,348.56	85.4%	116,596,651.44
70421	AGRICULTURE	653,520,000.00	798,520,000.00	167,962,232.03	681,923,348.56	85.4%	116,596,651.44
7043	FUEL AND ENERGY	72,400,000.00	72,400,000.00	12,210,868.05	40,389,296.39	55.8%	32,010,703.61
70431	COAL AND OTHER SOLID MINERAL FUEL	72,400,000.00	72,400,000.00	12,210,868.05	40,389,296.39	55.8%	32,010,703.61
7044	MINING, MANUFACTURING, AND CONSTRUCTION	329,550,000.00	376,550,000.00	74,225,848.01	269,479,820.30	71.6%	107,070,179.70
70443	CONSTRUCTION	329,550,000.00	376,550,000.00	74,225,848.01	269,479,820.30	71.6%	107,070,179.70
7045	TRANSPORT	577,160,000.00	592,160,000.00	127,015,598.05	584,487,014.51	98.7%	7,672,985.49
70451	ROAD TRANSPORT	30,160,000.00	30,160,000.00	9,103,965.12	28,758,832.61	95.4%	1,401,167.39
70454	AIR TRANSPORT	547,000,000.00	562,000,000.00	117,911,632.93	555,728,181.90	98.9%	6,271,818.10
7046	COMMUNICATION	38,300,000.00	38,300,000.00	4,135,681.80	16,527,609.96	43.2%	21,772,390.04
70461	COMMUNICATION	38,300,000.00	38,300,000.00	4,135,681.80	16,527,609.96	43.2%	21,772,390.04
7047	OTHER INDUSTRIES	36,800,000.00	36,800,000.00	2,922,012.00	11,205,822.90	30.5%	25,594,177.10
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	36,800,000.00	36,800,000.00	2,922,012.00	11,205,822.90	30.5%	25,594,177.10
7049	ECONOMIC AFFAIRS N.E.C	238,300,000.00	388,300,000.00	127,575,930.08	319,468,163.61	82.3%	68,831,836.40
70491	ECONOMIC AFFAIRS N.E.C.	238,300,000.00	388,300,000.00	127,575,930.08	319,468,163.61	82.3%	68,831,836.40
705	ENVIRONMENTAL PROTECTION	139,000,000.00	139,000,000.00	19,120,821.13	138,499,973.75	99.6%	500,026.25
7056	ENVIRONMENTAL PROTECTION N.E.C.	139,000,000.00	139,000,000.00	19,120,821.13	138,499,973.75	99.6%	500,026.25
70561	ENVIRONMENTAL PROTECTION N.E.C.	139,000,000.00	139,000,000.00	19,120,821.13	138,499,973.75	99.6%	500,026.25
706	HOUSING AND COMMUNITY AMMENITIES	176,720,000.00	200,720,000.00	31,475,769.84	115,595,092.55	57.6%	85,124,907.45
7061	HOUSING DEVELOPMENT	93,300,000.00	114,300,000.00	23,514,861.57	83,498,243.90	73.1%	30,801,756.10
70611	HOUSING DEVELOPMENT	93,300,000.00	114,300,000.00	23,514,861.57	83,498,243.90	73.1%	30,801,756.10
7062	COMMUNITY DEVELOPMENT	13,920,000.00	16,920,000.00	1,978,879.77	6,839,666.26	40.4%	10,080,333.74
70621	COMMUNITY DEVELOPMENT	13,920,000.00	16,920,000.00	1,978,879.77	6,839,666.26	40.4%	10,080,333.74
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	69,500,000.00	69,500,000.00	5,982,028.50	25,257,182.39	36.3%	44,242,817.61
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	69,500,000.00	69,500,000.00	5,982,028.50	25,257,182.39	36.3%	44,242,817.61
707	HEALTH	126,120,000.00	183,120,000.00	21,752,278.10	126,454,195.23	69.1%	56,665,804.77
7072	OUTPATIENT SERVICES	77,220,000.00	94,220,000.00	3,920,223.08	73,302,674.92	77.8%	20,917,325.08



Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
70721	GENERAL MEDICAL SERVICES	77,220,000.00	94,220,000.00	3,920,223.08	73,302,674.92	77.8%	20,917,325.08
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>48,900,000.00</b>	<b>88,900,000.00</b>	<b>17,832,055.02</b>	<b>53,151,520.31</b>	<b>59.8%</b>	<b>35,748,479.69</b>
70731	GENERAL HOSPITAL SERVICES	48,900,000.00	88,900,000.00	17,832,055.02	53,151,520.31	59.8%	35,748,479.69
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>659,720,000.00</b>	<b>729,720,000.00</b>	<b>148,180,439.12</b>	<b>510,126,612.53</b>	<b>69.9%</b>	<b>219,593,387.47</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>105,620,000.00</b>	<b>115,620,000.00</b>	<b>23,352,182.54</b>	<b>79,407,752.47</b>	<b>68.7%</b>	<b>36,212,247.53</b>
70811	RECREATIONAL AND SPORTING SERVICES	105,620,000.00	115,620,000.00	23,352,182.54	79,407,752.47	68.7%	36,212,247.53
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>225,600,000.00</b>	<b>235,600,000.00</b>	<b>38,484,047.70</b>	<b>136,085,880.10</b>	<b>57.8%</b>	<b>99,514,119.90</b>
70821	CULTURAL SERVICES	225,600,000.00	235,600,000.00	38,484,047.70	136,085,880.10	57.8%	99,514,119.90
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>328,500,000.00</b>	<b>378,500,000.00</b>	<b>86,344,208.88</b>	<b>294,632,979.96</b>	<b>77.8%</b>	<b>83,867,020.04</b>
70831	BROADCASTING AND PUBLISHING SERVICES	328,500,000.00	378,500,000.00	86,344,208.88	294,632,979.96	77.8%	83,867,020.04
<b>709</b>	<b>EDUCATION</b>	<b>17,566,236,000.00</b>	<b>17,920,236,000.00</b>	<b>4,177,403,680.58</b>	<b>14,081,208,059.31</b>	<b>78.6%</b>	<b>3,839,027,940.69</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>315,560,000.00</b>	<b>345,560,000.00</b>	<b>92,836,837.47</b>	<b>317,111,156.10</b>	<b>91.8%</b>	<b>28,448,843.90</b>
70912	PRIMARY EDUCATION	315,560,000.00	345,560,000.00	92,836,837.47	317,111,156.10	91.8%	28,448,843.90
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>7,132,040,000.00</b>	<b>7,432,040,000.00</b>	<b>2,174,780,349.83</b>	<b>6,584,930,140.41</b>	<b>88.6%</b>	<b>847,109,859.59</b>
70922	UPPER-SECONDARY EDUCATION	7,132,040,000.00	7,432,040,000.00	2,174,780,349.83	6,584,930,140.41	88.6%	847,109,859.59
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>9,690,856,000.00</b>	<b>9,704,856,000.00</b>	<b>1,819,809,642.06</b>	<b>6,904,276,516.95</b>	<b>71.1%</b>	<b>2,800,579,483.05</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	1,348,100,000.00	1,348,100,000.00	232,238,650.51	926,331,810.17	68.7%	421,768,189.83
70942	SECOND STAGE OF TERTIARY EDUCATION	8,342,756,000.00	8,356,756,000.00	1,587,570,991.55	5,977,944,706.78	71.5%	2,378,811,293.22
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>370,560,000.00</b>	<b>380,560,000.00</b>	<b>81,307,143.06</b>	<b>244,358,256.89</b>	<b>64.2%</b>	<b>136,201,743.11</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	370,560,000.00	380,560,000.00	81,307,143.06	244,358,256.89	64.2%	136,201,743.11
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>57,220,000.00</b>	<b>57,220,000.00</b>	<b>8,669,708.16</b>	<b>30,531,988.96</b>	<b>53.4%</b>	<b>26,688,011.04</b>
70981	EDUCATION N.E.C	57,220,000.00	57,220,000.00	8,669,708.16	30,531,988.96	53.4%	26,688,011.04
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>7,293,920,000.00</b>	<b>7,814,920,000.00</b>	<b>1,205,073,389.88</b>	<b>4,023,017,772.52</b>	<b>51.5%</b>	<b>3,791,902,227.48</b>
<b>7102</b>	<b>OLD AGE</b>	<b>6,875,000,000.00</b>	<b>7,375,000,000.00</b>	<b>1,119,090,965.47</b>	<b>3,705,931,286.20</b>	<b>50.2%</b>	<b>3,669,068,713.80</b>
71021	OLD AGE	6,875,000,000.00	7,375,000,000.00	1,119,090,965.47	3,705,931,286.20	50.2%	3,669,068,713.80
<b>7103</b>	<b>SURVIVORS</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	<b>-</b>	<b>1,717,592.45</b>	<b>19.1%</b>	<b>7,282,407.55</b>
71031	SURVIVORS	9,000,000.00	9,000,000.00	-	1,717,592.45	19.1%	7,282,407.55
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>241,920,000.00</b>	<b>262,920,000.00</b>	<b>55,982,357.79</b>	<b>209,532,698.62</b>	<b>79.7%</b>	<b>53,387,301.38</b>
71041	FAMILY AND CHILDREN	241,920,000.00	262,920,000.00	55,982,357.79	209,532,698.62	79.7%	53,387,301.38
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>48,200,000.00</b>	<b>48,200,000.00</b>	<b>8,560,401.06</b>	<b>29,945,685.22</b>	<b>62.1%</b>	<b>18,254,314.78</b>
71051	UNEMPLOYMENT	48,200,000.00	48,200,000.00	8,560,401.06	29,945,685.22	62.1%	18,254,314.78
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>119,800,000.00</b>	<b>119,800,000.00</b>	<b>21,439,665.56</b>	<b>75,890,510.03</b>	<b>63.3%</b>	<b>43,909,489.97</b>
71091	SOCIAL PROTECTION N.E.C.	119,800,000.00	119,800,000.00	21,439,665.56	75,890,510.03	63.3%	43,909,489.97

Table 12: Overhead Expenditure by Functional Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Overhead Expenditure</b>	<b>42,210,657,000.00</b>	<b>63,016,707,000.00</b>	<b>26,163,616,602.47</b>	<b>52,429,273,573.01</b>	<b>83.2%</b>	<b>10,587,433,426.99</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>31,540,812,000.00</b>	<b>51,625,062,000.00</b>	<b>23,383,124,352.27</b>	<b>44,984,619,574.98</b>	<b>87.1%</b>	<b>6,640,442,425.02</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E</b>	<b>17,236,292,000.00</b>	<b>17,808,592,000.00</b>	<b>3,941,836,833.06</b>	<b>11,568,293,978.27</b>	<b>65.0%</b>	<b>6,240,298,021.73</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	11,764,300,000.00	12,323,600,000.00	3,914,788,633.06	11,292,611,516.07	91.6%	1,030,988,483.93
70112	FINANCIAL AND FISCAL AFFAIRS	5,471,992,000.00	5,484,992,000.00	27,048,200.00	275,682,462.20	5.0%	5,209,309,537.80
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>14,280,520,000.00</b>	<b>33,792,470,000.00</b>	<b>19,438,987,319.21</b>	<b>33,402,695,396.71</b>	<b>98.8%</b>	<b>389,774,603.29</b>
70131	GENERAL PERSONNEL SERVICES	76,000,000.00	76,100,000.00	6,119,000.00	29,119,000.00	38.3%	46,981,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	34,000,000.00	44,000,000.00	14,650,000.00	32,920,000.00	74.8%	11,080,000.00
70133	OTHER GENERAL SERVICES	14,170,520,000.00	33,672,370,000.00	19,418,218,319.21	33,340,656,396.71	99.0%	331,713,603.29
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>24,000,000.00</b>	<b>24,000,000.00</b>	<b>2,300,200.00</b>	<b>13,630,200.00</b>	<b>56.8%</b>	<b>10,369,800.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	24,000,000.00	24,000,000.00	2,300,200.00	13,630,200.00	56.8%	10,369,800.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>5,979,610,000.00</b>	<b>5,990,610,000.00</b>	<b>1,476,214,629.32</b>	<b>3,932,198,356.36</b>	<b>65.6%</b>	<b>2,058,411,643.64</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>939,610,000.00</b>	<b>950,610,000.00</b>	<b>154,990,000.02</b>	<b>679,236,000.06</b>	<b>71.5%</b>	<b>271,373,999.94</b>
70331	LAW COURTS	939,610,000.00	950,610,000.00	154,990,000.02	679,236,000.06	71.5%	271,373,999.94
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>5,040,000,000.00</b>	<b>5,040,000,000.00</b>	<b>1,321,224,629.30</b>	<b>3,252,962,356.30</b>	<b>64.5%</b>	<b>1,787,037,643.70</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	5,040,000,000.00	5,040,000,000.00	1,321,224,629.30	3,252,962,356.30	64.5%	1,787,037,643.70
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>754,020,000.00</b>	<b>1,174,220,000.00</b>	<b>553,590,000.00</b>	<b>890,564,500.00</b>	<b>75.8%</b>	<b>283,655,500.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>67,100,000.00</b>	<b>67,300,000.00</b>	<b>7,800,000.00</b>	<b>16,280,000.00</b>	<b>24.2%</b>	<b>51,020,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	67,100,000.00	67,300,000.00	7,800,000.00	16,280,000.00	24.2%	51,020,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>34,970,000.00</b>	<b>34,970,000.00</b>	<b>2,400,000.00</b>	<b>9,530,000.00</b>	<b>27.3%</b>	<b>25,440,000.00</b>
70421	AGRICULTURE	34,970,000.00	34,970,000.00	2,400,000.00	9,530,000.00	27.3%	25,440,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>38,600,000.00</b>	<b>38,600,000.00</b>	<b>6,250,000.00</b>	<b>11,620,000.00</b>	<b>30.1%</b>	<b>26,980,000.00</b>
70435	ELECTRICITY	38,600,000.00	38,600,000.00	6,250,000.00	11,620,000.00	30.1%	26,980,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>1,250,000.00</b>	<b>2,760,000.00</b>	<b>34.5%</b>	<b>5,240,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	8,000,000.00	8,000,000.00	1,250,000.00	2,760,000.00	34.5%	5,240,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>594,800,000.00</b>	<b>1,014,800,000.00</b>	<b>534,890,000.00</b>	<b>847,624,500.00</b>	<b>83.5%</b>	<b>167,175,500.00</b>
70451	ROAD TRANSPORT	76,000,000.00	76,000,000.00	4,500,000.00	10,324,500.00	13.6%	65,675,500.00
70454	AIR TRANSPORT	518,800,000.00	938,800,000.00	530,390,000.00	837,300,000.00	89.2%	101,500,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>10,550,000.00</b>	<b>10,550,000.00</b>	<b>1,000,000.00</b>	<b>2,750,000.00</b>	<b>26.1%</b>	<b>7,800,000.00</b>
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	10,550,000.00	10,550,000.00	1,000,000.00	2,750,000.00	26.1%	7,800,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>9,200,000.00</b>	<b>9,200,000.00</b>	<b>1,200,000.00</b>	<b>2,200,000.00</b>	<b>23.9%</b>	<b>7,000,000.00</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>9,200,000.00</b>	<b>9,200,000.00</b>	<b>1,200,000.00</b>	<b>2,200,000.00</b>	<b>23.9%</b>	<b>7,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	9,200,000.00	9,200,000.00	1,200,000.00	2,200,000.00	23.9%	7,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>64,850,000.00</b>	<b>64,850,000.00</b>	<b>12,000,000.00</b>	<b>20,713,333.33</b>	<b>31.9%</b>	<b>44,136,666.67</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>33,000,000.00</b>	<b>33,000,000.00</b>	<b>4,000,000.00</b>	<b>8,500,000.00</b>	<b>25.8%</b>	<b>24,500,000.00</b>
70611	HOUSING DEVELOPMENT	33,000,000.00	33,000,000.00	4,000,000.00	8,500,000.00	25.8%	24,500,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>31,850,000.00</b>	<b>31,850,000.00</b>	<b>8,000,000.00</b>	<b>12,213,333.33</b>	<b>38.3%</b>	<b>19,636,666.67</b>
70631	WATER SUPPLY	31,850,000.00	31,850,000.00	8,000,000.00	12,213,333.33	38.3%	19,636,666.67
<b>707</b>	<b>HEALTH</b>	<b>475,700,000.00</b>	<b>517,800,000.00</b>	<b>249,208,000.00</b>	<b>444,692,846.22</b>	<b>85.9%</b>	<b>73,107,153.78</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>11,000,000.00</b>	<b>11,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>11,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>7,600,000.00</b>	<b>7,960,000.00</b>	<b>66.3%</b>	<b>4,040,000.00</b>
70731	GENERAL HOSPITAL SERVICES	12,000,000.00	12,000,000.00	7,600,000.00	7,960,000.00	66.3%	4,040,000.00

