

<b>State</b>	Ebonyi
<b>LGC</b>	411303 - Afikpo South Edda
<b>Budget being prepared for</b>	2026
<b>Budget Status</b>	Original Budget
<b>Current Year Performance</b>	Performance January to June
<b>Code for receipt of State IGR</b>	12021304

Column	Time Period	Item	Item to Tag (as appropriate)
Data Column 1	2024	Full Year Actuals	
Data Column 2	2025	Approved Budget	
Data Column 3	2025	Performance January to June	
Data Column 4			
Data Column 5			
Data Column 6	2026	Approved Budget	
Data Column 7			
Data Column 8			

Note this should be the budget for 2025. If not, the columns for Current Year Performance in worksheets 1-5 will need adjusting.

Note this should be the current year performance. If not, the columns for Current Year Performance in worksheets 1-5 will need adjusting.

**Note this should be the budget for the 2026 Budget**

If the LG is preparing a Revised Budget, put adjustments in this column

If the LG is preparing a Revised Budget, this column will automatically calculate the revised budget using the Original Budget and Adjustments

**Instructions (see Instructions Manual for more detailed guidance)**

Populate Chart of Accounts segments in **Purple worksheets (ADMIN.C, EXP.C, FUNC.C, FUND.C, LOC.C, REV.C)**, taking the codes from the NCOA Error Checker. Note this must be the same codes as populated in the Consolidation and Publication Templates. **Ensure there are no gaps (blank rows) between codes.** Fill in cells B1-B6 above.

Assign Data Items in cells B9:D16 above. Not all Data Columns need to be used.

Hide redundant columns (based on the previous step) in all **Green worksheets (sheets starting A-C)**. Ensure the columns that are hidden in worksheets 1-5 (blue tabs) do not contain any data. NOTE - HIDE, DO NOT DELETE.

Hide redundant **Green worksheets (titled A-C)** based on any Chart of Accounts segments not being used. NOTE - HIDE, DO NOT DELETE.

Ensure all worksheets are protected with password (make note of password). Also protect the workbook with password (make note of password).

Fill in budget submissions in **Blue worksheets 1-5** (in blue cells):

- Recurrent Revenues (Revenue Sub-Account Codes 11 and 12) in 1. Rec Revenue
- Personnel Expenditure (Expenditure Sub-Account Code 21) in 2. Personnel
- Overhead Expenditure (Expenditure Sub-Account Code 22) in 3. Overhead
- Capital Expenditure (Expenditure Sub-Account Code 23) in 4. Capital
- Capital Receipts (Grants, Loans and Other Capital Receipts - Sub-Account Codes 13 and 14) in 5. Capital

Opening Balance in A.1 Budget Overview

Check all coding in all five worksheets. Review Budget Submission in worksheet A.1 MDA Summary, and adherence to ceilings where applicable.

Use X-Checks to check of coding and arithmetic issues

**Domestication of this Tool in LGCs should be done by persons familiar with the templates and proficient in MS Excel. Any tampering with the coding, or non-compliance with the instructions above, could render the outputs incorrect.**

Password: LGC

Summary		
Item	2024 Full Year Actuals	2025 Approved Budget
Recurrent Revenue		
Personnel		
Overheads		#REF!
Capital		
Capital Receipts		
Total Expenditure		#REF!
Total Revenue		0.00

Admin		
Item	2024 Full Year Actuals	2025 Approved Budget
Recurrent Revenue		
Personnel		
Overheads		#REF!
Capital		
Capital Receipts		
Total Expenditure		#REF!
Total Revenue		

Economic		
Item	2024 Full Year Actuals	2025 Approved Budget
Recurrent Revenue		
Personnel		
Overheads		#REF!
Capital		
Capital Receipts		
Total Expenditure		#REF!
Total Revenue		

Function		
Item	2024 Full Year Actuals	2025 Approved Budget
Recurrent Revenue		
Personnel		
Overheads		#REF!
Capital		
Capital Receipts		
Total Expenditure		#REF!
Total Revenue		

Location		
Item	2024 Full Year Actuals	2025 Approved Budget
Recurrent Revenue		
Personnel		
Overheads		#REF!
Capital		
Capital Receipts		
Total Expenditure		#REF!
Total Revenue		

<b>Capital Receipts</b>		
<b>Item</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>
Recurrent Revenue		
Personnel		
Overheads		
Capital		
Capital Receipts		
Total Expenditure		
Total Revenue		

<b>Capital Projects</b>		
<b>Item</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>
Recurrent Revenue		
Personnel		
Overheads		
Capital		
Capital Receipts		
Total Expenditure		
Total Revenue		

2025 Performance January t		
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0.00		

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2025 Performance January t		
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<b>2026 Approved Budget</b>		
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<b>2026 Approved Budget</b>		
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<b>2026 Approved Budget</b>		
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2026 Approved Budget	
13,942,086,579.96	
1,008,802,644.37	
258,866,721.18	
57,069,369.37	
3,750,500.00	
381,076,087.59	
222,452,160.89	
292,191,676.35	
155,291,835.16	
648,018,319.19	
0.00	
461,131.00	
0.00	
0.00	
391,578.00	



























































































































































































Administrative Code	Economic Main Head Code
011100100100 - Chairman	22020100 - TRAVEL & TRANSPORT - GENERAL
011100100100 - Chairman	22020200 - UTILITIES - GENERAL
011100100100 - Chairman	22020300 - MATERIALS & SUPPLIES - GENERAL
011100100100 - Chairman	22020400 - MAINTENANCE SERVICES - GENERAL
011100100100 - Chairman	22020500 - TRAINING - GENERAL
011100100100 - Chairman	22020600 - OTHER SERVICES - GENERAL
011100100100 - Chairman	22020700 - CONSULTING & PROFESSIONAL SER
011100100100 - Chairman	22021000 - MISCELLANEOUS EXPENSES GENERA
016100100100 - SECRETARY TO THE LOCAL C	22020100 - TRAVEL & TRANSPORT - GENERAL
016100100100 - SECRETARY TO THE LOCAL C	22020200 - UTILITIES - GENERAL
016100100100 - SECRETARY TO THE LOCAL C	22020300 - MATERIALS & SUPPLIES - GENERAL
016100100100 - SECRETARY TO THE LOCAL C	22020400 - MAINTENANCE SERVICES - GENERAL
016100100100 - SECRETARY TO THE LOCAL C	22020500 - TRAINING - GENERAL
016100100100 - SECRETARY TO THE LOCAL C	22020700 - CONSULTING & PROFESSIONAL SER
016100100100 - SECRETARY TO THE LOCAL C	22021000 - MISCELLANEOUS EXPENSES GENERA
016100100100 - SECRETARY TO THE LOCAL C	22040100 - LOCAL GRANTS AND CONTRIBUTION
011200100100 - THE COUNCIL	22020100 - TRAVEL & TRANSPORT - GENERAL
011200100100 - THE COUNCIL	22020200 - UTILITIES - GENERAL
011200100100 - THE COUNCIL	22020300 - MATERIALS & SUPPLIES - GENERAL
011200100100 - THE COUNCIL	22020400 - MAINTENANCE SERVICES - GENERAL
011200100100 - THE COUNCIL	22020500 - TRAINING - GENERAL
011200100100 - THE COUNCIL	22020700 - CONSULTING & PROFESSIONAL SER
011200100100 - THE COUNCIL	22021000 - MISCELLANEOUS EXPENSES GENERA
016200100100 - ADMINISTRATION & GENERA	22020100 - TRAVEL & TRANSPORT - GENERAL
016200100100 - ADMINISTRATION & GENERA	22020200 - UTILITIES - GENERAL
016200100100 - ADMINISTRATION & GENERA	22020300 - MATERIALS & SUPPLIES - GENERAL
016200100100 - ADMINISTRATION & GENERA	22020400 - MAINTENANCE SERVICES - GENERAL
016200100100 - ADMINISTRATION & GENERA	22020500 - TRAINING - GENERAL
016200100100 - ADMINISTRATION & GENERA	22020700 - CONSULTING & PROFESSIONAL SER
016200100100 - ADMINISTRATION & GENERA	22021000 - MISCELLANEOUS EXPENSES GENERA
022000100100 - DEPARTMENT FINANCE AND	22020100 - TRAVEL & TRANSPORT - GENERAL
022000100100 - DEPARTMENT FINANCE AND	22020200 - UTILITIES - GENERAL
022000100100 - DEPARTMENT FINANCE AND	22020300 - MATERIALS & SUPPLIES - GENERAL
022000100100 - DEPARTMENT FINANCE AND	22020400 - MAINTENANCE SERVICES - GENERAL
022000100100 - DEPARTMENT FINANCE AND	22020500 - TRAINING - GENERAL
022000100100 - DEPARTMENT FINANCE AND	22020700 - CONSULTING & PROFESSIONAL SER
022000100100 - DEPARTMENT FINANCE AND	22020900 - FINANCIAL CHARGES - GENERAL
021500100100 - DEPARTMENT OF AGRICULT	22020100 - TRAVEL & TRANSPORT - GENERAL
021500100100 - DEPARTMENT OF AGRICULT	22020200 - UTILITIES - GENERAL
021500100100 - DEPARTMENT OF AGRICULT	22020300 - MATERIALS & SUPPLIES - GENERAL
021500100100 - DEPARTMENT OF AGRICULT	22020400 - MAINTENANCE SERVICES - GENERAL
021500100100 - DEPARTMENT OF AGRICULT	22020500 - TRAINING - GENERAL
021500100100 - DEPARTMENT OF AGRICULT	22021000 - MISCELLANEOUS EXPENSES GENERA
023800100100 - DEPARTMENT OF BUDGET, F	22020100 - TRAVEL & TRANSPORT - GENERAL
023800100100 - DEPARTMENT OF BUDGET, F	22020200 - UTILITIES - GENERAL
023800100100 - DEPARTMENT OF BUDGET, F	22020300 - MATERIALS & SUPPLIES - GENERAL
023800100100 - DEPARTMENT OF BUDGET, F	22020400 - MAINTENANCE SERVICES - GENERAL
023800100100 - DEPARTMENT OF BUDGET, F	22020500 - TRAINING - GENERAL
023800100100 - DEPARTMENT OF BUDGET, F	22021000 - MISCELLANEOUS EXPENSES GENERA
051700100100 - DEPARTMENT OF SOCIAL DE	22020100 - TRAVEL & TRANSPORT - GENERAL
051700100100 - DEPARTMENT OF SOCIAL DE	22020200 - UTILITIES - GENERAL
051700100100 - DEPARTMENT OF SOCIAL DE	22020300 - MATERIALS & SUPPLIES - GENERAL
051700100100 - DEPARTMENT OF SOCIAL DE	22020400 - MAINTENANCE SERVICES - GENERAL









































































<b>Economic Detailed Code</b>	<b>Function Main Head</b>
22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	701 - GENERAL PUBLIC SERVICES
22020201 - ELECTRICITY CHARGES	701 - GENERAL PUBLIC SERVICES
22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	701 - GENERAL PUBLIC SERVICES
22020401 - MAINTENANCE OF MOTOR VEHICLE	701 - GENERAL PUBLIC SERVICES
22020501 - LOCAL TRAINING	709 - EDUCATION
22020601 - SECURITY SERVICES	703 - PUBLIC ORDER AND SAFETY
22020703 - LEGAL SERVICES	703 - PUBLIC ORDER AND SAFETY
22021001 - REFRESHMENT AND MEALS	708 - RECREATION, CULTURE AND RECREATION
22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	701 - GENERAL PUBLIC SERVICES
22020201 - ELECTRICITY CHARGES	701 - GENERAL PUBLIC SERVICES
22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	701 - GENERAL PUBLIC SERVICES
22020401 - MAINTENANCE OF MOTOR VEHICLE	701 - GENERAL PUBLIC SERVICES
22020501 - LOCAL TRAINING	709 - EDUCATION
22020703 - LEGAL SERVICES	703 - PUBLIC ORDER AND SAFETY
22021001 - REFRESHMENT AND MEALS	703 - PUBLIC ORDER AND SAFETY
22040105 - GRANTS TO GOVERNMENT AGENCIES - RECURRENT	710 - SOCIAL PROTECTION
22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	701 - GENERAL PUBLIC SERVICES
22020201 - ELECTRICITY CHARGES	701 - GENERAL PUBLIC SERVICES
22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	701 - GENERAL PUBLIC SERVICES
22020401 - MAINTENANCE OF MOTOR VEHICLE	701 - GENERAL PUBLIC SERVICES
22020501 - LOCAL TRAINING	709 - EDUCATION
22020601 - SECURITY SERVICES	703 - PUBLIC ORDER AND SAFETY
22021001 - REFRESHMENT AND MEALS	708 - RECREATION, CULTURE AND RECREATION
22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	701 - GENERAL PUBLIC SERVICES
22020201 - ELECTRICITY CHARGES	701 - GENERAL PUBLIC SERVICES
22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	701 - GENERAL PUBLIC SERVICES
22020401 - MAINTENANCE OF MOTOR VEHICLE	701 - GENERAL PUBLIC SERVICES
22020501 - LOCAL TRAINING	709 - EDUCATION
22020601 - SECURITY SERVICES	703 - PUBLIC ORDER AND SAFETY
22021001 - REFRESHMENT AND MEALS	708 - RECREATION, CULTURE AND RECREATION
22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	701 - GENERAL PUBLIC SERVICES
22020201 - ELECTRICITY CHARGES	701 - GENERAL PUBLIC SERVICES
22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	701 - GENERAL PUBLIC SERVICES
22020401 - MAINTENANCE OF MOTOR VEHICLE	701 - GENERAL PUBLIC SERVICES
22020501 - LOCAL TRAINING	709 - EDUCATION
22020701 - FINANCIAL CONSULTING	704 - ECONOMIC AFFAIRS
22020903 - BANK CHARGES (INTEREST ON TEMPORARY LOANS)	704 - ECONOMIC AFFAIRS
22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	701 - GENERAL PUBLIC SERVICES
22020202 - TELEPHONE CHARGES	701 - GENERAL PUBLIC SERVICES
22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	701 - GENERAL PUBLIC SERVICES
22020401 - MAINTENANCE OF MOTOR VEHICLE	701 - GENERAL PUBLIC SERVICES
22020501 - LOCAL TRAINING	709 - EDUCATION
22021001 - REFRESHMENT AND MEALS	708 - RECREATION, CULTURE AND RECREATION
22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	701 - GENERAL PUBLIC SERVICES
22020202 - TELEPHONE CHARGES	701 - GENERAL PUBLIC SERVICES
22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	701 - GENERAL PUBLIC SERVICES
22020401 - MAINTENANCE OF MOTOR VEHICLE	701 - GENERAL PUBLIC SERVICES
22020501 - LOCAL TRAINING	709 - EDUCATION
22021001 - REFRESHMENT AND MEALS	708 - RECREATION, CULTURE AND RECREATION
22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS	701 - GENERAL PUBLIC SERVICES
22020202 - TELEPHONE CHARGES	701 - GENERAL PUBLIC SERVICES
22020301 - OFFICE STATIONARY / COMPUTER CONSUMABLES	701 - GENERAL PUBLIC SERVICES
22020401 - MAINTENANCE OF MOTOR VEHICLE	701 - GENERAL PUBLIC SERVICES









































































<b>Function Detailed Code</b>	<b>Location Code</b>	<b>2024 Full Year Actuals</b>
70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70131 - GENERAL PERSONNEL SERVICES	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70951 - EDUCATION NOT DEFINABLE BY LEVEL	41130309 - Nguzu	
70311 - POLICE SERVICES	41130309 - Nguzu	
70361 - PUBLIC ORDER AND SAFETY N.E.C.	41130309 - Nguzu	
70861 - RECREATION, CULTURE AND RELIGION	41130309 - Nguzu	
70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41130309 - Nguzu	
70131 - GENERAL PERSONNEL SERVICES	41130309 - Nguzu	
70131 - GENERAL PERSONNEL SERVICES	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70951 - EDUCATION NOT DEFINABLE BY LEVEL	41130309 - Nguzu	
70361 - PUBLIC ORDER AND SAFETY N.E.C.	41130309 - Nguzu	
70361 - PUBLIC ORDER AND SAFETY N.E.C.	41130309 - Nguzu	
71091 - SOCIAL PROTECTION N.E.C.	41130309 - Nguzu	
70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70131 - GENERAL PERSONNEL SERVICES	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70951 - EDUCATION NOT DEFINABLE BY LEVEL	41130309 - Nguzu	
70311 - POLICE SERVICES	41130309 - Nguzu	
70861 - RECREATION, CULTURE AND RELIGION	41130309 - Nguzu	
70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70131 - GENERAL PERSONNEL SERVICES	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70951 - EDUCATION NOT DEFINABLE BY LEVEL	41130309 - Nguzu	
70311 - POLICE SERVICES	41130309 - Nguzu	
70861 - RECREATION, CULTURE AND RELIGION	41130309 - Nguzu	
70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70131 - GENERAL PERSONNEL SERVICES	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70951 - EDUCATION NOT DEFINABLE BY LEVEL	41130309 - Nguzu	
70411 - GENERAL ECONOMIC AND COMMERCIAL	41130309 - Nguzu	
70411 - GENERAL ECONOMIC AND COMMERCIAL	41130309 - Nguzu	
70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70131 - GENERAL PERSONNEL SERVICES	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70951 - EDUCATION NOT DEFINABLE BY LEVEL	41130309 - Nguzu	
70861 - RECREATION, CULTURE AND RELIGION	41130309 - Nguzu	
70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70131 - GENERAL PERSONNEL SERVICES	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70951 - EDUCATION NOT DEFINABLE BY LEVEL	41130309 - Nguzu	
70861 - RECREATION, CULTURE AND RELIGION	41130309 - Nguzu	
70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	
70131 - GENERAL PERSONNEL SERVICES	41130309 - Nguzu	
70133 - OTHER GENERAL SERVICES	41130309 - Nguzu	









































