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>268,500,000.00</b>	<b>310,600,000.00</b>	<b>205,208,000.00</b>	<b>290,727,846.22</b>	<b>93.6%</b>	<b>19,872,153.78</b>
70741	PUBLIC HEALTH SERVICES	268,500,000.00	310,600,000.00	205,208,000.00	290,727,846.22	93.6%	19,872,153.78
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>184,200,000.00</b>	<b>184,200,000.00</b>	<b>36,400,000.00</b>	<b>146,005,000.00</b>	<b>79.3%</b>	<b>38,195,000.00</b>
70761	HEALTH N.E.C.	184,200,000.00	184,200,000.00	36,400,000.00	146,005,000.00	79.3%	38,195,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>912,350,000.00</b>	<b>912,350,000.00</b>	<b>35,752,000.00</b>	<b>386,027,725.00</b>	<b>42.3%</b>	<b>526,322,275.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>66,000,000.00</b>	<b>66,000,000.00</b>	<b>3,500,000.00</b>	<b>41,300,000.00</b>	<b>62.6%</b>	<b>24,700,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	66,000,000.00	66,000,000.00	3,500,000.00	41,300,000.00	62.6%	24,700,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>513,100,000.00</b>	<b>513,100,000.00</b>	<b>2,000,000.00</b>	<b>105,150,000.00</b>	<b>20.5%</b>	<b>407,950,000.00</b>
70821	CULTURAL SERVICES	513,100,000.00	513,100,000.00	2,000,000.00	105,150,000.00	20.5%	407,950,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>333,250,000.00</b>	<b>333,250,000.00</b>	<b>30,252,000.00</b>	<b>239,577,725.00</b>	<b>71.9%</b>	<b>93,672,275.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	333,250,000.00	333,250,000.00	30,252,000.00	239,577,725.00	71.9%	93,672,275.00
<b>709</b>	<b>EDUCATION</b>	<b>2,189,080,000.00</b>	<b>2,435,080,000.00</b>	<b>439,677,620.88</b>	<b>1,711,794,237.12</b>	<b>70.3%</b>	<b>723,285,762.88</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>51,800,000.00</b>	<b>61,800,000.00</b>	<b>1,325,000.00</b>	<b>10,550,000.00</b>	<b>17.1%</b>	<b>51,250,000.00</b>
70912	PRIMARY EDUCATION	51,800,000.00	61,800,000.00	1,325,000.00	10,550,000.00	17.1%	51,250,000.00
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>23,800,000.00</b>	<b>23,800,000.00</b>	<b>4,530,000.00</b>	<b>16,530,000.00</b>	<b>69.5%</b>	<b>7,270,000.00</b>
70922	UPPER-SECONDARY EDUCATION	23,800,000.00	23,800,000.00	4,530,000.00	16,530,000.00	69.5%	7,270,000.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>2,099,680,000.00</b>	<b>2,335,680,000.00</b>	<b>431,428,220.88</b>	<b>1,674,899,837.12</b>	<b>71.7%</b>	<b>660,780,162.88</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	283,680,000.00	284,680,000.00	8,885,000.00	37,475,000.00	13.2%	247,205,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	1,816,000,000.00	2,051,000,000.00	422,543,220.88	1,637,424,837.12	79.8%	413,575,162.88
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>1,629,400.00</b>	<b>8,884,400.00</b>	<b>88.8%</b>	<b>1,115,600.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	10,000,000.00	10,000,000.00	1,629,400.00	8,884,400.00	88.8%	1,115,600.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>3,800,000.00</b>	<b>3,800,000.00</b>	<b>765,000.00</b>	<b>930,000.00</b>	<b>24.5%</b>	<b>2,870,000.00</b>
70971	R & D EDUCATION	3,800,000.00	3,800,000.00	765,000.00	930,000.00	24.5%	2,870,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>285,035,000.00</b>	<b>287,535,000.00</b>	<b>12,850,000.00</b>	<b>56,463,000.00</b>	<b>19.6%</b>	<b>231,072,000.00</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>41,500,000.00</b>	<b>41,500,000.00</b>	<b>3,600,000.00</b>	<b>28,700,000.00</b>	<b>69.2%</b>	<b>12,800,000.00</b>
71041	FAMILY AND CHILDREN	41,500,000.00	41,500,000.00	3,600,000.00	28,700,000.00	69.2%	12,800,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>237,535,000.00</b>	<b>240,035,000.00</b>	<b>8,350,000.00</b>	<b>24,313,000.00</b>	<b>10.1%</b>	<b>215,722,000.00</b>
71051	UNEMPLOYMENT	237,535,000.00	240,035,000.00	8,350,000.00	24,313,000.00	10.1%	215,722,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>900,000.00</b>	<b>3,450,000.00</b>	<b>57.5%</b>	<b>2,550,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	6,000,000.00	6,000,000.00	900,000.00	3,450,000.00	57.5%	2,550,000.00

Table 13: Capital Expenditure by Functional Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Capital Expenditure</b>	<b>327,904,138,380.00</b>	<b>388,410,888,380.00</b>	<b>118,103,082,264.10</b>	<b>179,993,261,210.24</b>	<b>46.3%</b>	<b>208,417,627,169.77</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>27,897,358,625.00</b>	<b>30,678,733,575.00</b>	<b>3,578,431,905.85</b>	<b>10,067,743,106.40</b>	<b>32.8%</b>	<b>20,610,990,468.60</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, &amp;</b>	<b>10,325,000,000.00</b>	<b>10,333,699,700.00</b>	<b>1,041,209,136.40</b>	<b>2,170,561,384.40</b>	<b>21.0%</b>	<b>8,163,138,315.60</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,841,150,000.00	4,849,849,700.00	1,041,209,136.40	2,159,061,384.40	44.5%	2,690,788,315.60
70112	FINANCIAL AND FISCAL AFFAIRS	5,463,850,000.00	5,463,850,000.00	-	11,500,000.00	0.2%	5,452,350,000.00
70113	EXTERNAL AFFAIRS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>14,399,690,000.00</b>	<b>16,721,365,250.00</b>	<b>2,016,600,000.00</b>	<b>7,075,270,000.00</b>	<b>42.3%</b>	<b>9,646,095,250.00</b>
70131	GENERAL PERSONNEL SERVICES	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,226,920,000.00	2,226,920,000.00	8,000,000.00	30,920,000.00	1.4%	2,196,000,000.00
70133	OTHER GENERAL SERVICES	12,112,770,000.00	14,434,445,250.00	2,008,600,000.00	7,044,350,000.00	48.8%	7,390,095,250.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>3,172,668,625.00</b>	<b>3,623,668,625.00</b>	<b>520,622,769.45</b>	<b>821,911,722.00</b>	<b>22.7%</b>	<b>2,801,756,903.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	3,172,668,625.00	3,623,668,625.00	520,622,769.45	821,911,722.00	22.7%	2,801,756,903.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>2,514,900,000.00</b>	<b>2,520,900,000.00</b>	<b>541,526,150.00</b>	<b>1,878,573,650.00</b>	<b>74.5%</b>	<b>642,326,350.00</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>1,918,900,000.00</b>	<b>1,924,900,000.00</b>	<b>422,000,000.00</b>	<b>1,687,190,000.00</b>	<b>87.7%</b>	<b>237,710,000.00</b>
70331	LAW COURTS	1,918,900,000.00	1,924,900,000.00	422,000,000.00	1,687,190,000.00	87.7%	237,710,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>596,000,000.00</b>	<b>596,000,000.00</b>	<b>119,526,150.00</b>	<b>191,383,650.00</b>	<b>32.1%</b>	<b>404,616,350.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	596,000,000.00	596,000,000.00	119,526,150.00	191,383,650.00	32.1%	404,616,350.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>159,136,780,000.00</b>	<b>205,275,054,821.30</b>	<b>71,179,899,490.86</b>	<b>96,474,446,277.29</b>	<b>47.0%</b>	<b>108,800,608,544.02</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>36,114,150,000.00</b>	<b>39,749,150,000.00</b>	<b>2,980,241,015.55</b>	<b>4,113,809,569.54</b>	<b>10.3%</b>	<b>35,635,340,430.46</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	36,114,150,000.00	39,749,150,000.00	2,980,241,015.55	4,113,809,569.54	10.3%	35,635,340,430.46
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>5,883,530,000.00</b>	<b>8,283,530,000.00</b>	<b>5,112,849,200.00</b>	<b>5,181,521,200.00</b>	<b>62.6%</b>	<b>3,102,008,800.00</b>
70421	AGRICULTURE	5,883,530,000.00	8,283,530,000.00	5,112,849,200.00	5,181,521,200.00	62.6%	3,102,008,800.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>44,273,450,000.00</b>	<b>45,173,450,000.00</b>	<b>3,160,260,959.42</b>	<b>6,019,341,166.91</b>	<b>13.3%</b>	<b>39,154,108,833.09</b>
70435	ELECTRICITY	44,273,450,000.00	45,173,450,000.00	3,160,260,959.42	6,019,341,166.91	13.3%	39,154,108,833.09
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>9,120,200,000.00</b>	<b>9,200,200,000.00</b>	<b>1,486,615,290.29</b>	<b>3,461,813,334.92</b>	<b>37.6%</b>	<b>5,738,386,665.08</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70443	CONSTRUCTION	9,110,200,000.00	9,190,200,000.00	1,486,615,290.29	3,461,813,334.92	37.7%	5,728,386,665.08
<b>7045</b>	<b>TRANSPORT</b>	<b>63,673,450,000.00</b>	<b>102,796,724,821.30</b>	<b>58,439,933,025.60</b>	<b>77,697,961,005.92</b>	<b>75.6%</b>	<b>25,098,763,815.39</b>
70451	ROAD TRANSPORT	61,643,450,000.00	100,536,724,821.30	57,897,350,875.60	76,960,621,705.92	76.5%	23,576,103,115.39
70454	AIR TRANSPORT	2,030,000,000.00	2,260,000,000.00	542,582,150.00	737,339,300.00	32.6%	1,522,660,700.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>72,000,000.00</b>	<b>72,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>72,000,000.00</b>
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	72,000,000.00	72,000,000.00	-	-	0.0%	72,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>665,000,000.00</b>	<b>665,000,000.00</b>	<b>143,560,000.00</b>	<b>340,156,000.00</b>	<b>51.2%</b>	<b>324,844,000.00</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>665,000,000.00</b>	<b>665,000,000.00</b>	<b>143,560,000.00</b>	<b>340,156,000.00</b>	<b>51.2%</b>	<b>324,844,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	665,000,000.00	665,000,000.00	143,560,000.00	340,156,000.00	51.2%	324,844,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>12,348,566,755.00</b>	<b>14,821,666,983.70</b>	<b>4,246,876,784.28</b>	<b>9,022,151,928.62</b>	<b>60.9%</b>	<b>5,799,515,055.08</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>7,642,200,000.00</b>	<b>9,965,200,000.00</b>	<b>3,714,053,500.00</b>	<b>7,057,646,500.00</b>	<b>70.8%</b>	<b>2,907,553,500.00</b>
70611	HOUSING DEVELOPMENT	7,642,200,000.00	9,965,200,000.00	3,714,053,500.00	7,057,646,500.00	70.8%	2,907,553,500.00
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>55,000,000.00</b>	<b>55,000,000.00</b>	<b>-</b>	<b>5,000,000.00</b>	<b>9.1%</b>	<b>50,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	55,000,000.00	55,000,000.00	-	5,000,000.00	9.1%	50,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>4,616,366,755.00</b>	<b>4,766,466,983.70</b>	<b>532,823,284.28</b>	<b>1,959,505,428.62</b>	<b>41.1%</b>	<b>2,806,961,555.08</b>
70631	WATER SUPPLY	4,616,366,755.00	4,766,466,983.70	532,823,284.28	1,959,505,428.62	41.1%	2,806,961,555.08
<b>7064</b>	<b>STREET LIGHTING</b>	<b>35,000,000.00</b>	<b>35,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>35,000,000.00</b>

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
70641	STREET LIGHTING	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>36,525,713,000.00</b>	<b>36,755,713,000.00</b>	<b>12,481,297,220.44</b>	<b>13,252,708,304.44</b>	<b>36.1%</b>	<b>23,503,004,695.56</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>746,000,000.00</b>	<b>746,000,000.00</b>	-	-	<b>0.0%</b>	<b>746,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	460,000,000.00	460,000,000.00	-	-	0.0%	460,000,000.00
70712	OTHER MEDICAL PRODUCTS	286,000,000.00	286,000,000.00	-	-	0.0%	286,000,000.00
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>200,000,000.00</b>	<b>200,000,000.00</b>	-	-	<b>0.0%</b>	<b>200,000,000.00</b>
70731	GENERAL HOSPITAL SERVICES	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>18,685,713,000.00</b>	<b>18,915,713,000.00</b>	<b>12,481,297,220.44</b>	<b>12,835,624,818.44</b>	<b>67.9%</b>	<b>6,080,088,181.56</b>
70741	PUBLIC HEALTH SERVICES	18,685,713,000.00	18,915,713,000.00	12,481,297,220.44	12,835,624,818.44	67.9%	6,080,088,181.56
<b>7075</b>	<b>R &amp; D HEALTH</b>	<b>3,054,000,000.00</b>	<b>3,054,000,000.00</b>	-	<b>250,000,000.00</b>	<b>8.2%</b>	<b>2,804,000,000.00</b>
70751	R & D HEALTH	3,054,000,000.00	3,054,000,000.00	-	250,000,000.00	8.2%	2,804,000,000.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>13,840,000,000.00</b>	<b>13,840,000,000.00</b>	-	<b>167,083,486.00</b>	<b>1.2%</b>	<b>13,672,916,514.00</b>
70761	HEALTH N.E.C.	13,840,000,000.00	13,840,000,000.00	-	167,083,486.00	1.2%	13,672,916,514.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>30,128,800,000.00</b>	<b>31,489,800,000.00</b>	<b>3,832,347,146.41</b>	<b>4,321,697,146.41</b>	<b>13.7%</b>	<b>27,168,102,853.59</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>28,172,300,000.00</b>	<b>29,187,300,000.00</b>	<b>3,658,839,996.41</b>	<b>4,048,839,996.41</b>	<b>13.9%</b>	<b>25,138,460,003.59</b>
70811	RECREATIONAL AND SPORTING SERVICES	28,172,300,000.00	29,187,300,000.00	3,658,839,996.41	4,048,839,996.41	13.9%	25,138,460,003.59
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>1,700,000,000.00</b>	<b>1,700,000,000.00</b>	-	-	<b>0.0%</b>	<b>1,700,000,000.00</b>
70821	CULTURAL SERVICES	1,700,000,000.00	1,700,000,000.00	-	-	0.0%	1,700,000,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>256,500,000.00</b>	<b>602,500,000.00</b>	<b>173,507,150.00</b>	<b>272,857,150.00</b>	<b>45.3%</b>	<b>329,642,850.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	256,500,000.00	602,500,000.00	173,507,150.00	272,857,150.00	45.3%	329,642,850.00
<b>709</b>	<b>EDUCATION</b>	<b>49,311,020,000.00</b>	<b>56,811,020,000.00</b>	<b>20,929,143,566.26</b>	<b>42,057,786,797.08</b>	<b>74.0%</b>	<b>14,753,233,202.92</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>16,827,770,000.00</b>	<b>16,827,770,000.00</b>	<b>11,065,132,458.05</b>	<b>13,121,544,564.78</b>	<b>78.0%</b>	<b>3,706,225,435.22</b>
70912	PRIMARY EDUCATION	16,827,770,000.00	16,827,770,000.00	11,065,132,458.05	13,121,544,564.78	78.0%	3,706,225,435.22
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>1,092,000,000.00</b>	<b>1,092,000,000.00</b>	-	<b>108,451,200.00</b>	<b>9.9%</b>	<b>983,548,800.00</b>
70922	UPPER-SECONDARY EDUCATION	1,092,000,000.00	1,092,000,000.00	-	108,451,200.00	9.9%	983,548,800.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>31,291,250,000.00</b>	<b>38,791,250,000.00</b>	<b>9,864,011,108.21</b>	<b>28,827,791,032.30</b>	<b>74.3%</b>	<b>9,963,458,967.70</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	30,891,250,000.00	38,391,250,000.00	9,864,011,108.21	28,827,791,032.30	75.1%	9,563,458,967.70
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	-	-	<b>0.0%</b>	<b>100,000,000.00</b>
70971	R & D EDUCATION	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>9,376,000,000.00</b>	<b>9,393,000,000.00</b>	<b>1,170,000,000.00</b>	<b>2,577,998,000.00</b>	<b>27.4%</b>	<b>6,815,002,000.00</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>130,000,000.00</b>	<b>147,000,000.00</b>	<b>17,000,000.00</b>	<b>40,000,000.00</b>	<b>27.2%</b>	<b>107,000,000.00</b>
71041	FAMILY AND CHILDREN	130,000,000.00	147,000,000.00	17,000,000.00	40,000,000.00	27.2%	107,000,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>4,981,000,000.00</b>	<b>4,981,000,000.00</b>	<b>1,139,000,000.00</b>	<b>2,519,498,000.00</b>	<b>50.6%</b>	<b>2,461,502,000.00</b>
71051	UNEMPLOYMENT	4,981,000,000.00	4,981,000,000.00	1,139,000,000.00	2,519,498,000.00	50.6%	2,461,502,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>4,265,000,000.00</b>	<b>4,265,000,000.00</b>	<b>14,000,000.00</b>	<b>18,500,000.00</b>	<b>0.4%</b>	<b>4,246,500,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	4,265,000,000.00	4,265,000,000.00	14,000,000.00	18,500,000.00	0.4%	4,246,500,000.00

**Table 14: Other Expenditure by Functional Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Other Expenditure</b>	<b>38,207,200,000.00</b>	<b>45,807,200,000.00</b>	<b>30,578,033,188.26</b>	<b>42,572,704,793.74</b>	<b>92.9%</b>	<b>3,234,495,206.26</b>
701	<b>GENERAL PUBLIC SERVICES</b>	<b>38,013,400,000.00</b>	<b>45,613,400,000.00</b>	<b>30,577,333,188.26</b>	<b>42,522,879,793.74</b>	<b>93.2%</b>	<b>3,090,520,206.26</b>
7011	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E</b>	<b>3,000,000,000.00</b>	<b>3,000,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000,000.00</b>
70112	FINANCIAL AND FISCAL AFFAIRS	3,000,000,000.00	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
7013	<b>GENERAL SERVICES</b>	<b>13,400,000.00</b>	<b>13,400,000.00</b>	<b>3,569,200.00</b>	<b>12,038,400.00</b>	<b>89.8%</b>	<b>1,361,600.00</b>
70133	OTHER GENERAL SERVICES	13,400,000.00	13,400,000.00	3,569,200.00	12,038,400.00	89.8%	1,361,600.00
7017	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>35,000,000,000.00</b>	<b>42,600,000,000.00</b>	<b>30,573,763,988.26</b>	<b>42,510,841,393.74</b>	<b>99.8%</b>	<b>89,158,606.26</b>
70171	PUBLIC DEBT TRANSACTIONS	35,000,000,000.00	42,600,000,000.00	30,573,763,988.26	42,510,841,393.74	99.8%	89,158,606.26
704	<b>ECONOMIC AFFAIRS</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000.00</b>
7043	<b>FUEL AND ENERGY</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000.00</b>
70435	ELECTRICITY	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
707	<b>HEALTH</b>	<b>58,800,000.00</b>	<b>58,800,000.00</b>	<b>700,000.00</b>	<b>34,825,000.00</b>	<b>59.2%</b>	<b>23,975,000.00</b>
7076	<b>HEALTH N.E.C.</b>	<b>58,800,000.00</b>	<b>58,800,000.00</b>	<b>700,000.00</b>	<b>34,825,000.00</b>	<b>59.2%</b>	<b>23,975,000.00</b>
70761	HEALTH N.E.C.	58,800,000.00	58,800,000.00	700,000.00	34,825,000.00	59.2%	23,975,000.00
708	<b>RECREATION, CULTURE AND RELIGION</b>	<b>132,000,000.00</b>	<b>132,000,000.00</b>	-	<b>15,000,000.00</b>	<b>11.4%</b>	<b>117,000,000.00</b>
7081	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>132,000,000.00</b>	<b>132,000,000.00</b>	-	<b>15,000,000.00</b>	<b>11.4%</b>	<b>117,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	132,000,000.00	132,000,000.00	-	15,000,000.00	11.4%	117,000,000.00

## 2.F Expenditure by Programme Classification

**Table 15: Total Expenditure by Programme Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>444,978,000,000.00</b>	<b>536,676,300,000.00</b>	<b>183,342,911,734.70</b>	<b>304,301,910,965.43</b>	<b>56.7%</b>	<b>232,374,389,034.58</b>
<b>01</b>	<b>Agriculture</b>	<b>6,572,020,000.00</b>	<b>9,117,020,000.00</b>	<b>5,283,211,432.03</b>	<b>5,872,974,548.56</b>	<b>64.4%</b>	<b>3,244,045,451.44</b>
0101	Effective governance of the Agriculture Sector	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
0102	Development of the livestock value chain	1,211,000,000.00	1,211,000,000.00	881,000,000.00	883,172,000.00	72.9%	327,828,000.00
0103	Enhancement of food production and productivity	3,588,530,000.00	5,988,530,000.00	4,181,849,200.00	4,183,349,200.00	69.9%	1,805,180,800.00
0104	Reduction of post-harvest losses	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, a	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
0107	Promotion of enabling environment for increased agricultural development	235,000,000.00	235,000,000.00	50,000,000.00	115,000,000.00	48.9%	120,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	953,490,000.00	1,098,490,000.00	170,362,232.03	691,453,348.56	62.9%	407,036,651.44
<b>02</b>	<b>Societal Re-orientation</b>	<b>2,631,200,000.00</b>	<b>2,664,200,000.00</b>	<b>90,138,800.87</b>	<b>416,666,838.21</b>	<b>15.6%</b>	<b>2,247,533,161.79</b>
0210	Societal Re-orientation - General	2,631,200,000.00	2,664,200,000.00	90,138,800.87	416,666,838.21	15.6%	2,247,533,161.79
<b>03</b>	<b>Poverty Alleviation</b>	<b>4,342,935,000.00</b>	<b>4,345,435,000.00</b>	<b>1,167,908,261.55</b>	<b>2,617,536,449.56</b>	<b>60.2%</b>	<b>1,727,898,550.44</b>
0310	Poverty Alleviation - General	4,342,935,000.00	4,345,435,000.00	1,167,908,261.55	2,617,536,449.56	60.2%	1,727,898,550.44
<b>04</b>	<b>Health</b>	<b>39,212,563,000.00</b>	<b>39,893,663,000.00</b>	<b>13,329,298,226.28</b>	<b>15,656,050,640.32</b>	<b>39.2%</b>	<b>24,237,612,359.68</b>
0401	Effective governance of the health system	878,360,000.00	1,135,360,000.00	374,113,644.29	733,823,980.32	64.6%	401,536,019.68
0402	Community engagement and participation in health	10,200,000.00	10,200,000.00	-	-	0.0%	10,200,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all	2,640,593,800.00	2,640,593,800.00	-	197,000,000.00	7.5%	2,443,593,800.00
0404	Provision of the right number and right skill mix of competent, motivated, and pro	623,930,000.00	624,930,000.00	45,303,650.51	213,576,810.17	34.2%	411,353,189.83
0405	Provision of adequate and modern health infrastructure for health services delive	28,213,613,000.00	28,324,613,000.00	12,130,724,492.29	13,604,478,099.13	48.0%	14,720,134,900.87
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and othe	5,442,500,000.00	5,442,500,000.00	1,350,000.00	3,100,000.00	0.1%	5,439,400,000.00
0407	Evidence generation and utilisation	780,466,200.00	780,466,200.00	108,500,000.00	109,700,000.00	14.1%	670,766,200.00
0409	Provision of universal health coverage and financial risk protection for citizens	522,900,000.00	835,000,000.00	669,306,439.19	794,371,750.70	95.1%	40,628,249.30
0410	Health Sector Expenditures Not Elsewhere Classified	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>05</b>	<b>Education</b>	<b>72,001,406,000.00</b>	<b>80,100,406,000.00</b>	<b>25,491,736,322.82</b>	<b>57,919,476,579.45</b>	<b>72.3%</b>	<b>22,180,929,420.55</b>
0501	Effective governance of the education system	1,170,190,000.00	1,170,190,000.00	540,000,000.00	540,000,000.00	46.1%	630,190,000.00
0502	Increase in access, retention, and completion rate at all levels	6,180,000,000.00	8,680,000,000.00	3,330,674,400.00	7,324,135,485.00	84.4%	1,355,864,515.00
0504	Improved quality of teaching and learning outcomes	1,161,612,000.00	1,161,612,000.00	57,125,000.00	142,125,000.00	12.2%	1,019,487,000.00
0505	Adequate infrastructure at all levels	41,438,258,000.00	46,438,258,000.00	17,001,344,166.26	34,019,526,312.08	73.3%	12,418,731,687.92
0506	Improved education information management system (EIMS)	55,960,000.00	55,960,000.00	-	32,000,000.00	57.2%	23,960,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	21,995,386,000.00	22,594,386,000.00	4,562,592,756.56	15,861,689,782.37	70.2%	6,732,696,217.63
<b>06</b>	<b>Housing and Urban Development</b>	<b>11,787,288,625.00</b>	<b>14,457,288,625.00</b>	<b>4,137,177,877.04</b>	<b>7,752,641,688.73</b>	<b>53.6%</b>	<b>6,704,646,936.27</b>
0610	Housing and Urban Development - General	11,787,288,625.00	14,457,288,625.00	4,137,177,877.04	7,752,641,688.73	53.6%	6,704,646,936.27
<b>07</b>	<b>Gender</b>	<b>426,920,000.00</b>	<b>464,920,000.00</b>	<b>76,582,357.79</b>	<b>278,232,698.62</b>	<b>59.8%</b>	<b>186,687,301.38</b>
0710	Gender - General	426,920,000.00	464,920,000.00	76,582,357.79	278,232,698.62	59.8%	186,687,301.38
<b>08</b>	<b>Youth</b>	<b>28,475,920,000.00</b>	<b>29,500,920,000.00</b>	<b>3,685,692,178.95</b>	<b>4,184,547,748.88</b>	<b>14.2%</b>	<b>25,316,372,251.12</b>
0810	Youth - General	28,475,920,000.00	29,500,920,000.00	3,685,692,178.95	4,184,547,748.88	14.2%	25,316,372,251.12
<b>09</b>	<b>Environmental Improvement</b>	<b>813,200,000.00</b>	<b>813,200,000.00</b>	<b>163,880,821.13</b>	<b>480,855,973.75</b>	<b>59.1%</b>	<b>332,344,026.25</b>
0910	Environmental Improvement - General	813,200,000.00	813,200,000.00	163,880,821.13	480,855,973.75	59.1%	332,344,026.25

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>6,705,810,000.00</b>	<b>6,900,910,228.70</b>	<b>629,835,462.30</b>	<b>1,513,104,942.18</b>	<b>21.9%</b>	<b>5,387,805,286.52</b>
1010	Water Resources and Rural Deve - General	6,705,810,000.00	6,900,910,228.70	629,835,462.30	1,513,104,942.18	21.9%	5,387,805,286.52
<b>11</b>	<b>Information Communication and Technology</b>	<b>1,516,500,000.00</b>	<b>1,742,500,000.00</b>	<b>277,314,935.07</b>	<b>632,340,317.48</b>	<b>36.3%</b>	<b>1,110,159,682.52</b>
1110	Information Communication and Technology - General	1,516,500,000.00	1,742,500,000.00	277,314,935.07	632,340,317.48	36.3%	1,110,159,682.52
<b>12</b>	<b>Growing the Private Sector</b>	<b>36,176,400,000.00</b>	<b>40,009,600,000.00</b>	<b>3,057,597,045.09</b>	<b>4,383,428,221.91</b>	<b>11.0%</b>	<b>35,626,171,778.09</b>
1210	Growing the Private Sector - General	36,176,400,000.00	40,009,600,000.00	3,057,597,045.09	4,383,428,221.91	11.0%	35,626,171,778.09
<b>13</b>	<b>Reform of Government and Governance</b>	<b>115,314,277,375.00</b>	<b>147,059,402,325.00</b>	<b>62,062,638,849.42</b>	<b>113,478,083,385.94</b>	<b>77.2%</b>	<b>33,581,318,939.06</b>
1310	Reform of Government and Governance - General	115,314,277,375.00	147,059,402,325.00	62,062,638,849.42	113,478,083,385.94	77.2%	33,581,318,939.06
<b>14</b>	<b>Power</b>	<b>44,720,400,000.00</b>	<b>45,640,400,000.00</b>	<b>3,226,969,402.41</b>	<b>6,253,645,256.19</b>	<b>13.7%</b>	<b>39,386,754,743.81</b>
1410	Power - General	44,720,400,000.00	45,640,400,000.00	3,226,969,402.41	6,253,645,256.19	13.7%	39,386,754,743.81
<b>17</b>	<b>Road</b>	<b>71,177,360,000.00</b>	<b>110,197,634,821.30</b>	<b>59,470,795,979.02</b>	<b>80,729,198,193.75</b>	<b>73.3%</b>	<b>29,468,436,627.56</b>
1710	Road - General	71,177,360,000.00	110,197,634,821.30	59,470,795,979.02	80,729,198,193.75	73.3%	29,468,436,627.56
<b>18</b>	<b>Airways</b>	<b>3,095,800,000.00</b>	<b>3,760,800,000.00</b>	<b>1,190,883,782.93</b>	<b>2,130,367,481.90</b>	<b>56.6%</b>	<b>1,630,432,518.10</b>
1810	Airways - General	3,095,800,000.00	3,760,800,000.00	1,190,883,782.93	2,130,367,481.90	56.6%	1,630,432,518.10
<b>21</b>	<b>Oil and Gas Infrastructure</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>1,250,000.00</b>	<b>2,760,000.00</b>	<b>34.5%</b>	<b>5,240,000.00</b>
2110	Oil and Gas Infrastructure - General	8,000,000.00	8,000,000.00	1,250,000.00	2,760,000.00	34.5%	5,240,000.00