2025 Approved Budget	2025 Performance January to June			2026 Approved Budget	
#REF!	#REF!			#REF!	
#REF!	#REF!			#REF!	
#REF!	#REF!			#REF!	
#REF!	#REF!			#REF!	
#REF!	#REF!			#REF!	
193,170,638.63	#REF!			#REF!	
#REF!	#REF!			#REF!	
#REF!	#REF!			#REF!	
1,868,750.00	934,375.00			2,510,712.06	
508,200.00	254,100.00			620,460.00	
1,390,400.00	695,200.00			2,100,000.00	
6,009,300.00	3,004,650.00			16,202,550.00	
3,652,000.00	1,826,000.00			12,252,550.00	
3,630,000.00	1,815,000.00			3,800,000.00	
3,509,000.00	1,754,500.00			4,320,160.07	
240,548,000.00	120,274,000.00			92,976,400.00	
191,947.95	12,179,500.00			211,142,745.00	
39,829.57	19,914.79			43,812.53	
918,196.55	459,098.28			1,010,016.00	
16,085,474.90	8,042,737.45			17,694,022.39	
6,172,687.40	3,086,343.70			6,789,956.14	
166,583,678.63	34,258,000.00			0.00	
16,091,520.84	8,045,760.42			18,700,000.00	
1,760,000.00	880,000.00			3,500,000.00	
2,628,395.66	1,314,197.83			2,891,235.23	
2,183,911.83	1,091,955.92			5,258,180.20	
4,095,620.54	2,047,810.27			4,505,182.59	
4,196,500.00	2,098,250.00			6,700,000.00	
0.00	0.00			0.00	
4,639,624.51	2,319,812.26			8,195,250.00	
1,106,393.75	553,196.88			10,267,352.10	
7,328,750.00	3,664,375.00			12,396,271.70	
1,713,582.64	34,962.05			4,724,680.80	
4,950,000.00	2,475,000.00			5,360,260.00	
11,998,622.00	5,999,311.00			13,198,484.00	
1,971,559.62	985,779.81			2,168,715.58	
1,717,248.67	858,624.34			15,680,230.21	
354,045.00	177,022.50			389,440.50	
69,924.09	34,962.05			76,916.49	
431,936.12	17,481.02			475,129.73	
2,582,057.39	1,291,028.69			2,840,263.13	
547,007.07	273,503.53			601,707.77	
1,570,194.01	585,097.05			4,259,000.00	
548,771.30	274,385.65			603,648.43	
0.00	0.00			0.00	
674,949.11	337,474.56			5,587,000.00	
890,658.18	995,329.09			981,087.07	
1,815,000.00	907,500.00			1,996,500.00	
1,178,000.00	389,000.00			1,295,800.00	
310,321.19	120,160.60			341,353.31	
357,540.98	150,770.49			393,295.08	
64,775.33	50,387.87			1,280,000.00	
839,089.02	319,544.10			922,997.92	









































































2025 Performance	2026 Increment compared to 2025 Budget
#REF!	#REF!
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#REF!	#REF!
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#REF!	#REF!
#REF!	#REF!
#REF!	#REF!
50%	34%
50%	22%
50%	51%
50%	170%
50%	236%
50%	5%
50%	23%
50%	-61%
6345%	109900%
50%	10%
50%	10%
50%	10%
50%	10%
21%	-100%
50%	16%
50%	99%
50%	10%
50%	141%
50%	10%
50%	60%
50%	77%
50%	828%
50%	69%
2%	176%
50%	8%
50%	10%
50%	10%
50%	813%
50%	10%
50%	10%
4%	10%
50%	10%
50%	10%
37%	171%
50%	10%
50%	728%
112%	10%
50%	10%
33%	10%
39%	10%
42%	10%
78%	1876%
38%	10%

Admin Code
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016100100100
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011200100100
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Economic Code	Function Code	Location Code	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
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#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
22020102	70111	41130309	0.00	1,868,750.00	934,375.00
22020201	70131	41130309	0.00	508,200.00	254,100.00
22020301	70131	41130309	0.00	1,390,400.00	695,200.00
22020401	70133	41130309	0.00	6,009,300.00	3,004,650.00
22020501	70951	41130309	0.00	3,652,000.00	1,826,000.00
22020703	70361	41130309	0.00	3,630,000.00	1,815,000.00
22021001	70361	41130309	0.00	3,509,000.00	1,754,500.00
22040105	71091	41130309	0.00	240,548,000.00	120,274,000.00
22020102	70111	41130309	0.00	191,947.95	12,179,500.00
22020201	70133	41130309	0.00	39,829.57	19,914.79
22020301	70131	41130309	0.00	918,196.55	459,098.28
22020401	70133	41130309	0.00	16,085,474.90	8,042,737.45
22020501	70951	41130309	0.00	6,172,687.40	3,086,343.70
22020601	70311	41130309	0.00	166,583,678.63	34,258,000.00
22021001	70861	41130309	0.00	16,091,520.84	8,045,760.42
22020102	70111	41130309	0.00	1,760,000.00	880,000.00
22020201	70133	41130309	0.00	2,628,395.66	1,314,197.83
22020301	70131	41130309	0.00	2,183,911.83	1,091,955.92
22020401	70133	41130309	0.00	4,095,620.54	2,047,810.27
22020501	70951	41130309	0.00	4,196,500.00	2,098,250.00
22021001	70861	41130309	0.00	4,639,624.51	2,319,812.26
22020102	70111	41130309	0.00	1,106,393.75	553,196.88
22020201	70133	41130309	0.00	7,328,750.00	3,664,375.00
22020301	70131	41130309	0.00	1,713,582.64	34,962.05
22020401	70133	41130309	0.00	4,950,000.00	2,475,000.00
22020501	70951	41130309	0.00	11,998,622.00	5,999,311.00
22020701	70411	41130309	0.00	1,971,559.62	985,779.81
22020903	70411	41130309	0.00	1,717,248.67	858,624.34
22020102	70111	41130309	0.00	354,045.00	177,022.50
22020202	70133	41130309	0.00	69,924.09	34,962.05
22020301	70131	41130309	0.00	431,936.12	17,481.02
22020401	70133	41130309	0.00	2,582,057.39	1,291,028.69
22020501	70951	41130309	0.00	547,007.07	273,503.53
22021001	70861	41130309	0.00	1,570,194.01	585,097.05
22020102	70111	41130309	0.00	548,771.30	274,385.65
22020301	70131	41130309	0.00	674,949.11	337,474.56
22020401	70133	41130309	0.00	890,658.18	995,329.09
22020501	70951	41130309	0.00	1,815,000.00	907,500.00
22021001	70861	41130309	0.00	1,178,000.00	389,000.00
22020102	70111	41130309	0.00	310,321.19	120,160.60
22020202	70133	41130309	0.00	357,540.98	150,770.49
22020301	70131	41130309	0.00	64,775.33	50,387.87
22020401	70133	41130309	0.00	839,089.02	319,544.10









































































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#REF!	#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!	#REF!
0.00	0.00	2,510,712.06	0.00	
0.00	0.00	620,460.00	0.00	
0.00	0.00	2,100,000.00	0.00	
0.00	0.00	16,202,550.00	0.00	
0.00	0.00	12,252,550.00	0.00	
0.00	0.00	3,800,000.00	0.00	
0.00	0.00	4,320,160.07	0.00	
0.00	0.00	92,976,400.00	0.00	
0.00	0.00	211,142,745.00	0.00	
0.00	0.00	43,812.53	0.00	
0.00	0.00	1,010,016.00	0.00	
0.00	0.00	17,694,022.39	0.00	
0.00	0.00	6,789,956.14	0.00	
0.00	0.00	0.00	0.00	
0.00	0.00	18,700,000.00	0.00	
0.00	0.00	3,500,000.00	0.00	
0.00	0.00	2,891,235.23	0.00	
0.00	0.00	5,258,180.20	0.00	
0.00	0.00	4,505,182.59	0.00	
0.00	0.00	6,700,000.00	0.00	
0.00	0.00	8,195,250.00	0.00	
0.00	0.00	10,267,352.10	0.00	
0.00	0.00	12,396,271.70	0.00	
0.00	0.00	4,724,680.80	0.00	
0.00	0.00	5,360,260.00	0.00	
0.00	0.00	13,198,484.00	0.00	
0.00	0.00	2,168,715.58	0.00	
0.00	0.00	15,680,230.21	0.00	
0.00	0.00	389,440.50	0.00	
0.00	0.00	76,916.49	0.00	
0.00	0.00	475,129.73	0.00	
0.00	0.00	2,840,263.13	0.00	
0.00	0.00	601,707.77	0.00	
0.00	0.00	4,259,000.00	0.00	
0.00	0.00	603,648.43	0.00	
0.00	0.00	5,587,000.00	0.00	
0.00	0.00	981,087.07	0.00	
0.00	0.00	1,996,500.00	0.00	
0.00	0.00	1,295,800.00	0.00	
0.00	0.00	341,353.31	0.00	
0.00	0.00	393,295.08	0.00	
0.00	0.00	1,280,000.00	0.00	
0.00	0.00	922,997.92	0.00	









































