Table 16: Personnel Expenditure by Programme Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Personnel Expenditure</b>	<b>36,656,004,620.00</b>	<b>39,441,504,620.00</b>	<b>8,498,179,679.87</b>	<b>29,306,671,388.44</b>	<b>74.3%</b>	<b>10,134,833,231.56</b>
01	<b>Agriculture</b>	<b>653,520,000.00</b>	<b>798,520,000.00</b>	<b>167,962,232.03</b>	<b>681,923,348.56</b>	<b>85.4%</b>	<b>116,596,651.44</b>
0110	Agriculture Sector Expenditures Not Elsewhere Classified	653,520,000.00	798,520,000.00	167,962,232.03	681,923,348.56	85.4%	116,596,651.44
02	<b>Societal Re-orientation</b>	<b>398,100,000.00</b>	<b>431,100,000.00</b>	<b>88,138,800.87</b>	<b>311,516,838.21</b>	<b>72.3%</b>	<b>119,583,161.79</b>
0210	Societal Re-orientation - General	398,100,000.00	431,100,000.00	88,138,800.87	311,516,838.21	72.3%	119,583,161.79
03	<b>Poverty Alleviation</b>	<b>118,400,000.00</b>	<b>118,400,000.00</b>	<b>19,658,261.55</b>	<b>70,275,449.56</b>	<b>59.4%</b>	<b>48,124,550.44</b>
0310	Poverty Alleviation - General	118,400,000.00	118,400,000.00	19,658,261.55	70,275,449.56	59.4%	48,124,550.44
04	<b>Health</b>	<b>1,766,020,000.00</b>	<b>2,174,020,000.00</b>	<b>591,213,005.84</b>	<b>1,903,604,489.66</b>	<b>87.6%</b>	<b>270,415,510.34</b>
0401	Effective governance of the health system	239,620,000.00	496,620,000.00	168,913,644.29	379,093,830.32	76.3%	117,526,169.68
0404	Provision of the right number and right skill mix of competent, motivated, and pro	196,100,000.00	196,100,000.00	39,118,650.51	194,251,810.17	99.1%	1,848,189.83
0405	Provision of adequate and modern health infrastructure for health services delive	1,281,400,000.00	1,392,400,000.00	365,348,656.02	1,277,107,328.86	91.7%	115,292,671.14
0409	Provision of universal health coverage and financial risk protection for citizens	48,900,000.00	88,900,000.00	17,832,055.02	53,151,520.31	59.8%	35,748,479.69
05	<b>Education</b>	<b>19,885,136,000.00</b>	<b>20,239,136,000.00</b>	<b>4,129,100,135.68</b>	<b>14,169,220,545.25</b>	<b>70.0%</b>	<b>6,069,915,454.75</b>
0510	Education Sector Expenditures Not Elsewhere Classified	19,885,136,000.00	20,239,136,000.00	4,129,100,135.68	14,169,220,545.25	70.0%	6,069,915,454.75
06	<b>Housing and Urban Development</b>	<b>382,420,000.00</b>	<b>476,420,000.00</b>	<b>94,234,107.59</b>	<b>340,185,966.73</b>	<b>71.4%</b>	<b>136,234,033.27</b>
0610	Housing and Urban Development - General	382,420,000.00	476,420,000.00	94,234,107.59	340,185,966.73	71.4%	136,234,033.27
07	<b>Gender</b>	<b>241,920,000.00</b>	<b>262,920,000.00</b>	<b>55,982,357.79</b>	<b>209,532,698.62</b>	<b>79.7%</b>	<b>53,387,301.38</b>
0710	Gender - General	241,920,000.00	262,920,000.00	55,982,357.79	209,532,698.62	79.7%	53,387,301.38
08	<b>Youth</b>	<b>105,620,000.00</b>	<b>115,620,000.00</b>	<b>23,352,182.54</b>	<b>79,407,752.47</b>	<b>68.7%</b>	<b>36,212,247.53</b>
0810	Youth - General	105,620,000.00	115,620,000.00	23,352,182.54	79,407,752.47	68.7%	36,212,247.53
09	<b>Environmental Improvement</b>	<b>139,000,000.00</b>	<b>139,000,000.00</b>	<b>19,120,821.13</b>	<b>138,499,973.75</b>	<b>99.6%</b>	<b>500,026.25</b>
0910	Environmental Improvement - General	139,000,000.00	139,000,000.00	19,120,821.13	138,499,973.75	99.6%	500,026.25
10	<b>Water Resources and Rural Development</b>	<b>288,960,000.00</b>	<b>333,960,000.00</b>	<b>89,012,178.02</b>	<b>228,535,374.57</b>	<b>68.4%</b>	<b>105,424,625.43</b>
1010	Water Resources and Rural Deve - General	288,960,000.00	333,960,000.00	89,012,178.02	228,535,374.57	68.4%	105,424,625.43
11	<b>Information Communication and Technology</b>	<b>1,249,800,000.00</b>	<b>1,299,800,000.00</b>	<b>101,544,785.07</b>	<b>355,420,167.48</b>	<b>27.3%</b>	<b>944,379,832.52</b>
1110	Information Communication and Technology - General	1,249,800,000.00	1,299,800,000.00	101,544,785.07	355,420,167.48	27.3%	944,379,832.52
12	<b>Growing the Private Sector</b>	<b>398,350,000.00</b>	<b>426,350,000.00</b>	<b>69,556,029.54</b>	<b>253,338,652.37</b>	<b>59.4%</b>	<b>173,011,347.63</b>
1210	Growing the Private Sector - General	398,350,000.00	426,350,000.00	69,556,029.54	253,338,652.37	59.4%	173,011,347.63
13	<b>Reform of Government and Governance</b>	<b>9,810,748,620.00</b>	<b>11,326,248,620.00</b>	<b>2,787,604,893.17</b>	<b>9,488,559,207.12</b>	<b>83.8%</b>	<b>1,837,689,412.88</b>
1310	Reform of Government and Governance - General	9,810,748,620.00	11,326,248,620.00	2,787,604,893.17	9,488,559,207.12	83.8%	1,837,689,412.88
14	<b>Power</b>	<b>311,300,000.00</b>	<b>331,300,000.00</b>	<b>60,458,442.99</b>	<b>222,684,089.28</b>	<b>67.2%</b>	<b>108,615,910.72</b>
1410	Power - General	311,300,000.00	331,300,000.00	60,458,442.99	222,684,089.28	67.2%	108,615,910.72
17	<b>Road</b>	<b>359,710,000.00</b>	<b>406,710,000.00</b>	<b>83,329,813.13</b>	<b>298,238,652.91</b>	<b>73.3%</b>	<b>108,471,347.09</b>
1710	Road - General	359,710,000.00	406,710,000.00	83,329,813.13	298,238,652.91	73.3%	108,471,347.09
18	<b>Airways</b>	<b>547,000,000.00</b>	<b>562,000,000.00</b>	<b>117,911,632.93</b>	<b>555,728,181.90</b>	<b>98.9%</b>	<b>6,271,818.10</b>
1810	Airways - General	547,000,000.00	562,000,000.00	117,911,632.93	555,728,181.90	98.9%	6,271,818.10

Table 17: Overhead Expenditure by Programme Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Overhead Expenditure</b>	<b>42,210,657,000.00</b>	<b>63,016,707,000.00</b>	<b>26,163,616,602.47</b>	<b>52,429,273,573.01</b>	<b>83.2%</b>	<b>10,587,433,426.99</b>
01	<b>Agriculture</b>	<b>34,970,000.00</b>	<b>34,970,000.00</b>	<b>2,400,000.00</b>	<b>9,530,000.00</b>	<b>27.3%</b>	<b>25,440,000.00</b>
0110	Agriculture Sector Expenditures Not Elsewhere Classified	34,970,000.00	34,970,000.00	2,400,000.00	9,530,000.00	27.3%	25,440,000.00
02	<b>Societal Re-orientation</b>	<b>513,100,000.00</b>	<b>513,100,000.00</b>	<b>2,000,000.00</b>	<b>105,150,000.00</b>	<b>20.5%</b>	<b>407,950,000.00</b>
0210	Societal Re-orientation - General	513,100,000.00	513,100,000.00	2,000,000.00	105,150,000.00	20.5%	407,950,000.00
03	<b>Poverty Alleviation</b>	<b>243,535,000.00</b>	<b>246,035,000.00</b>	<b>9,250,000.00</b>	<b>27,763,000.00</b>	<b>11.3%</b>	<b>218,272,000.00</b>
0310	Poverty Alleviation - General	243,535,000.00	246,035,000.00	9,250,000.00	27,763,000.00	11.3%	218,272,000.00
04	<b>Health</b>	<b>562,030,000.00</b>	<b>605,130,000.00</b>	<b>256,088,000.00</b>	<b>464,912,846.22</b>	<b>76.8%</b>	<b>140,217,153.78</b>
0401	Effective governance of the health system	196,200,000.00	196,200,000.00	44,000,000.00	153,965,000.00	78.5%	42,235,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and pro	83,830,000.00	84,830,000.00	6,185,000.00	19,325,000.00	22.8%	65,505,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and othe	18,000,000.00	18,000,000.00	1,350,000.00	3,100,000.00	17.2%	14,900,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	250,000,000.00	292,100,000.00	204,553,000.00	288,522,846.22	98.8%	3,577,153.78
05	<b>Education</b>	<b>2,105,250,000.00</b>	<b>2,350,250,000.00</b>	<b>433,492,620.88</b>	<b>1,692,469,237.12</b>	<b>72.0%</b>	<b>657,780,762.88</b>
0510	Education Sector Expenditures Not Elsewhere Classified	2,105,250,000.00	2,350,250,000.00	433,492,620.88	1,692,469,237.12	72.0%	657,780,762.88
06	<b>Housing and Urban Development</b>	<b>57,000,000.00</b>	<b>57,000,000.00</b>	<b>5,900,000.00</b>	<b>15,530,000.00</b>	<b>27.2%</b>	<b>41,470,000.00</b>
0610	Housing and Urban Development - General	57,000,000.00	57,000,000.00	5,900,000.00	15,530,000.00	27.2%	41,470,000.00
07	<b>Gender</b>	<b>41,500,000.00</b>	<b>41,500,000.00</b>	<b>3,600,000.00</b>	<b>28,700,000.00</b>	<b>69.2%</b>	<b>12,800,000.00</b>
0710	Gender - General	41,500,000.00	41,500,000.00	3,600,000.00	28,700,000.00	69.2%	12,800,000.00
08	<b>Youth</b>	<b>66,000,000.00</b>	<b>66,000,000.00</b>	<b>3,500,000.00</b>	<b>41,300,000.00</b>	<b>62.6%</b>	<b>24,700,000.00</b>
0810	Youth - General	66,000,000.00	66,000,000.00	3,500,000.00	41,300,000.00	62.6%	24,700,000.00
09	<b>Environmental Improvement</b>	<b>9,200,000.00</b>	<b>9,200,000.00</b>	<b>1,200,000.00</b>	<b>2,200,000.00</b>	<b>23.9%</b>	<b>7,000,000.00</b>
0910	Environmental Improvement - General	9,200,000.00	9,200,000.00	1,200,000.00	2,200,000.00	23.9%	7,000,000.00
10	<b>Water Resources and Rural Development</b>	<b>31,850,000.00</b>	<b>31,850,000.00</b>	<b>8,000,000.00</b>	<b>12,213,333.33</b>	<b>38.3%</b>	<b>19,636,666.67</b>
1010	Water Resources and Rural Deve - General	31,850,000.00	31,850,000.00	8,000,000.00	12,213,333.33	38.3%	19,636,666.67
11	<b>Information Communication and Technology</b>	<b>25,200,000.00</b>	<b>25,200,000.00</b>	<b>2,263,000.00</b>	<b>4,063,000.00</b>	<b>16.1%</b>	<b>21,137,000.00</b>
1110	Information Communication and Technology - General	25,200,000.00	25,200,000.00	2,263,000.00	4,063,000.00	16.1%	21,137,000.00
12	<b>Growing the Private Sector</b>	<b>67,100,000.00</b>	<b>67,300,000.00</b>	<b>7,800,000.00</b>	<b>16,280,000.00</b>	<b>24.2%</b>	<b>51,020,000.00</b>
1210	Growing the Private Sector - General	67,100,000.00	67,300,000.00	7,800,000.00	16,280,000.00	24.2%	51,020,000.00
13	<b>Reform of Government and Governance</b>	<b>37,824,522,000.00</b>	<b>57,919,772,000.00</b>	<b>24,886,732,981.59</b>	<b>49,148,957,656.34</b>	<b>84.9%</b>	<b>8,770,814,343.66</b>
1310	Reform of Government and Governance - General	37,824,522,000.00	57,919,772,000.00	24,886,732,981.59	49,148,957,656.34	84.9%	8,770,814,343.66
14	<b>Power</b>	<b>38,600,000.00</b>	<b>38,600,000.00</b>	<b>6,250,000.00</b>	<b>11,620,000.00</b>	<b>30.1%</b>	<b>26,980,000.00</b>
1410	Power - General	38,600,000.00	38,600,000.00	6,250,000.00	11,620,000.00	30.1%	26,980,000.00
17	<b>Road</b>	<b>64,000,000.00</b>	<b>64,000,000.00</b>	<b>3,500,000.00</b>	<b>8,524,500.00</b>	<b>13.3%</b>	<b>55,475,500.00</b>
1710	Road - General	64,000,000.00	64,000,000.00	3,500,000.00	8,524,500.00	13.3%	55,475,500.00
18	<b>Airways</b>	<b>518,800,000.00</b>	<b>938,800,000.00</b>	<b>530,390,000.00</b>	<b>837,300,000.00</b>	<b>89.2%</b>	<b>101,500,000.00</b>
1810	Airways - General	518,800,000.00	938,800,000.00	530,390,000.00	837,300,000.00	89.2%	101,500,000.00
21	<b>Oil and Gas Infrastructure</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>1,250,000.00</b>	<b>2,760,000.00</b>	<b>34.5%</b>	<b>5,240,000.00</b>
2110	Oil and Gas Infrastructure - General	8,000,000.00	8,000,000.00	1,250,000.00	2,760,000.00	34.5%	5,240,000.00

Table 18: Capital Expenditure by Programme Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Capital Expenditure</b>	<b>327,904,138,380.00</b>	<b>388,410,888,380.00</b>	<b>118,103,082,264.10</b>	<b>179,993,261,210.24</b>	<b>46.3%</b>	<b>208,417,627,169.77</b>
<b>01</b>	<b>Agriculture</b>	<b>5,883,530,000.00</b>	<b>8,283,530,000.00</b>	<b>5,112,849,200.00</b>	<b>5,181,521,200.00</b>	<b>62.6%</b>	<b>3,102,008,800.00</b>
0101	Effective governance of the Agriculture Sector	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
0102	Development of the livestock value chain	1,211,000,000.00	1,211,000,000.00	881,000,000.00	883,172,000.00	72.9%	327,828,000.00
0103	Enhancement of food production and productivity	3,588,530,000.00	5,988,530,000.00	4,181,849,200.00	4,183,349,200.00	69.9%	1,805,180,800.00
0104	Reduction of post-harvest losses	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
0107	Promotion of enabling environment for increased agricultural development	235,000,000.00	235,000,000.00	50,000,000.00	115,000,000.00	48.9%	120,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	265,000,000.00	265,000,000.00	-	-	0.0%	265,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>1,720,000,000.00</b>	<b>1,720,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,720,000,000.00</b>
0210	Societal Re-orientation - General	1,720,000,000.00	1,720,000,000.00	-	-	0.0%	1,720,000,000.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>3,981,000,000.00</b>	<b>3,981,000,000.00</b>	<b>1,139,000,000.00</b>	<b>2,519,498,000.00</b>	<b>63.3%</b>	<b>1,461,502,000.00</b>
0310	Poverty Alleviation - General	3,981,000,000.00	3,981,000,000.00	1,139,000,000.00	2,519,498,000.00	63.3%	1,461,502,000.00
<b>04</b>	<b>Health</b>	<b>36,825,713,000.00</b>	<b>37,055,713,000.00</b>	<b>12,481,297,220.44</b>	<b>13,252,708,304.44</b>	<b>35.8%</b>	<b>23,803,004,695.56</b>
0401	Effective governance of the health system	383,740,000.00	383,740,000.00	160,500,000.00	165,940,150.00	43.2%	217,799,850.00
0402	Community engagement and participation in health	10,200,000.00	10,200,000.00	-	-	0.0%	10,200,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,626,593,800.00	2,626,593,800.00	-	197,000,000.00	7.5%	2,429,593,800.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human R	344,000,000.00	344,000,000.00	-	-	0.0%	344,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	26,932,213,000.00	26,932,213,000.00	11,765,375,836.27	12,327,370,770.27	45.8%	14,604,842,229.73
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commod	5,424,500,000.00	5,424,500,000.00	-	-	0.0%	5,424,500,000.00
0407	Evidence generation and utilisation	780,466,200.00	780,466,200.00	108,500,000.00	109,700,000.00	14.1%	670,766,200.00
0409	Provision of universal health coverage and financial risk protection for citizens	224,000,000.00	454,000,000.00	446,921,384.17	452,697,384.17	99.7%	1,302,615.83
0410	Health Sector Expenditures Not Elsewhere Classified	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>05</b>	<b>Education</b>	<b>50,011,020,000.00</b>	<b>57,511,020,000.00</b>	<b>20,929,143,566.26</b>	<b>42,057,786,797.08</b>	<b>73.1%</b>	<b>15,453,233,202.92</b>
0501	Effective governance of the education system	1,170,190,000.00	1,170,190,000.00	540,000,000.00	540,000,000.00	46.1%	630,190,000.00
0502	Increase in access, retention, and completion rate at all levels	6,180,000,000.00	8,680,000,000.00	3,330,674,400.00	7,324,135,485.00	84.4%	1,355,864,515.00
0504	Improved quality of teaching and learning outcomes	1,161,612,000.00	1,161,612,000.00	57,125,000.00	142,125,000.00	12.2%	1,019,487,000.00
0505	Adequate infrastructure at all levels	41,438,258,000.00	46,438,258,000.00	17,001,344,166.26	34,019,526,312.08	73.3%	12,418,731,687.92
0506	Improved education information management system (EIMS)	55,960,000.00	55,960,000.00	-	32,000,000.00	57.2%	23,960,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>11,347,868,625.00</b>	<b>13,923,868,625.00</b>	<b>4,037,043,769.45</b>	<b>7,396,925,722.00</b>	<b>53.1%</b>	<b>6,526,942,903.00</b>
0610	Housing and Urban Development - General	11,347,868,625.00	13,923,868,625.00	4,037,043,769.45	7,396,925,722.00	53.1%	6,526,942,903.00
<b>07</b>	<b>Gender</b>	<b>143,500,000.00</b>	<b>160,500,000.00</b>	<b>17,000,000.00</b>	<b>40,000,000.00</b>	<b>24.9%</b>	<b>120,500,000.00</b>
0710	Gender - General	143,500,000.00	160,500,000.00	17,000,000.00	40,000,000.00	24.9%	120,500,000.00
<b>08</b>	<b>Youth</b>	<b>28,172,300,000.00</b>	<b>29,187,300,000.00</b>	<b>3,658,839,996.41</b>	<b>4,048,839,996.41</b>	<b>13.9%</b>	<b>25,138,460,003.59</b>
0810	Youth - General	28,172,300,000.00	29,187,300,000.00	3,658,839,996.41	4,048,839,996.41	13.9%	25,138,460,003.59
<b>09</b>	<b>Environmental Improvement</b>	<b>665,000,000.00</b>	<b>665,000,000.00</b>	<b>143,560,000.00</b>	<b>340,156,000.00</b>	<b>51.2%</b>	<b>324,844,000.00</b>
0910	Environmental Improvement - General	665,000,000.00	665,000,000.00	143,560,000.00	340,156,000.00	51.2%	324,844,000.00

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>6,385,000,000.00</b>	<b>6,535,100,228.70</b>	<b>532,823,284.28</b>	<b>1,272,356,234.28</b>	<b>19.5%</b>	<b>5,262,743,994.42</b>
1010	Water Resources and Rural Deve - General	6,385,000,000.00	6,535,100,228.70	532,823,284.28	1,272,356,234.28	19.5%	5,262,743,994.42
<b>11</b>	<b>Information Communication and Technology</b>	<b>241,500,000.00</b>	<b>417,500,000.00</b>	<b>173,507,150.00</b>	<b>272,857,150.00</b>	<b>65.4%</b>	<b>144,642,850.00</b>
1110	Information Communication and Technology - General	241,500,000.00	417,500,000.00	173,507,150.00	272,857,150.00	65.4%	144,642,850.00
<b>12</b>	<b>Growing the Private Sector</b>	<b>35,710,950,000.00</b>	<b>39,515,950,000.00</b>	<b>2,980,241,015.55</b>	<b>4,113,809,569.54</b>	<b>10.4%</b>	<b>35,402,140,430.46</b>
1210	Growing the Private Sector - General	35,710,950,000.00	39,515,950,000.00	2,980,241,015.55	4,113,809,569.54	10.4%	35,402,140,430.46
<b>13</b>	<b>Reform of Government and Governance</b>	<b>29,665,606,755.00</b>	<b>32,199,981,705.00</b>	<b>3,810,967,786.40</b>	<b>12,317,686,728.74</b>	<b>38.3%</b>	<b>19,882,294,976.26</b>
1310	Reform of Government and Governance - General	29,665,606,755.00	32,199,981,705.00	3,810,967,786.40	12,317,686,728.74	38.3%	19,882,294,976.26
<b>14</b>	<b>Power</b>	<b>44,367,500,000.00</b>	<b>45,267,500,000.00</b>	<b>3,160,260,959.42</b>	<b>6,019,341,166.91</b>	<b>13.3%</b>	<b>39,248,158,833.09</b>
1410	Power - General	44,367,500,000.00	45,267,500,000.00	3,160,260,959.42	6,019,341,166.91	13.3%	39,248,158,833.09
<b>17</b>	<b>Road</b>	<b>70,753,650,000.00</b>	<b>109,726,924,821.30</b>	<b>59,383,966,165.89</b>	<b>80,422,435,040.84</b>	<b>73.3%</b>	<b>29,304,489,780.47</b>
1710	Road - General	70,753,650,000.00	109,726,924,821.30	59,383,966,165.89	80,422,435,040.84	73.3%	29,304,489,780.47
<b>18</b>	<b>Airways</b>	<b>2,030,000,000.00</b>	<b>2,260,000,000.00</b>	<b>542,582,150.00</b>	<b>737,339,300.00</b>	<b>32.6%</b>	<b>1,522,660,700.00</b>
1810	Airways - General	2,030,000,000.00	2,260,000,000.00	542,582,150.00	737,339,300.00	32.6%	1,522,660,700.00

**Table 19: Other Expenditure by Programme Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Other Expenditure</b>	<b>38,207,200,000.00</b>	<b>45,807,200,000.00</b>	<b>30,578,033,188.26</b>	<b>42,572,704,793.74</b>	<b>92.9%</b>	<b>3,234,495,206.26</b>
<b>04</b>	<b>Health</b>	<b>58,800,000.00</b>	<b>58,800,000.00</b>	<b>700,000.00</b>	<b>34,825,000.00</b>	<b>59.2%</b>	<b>23,975,000.00</b>
0401	Effective governance of the health system	58,800,000.00	58,800,000.00	700,000.00	34,825,000.00	59.2%	23,975,000.00
<b>08</b>	<b>Youth</b>	<b>132,000,000.00</b>	<b>132,000,000.00</b>	<b>-</b>	<b>15,000,000.00</b>	<b>11.4%</b>	<b>117,000,000.00</b>
0810	Youth - General	132,000,000.00	132,000,000.00	-	15,000,000.00	11.4%	117,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>38,013,400,000.00</b>	<b>45,613,400,000.00</b>	<b>30,577,333,188.26</b>	<b>42,522,879,793.74</b>	<b>93.2%</b>	<b>3,090,520,206.26</b>
1310	Reform of Government and Governance - General	38,013,400,000.00	45,613,400,000.00	30,577,333,188.26	42,522,879,793.74	93.2%	3,090,520,206.26
<b>14</b>	<b>Power</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,000,000.00</b>
1410	Power - General	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00

### 3 Primary Healthcare Budget Performance

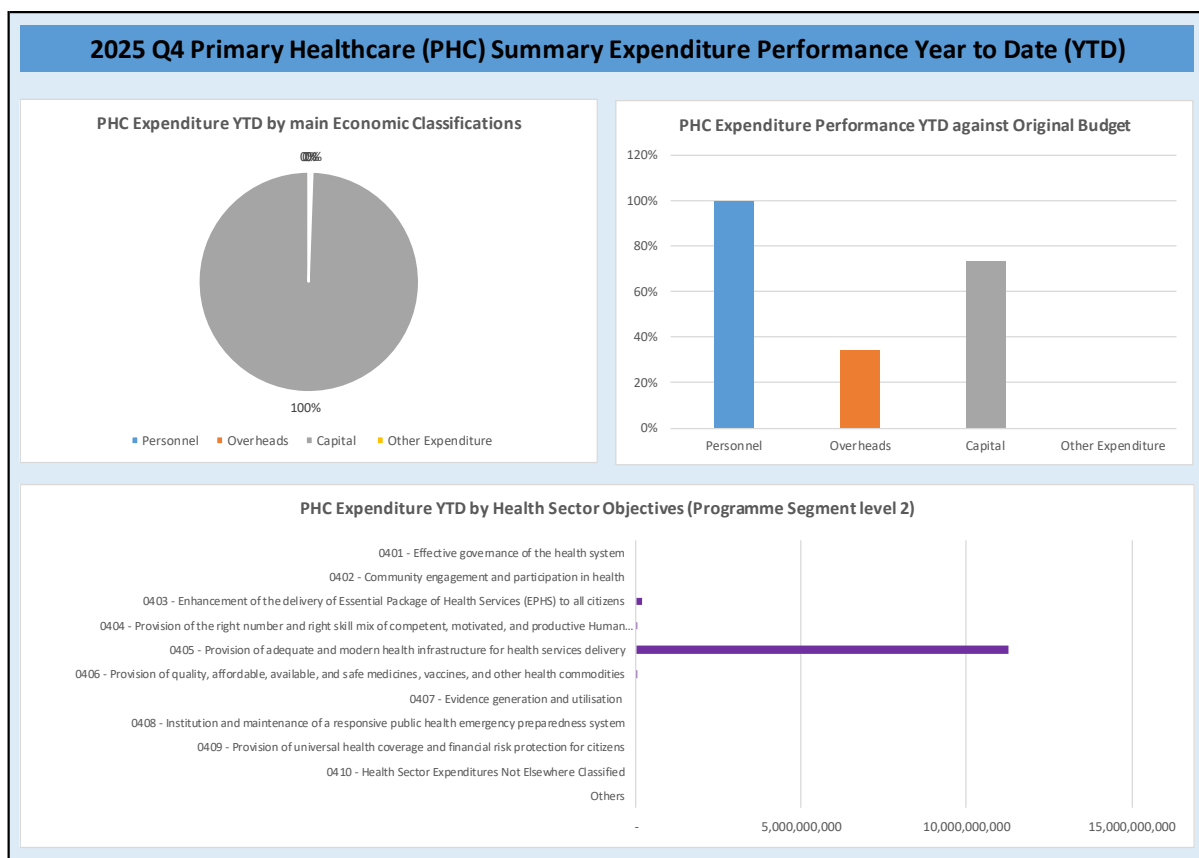
#### 3.A Overview

The Primary Healthcare (PHC) sub-sector was allocated a total of **₦15,714,343,000.00** to drive high-impact interventions focused on expanding access to quality healthcare services, reinforcing primary healthcare delivery systems, and accelerating improvements in maternal, newborn, and child health outcomes across Ebonyi State.

By the close of **Q4 2025**, actual expenditure under the PHC sub-sector amounted to **₦11,513,291,484.27**, translating to a robust **73.34%** utilization of the final approved budget of the subsector. This strong performance was largely enabled by the effective mobilization and deployment of resources from the **Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services (IMPACT) Project**, a World Bank-supported donor intervention, which significantly bolstered service delivery and programme implementation within the sub-sector.

A detailed **Year-to-Date (YTD)** performance analysis against the final budget is presented below, structured along **administrative, economic, functional, and programme classifications**, to provide a comprehensive view of expenditure efficiency and sectoral impact.

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



### 3.B Budget Implementation Reports by NCOA Segment

**Table 20: Primary Healthcare Expenditure by Administrative Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>15,713,343,000.00</b>	<b>15,714,343,000.00</b>	<b>11,122,705,836.27</b>	<b>11,513,291,484.27</b>	<b>73.3%</b>	<b>4,201,051,515.73</b>
050000000000	<b>Social Sector</b>	<b>15,713,343,000.00</b>	<b>15,714,343,000.00</b>	<b>11,122,705,836.27</b>	<b>11,513,291,484.27</b>	<b>73.3%</b>	<b>4,201,051,515.73</b>
052100000000	<b>Ministry of Health</b>	<b>15,713,343,000.00</b>	<b>15,714,343,000.00</b>	<b>11,122,705,836.27</b>	<b>11,513,291,484.27</b>	<b>73.3%</b>	<b>4,201,051,515.73</b>
052100100100	Ministry of Health	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
052103300100	Ebonyi State Agency for Control of AIDS	109,000,000.00	109,000,000.00	-	-	0.0%	109,000,000.00
052110400100	School of Nursing and Midwifery, Uburu	271,830,000.00	272,830,000.00	5,980,000.00	61,820,000.00	22.7%	211,010,000.00
052110200100	Ebonyi Hospital Management Board	139,800,000.00	139,800,000.00	-	-	0.0%	139,800,000.00
052100300100	Ebonyi State Primary Health Care Development Agency	15,087,713,000.00	15,087,713,000.00	11,116,725,836.27	11,451,471,484.27	75.9%	3,636,241,515.73
052111500100	Ebonyi State Committee on Food and Nutrition	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00