Admin Code	Economic Code	Function	Location
#REF!	#REF!	#REF!	#REF!
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#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!
#REF!	#REF!	#REF!	#REF!
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016100000000	22020201	70131	41130309
016100000000	22020301	70131	41130309
016100000000	22020401	70133	41130309
016100000000	22020501	70951	41130309
016100000000	22020703	70361	41130309
016100000000	22021001	70361	41130309
016100000000	22040105	71091	41130309
011200000000	22020102	70111	41130309
011200000000	22020201	70133	41130309
011200000000	22020301	70131	41130309
011200000000	22020401	70133	41130309
011200000000	22020501	70951	41130309
011200000000	22020601	70311	41130309
011200000000	22021001	70861	41130309
016200000000	22020102	70111	41130309
016200000000	22020201	70133	41130309
016200000000	22020301	70131	41130309
016200000000	22020401	70133	41130309
016200000000	22020501	70951	41130309
016200000000	22021001	70861	41130309
022000000000	22020102	70111	41130309
022000000000	22020201	70133	41130309
022000000000	22020301	70131	41130309
022000000000	22020401	70133	41130309
022000000000	22020501	70951	41130309
022000000000	22020701	70411	41130309
022000000000	22020903	70411	41130309
021500000000	22020102	70111	41130309
021500000000	22020202	70133	41130309
021500000000	22020301	70131	41130309
021500000000	22020401	70133	41130309
021500000000	22020501	70951	41130309
021500000000	22021001	70861	41130309
023800000000	22020102	70111	41130309
023800000000	22020301	70131	41130309
023800000000	22020401	70133	41130309
023800000000	22020501	70951	41130309
023800000000	22021001	70861	41130309
051700000000	22020102	70111	41130309
051700000000	22020202	70133	41130309
051700000000	22020301	70131	41130309
051700000000	22020401	70133	41130309









































































2026 Approved Budget	
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2,510,712.06	
620,460.00	
2,100,000.00	
16,202,550.00	
12,252,550.00	
3,800,000.00	
4,320,160.07	
92,976,400.00	
211,142,745.00	
43,812.53	
1,010,016.00	
17,694,022.39	
6,789,956.14	
0.00	
18,700,000.00	
3,500,000.00	
2,891,235.23	
5,258,180.20	
4,505,182.59	
6,700,000.00	
8,195,250.00	
10,267,352.10	
12,396,271.70	
4,724,680.80	
5,360,260.00	
13,198,484.00	
2,168,715.58	
15,680,230.21	
389,440.50	
76,916.49	
475,129.73	
2,840,263.13	
601,707.77	
4,259,000.00	
603,648.43	
5,587,000.00	
981,087.07	
1,996,500.00	
1,295,800.00	
341,353.31	
393,295.08	
1,280,000.00	
922,997.92	









































































**Project Description (Narrative)**

**Receipt Description (Narrative)**



<b>Revenue by Economic</b>	<b>2026 Budget</b>
Opening Balance	-
Statutory Allocation	13,942,086,580
VAT	1,008,802,644
Other FAAC	258,866,721
LG IGR	1,760,311,080
Share of State IGR	391,578
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>16,970,458,603</b>

<b>Expenditure by Economic</b>	<b>2026 Budget</b>
Personnel	2,744,931,527
Grants / Contributions to State	-
Other Recurrent	538,888,870
Capital	13,686,638,205
<b>Total Expenditure</b>	<b>16,970,458,603</b>

<b>Expenditure by Sector</b>	<b>2026 Budget</b>
Education	1,368,050,205
Health	795,525,925
Other Social	123,493,248
Agriculture	1,020,679,137
Other Economic	4,834,909,664
Administration	8,827,800,424
Law and Justice	-
<b>Total Expenditure</b>	<b>16,970,458,603</b>

**411303 - Afikpo South Edda Local Government, Ebonyi State:**

<b>Expenditure by Capital Project (10 Largest Projects)</b>
Grants to Development Centres
Contribution to state/LG joint project
Construction of 3 bedroom Bungalow for for the Councillors, Supervisors, Vice Chairman
Construction of 30 2bedroom apartment for Senior Staff workers, 15 2bedroom apartme
Purchase of 500 unit motorcycle for sundry staff and youth empowerment
Construction of Amangwu – Oso road with concrete pavement & Drainage
Construction of Ultra Modern Plaza at Owutu Edda Market Achinze Ikpe.
Procurement of Farm Mechanised Equipments
Construction of 8km concrete drainage at Ekoli – Okagwe road.
Construction of concrete pavement at Ekoli Okagwe (7.8) road.
<i>Other Capital Projects</i>
<b>Total</b>

## 2026 Budget Overview

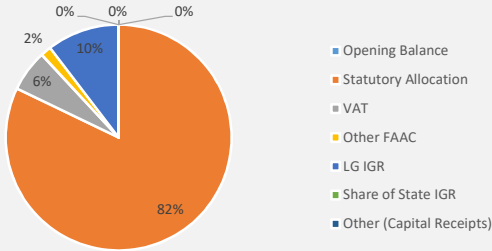
Capital Expenditure	Expenditure by Ward	2026 Budget - Total Expenditure
1,872,000,000		
1,057,784,280	Amaeke	1,514,954,437.16
955,000,000	Amangwu Edda	1,535,046,036.33
762,335,200	Amaoso	199,650,000.00
605,000,000	Amato	-
579,200,000	Amigbo Etiti Edda	-
568,900,000	Amiri	115,130,509.09
532,764,800	Ebunwana	124,634,527.26
524,000,000	Ndioke Ekoli Edda	-
487,969,328	Nguzu	11,384,285,711.05
5,741,684,598	Oso	304,350,000.00
<b>13,686,638,205</b>	Owutu	1,792,407,381.72
	<b>Total</b>	<b>16,970,458,602.60</b>



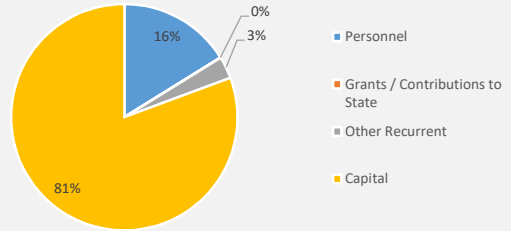
<b>Total Expenditure</b>
<b>Capital Expenditure</b>
1,514,954,437.16
1,535,046,036.33
199,650,000.00
-
-
115,130,509.09
124,634,527.26
-
8,100,465,313.75
304,350,000.00
1,792,407,381.72
<b>16,970,458,602.60</b>

## 411303 - Afikpo South Edda Local Government, Ebonyi State: 2026 Budget Overview

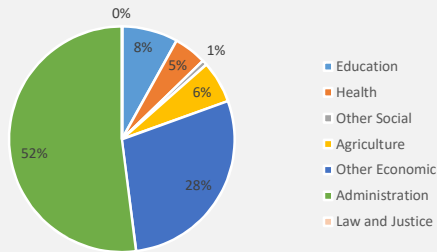
### Where is the Money coming from?



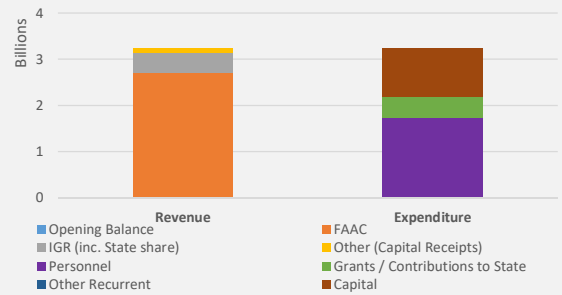
### What is the Money being spent On?



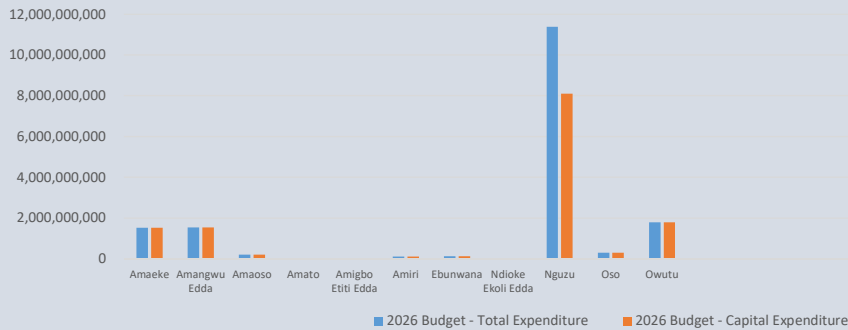
### Who is Spending the Money?



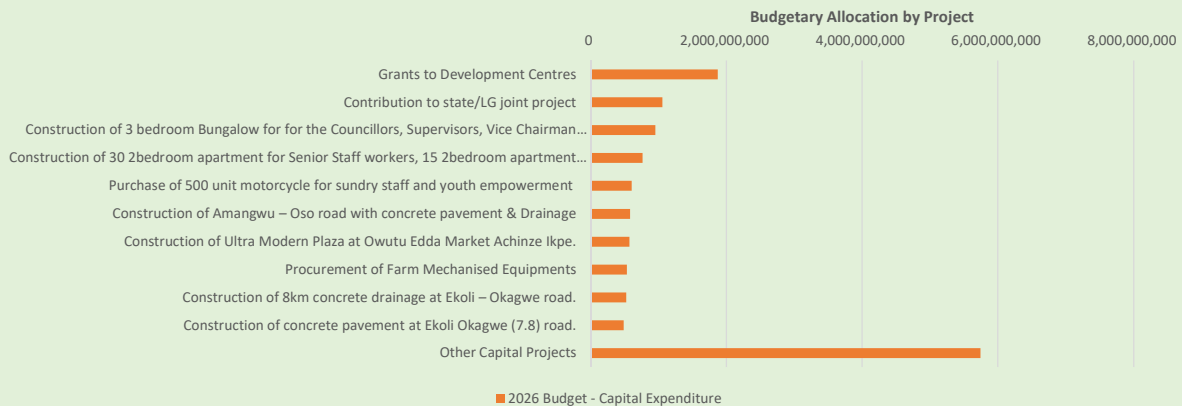
### Inflows and Outflows



### Where is the Money being Spent?



### What Capital Projects are being Implemented (ten largest projects)?



**411303 - Afikpo South Edda Local Government, Ebonyi State - 2026 Budget: Summary**

Item	2024 Full Year Actuals
<b>Opening Balance</b>	
<b>Recurrent Revenue</b>	-
11 - GOVERNMENT SHARE OF FAAC	-
12 - INDEPENDENT REVENUE	-
<b>Recurrent Expenditure</b>	-
21 - PERSONNEL COST	-
22 - OTHER RECURRENT COSTS	-
<b>Transfer to Capital Account</b>	-
<b>Capital Receipts</b>	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
<b>23 - CAPITAL EXPENDITURE</b>	-
<b>Total Revenue (including OB)</b>	-
<b>Total Expenditure</b>	-
<b>Closing Balance</b>	-

2025 Approved Budget	2025 Performance January to June	
<b>10,302,059,751.17</b>	<b>3,474,871,650.20</b>	-
8,354,952,434.68	2,630,359,991.95	-
1,947,107,316.49	844,511,658.25	-
<b>1,929,755,521.17</b>	<b>797,294,086.60</b>	-
1,382,032,626.93	563,724,246.84	-
547,722,894.24	233,569,839.76	-
<b>8,372,304,230.00</b>	<b>2,677,577,563.60</b>	-
-	-	-
-	-	-
-	-	-
<b>5,897,917,552.52</b>	<b>2,032,346,541.23</b>	-
<b>10,302,059,751.17</b>	<b>3,474,871,650.20</b>	-
<b>7,827,673,073.69</b>	<b>2,829,640,627.82</b>	-
<b>2,474,386,677.48</b>	<b>645,231,022.38</b>	-

	2026 Approved Budget	
-	<b>16,970,458,603.05</b>	-
-	15,209,755,945.51	-
-	1,760,702,657.55	-
-	<b>3,283,820,397.30</b>	-
-	2,744,931,527.24	-
-	538,888,870.06	-
-	<b>13,686,638,205.75</b>	-
-	-	-
-	-	-
-	-	-
-	<b>13,686,638,205.30</b>	-
-	<b>16,970,458,603.05</b>	-
-	<b>16,970,458,602.60</b>	-
-	<b>0.45</b>	-

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**411303 - Afikpo South Edda Local Government, Ebonyi State - 2026 Budget: Expenditure by MDA**

<b>Code</b>	<b>Administrative Unit</b>
	<b><i>Total Expenditure</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>
011100100100	Chairman
011100100200	Vice-Chairman
011118300100	INTERNAL AUDIT
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>
011200100100	THE COUNCIL
011200500100	ASSISTANTS/AIDES/ADVISERS
011200700100	COUNCIL COMMITTEES
011202100100	OFFICE OF THE HOUSE LEADER
011202100200	OFFICE OF THE DEPUTY LEADER
011202100300	OFFICE OF THE MAJORITY LEADER
011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER
011202100500	OFFICE OF THE MINORITY LEADER;
011202100600	OFFICE OF THE DEPUTY MINORITY LEADER
011202100700	OFFICE OF THE CHIEF WHIP
011202100800	OFFICE OF THE DEPUTY CHIEF WHIP
011202200100	CLERK TO THE HOUSE
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE</b>
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>
016200100100	ADMINISTRATION & GENERAL SERVICES
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)
<b>02520000000</b>	<b>WATER, SANITATION &amp; HYGIENE (WASH)</b>
025200100100	WATER, SANITATION & HYGIENE (WASH)
<b>05000000000</b>	<b>SOCIAL SECTOR</b>
<b>05140000000</b>	<b>WOMEN DEVELOPMENT OFFICE</b>
051400100100	WOMEN DEVELOPMENT OFFICE
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION
051702600100	PRIMARY SCHOOL TEACHERS
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE (PHC)</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE (PHC)
052100100200	ENVIRONMENTAL HEALTH UNIT
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>
055100100100	TRADITIONAL RULERS' COUNCIL



















<b>Personnel Expenditure</b>	<b>Overhead Expenditure</b>	<b>Total Recurrent Expenditure</b>
<b><u>2,744,931,527.24</u></b>	<b><u>538,888,870.06</u></b>	<b><u>3,283,820,397.30</u></b>
<b>1,332,719,023.30</b>	<b>421,213,232.21</b>	<b>1,753,932,255.51</b>
<b>179,306,575.64</b>	-	<b>179,306,575.64</b>
53,615,364.84	-	53,615,364.84
32,790,120.20	-	32,790,120.20
7,350,560.08	-	7,350,560.08
85,550,530.52	-	85,550,530.52
<b>894,028,385.44</b>	<b>255,380,552.06</b>	<b>1,149,408,937.50</b>
98,967,160.34	255,380,552.06	354,347,712.40
84,729,058.17	-	84,729,058.17
94,675,120.90	-	94,675,120.90
72,127,396.54	-	72,127,396.54
77,876,842.63	-	77,876,842.63
78,905,335.29	-	78,905,335.29
76,905,335.29	-	76,905,335.29
75,905,335.29	-	75,905,335.29
70,905,335.29	-	70,905,335.29
79,905,335.29	-	79,905,335.29
77,905,335.29	-	77,905,335.29
5,220,795.12	-	5,220,795.12
<b>68,080,950.31</b>	-	<b>68,080,950.31</b>
68,080,950.31	-	68,080,950.31
<b>159,781,822.87</b>	<b>31,049,848.02</b>	<b>190,831,670.89</b>
159,781,822.87	31,049,848.02	190,831,670.89
<b>31,521,289.04</b>	<b>134,782,832.13</b>	<b>166,304,121.17</b>
31,521,289.04	134,782,832.13	166,304,121.17
<b>437,780,847.41</b>	<b>95,448,971.57</b>	<b>533,229,818.98</b>
<b>63,112,352.38</b>	<b>8,642,457.62</b>	<b>71,754,810.00</b>
63,112,352.38	8,642,457.62	71,754,810.00
<b>249,254,268.73</b>	<b>63,795,994.39</b>	<b>313,050,263.12</b>
249,254,268.73	63,795,994.39	313,050,263.12
<b>65,154,890.09</b>	<b>12,546,484.06</b>	<b>77,701,374.15</b>
65,154,890.09	12,546,484.06	77,701,374.15
<b>28,285,351.63</b>	<b>10,464,035.50</b>	<b>38,749,387.13</b>
28,285,351.63	10,464,035.50	38,749,387.13
<b>31,973,984.58</b>	-	<b>31,973,984.58</b>
31,973,984.58	-	31,973,984.58
<b>974,431,656.53</b>	<b>22,226,666.28</b>	<b>996,658,322.81</b>
<b>93,612,958.87</b>	-	<b>93,612,958.87</b>
93,612,958.87	-	93,612,958.87
<b>747,379,733.68</b>	<b>14,105,943.93</b>	<b>761,485,677.61</b>
115,575,134.70	14,105,943.93	129,681,078.63
631,804,598.98	-	631,804,598.98
<b>103,558,674.94</b>	<b>8,120,722.35</b>	<b>111,679,397.29</b>
64,901,781.22	8,120,722.35	73,022,503.57
38,656,893.72	-	38,656,893.72
<b>29,880,289.04</b>	-	<b>29,880,289.04</b>
29,880,289.04	-	29,880,289.04



















<b>Capital Expenditure</b>	<b>Total Expenditure</b>
<b><u>13,686,638,205.30</u></b>	<b><u>16,970,458,602.60</u></b>
<b>7,073,868,168.29</b>	<b>8,827,800,423.80</b>
<b>5,201,868,168.29</b>	<b>5,381,174,743.93</b>
5,201,868,168.29	5,255,483,533.13
-	32,790,120.20
-	7,350,560.08
-	85,550,530.52
-	<b>1,149,408,937.50</b>
-	354,347,712.40
-	84,729,058.17
-	94,675,120.90
-	72,127,396.54
-	77,876,842.63
-	78,905,335.29
-	76,905,335.29
-	75,905,335.29
-	70,905,335.29
-	79,905,335.29
-	77,905,335.29
-	5,220,795.12
-	<b>68,080,950.31</b>
-	68,080,950.31
-	<b>190,831,670.89</b>
-	190,831,670.89
<b>1,872,000,000.00</b>	<b>2,038,304,121.17</b>
1,872,000,000.00	2,038,304,121.17
<b>5,322,358,982.50</b>	<b>5,855,588,801.48</b>
<b>948,924,327.26</b>	<b>1,020,679,137.26</b>
948,924,327.26	1,020,679,137.26
-	<b>313,050,263.12</b>
-	313,050,263.12
<b>4,373,434,655.24</b>	<b>4,451,136,029.39</b>
4,373,434,655.24	4,451,136,029.39
-	<b>38,749,387.13</b>
-	38,749,387.13
-	<b>31,973,984.58</b>
-	31,973,984.58
<b>1,290,411,054.52</b>	<b>2,287,069,377.33</b>
-	<b>93,612,958.87</b>
-	93,612,958.87
<b>606,564,527.26</b>	<b>1,368,050,204.87</b>
606,564,527.26	736,245,605.89
-	631,804,598.98
<b>683,846,527.26</b>	<b>795,525,924.55</b>
683,846,527.26	756,869,030.83
-	38,656,893.72
-	<b>29,880,289.04</b>
-	29,880,289.04



