**Table 21: Primary Healthcare Expenditure by Functional Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>15,713,343,000.00</b>	<b>15,714,343,000.00</b>	<b>11,122,705,836.27</b>	<b>11,513,291,484.27</b>	<b>73.3%</b>	<b>4,201,051,515.73</b>
701	<b>GENERAL PUBLIC SERVICES</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>695,000.00</b>	<b>895,000.00</b>	<b>35.8%</b>	<b>1,605,000.00</b>
7013	<b>GENERAL SERVICES</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>695,000.00</b>	<b>895,000.00</b>	<b>35.8%</b>	<b>1,605,000.00</b>
70133	OTHER GENERAL SERVICES	2,500,000.00	2,500,000.00	695,000.00	895,000.00	35.8%	1,605,000.00
707	<b>HEALTH</b>	<b>15,487,013,000.00</b>	<b>15,487,013,000.00</b>	<b>11,117,910,836.27</b>	<b>11,498,496,484.27</b>	<b>74.2%</b>	<b>3,988,516,515.73</b>
7071	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
7072	<b>OUTPATIENT SERVICES</b>	<b>48,000,000.00</b>	<b>48,000,000.00</b>	<b>1,880,000.00</b>	<b>47,920,000.00</b>	<b>99.8%</b>	<b>80,000.00</b>
70721	GENERAL MEDICAL SERVICES	48,000,000.00	48,000,000.00	1,880,000.00	47,920,000.00	99.8%	80,000.00
7073	<b>HOSPITAL SERVICES</b>	<b>139,800,000.00</b>	<b>139,800,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>139,800,000.00</b>
70731	GENERAL HOSPITAL SERVICES	139,800,000.00	139,800,000.00	-	-	0.0%	139,800,000.00
7074	<b>PUBLIC HEALTH SERVICES</b>	<b>15,194,213,000.00</b>	<b>15,194,213,000.00</b>	<b>11,116,030,836.27</b>	<b>11,450,576,484.27</b>	<b>75.4%</b>	<b>3,743,636,515.73</b>
70741	PUBLIC HEALTH SERVICES	15,194,213,000.00	15,194,213,000.00	11,116,030,836.27	11,450,576,484.27	75.4%	3,743,636,515.73
7076	<b>HEALTH N.E.C.</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000,000.00</b>
70761	HEALTH N.E.C.	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
709	<b>EDUCATION</b>	<b>223,830,000.00</b>	<b>224,830,000.00</b>	<b>4,100,000.00</b>	<b>13,900,000.00</b>	<b>6.2%</b>	<b>210,930,000.00</b>
7094	<b>TERTIARY EDUCATION</b>	<b>223,830,000.00</b>	<b>224,830,000.00</b>	<b>4,100,000.00</b>	<b>13,900,000.00</b>	<b>6.2%</b>	<b>210,930,000.00</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	223,830,000.00	224,830,000.00	4,100,000.00	13,900,000.00	6.2%	210,930,000.00

**Table 22: Primary Healthcare Expenditure by Programme Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>15,713,343,000.00</b>	<b>15,714,343,000.00</b>	<b>11,122,705,836.27</b>	<b>11,513,291,484.27</b>	<b>73.3%</b>	<b>4,201,051,515.73</b>
<b>04</b>	<b>Health</b>	<b>15,713,343,000.00</b>	<b>15,714,343,000.00</b>	<b>11,122,705,836.27</b>	<b>11,513,291,484.27</b>	<b>73.3%</b>	<b>4,201,051,515.73</b>
0401	Effective governance of the health system	151,740,000.00	151,740,000.00	-	-	0.0%	151,740,000.00
0402	Community engagement and participation in health	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	627,593,800.00	627,593,800.00	-	187,000,000.00	29.8%	440,593,800.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human R	283,830,000.00	284,830,000.00	5,980,000.00	61,820,000.00	21.7%	223,010,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	14,025,213,000.00	14,025,213,000.00	11,115,375,836.27	11,261,371,484.27	80.3%	2,763,841,515.73
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commod	581,500,000.00	581,500,000.00	1,350,000.00	3,100,000.00	0.5%	578,400,000.00
0407	Evidence generation and utilisation	38,466,200.00	38,466,200.00	-	-	0.0%	38,466,200.00



Table 23: Primary Healthcare Expenditure by Economic Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>15,713,343,000.00</b>	<b>15,714,343,000.00</b>	<b>11,122,705,836.27</b>	<b>11,513,291,484.27</b>	<b>73.3%</b>	<b>4,201,051,515.73</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>15,713,343,000.00</b>	<b>15,714,343,000.00</b>	<b>11,122,705,836.27</b>	<b>11,513,291,484.27</b>	<b>73.3%</b>	<b>4,201,051,515.73</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>48,000,000.00</b>	<b>48,000,000.00</b>	<b>1,880,000.00</b>	<b>47,920,000.00</b>	<b>99.8%</b>	<b>80,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>48,000,000.00</b>	<b>48,000,000.00</b>	<b>1,880,000.00</b>	<b>47,920,000.00</b>	<b>99.8%</b>	<b>80,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>48,000,000.00</b>	<b>48,000,000.00</b>	<b>1,880,000.00</b>	<b>47,920,000.00</b>	<b>99.8%</b>	<b>80,000.00</b>
21010105	CASUAL WORKERS WAGES	48,000,000.00	48,000,000.00	1,880,000.00	47,920,000.00	99.8%	80,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>49,830,000.00</b>	<b>50,830,000.00</b>	<b>5,450,000.00</b>	<b>17,000,000.00</b>	<b>33.4%</b>	<b>33,830,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>49,830,000.00</b>	<b>50,830,000.00</b>	<b>5,450,000.00</b>	<b>17,000,000.00</b>	<b>33.4%</b>	<b>33,830,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>7,280,000.00</b>	<b>7,280,000.00</b>	<b>945,000.00</b>	<b>1,945,000.00</b>	<b>26.7%</b>	<b>5,335,000.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,280,000.00	7,280,000.00	945,000.00	1,945,000.00	26.7%	5,335,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>2,200,000.00</b>	<b>2,200,000.00</b>	<b>500,000.00</b>	<b>2,100,000.00</b>	<b>95.5%</b>	<b>100,000.00</b>
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	250,000.00	1,500,000.00	100.0%	-
22020203	INTERNET ACCESS CHARGES	700,000.00	700,000.00	250,000.00	600,000.00	85.7%	100,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>13,500,000.00</b>	<b>13,500,000.00</b>	<b>2,180,000.00</b>	<b>5,970,000.00</b>	<b>44.2%</b>	<b>7,530,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,800,000.00	4,800,000.00	430,000.00	1,190,000.00	24.8%	3,610,000.00
22020302	BOOKS	1,500,000.00	1,500,000.00	500,000.00	1,250,000.00	83.3%	250,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,700,000.00	3,700,000.00	750,000.00	1,280,000.00	34.6%	2,420,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,000,000.00	2,000,000.00	250,000.00	1,500,000.00	75.0%	500,000.00
22020312	CHEMICALS AND REAGENTS	1,500,000.00	1,500,000.00	250,000.00	750,000.00	50.0%	750,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>7,650,000.00</b>	<b>7,650,000.00</b>	<b>530,000.00</b>	<b>1,740,000.00</b>	<b>22.7%</b>	<b>5,910,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,200,000.00	3,200,000.00	350,000.00	1,320,000.00	41.3%	1,880,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	800,000.00	-	-	0.0%	800,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,150,000.00	2,150,000.00	180,000.00	320,000.00	14.9%	1,830,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00	-	100,000.00	6.7%	1,400,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>4,300,000.00</b>	<b>4,300,000.00</b>	<b>250,000.00</b>	<b>450,000.00</b>	<b>10.5%</b>	<b>3,850,000.00</b>
22020501	LOCAL TRAINING	2,500,000.00	2,500,000.00	250,000.00	450,000.00	18.0%	2,050,000.00
22020503	LOCAL SEMINARS AND CONFERENCES	1,800,000.00	1,800,000.00	-	-	0.0%	1,800,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>700,000.00</b>	<b>700,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>700,000.00</b>
22020605	CLEANING & FUMIGATION SERVICES	700,000.00	700,000.00	-	-	0.0%	700,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>8,980,000.00</b>	<b>8,980,000.00</b>	<b>-</b>	<b>3,050,000.00</b>	<b>34.0%</b>	<b>5,930,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	4,550,000.00	4,550,000.00	-	1,165,000.00	25.6%	3,385,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	80,000.00	80,000.00	-	-	0.0%	80,000.00
22020803	PLANT / GENERATOR FUEL COST	4,350,000.00	4,350,000.00	-	1,885,000.00	43.3%	2,465,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>120,000.00</b>	<b>1,120,000.00</b>	<b>1,000,000.00</b>	<b>1,050,000.00</b>	<b>93.8%</b>	<b>70,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	120,000.00	1,120,000.00	1,000,000.00	1,050,000.00	93.8%	70,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>5,100,000.00</b>	<b>5,100,000.00</b>	<b>45,000.00</b>	<b>695,000.00</b>	<b>13.6%</b>	<b>4,405,000.00</b>
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	-	350,000.00	70.0%	150,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,300,000.00	1,300,000.00	-	100,000.00	7.7%	1,200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,200,000.00	1,200,000.00	-	100,000.00	8.3%	1,100,000.00
22021006	POSTAGES & COURIER SERVICES	430,000.00	430,000.00	-	100,000.00	23.3%	330,000.00
22021007	WELFARE PACKAGES	420,000.00	420,000.00	-	-	0.0%	420,000.00
22021009	SPORTING ACTIVITIES	200,000.00	200,000.00	-	-	0.0%	200,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,000,000.00	1,000,000.00	45,000.00	45,000.00	4.5%	955,000.00
22021054	NON-ACCIDENT BONUS	50,000.00	50,000.00	-	-	0.0%	50,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>15,615,513,000.00</b>	<b>15,615,513,000.00</b>	<b>11,115,375,836.27</b>	<b>11,448,371,484.27</b>	<b>73.3%</b>	<b>4,167,141,515.73</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>1,044,154,800.00</b>	<b>1,044,154,800.00</b>	<b>-</b>	<b>171,000,000.00</b>	<b>16.4%</b>	<b>873,154,800.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>1,044,154,800.00</b>	<b>1,044,154,800.00</b>	<b>-</b>	<b>171,000,000.00</b>	<b>16.4%</b>	<b>873,154,800.00</b>
23010104	PURCHASE MOTOR CYCLES	42,000,000.00	42,000,000.00	-	-	0.0%	42,000,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
23010106	PURCHASE OF VANS	102,000,000.00	102,000,000.00	-	-	0.0%	102,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	17,110,000.00	17,110,000.00	-	-	0.0%	17,110,000.00
23010113	PURCHASE OF COMPUTERS	41,971,000.00	41,971,000.00	-	-	0.0%	41,971,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	5,200,000.00	5,200,000.00	-	-	0.0%	5,200,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	808,053,800.00	808,053,800.00	-	171,000,000.00	21.2%	637,053,800.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	2,820,000.00	2,820,000.00	-	-	0.0%	2,820,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>6,264,500,000.00</b>	<b>6,264,500,000.00</b>	<b>3,575,698,000.00</b>	<b>3,575,698,000.00</b>	<b>57.1%</b>	<b>2,688,802,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>6,264,500,000.00</b>	<b>6,264,500,000.00</b>	<b>3,575,698,000.00</b>	<b>3,575,698,000.00</b>	<b>57.1%</b>	<b>2,688,802,000.00</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	178,000,000.00	178,000,000.00	-	-	0.0%	178,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	5,920,000,000.00	5,920,000,000.00	3,575,698,000.00	3,575,698,000.00	60.4%	2,344,302,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILARS/ RIGHT OF WAYS	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	49,500,000.00	49,500,000.00	-	-	0.0%	49,500,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>7,891,413,000.00</b>	<b>7,891,413,000.00</b>	<b>7,539,677,836.27</b>	<b>7,685,673,484.27</b>	<b>97.4%</b>	<b>205,739,515.73</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>7,891,413,000.00</b>	<b>7,891,413,000.00</b>	<b>7,539,677,836.27</b>	<b>7,685,673,484.27</b>	<b>97.4%</b>	<b>205,739,515.73</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	7,891,413,000.00	7,891,413,000.00	7,539,677,836.27	7,685,673,484.27	97.4%	205,739,515.73
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>415,445,200.00</b>	<b>415,445,200.00</b>	<b>-</b>	<b>16,000,000.00</b>	<b>3.9%</b>	<b>399,445,200.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>415,445,200.00</b>	<b>415,445,200.00</b>	<b>-</b>	<b>16,000,000.00</b>	<b>3.9%</b>	<b>399,445,200.00</b>
23050101	RESEARCH AND DEVELOPMENT	335,445,200.00	335,445,200.00	-	16,000,000.00	4.8%	319,445,200.00
23050103	MONITORING AND EVALUATION	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00

### 3.C Primary Healthcare Capital Expenditure by Project

**Table 24: Primary Healthcare Capital Expenditure by Project**

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)	HOPE-GOV Tagging
052100100100 - Ministry of Health	Procurement of HIV Rapid Test Kits, PMTC commodities and HIV/AIDS/ Hepatitis Interventions across the State.	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
052100100100 - Ministry of Health	Maternal New born and Child Health Week	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Provision of essential Pharmaceuticals in 171 selected Health Facilities	13,500,000.00	13,500,000.00	-	-	0.0%	13,500,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Expanded programme on immunization activities (strengthening routine immunization activities)	17,000,000.00	17,000,000.00	-	16,000,000.00	94.1%	1,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Outreach services, advocacy, communication & social mobilization activities geared towards community sensitization towards ownership and participation	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Baby-friendly Initiative Services (kits) promoting exclusive breastfeeding.	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Provision of 10,000 Mama kits containing baby wears and LLINs	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Monitoring and management of medical waste in Health facilities.	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement equipment Supplemental Immunization (measles, yellow fever, diphtheria, oral polio, covid-19)	20,000,000.00	20,000,000.00	-	5,000,000.00	25.0%	15,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Support the development of departmental and units health workplan and LGA level Annual Operational Plan (AOP) development	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Strengthen commodities supply chain management system for FP	2,800,000.00	2,800,000.00	-	-	0.0%	2,800,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Support community Education and sensitization on breastfeeding and appropriate complementary feeding	240,000,000.00	240,000,000.00	-	-	0.0%	240,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Construct waste Disposal Facilities in each of the 171 selected Health facilities in the state	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 3 numbers of Multi-purpose Metal Bookshelf for SHE, CHIPS and PRS offices	900,000.00	900,000.00	-	-	0.0%	900,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 2 numbers All-in-One Coloured Printer for office use	2,200,000.00	2,200,000.00	-	-	0.0%	2,200,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 3 numbers of 62" Ceiling fan for CHIPS and PRS Offices	210,000.00	210,000.00	-	-	0.0%	210,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 16 numbers of Core I7 Laptop Computers for LGA RJOs, and Agency Headquarters for Data Collection and Management	15,616,000.00	15,616,000.00	-	-	0.0%	15,616,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Purchase of 1 number of Universal 4G Router for Internet Access in the Agency Headquarters	55,000.00	55,000.00	-	-	0.0%	55,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 1 number Desktop Computer for Data storage	1,350,000.00	1,350,000.00	-	-	0.0%	1,350,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 2 numbers Projector and Projector Screen	1,450,000.00	1,450,000.00	-	-	0.0%	1,450,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 15 numbers of CG125 Motorcycles for LGA and State Social Mobilization Officers.	22,500,000.00	22,500,000.00	-	-	0.0%	22,500,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 13 numbers of CG125 Motorcycles for LGA RJOs to Facilitate Quality RI Services and Data Generation	19,500,000.00	19,500,000.00	-	-	0.0%	19,500,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 250 numbers of CHIPS Agents Bag Pack for CHIPS Activity in Ohaukwu LGA	3,750,000.00	3,750,000.00	-	-	0.0%	3,750,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 250 numbers of Weather Protective Equipment (Boot, Raincoat and Umbrella) for CHIPS Agents' Activity in Ohaukwu LGA	5,795,000.00	5,795,000.00	-	-	0.0%	5,795,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Production of 4,930 copies of CHIPS Data Tools for CHIPS Activity in Ohaukwu LGA	15,445,200.00	15,445,200.00	-	-	0.0%	15,445,200.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of Health equipment for CHIPS Agents Service Delivery in Ohaukwu LGA	37,435,000.00	37,435,000.00	-	-	0.0%	37,435,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 2,515 numbers of Mama (Delivery) Kits for Women and Child Health Intervention Across 503 PHCs	168,750,000.00	168,750,000.00	-	166,000,000.00	98.4%	2,750,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 1,300 number of Baby Shower Packs Containing Baby Lotion, Oil, and Soap for Baby Shower Activity Across Non Selected PHCs of the State	9,643,800.00	9,643,800.00	-	-	0.0%	9,643,800.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of Ante Natal Care and Delivery Equipment such as Blood Pressure Apparatus, Examination Couch and Utman Stethoscope (332 numbers for each Item) for all the 171 selected PHCs.	43,400,000.00	43,400,000.00	-	-	0.0%	43,400,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Construction of cold room for Primary Health Care Development Agency	160,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Provision of Alternative Power Source (Solar Power) in 9 selected PHCs, 3 per Senatorial Zone (CCD Project)	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Construction of Perimeter Fencing in 9 Primary Healthcare Centers, 3 per Senatorial Zone (CCD Project)	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00	