**411303 - Afikpo South Edda Local Government, Ebonyi State - 2026 Budget: Total Revenue by Admini**

<b>Code</b>	<b>Administrative Unit</b>
	<i><b>Total Revenue</b></i>
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES



















**Administrative Unit**

<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to June</b>
-	<u>10,302,059,751.17</u>	<u>3,474,871,650.20</u>
-	<b>10,302,059,751.17</b>	<b>3,474,871,650.20</b>
-	<b>10,302,059,751.17</b>	<b>3,474,871,650.20</b>
-	10,302,059,751.17	3,474,871,650.20



















		<b>2026 Approved Budget</b>
-	-	<b><u>16,970,458,603.05</u></b>
-	-	<b>16,970,458,603.05</b>
-	-	<b>16,970,458,603.05</b>
-	-	16,970,458,603.05



















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**411303 - Afikpo South Edda Local Government, Ebonyi State - 2026 Budget: Total Revenue by Econor**

<b>Code</b>	<b>Economic</b>
<b>1</b>	<b>REVENUE</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>
11010101	STATUTORY ALLOCATION
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>
11010201	SHARE OF VAT
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>
11010305	Excess Crude
<b>12</b>	<b>INDEPENDENT REVENUE</b>
<b>1201</b>	<b>TAX REVENUE</b>
<b>120101</b>	<b>PERSONAL TAXES</b>
12010104	Community or Poll Taxes
<b>120103</b>	<b>OTHER TAXES</b>
12010304	Development Tax or Levy(Shops)
<b>1202</b>	<b>NON-TAX REVENUE</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>
12020102	Canoe License
<b>120204</b>	<b>FEES- GENERAL</b>
12020403	Marriage Registration Fees
<b>120205</b>	<b>FINES - GENERAL</b>
12020503	Towing of Vehicle Fee
<b>120206</b>	<b>SALES - GENERAL</b>
12020603	Sales of Agricultural Produce(As applicable)
<b>120207</b>	<b>EARNINGS -GENERAL</b>
12020702	Earning from Environmental Sanitation Activities
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>
12020806	Rent on Government Shops
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>
12020906	Rent on Government Building / other Premises
<b>120211</b>	<b>INVESTMENT INCOME</b>
12021101	Interest on Deposits/Dividends (Receivable)
<b>120212</b>	<b>INTEREST EARNED</b>
12021202	Interest on Loans to other Local Governments (Receivable)
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>
12021304	LG Share of State IGR





































nic Classification

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b>10,302,059,751.17</b>	<b>3,474,871,650.20</b>
-	<b>8,354,952,434.68</b>	<b>2,630,359,991.95</b>
-	<b>8,354,952,434.68</b>	<b>2,630,359,991.95</b>
-	<b>7,566,376,538.73</b>	<b>2,313,072,043.97</b>
-	7,566,376,538.73	2,313,072,043.97
-	<b>626,455,345.45</b>	<b>261,227,672.73</b>
-	626,455,345.45	261,227,672.73
-	<b>162,120,550.50</b>	<b>56,060,275.25</b>
-	162,120,550.50	56,060,275.25
-	<b>1,947,107,316.49</b>	<b>844,511,658.25</b>
-	<b>58,865,790.34</b>	<b>25,885,895.17</b>
-	<b>55,290,790.34</b>	<b>24,645,395.17</b>
-	55,290,790.34	24,645,395.17
-	<b>3,575,000.00</b>	<b>1,240,500.00</b>
-	3,575,000.00	1,240,500.00
-	<b>1,888,241,526.15</b>	<b>818,625,763.08</b>
-	<b>689,290,613.80</b>	<b>315,645,306.90</b>
-	689,290,613.80	315,645,306.90
-	<b>202,229,237.17</b>	<b>97,114,618.59</b>
-	202,229,237.17	97,114,618.59
-	<b>265,628,796.68</b>	<b>124,814,398.34</b>
-	265,628,796.68	124,814,398.34
-	<b>141,174,395.60</b>	<b>64,587,197.80</b>
-	141,174,395.60	64,587,197.80
-	<b>577,955,693.89</b>	<b>210,977,846.95</b>
-	577,955,693.89	210,977,846.95
-	<b>2,970,110.08</b>	<b>1,240,055.04</b>
-	2,970,110.08	1,240,055.04
-	<b>419,210.00</b>	<b>187,605.00</b>
-	419,210.00	187,605.00
-	<b>6,273,180.03</b>	<b>2,989,590.01</b>
-	6,273,180.03	2,989,590.01
-	<b>1,908,710.90</b>	<b>910,355.45</b>
-	1,908,710.90	910,355.45
-	<b>391,578.00</b>	<b>158,789.00</b>
-	391,578.00	158,789.00





































		2026 Approved Budget
-	-	<b>16,970,458,603.05</b>
-	-	<b>15,209,755,945.51</b>
-	-	<b>15,209,755,945.51</b>
-	-	<b>13,942,086,579.96</b>
-	-	13,942,086,579.96
-	-	<b>1,008,802,644.37</b>
-	-	1,008,802,644.37
-	-	<b>258,866,721.18</b>
-	-	258,866,721.18
-	-	<b>1,760,702,657.55</b>
-	-	<b>60,819,869.37</b>
-	-	<b>57,069,369.37</b>
-	-	57,069,369.37
-	-	<b>3,750,500.00</b>
-	-	3,750,500.00
-	-	<b>1,699,882,788.18</b>
-	-	<b>381,076,087.59</b>
-	-	381,076,087.59
-	-	<b>222,452,160.89</b>
-	-	222,452,160.89
-	-	<b>292,191,676.35</b>
-	-	292,191,676.35
-	-	<b>155,291,835.16</b>
-	-	155,291,835.16
-	-	<b>648,018,319.19</b>
-	-	648,018,319.19
-	-	-
-	-	-
-	-	<b>461,131.00</b>
-	-	461,131.00
-	-	-
-	-	-
-	-	-
-	-	-
-	-	<b>391,578.00</b>
-	-	391,578.00











































































**411303 - Afikpo South**

<b>Code</b>
<b>01</b>
<b>011</b>
01101
<b>04</b>
<b>041</b>
04101
<b>08</b>
<b>083</b>
08302
08306
<b>09</b>
<b>093</b>
09303
<b>10</b>
<b>101</b>
10101
10102
10103







**Edda Local Government, Ebonyi State - 2026 Budget: Total Revenue by Fund**

<b>Fund</b>
<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>
<b>FEDERATION ACCOUNT</b>
<b>FAAC DIRECT ALLOCATION</b>
FAAC DIRECT ALLOCATION
<b>CONTINGENCY FUND</b>
<b>CONTINGENCY FUND MAIN</b>
CONTINGENCY FUND
<b>AIDS AND GRANTS</b>
<b>LOCAL AIDS AND GRANTS</b>
DONATION BY STATE GOVERNMENTS
DONATIONS BY INDIVIDUALS
<b>LOANS/DEBTS</b>
<b>LOCAL LOANS/DEBTS</b>
BOND
<b>RETAINED INDEPENDENT REVENUE</b>
<b>RETAINED INDEPENDENT REVENUE</b>
RETAINED INTERNALLY GENERATED REVENUE
PTA CONTRIBUTIONS
SCHOOL LEVIES







**2026 Approved Budget*****16,970,458,603.05*****15,209,755,945.51****15,209,755,945.51**

15,209,755,945.51

**940,209,995.54****940,209,995.54**

940,209,995.54

**155,683,413.16****155,683,413.16**

391,578.00

155,291,835.16

-

-

-

**664,809,248.85****664,809,248.85**

61,281,000.37

381,076,087.59

222,452,160.89







**411303 - Afikpo South Edda Local Government, Et**

<b>Receipt Description</b>
<b>Total Capital Receipts</b>







**onyi State - 2026 Budget: Capital Receipts**

<b>Economic Code</b>	<b>2024 Full Year Actuals</b>
	-







2025 Approved Budget	2025 Performance January to June	
-	-	-







	<b>2026 Approved Budget</b>	
-	-	-















**411303 - Afikpo South Edda Local Government, Ebonyi State - 2026 Budget: Total Expenditure by Adr**

<b>Code</b>	<b>Administrative Unit</b>
	<b><i>Total Expenditure</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>
011100100100	Chairman
011100100200	Vice-Chairman
011118300100	INTERNAL AUDIT
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>
011200100100	THE COUNCIL
011200500100	ASSISTANTS/AIDES/ADVISERS
011200700100	COUNCIL COMMITTEES
011202100100	OFFICE OF THE HOUSE LEADER
011202100200	OFFICE OF THE DEPUTY LEADER
011202100300	OFFICE OF THE MAJORITY LEADER
011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER
011202100500	OFFICE OF THE MINORITY LEADER;
011202100600	OFFICE OF THE DEPUTY MINORITY LEADER
011202100700	OFFICE OF THE CHIEF WHIP
011202100800	OFFICE OF THE DEPUTY CHIEF WHIP
011202200100	CLERK TO THE HOUSE
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE</b>
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>
016200100100	ADMINISTRATION & GENERAL SERVICES
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)
<b>02520000000</b>	<b>WATER, SANITATION &amp; HYGIENE (WASH)</b>
025200100100	WATER, SANITATION & HYGIENE (WASH)
<b>05000000000</b>	<b>SOCIAL SECTOR</b>
<b>05140000000</b>	<b>WOMEN DEVELOPMENT OFFICE</b>
051400100100	WOMEN DEVELOPMENT OFFICE
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION
051702600100	PRIMARY SCHOOL TEACHERS
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE (PHC)</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE (PHC)
052100100200	ENVIRONMENTAL HEALTH UNIT
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>
055100100100	TRADITIONAL RULERS' COUNCIL



















ministrative Unit

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b>7,827,673,073.69</b>	<b>2,829,640,627.82</b>
-	<b>5,409,747,886.31</b>	<b>2,251,768,937.67</b>
-	<b>2,815,250,274.46</b>	<b>1,015,286,135.24</b>
-	2,773,511,406.42	996,185,703.23
-	17,970,152.61	8,220,076.30
-	1,620,450.31	810,225.16
-	22,148,265.12	10,070,130.56
-	<b>354,270,872.35</b>	<b>127,366,032.68</b>
-	226,244,525.58	75,341,949.50
-	19,117,102.40	9,150,551.20
-	17,462,101.74	7,631,150.87
-	12,127,396.54	5,263,698.27
-	11,876,842.63	4,938,421.32
-	10,905,335.29	4,452,667.65
-	10,905,335.29	3,952,867.64
-	10,905,335.29	3,451,887.60
-	10,905,335.29	4,252,767.62
-	10,905,335.29	3,452,457.47
-	10,905,335.29	4,352,167.69
-	2,010,891.72	1,125,445.86
-	-	-
-	-	-
-	<b>150,784,089.50</b>	<b>65,395,444.76</b>
-	150,784,089.50	65,395,444.76
-	<b>2,089,442,650.00</b>	<b>1,043,721,325.00</b>
-	2,089,442,650.00	1,043,721,325.00
-	<b>1,413,430,660.29</b>	<b>220,627,759.02</b>
-	<b>40,165,730.15</b>	<b>20,274,378.07</b>
-	40,165,730.15	20,274,378.07
-	<b>251,538,639.50</b>	<b>81,635,453.26</b>
-	251,538,639.50	81,635,453.26
-	<b>1,099,363,147.66</b>	<b>52,886,356.20</b>
-	1,099,363,147.66	52,886,356.20
-	<b>9,890,944.31</b>	<b>4,295,472.16</b>
-	9,890,944.31	4,295,472.16
-	<b>12,472,198.67</b>	<b>61,536,099.34</b>
-	12,472,198.67	61,536,099.34
-	<b>1,004,494,527.09</b>	<b>357,243,931.14</b>
-	-	-
-	-	-
-	<b>811,197,004.20</b>	<b>266,281,464.70</b>
-	249,146,522.51	88,568,261.06
-	562,050,481.69	177,713,203.64
-	<b>181,297,522.89</b>	<b>84,962,466.44</b>
-	171,142,415.09	81,895,212.54
-	10,155,107.80	3,067,253.90
-	<b>12,000,000.00</b>	<b>6,000,000.00</b>
-	12,000,000.00	6,000,000.00



















		2026 Approved Budget
-	-	<b>16,970,458,602.60</b>
-	-	<b>8,827,800,423.80</b>
-	-	<b>5,381,174,743.93</b>
-	-	5,255,483,533.13
-	-	32,790,120.20
-	-	7,350,560.08
-	-	85,550,530.52
-	-	<b>1,149,408,937.50</b>
-	-	354,347,712.40
-	-	84,729,058.17
-	-	94,675,120.90
-	-	72,127,396.54
-	-	77,876,842.63
-	-	78,905,335.29
-	-	76,905,335.29
-	-	75,905,335.29
-	-	70,905,335.29
-	-	79,905,335.29
-	-	77,905,335.29
-	-	5,220,795.12
-	-	<b>68,080,950.31</b>
-	-	68,080,950.31
-	-	<b>190,831,670.89</b>
-	-	190,831,670.89
-	-	<b>2,038,304,121.17</b>
-	-	2,038,304,121.17
-	-	<b>5,855,588,801.48</b>
-	-	<b>1,020,679,137.26</b>
-	-	1,020,679,137.26
-	-	<b>313,050,263.12</b>
-	-	313,050,263.12
-	-	<b>4,451,136,029.39</b>
-	-	4,451,136,029.39
-	-	<b>38,749,387.13</b>
-	-	38,749,387.13
-	-	<b>31,973,984.58</b>
-	-	31,973,984.58
-	-	<b>2,287,069,377.33</b>
-	-	<b>93,612,958.87</b>
-	-	93,612,958.87
-	-	<b>1,368,050,204.87</b>
-	-	736,245,605.89
-	-	631,804,598.98
-	-	<b>795,525,924.55</b>
-	-	756,869,030.83
-	-	38,656,893.72
-	-	<b>29,880,289.04</b>
-	-	29,880,289.04







































**411303 - Afikpo South Edda Local Government, Ebonyi State - 2026 Budget: Personnel Expenditure b**

<b>Code</b>	<b>Administrative Unit</b>
	<b><i>Total Personnel Expenditure</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>
011100100100	Chairman
011100100200	Vice-Chairman
011118300100	INTERNAL AUDIT
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>
011200100100	THE COUNCIL
011200500100	ASSISTANTS/AIDES/ADVISERS
011200700100	COUNCIL COMMITTEES
011202100100	OFFICE OF THE HOUSE LEADER
011202100200	OFFICE OF THE DEPUTY LEADER
011202100300	OFFICE OF THE MAJORITY LEADER
011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER
011202100500	OFFICE OF THE MINORITY LEADER;
011202100600	OFFICE OF THE DEPUTY MINORITY LEADER
011202100700	OFFICE OF THE CHIEF WHIP
011202100800	OFFICE OF THE DEPUTY CHIEF WHIP
011202200100	CLERK TO THE HOUSE
<b>01250000000</b>	<b>OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE</b>
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE
<b>01620000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>
016200100100	ADMINISTRATION & GENERAL SERVICES
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES
<b>02340000000</b>	<b>DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY
<b>02380000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)
<b>02520000000</b>	<b>WATER, SANITATION &amp; HYGIENE (WASH)</b>
025200100100	WATER, SANITATION & HYGIENE (WASH)
<b>05000000000</b>	<b>SOCIAL SECTOR</b>
<b>05140000000</b>	<b>WOMEN DEVELOPMENT OFFICE</b>
051400100100	WOMEN DEVELOPMENT OFFICE
<b>05170000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION
051702600100	PRIMARY SCHOOL TEACHERS
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE (PHC)</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE (PHC)
052100100200	ENVIRONMENTAL HEALTH UNIT
<b>05510000000</b>	<b>TRADITIONAL RULERS' COUNCIL</b>
055100100100	TRADITIONAL RULERS' COUNCIL



















y Administrative Unit

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b><u>1,382,032,626.93</u></b>	<b><u>563,724,246.84</u></b>
-	<b>360,081,775.48</b>	<b>152,456,195.54</b>
-	<b>65,973,202.01</b>	<b>29,217,599.02</b>
-	24,234,333.97	10,117,167.00
-	17,970,152.61	8,220,076.30
-	1,620,450.31	810,225.16
-	22,148,265.12	10,070,130.56
-	<b>148,187,536.51</b>	<b>61,274,678.05</b>
-	20,161,189.74	9,250,594.87
-	19,117,102.40	9,150,551.20
-	17,462,101.74	7,631,150.87
-	12,127,396.54	5,263,698.27
-	11,876,842.63	4,938,421.32
-	10,905,335.29	4,452,667.65
-	10,905,335.29	3,952,867.64
-	10,905,335.29	3,451,887.60
-	10,905,335.29	4,252,767.62
-	10,905,335.29	3,452,457.47
-	10,905,335.29	4,352,167.69
-	2,010,891.72	1,125,445.86
-	-	-
-	-	-
-	<b>131,280,036.96</b>	<b>55,643,418.48</b>
-	131,280,036.96	55,643,418.48
-	<b>14,641,000.00</b>	<b>6,320,500.00</b>
-	14,641,000.00	6,320,500.00
-	<b>309,271,917.86</b>	<b>165,263,921.71</b>
-	<b>34,610,566.47</b>	<b>17,895,283.24</b>
-	34,610,566.47	17,895,283.24
-	<b>220,752,482.82</b>	<b>67,064,204.19</b>
-	220,752,482.82	67,064,204.19
-	<b>36,653,104.18</b>	<b>17,376,552.09</b>
-	36,653,104.18	17,376,552.09
-	<b>4,783,565.72</b>	<b>1,391,782.86</b>
-	4,783,565.72	1,391,782.86
-	<b>12,472,198.67</b>	<b>61,536,099.34</b>
-	12,472,198.67	61,536,099.34
-	<b>712,678,933.59</b>	<b>246,004,129.59</b>
-	-	-
-	-	-
-	<b>654,123,830.48</b>	<b>221,736,878.04</b>
-	92,073,348.79	44,023,674.40
-	562,050,481.69	177,713,203.64
-	<b>46,555,103.11</b>	<b>18,267,251.56</b>
-	36,399,995.31	15,199,997.66
-	10,155,107.80	3,067,253.90
-	<b>12,000,000.00</b>	<b>6,000,000.00</b>
-	12,000,000.00	6,000,000.00



