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)	HOPE-GOV Tagging
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of one number Cold Van to Facilitate Effective Vaccine Handling and Distribution	102,000,000.00	102,000,000.00	-	-	0.0%	102,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Procurement of 650 Vials of Hepatitis Vaccines equipment, for the Hepatitis Campaign across the 13 LGAs	254,000,000.00	254,000,000.00	-	-	0.0%	254,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Revitalization of 96 Primary Healthcare Centers (PHCs), 32 per Senatorial Zone (IMPACT PHC Revitalization Programme)	7,685,700,000.00	7,685,700,000.00	7,539,677,836.27	7,685,673,484.27	100.0%	26,515.73	
052100300100 - Ebonyi State Primary Health Care Development Agency	Provision of Decentralized Facility Funding (DFF) to 171 PHCs for Facility Upgrade and Maintenance (BHCPE Project)	205,713,000.00	205,713,000.00	-	-	0.0%	205,713,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Establishment of Hepatitis Screening Center in the State Ministry of Health Complex	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Purchase and installation of 4 MRI Machine	5,700,000,000.00	5,700,000,000.00	3,575,698,000.00	3,575,698,000.00	62.7%	2,124,302,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Print and distribution of 1000 copies of domesticated task shifting and task sharing policy documents	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
052100300100 - Ebonyi State Primary Health Care Development Agency	Capacity building for 296 Ward Development Committees health wards.	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	PROCUREMENT OF TEST KITS, CONDOMS, LUBRICATES, GLOVES AND CONSUMABLES	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	PROCUREMENT OF READY TO USE THERAPEUTIC FOODS (RUTF) MICRO NUTRIENT FOODS ETC	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	CAPACITY BUILDING ON RESOURCE MOBILIZATION AND STRATEGIC PLAN DEVELOPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	CAPACITY BUILDING ON HIV TESTING SERVICES (HTS) FOR LACAS, CBOs and FACILITIES FOCAL PERSONS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	CAPACITY BUILDING FOR PREVENTION AND CONTROL OF HIV/TB	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	CAPACITY BUILDING ON FAMILY LIFE EDUCATION PROGRAM IN OUR SCHOOLS (NURSERY & SECONDARY SCHOOL FOR EFFECTIVE HIV EDUCATION IN THE SCHOOL SYSTEM	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	CAPACITY BUILDING ON DATA QUALITY ASSESSMENT FOR LACA, AND USE ON HEALTH FACILITIES AND CBOs	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	CAPACITY BUILDING ON IMPROVED HEALTH CARE DELIVERY FOR LACA, FACILITIES AND CBOs	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	LASERJET'S HP 1NO.3 IN 1 MULTIPURPOSE MACHINE	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	PURCHASE OF 4 LAPTOPS TO BE USED IN OFFICES OF PROGRAMME MANAGER, ACCOUNTANT, PRS AND M & E	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	PURCHASE OF 1 GENERATING SETS FOR OFFICE USE	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	PURCHASE OF HIV TESTING EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	PURCHASE OF EXECUTIVE TABLES AND CHAIRS FOR THE OFFICE OF PROJECT COORDINATOR	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052103300100 - Ebonyi State Agency for Control of AIDS	CAPACITY BUILDING ON GENDER BASED VIOLENCE/HUMAN RIGHT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052110200100 - Ebonyi Hospital Management Board	Construction of Civil Service Clinic at Centenary City, Abakaliki	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052110200100 - Ebonyi Hospital Management Board	Procurement of Office Furniture & Fittings for Staff Clinic and SHMB Headquarters	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052110200100 - Ebonyi Hospital Management Board	Procurement of Hospital Equipment (e.g Stethoscope, sphygmomanometer e.t.c) for Staff Clinic at Centenary City	111,980,000.00	111,980,000.00	-	-	0.0%	111,980,000.00	
052110200100 - Ebonyi Hospital Management Board	Purchase of 3 Nos Air Conditioner for Staff Clinic, Chief Executive's Office, and Chief Executive's Reception	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00	
052110200100 - Ebonyi Hospital Management Board	Purchase of 3Nos Refrigerators for Staff Clinic, Chief Executive's Office and Reception	900,000.00	900,000.00	-	-	0.0%	900,000.00	
052110200100 - Ebonyi Hospital Management Board	Purchase of 4 Nos 40" TV Set for Staff Clinic, Chief Executive' Office and Reception	720,000.00	720,000.00	-	-	0.0%	720,000.00	
052110400100 - School of Nursing and Midwifery, Uburu	Construction of 1 No ICT Library Complex	49,500,000.00	49,500,000.00	-	-	0.0%	49,500,000.00	
052110400100 - School of Nursing and Midwifery, Uburu	Construction of 1 no cadaver building for Experimental Learning	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052110400100 - School of Nursing and Midwifery, Uburu	Construction of 1 no Auditorium	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052110400100 - School of Nursing and Midwifery, Uburu	Construction of 1 No Demonstration Room	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052110400100 - School of Nursing and Midwifery, Uburu	Construction of School Canteen	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052110400100 - School of Nursing and Midwifery, Uburu	Procurement of 65Nos. Desktop Computers for the ICT Center.	19,500,000.00	19,500,000.00	-	-	0.0%	19,500,000.00	
052110400100 - School of Nursing and Midwifery, Uburu	Purchase of Telescope Equip for student use.	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
052110400100 - School of Nursing and Midwifery, Uburu	Purchase of Learning/Teaching Aid like Marker board	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
052110400100 - School of Nursing and Midwifery, Uburu	Procurement of 5No air conditioners for Auditorium	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00	
052110400100 - School of Nursing and Midwifery, Uburu	Purchase of 2No multi-Purpose Photocopying Machines	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	

## 4 Basic Education Budget Performance

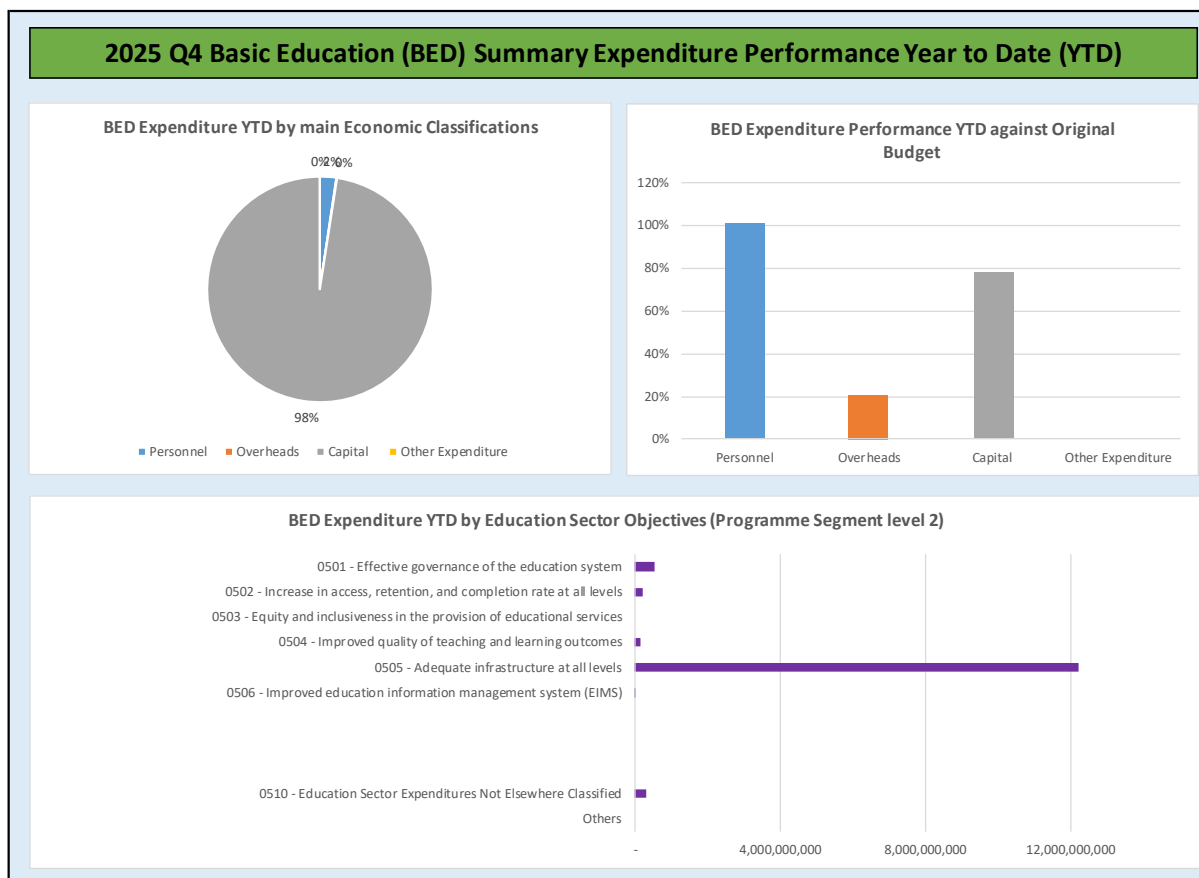
### 4.A Overview

During the period under review, a total sum of **₦17,235,130,000.00** was provided in the **2025 Final Budget** for the **Basic Education subsector**, covering both **capital projects and operational activities**. These allocations were strategically designed to enhance **access, equity, and the overall quality of basic education** across **Ebonyi State**, with emphasis on improving learning infrastructure, service delivery, and educational outcomes at the foundational level.

As at the end of the **fourth quarter (Q4) of 2025**, actual expenditure in the Basic Education subsector stood at **₦13,449,205,720.88**, representing approximately **78%** of the approved budgetary allocation of the subsector. This level of budget performance reflects a **deliberate and sustained commitment by the Government** to prioritize investments in basic education, ensuring that allocated resources are substantially deployed to address critical needs within the subsector and to advance the State's education development objectives.

A detailed summary of the **Year-to-Date (YTD)** performance against the **Final budget** is presented below, categorized by the Administrative, **economic, function and program classifications**.

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



## 4.B Budget Implementation Reports by NCOA Segment

**Table 25: Basic Education Expenditure by Administrative Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>17,195,130,000.00</b>	<b>17,235,130,000.00</b>	<b>11,159,294,295.52</b>	<b>13,449,205,720.88</b>	<b>78.0%</b>	<b>3,785,924,279.12</b>
050000000000	Social Sector	17,195,130,000.00	17,235,130,000.00	11,159,294,295.52	13,449,205,720.88	78.0%	3,785,924,279.12
051700000000	Ministry of Primary and Secondary Education	17,195,130,000.00	17,235,130,000.00	11,159,294,295.52	13,449,205,720.88	78.0%	3,785,924,279.12
051700100100	Ministry of Primary and Secondary Education	4,831,770,000.00	4,841,770,000.00	2,156,357,458.05	3,862,134,021.70	79.8%	979,635,978.30
051700300100	Ebonyi State Universal Basic Education Board	12,339,560,000.00	12,369,560,000.00	9,002,836,837.47	9,586,921,699.18	77.5%	2,782,638,300.82
051701000100	Agency for Mass Literacy	23,800,000.00	23,800,000.00	100,000.00	150,000.00	0.6%	23,650,000.00

**Table 26: Basic Education Expenditure by Functional Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>17,195,130,000.00</b>	<b>17,235,130,000.00</b>	<b>11,159,294,295.52</b>	<b>13,449,205,720.88</b>	<b>78.0%</b>	<b>3,785,924,279.12</b>
709	EDUCATION	17,195,130,000.00	17,235,130,000.00	11,159,294,295.52	13,449,205,720.88	78.0%	3,785,924,279.12
7091	PRE-PRIMARY AND PRIMARY EDUCATION	17,195,130,000.00	17,235,130,000.00	11,159,294,295.52	13,449,205,720.88	78.0%	3,785,924,279.12
70912	PRIMARY EDUCATION	17,195,130,000.00	17,235,130,000.00	11,159,294,295.52	13,449,205,720.88	78.0%	3,785,924,279.12

**Table 27: Basic Education Expenditure by Programme Classification**

Ebonyi State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>17,195,130,000.00</b>	<b>17,235,130,000.00</b>	<b>11,159,294,295.52</b>	<b>13,449,205,720.88</b>	<b>78.0%</b>	<b>3,785,924,279.12</b>
05	Education	17,195,130,000.00	17,235,130,000.00	11,159,294,295.52	13,449,205,720.88	78.0%	3,785,924,279.12
0501	Effective governance of the education system	1,146,440,000.00	1,146,440,000.00	540,000,000.00	540,000,000.00	47.1%	606,440,000.00
0502	Increase in access, retention, and completion rate at all levels	220,000,000.00	220,000,000.00	200,000,000.00	200,000,000.00	90.9%	20,000,000.00
0504	Improved quality of teaching and learning outcomes	1,134,112,000.00	1,134,112,000.00	57,125,000.00	142,125,000.00	12.5%	991,987,000.00
0505	Adequate infrastructure at all levels	14,268,258,000.00	14,268,258,000.00	10,268,007,458.05	12,209,419,564.78	85.6%	2,058,838,435.22
0506	Improved education information management system (EIMS)	53,960,000.00	53,960,000.00	-	30,000,000.00	55.6%	23,960,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	372,360,000.00	412,360,000.00	94,161,837.47	327,661,156.10	79.5%	84,698,843.90

Table 28: Basic Education Expenditure by Economic Classification

Ebonyi State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	<b>Total Expenditure</b>	<b>17,195,130,000.00</b>	<b>17,235,130,000.00</b>	<b>11,159,294,295.52</b>	<b>13,449,205,720.88</b>	<b>78.0%</b>	<b>3,785,924,279.12</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>17,195,130,000.00</b>	<b>17,235,130,000.00</b>	<b>11,159,294,295.52</b>	<b>13,449,205,720.88</b>	<b>78.0%</b>	<b>3,785,924,279.12</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>315,560,000.00</b>	<b>345,560,000.00</b>	<b>92,836,837.47</b>	<b>317,111,156.10</b>	<b>91.8%</b>	<b>28,448,843.90</b>
<b>2101</b>	<b>SALARY</b>	<b>290,000,000.00</b>	<b>320,000,000.00</b>	<b>88,744,973.94</b>	<b>304,285,735.44</b>	<b>95.1%</b>	<b>15,714,264.56</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>290,000,000.00</b>	<b>320,000,000.00</b>	<b>88,744,973.94</b>	<b>304,285,735.44</b>	<b>95.1%</b>	<b>15,714,264.56</b>
21010101	SALARY	260,000,000.00	290,000,000.00	81,837,259.64	274,608,116.34	94.7%	15,391,883.66
21010104	POLITICAL OFFICE HOLDERS' SALARIES	30,000,000.00	30,000,000.00	6,907,714.30	29,677,619.10	98.9%	322,380.90
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>25,560,000.00</b>	<b>25,560,000.00</b>	<b>4,091,863.53</b>	<b>12,825,420.66</b>	<b>50.2%</b>	<b>12,734,579.34</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>25,560,000.00</b>	<b>25,560,000.00</b>	<b>4,091,863.53</b>	<b>12,825,420.66</b>	<b>50.2%</b>	<b>12,734,579.34</b>
21020103	LEAVE/OTHER ALLOWANCES	25,560,000.00	25,560,000.00	4,091,863.53	12,825,420.66	50.2%	12,734,579.34
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>51,800,000.00</b>	<b>61,800,000.00</b>	<b>1,325,000.00</b>	<b>10,550,000.00</b>	<b>17.1%</b>	<b>51,250,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>51,800,000.00</b>	<b>61,800,000.00</b>	<b>1,325,000.00</b>	<b>10,550,000.00</b>	<b>17.1%</b>	<b>51,250,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>13,100,000.00</b>	<b>23,100,000.00</b>	<b>250,000.00</b>	<b>8,250,000.00</b>	<b>35.7%</b>	<b>14,850,000.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,100,000.00	23,100,000.00	250,000.00	8,250,000.00	35.7%	14,850,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>5,030,000.00</b>	<b>5,030,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,030,000.00</b>
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020203	INTERNET ACCESS CHARGES	30,000.00	30,000.00	-	-	0.0%	30,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>7,800,000.00</b>	<b>7,800,000.00</b>	<b>575,000.00</b>	<b>635,000.00</b>	<b>8.1%</b>	<b>7,165,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,500,000.00	4,500,000.00	25,000.00	85,000.00	1.9%	4,415,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,300,000.00	2,300,000.00	300,000.00	300,000.00	13.0%	2,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,750,000.00</b>	<b>5,750,000.00</b>	<b>25,000.00</b>	<b>360,000.00</b>	<b>6.3%</b>	<b>5,390,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00	25,000.00	330,000.00	8.3%	3,670,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	350,000.00	-	-	0.0%	350,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000.00	200,000.00	-	-	0.0%	200,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	600,000.00	600,000.00	-	30,000.00	5.0%	570,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	600,000.00	600,000.00	-	-	0.0%	600,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,500,000.00</b>
22020501	LOCAL TRAINING	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
22020503	LOCAL SEMINARS AND CONFERENCES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>-</b>	<b>20,000.00</b>	<b>5.0%</b>	<b>380,000.00</b>
22020601	SECURITY SERVICES	200,000.00	200,000.00	-	-	0.0%	200,000.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00	-	20,000.00	10.0%	180,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>13,220,000.00</b>	<b>13,220,000.00</b>	<b>100,000.00</b>	<b>385,000.00</b>	<b>2.9%</b>	<b>12,835,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	12,000,000.00	12,000,000.00	75,000.00	308,000.00	2.6%	11,692,000.00
22020803	PLANT / GENERATOR FUEL COST	1,220,000.00	1,220,000.00	25,000.00	77,000.00	6.3%	1,143,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>375,000.00</b>	<b>900,000.00</b>	<b>30.0%</b>	<b>2,100,000.00</b>
22021001	REFRESHMENT & MEALS	100,000.00	100,000.00	-	-	0.0%	100,000.00
22021003	PUBLICITY & ADVERTISEMENTS	640,000.00	640,000.00	300,000.00	300,000.00	46.9%	340,000.00
22021006	POSTAGES & COURIER SERVICES	60,000.00	60,000.00	-	25,000.00	41.7%	35,000.00
22021007	WELFARE PACKAGES	650,000.00	650,000.00	75,000.00	275,000.00	42.3%	375,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,550,000.00	1,550,000.00	-	300,000.00	19.4%	1,250,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>16,827,770,000.00</b>	<b>16,827,770,000.00</b>	<b>11,065,132,458.05</b>	<b>13,121,544,564.78</b>	<b>78.0%</b>	<b>3,706,225,435.22</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>2,330,870,000.00</b>	<b>2,330,870,000.00</b>	<b>617,125,000.00</b>	<b>1,133,701,563.65</b>	<b>48.6%</b>	<b>1,197,168,436.35</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>2,330,870,000.00</b>	<b>2,330,870,000.00</b>	<b>617,125,000.00</b>	<b>1,133,701,563.65</b>	<b>48.6%</b>	<b>1,197,168,436.35</b>
23010106	PURCHASE OF VANS	250,000,000.00	250,000,000.00	160,000,000.00	160,000,000.00	64.0%	90,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	308,000,000.00	308,000,000.00	200,000,000.00	200,000,000.00	64.9%	108,000,000.00
23010113	PURCHASE OF COMPUTERS	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
23010114	PURCHASE OF COMPUTER PRINTERS	2,586,000.00	2,586,000.00	-	-	0.0%	2,586,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
23010116	PURCHASE OF TYPEWRITERS	2,358,000.00	2,358,000.00	-	-	0.0%	2,358,000.00
23010118	PURCHASE OF SCANNERS	900,000.00	900,000.00	-	-	0.0%	900,000.00
23010119	PURCHASE OF POWER GENERATING SET	5,600,000.00	5,600,000.00	-	-	0.0%	5,600,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	859,954,000.00	859,954,000.00	257,125,000.00	342,125,000.00	39.8%	517,829,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	821,472,000.00	821,472,000.00	-	431,576,563.65	52.5%	389,895,436.35
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>13,813,000,000.00</b>	<b>13,813,000,000.00</b>	<b>10,448,007,458.05</b>	<b>11,957,843,001.13</b>	<b>86.6%</b>	<b>1,855,156,998.87</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>13,813,000,000.00</b>	<b>13,813,000,000.00</b>	<b>10,448,007,458.05</b>	<b>11,957,843,001.13</b>	<b>86.6%</b>	<b>1,855,156,998.87</b>
23020104	CONSTRUCTION / PROVISION OF HOUSING	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	13,761,000,000.00	13,761,000,000.00	10,448,007,458.05	11,957,843,001.13	86.9%	1,803,156,998.87
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>110,000,000.00</b>	<b>110,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>110,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>110,000,000.00</b>	<b>110,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>110,000,000.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>573,900,000.00</b>	<b>573,900,000.00</b>	<b>-</b>	<b>30,000,000.00</b>	<b>5.2%</b>	<b>543,900,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>573,900,000.00</b>	<b>573,900,000.00</b>	<b>-</b>	<b>30,000,000.00</b>	<b>5.2%</b>	<b>543,900,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	525,000,000.00	525,000,000.00	-	30,000,000.00	5.7%	495,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00
23050103	MONITORING AND EVALUATION	46,200,000.00	46,200,000.00	-	-	0.0%	46,200,000.00



## 4.C Basic Education Capital Expenditure by Project

**Table 29: Basic Education Capital Expenditure by Project**

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)	HOPE-GOV Tagging
051700100100 - Ministry of Primary and Secondary Education	Production of 5000 school census booklet and conduct of school census exercise for 2024/2025.	30,000,000.00	30,000,000.00	-	30,000,000.00	100.0%	-	
051700100100 - Ministry of Primary and Secondary Education	Purchase of essential teaching/learning materials (diaries, Attendance registers etc. for senior Sec. Schools, including Amagu Onicha primary School, Aneka Primary School, Cps Mgbom etc. (CCD)	200,000,000.00	200,000,000.00	30,000,000.00	115,000,000.00	57.5%	85,000,000.00	
051700100100 - Ministry of Primary and Secondary Education	Equipping Of Early Child Care Dev. Edu Centres In The State's Pri. Schools (10 per Zone)							
051700100100 - Ministry of Primary and Secondary Education	- 15000 Age Appropriate Tables	200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	100.0%	-	
051700100100 - Ministry of Primary and Secondary Education	Rehabilitation of 60 NO.Public Dilapidated School Buildings 20 per Zone (CCD)	800,000,000.00	800,000,000.00	-	431,576,563.65	53.9%	368,423,436.35	
051700100100 - Ministry of Primary and Secondary Education	Procurement Of 35 No Subjects Curriculum For Public Primary And Public Secondary Schools In The State.	6,138,200.00	6,138,200.00	-	-	0.0%	6,138,200.00	
051700100100 - Ministry of Primary and Secondary Education	Procurement Of 2 No. Braille embossers for translating soft copy or print into braille	6,550,000.00	6,550,000.00	-	-	0.0%	6,550,000.00	
051700100100 - Ministry of Primary and Secondary Education	Procurement Of 60 No. Braille Boards With Stylus For Special Schools	1,572,000.00	1,572,000.00	-	-	0.0%	1,572,000.00	
051700100100 - Ministry of Primary and Secondary Education	Provision Of 60 Units Of Talking Calculators	628,800.00	628,800.00	-	-	0.0%	628,800.00	
051700100100 - Ministry of Primary and Secondary Education	Procurement of 60 Braille Mathematical Sets	1,179,000.00	1,179,000.00	-	-	0.0%	1,179,000.00	
051700100100 - Ministry of Primary and Secondary Education	Procurement Of 100 Reams Of Braille Paper	786,000.00	786,000.00	-	-	0.0%	786,000.00	
051700100100 - Ministry of Primary and Secondary Education	Provision Of 60 Pieces Of Tape Recorders	1,572,000.00	1,572,000.00	-	-	0.0%	1,572,000.00	
051700100100 - Ministry of Primary and Secondary Education	Provision Of 60 Pieces Of Typewriting Machines	2,358,000.00	2,358,000.00	-	-	0.0%	2,358,000.00	
051700100100 - Ministry of Primary and Secondary Education	Provision Of 4 Nos. Photocopying Machines for Special Schools	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00	
051700100100 - Ministry of Primary and Secondary Education	Provision Of 6 Nos. Printers for Special Schools	786,000.00	786,000.00	-	-	0.0%	786,000.00	
051700100100 - Ministry of Primary and Secondary Education	Provision of 6 Nos. Scanners for Special Schools	900,000.00	900,000.00	-	-	0.0%	900,000.00	
051700100100 - Ministry of Primary and Secondary Education	Food and Nutrition: Engagement Of Youths And Women In Agriculture	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
051700100100 - Ministry of Primary and Secondary Education	Procurement of 4 No. Braille Embossers (for translating Soft Copy or Print into Braille) for State Special School for the Blind, Izzi & Dr. Uche Azikiwe Special Education Centre, Okposi, Ohaozara LGA	40,000,000.00	40,000,000.00	14,125,000.00	14,125,000.00	35.3%	25,875,000.00	
051700100100 - Ministry of Primary and Secondary Education	Procurement Of Textbooks And Reference Materials	13,100,000.00	13,100,000.00	13,000,000.00	13,000,000.00	99.2%	100,000.00	
051700100100 - Ministry of Primary and Secondary Education	Completion of 39 No. 22-Classroom blocks(3per LGA)	3,000,000,000.00	3,000,000,000.00	1,698,007,458.05	2,848,032,458.05	94.9%	151,967,541.95	
051700100100 - Ministry of Primary and Secondary Education	Capacity Development of Teachers and Education Managers	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
051700100100 - Ministry of Primary and Secondary Education	Monitoring and Evaluation Of Education Policies, Programmes, Projects, And Quality Assurance Assessment	26,200,000.00	26,200,000.00	-	-	0.0%	26,200,000.00	
051700100100 - Ministry of Primary and Secondary Education	Furnishing/provision of desks ,chairs, Administrative tables, lab equipment etc. for 39 No. 22 classroom buildings	200,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00	100.0%	-	
051700300100 - Ebonyi State Universal Basic Education Board	Purchase of 12 Nos. Computer Desktop for offices of the 5 Board members and 7 department of the Board	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Purchase of 6 Nos. Printer for office of the Chairman, Board Sec, F&A PRS AS and Admin.	1,800,000.00	1,800,000.00	-	-	0.0%	1,800,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Purchase of 10 Photocopying Machine for offices	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Collection of Basic Education Data across the State	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Purchase of 5 Laptop Computers and its peripherals for SUBEB EMIS unit	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Monitoring and Evaluation of Projects /programs and schools in the 13 LGEAs	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Renovation of 3 SUBEB Zonal Offices at Onueke, Afikpo and Ugwuachara	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Renovation of SUBEB Headquarters	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Development/Installation of EMIS Software	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	procurement of wireless Public Address System	300,000.00	300,000.00	-	-	0.0%	300,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Development of Local Area Network for UBEB ICT Centre	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Procurement of 12 UPS for office of the Chairman and PRS	960,000.00	960,000.00	-	-	0.0%	960,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Procurement of Library Books for Primary and JSS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051700300100 - Ebonyi State Universal Basic Education Board	Capacity Building for Professional Development of 300 Education Officers/Managers	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00	

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051700300100 - Ebonyi State Universal Basic Education Board	Procurement of 100No. Executive Tables with 2 units of chairs each.	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Procurement of 1 Steel Cabinet for use in the Account Department	240,000.00	240,000.00	-	-	0.0%	240,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Construction of learners and Teachers furniture in the 3 Sen. zones including; Com. Junior Sec. School Oferekepe, Riverside Primary School, Ngbo, Com. Primary School, Nwachi Amagu, Central School, Ndiegu Echara, etc. (CCD Projects)	562,000,000.00	562,000,000.00	380,000,000.00	380,000,000.00	67.6%	182,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Procurement of 12 Stabilizers for offices	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	UBEC 2022 Interventions- Renovation, construction of classrooms, etc across the states (Inc. Counterpart fund)	2,409,000,000.00	2,409,000,000.00	1,970,000,000.00	1,970,000,000.00	81.8%	439,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	UBEC 2023 Interventions- Renovation, construction of classrooms, etc across the states (Inc. Counterpart fund)	2,790,000,000.00	2,790,000,000.00	2,200,000,000.00	2,200,000,000.00	78.9%	590,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	UBEC 2024 Interventions- Renovation, construction of classrooms, etc across the states (Inc. Counterpart fund)	5,000,000,000.00	5,000,000,000.00	4,200,000,000.00	4,559,810,543.08	91.2%	440,189,456.92		
051700300100 - Ebonyi State Universal Basic Education Board	Provision of ICT Equipment with accessories and speech enhancers for special schools across the 3 zones of the State	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Provision of Braille Slates for special schools at Opefia in Izzi LGA and Okposi in Ohaozara LGA	1,800,000.00	1,800,000.00	-	-	0.0%	1,800,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Provision of Hearing aid for the deaf at Afikpo LGA	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Provision of syllabus for Junior Secondary Schools in the State	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Provision of Collapsible Guides care for the visually impaired in the special schools	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Provision of Early Grade Reading (EGR) P1 - P3 Pupils Text books in English and Igbo	360,000,000.00	360,000,000.00	-	-	0.0%	360,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Provision of Early Grade Reading (EGR) P1 - P3 Teachers guide in English and Igbo	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Capacity Building of EGR Teachers	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Capacity Building of School Support Officers (SSOs)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Coaching and Mentoring Visit to schools	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Construction of Staff Canteen	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Purchase of 5Nos. Double Cabin Pick up vehicles	250,000,000.00	250,000,000.00	160,000,000.00	160,000,000.00	64.0%	90,000,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Purchase of 1No Power generating set for office use	600,000.00	600,000.00	-	-	0.0%	600,000.00		
051700300100 - Ebonyi State Universal Basic Education Board	Purchase of 1No Refrigerator	400,000.00	400,000.00	-	-	0.0%	400,000.00		
051701000100 - Agency for Mass Literacy	Installation of motorized water borehole with head tanks at Tahilla Adult School	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00		
051701000100 - Agency for Mass Literacy	purchase of office & school Furniture and Fittings, viz: 100sets of reading Desks & seats, 10 Nos.Steel Cabinets, 15Nos.office Tables, 15Nos. Chairs, etc. for office use	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00		
051701000100 - Agency for Mass Literacy	purchase of 3 No. power- generating set.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
051701000100 - Agency for Mass Literacy	Purchase of teaching / Learning Aids/Equipment, viz: 20Nos. White Boards ;sundry Text books, Reading Lanterns, reading Glasses,Notes and Exercise books	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
051701000100 - Agency for Mass Literacy	Purchase of 10 Nos.Air Conditioners.	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00		