		2026 Approved Budget
-	-	<b>2,744,931,527.24</b>
-	-	<b>1,332,719,023.30</b>
-	-	<b>179,306,575.64</b>
-	-	53,615,364.84
-	-	32,790,120.20
-	-	7,350,560.08
-	-	85,550,530.52
-	-	<b>894,028,385.44</b>
-	-	98,967,160.34
-	-	84,729,058.17
-	-	94,675,120.90
-	-	72,127,396.54
-	-	77,876,842.63
-	-	78,905,335.29
-	-	76,905,335.29
-	-	75,905,335.29
-	-	70,905,335.29
-	-	79,905,335.29
-	-	77,905,335.29
-	-	5,220,795.12
-	-	<b>68,080,950.31</b>
-	-	68,080,950.31
-	-	<b>159,781,822.87</b>
-	-	159,781,822.87
-	-	<b>31,521,289.04</b>
-	-	31,521,289.04
-	-	<b>437,780,847.41</b>
-	-	<b>63,112,352.38</b>
-	-	63,112,352.38
-	-	<b>249,254,268.73</b>
-	-	249,254,268.73
-	-	<b>65,154,890.09</b>
-	-	65,154,890.09
-	-	<b>28,285,351.63</b>
-	-	28,285,351.63
-	-	<b>31,973,984.58</b>
-	-	31,973,984.58
-	-	<b>974,431,656.53</b>
-	-	<b>93,612,958.87</b>
-	-	93,612,958.87
-	-	<b>747,379,733.68</b>
-	-	115,575,134.70
-	-	631,804,598.98
-	-	<b>103,558,674.94</b>
-	-	64,901,781.22
-	-	38,656,893.72
-	-	<b>29,880,289.04</b>
-	-	29,880,289.04







































**411303 - Afikpo South Edda Local Government, Ebonyi State - 2026 Budget: Overhead Expenditure by**

<b>Code</b>	<b>Administrative Unit</b>
	<b><i>Total Overhead Expenditure</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>
011200100100	THE COUNCIL
<b>016200000000</b>	<b>ADMINISTRATION &amp; GENERAL SERVICES</b>
016200100100	ADMINISTRATION & GENERAL SERVICES
<b>016100000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
<b>022000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLIES</b>
022000100100	DEPARTMENT FINANCE AND SUPPLIES
<b>023400000000</b>	<b>DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY
<b>023800000000</b>	<b>DEPARTMENT OF BUDGET, PLANNING, RESEARCH &amp; STATISTICS (BPRS)</b>
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)
<b>050000000000</b>	<b>SOCIAL SECTOR</b>
<b>051700000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE (PHC)</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE (PHC)



















y Administrative Unit

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b>547,722,894.24</b>	<b>233,569,839.76</b>
-	<b>486,703,038.38</b>	<b>206,401,205.91</b>
-	<b>206,083,335.84</b>	<b>66,091,354.63</b>
-	206,083,335.84	66,091,354.63
-	<b>19,504,052.54</b>	<b>9,752,026.28</b>
-	19,504,052.54	9,752,026.28
-	<b>261,115,650.00</b>	<b>130,557,825.00</b>
-	261,115,650.00	130,557,825.00
-	<b>48,624,262.36</b>	<b>22,363,837.31</b>
-	<b>5,555,163.68</b>	<b>2,379,094.84</b>
-	5,555,163.68	2,379,094.84
-	<b>30,786,156.68</b>	<b>14,571,249.07</b>
-	30,786,156.68	14,571,249.07
-	<b>7,175,563.41</b>	<b>2,509,804.11</b>
-	7,175,563.41	2,509,804.11
-	<b>5,107,378.59</b>	<b>2,903,689.30</b>
-	5,107,378.59	2,903,689.30
-	<b>12,395,593.50</b>	<b>4,804,796.55</b>
-	<b>7,523,173.72</b>	<b>3,044,586.66</b>
-	7,523,173.72	3,044,586.66
-	<b>4,872,419.78</b>	<b>1,760,209.89</b>
-	4,872,419.78	1,760,209.89



















		2026 Approved Budget
-	-	<b><i>538,888,870.06</i></b>
-	-	<b>421,213,232.21</b>
-	-	<b>255,380,552.06</b>
-	-	255,380,552.06
-	-	<b>31,049,848.02</b>
-	-	31,049,848.02
-	-	<b>134,782,832.13</b>
-	-	134,782,832.13
-	-	<b>95,448,971.57</b>
-	-	<b>8,642,457.62</b>
-	-	8,642,457.62
-	-	<b>63,795,994.39</b>
-	-	63,795,994.39
-	-	<b>12,546,484.06</b>
-	-	12,546,484.06
-	-	<b>10,464,035.50</b>
-	-	10,464,035.50
-	-	<b>22,226,666.28</b>
-	-	<b>14,105,943.93</b>
-	-	14,105,943.93
-	-	<b>8,120,722.35</b>
-	-	8,120,722.35







































**411303 - Afikpo South Edda Local Government, Ebonyi State - 2026 Budget: Capital Expenditure by A**

<b>Code</b>	<b>Administrative Unit</b>
	<b><i>Total Capital Expenditure</i></b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>
011100100100	Chairman
<b>016100000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>
016100100100	SECRETARY TO THE LOCAL GOVERNMENT
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
<b>023400000000</b>	<b>DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY</b>
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY
<b>050000000000</b>	<b>SOCIAL SECTOR</b>
<b>051700000000</b>	<b>DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION</b>
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE (PHC)</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE (PHC)



















Administrative Unit

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b><u>5,897,917,552.52</u></b>	<b><u>2,032,346,541.23</u></b>
-	<b>4,562,963,072.45</b>	<b>1,892,911,536.23</b>
-	<b>2,749,277,072.45</b>	<b>986,068,536.23</b>
-	2,749,277,072.45	986,068,536.23
-	<b>1,813,686,000.00</b>	<b>906,843,000.00</b>
-	1,813,686,000.00	906,843,000.00
-	<b>1,055,534,480.07</b>	<b>33,000,000.00</b>
-	-	-
-	-	-
-	<b>1,055,534,480.07</b>	<b>33,000,000.00</b>
-	1,055,534,480.07	33,000,000.00
-	<b>279,420,000.00</b>	<b>106,435,005.00</b>
-	<b>149,550,000.00</b>	<b>41,500,000.00</b>
-	149,550,000.00	41,500,000.00
-	<b>129,870,000.00</b>	<b>64,935,005.00</b>
-	129,870,000.00	64,935,005.00



















		<b>2026 Approved Budget</b>
-	-	<b><i>13,686,638,205.30</i></b>
-	-	<b>7,073,868,168.29</b>
-	-	<b>5,201,868,168.29</b>
-	-	5,201,868,168.29
-	-	<b>1,872,000,000.00</b>
-	-	1,872,000,000.00
-	-	<b>5,322,358,982.50</b>
-	-	<b>948,924,327.26</b>
-	-	948,924,327.26
-	-	<b>4,373,434,655.24</b>
-	-	4,373,434,655.24
-	-	<b>1,290,411,054.52</b>
-	-	<b>606,564,527.26</b>
-	-	606,564,527.26
-	-	<b>683,846,527.26</b>
-	-	683,846,527.26







































**411303 - Afikpo South Ed**

<b>Code</b>
<b><u>2</u></b>
<b><u>21</u></b>
<b>2101</b>
<b>210101</b>
21010101
21010103
<b><u>22</u></b>
<b>2202</b>
<b>220201</b>
22020102
<b>220202</b>
22020201
22020202
<b>220203</b>
22020301
<b>220204</b>
22020401
<b>220205</b>
22020501
<b>220206</b>
22020601
<b>220207</b>
22020701
22020703
<b>220209</b>
22020903
<b>220210</b>
22021001
<b>2204</b>
<b>220401</b>
22040105
<b><u>23</u></b>
<b>2301</b>
<b>230101</b>
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23010105
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23010128
<b>2302</b>
<b>230201</b>
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<b>2303</b>
<b>230301</b>
23030101
23030105
23030106
23030112
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23030124
<b>2304</b>
<b>230401</b>
23040103
<b>2305</b>
<b>230501</b>
23050101
23050104

































**Ida Local Government, Ebonyi State - 2026 Budget: Expenditure by Econom**

Item
<b><i>EXPENDITURES</i></b>
<b><i>PERSONNEL COST</i></b>
<b><i>SALARY</i></b>
<b>SALARIES AND WAGES</b>
SALARIES
CONSOLIDATED REVENUE FUND CHARGE- SALARIES
<b><i>OTHER RECURRENT COSTS</i></b>
<b><i>OVERHEAD COST</i></b>
<b>TRAVEL &amp; TRANSPORT - GENERAL</b>
LOCAL TRAVEL AND TRANSPORT - OTHERS
<b>UTILITIES - GENERAL</b>
ELECTRICITY CHARGES
TELEPHONE CHARGES
<b>MATERIALS &amp; SUPPLIES - GENERAL</b>
OFFICE STATIONARY / COMPUTER CONSUMABLES
<b>MAINTENANCE SERVICES - GENERAL</b>
MAINTENANCE OF MOTOR VEHICLE
<b>TRAINING - GENERAL</b>
LOCAL TRAINING
<b>OTHER SERVICES - GENERAL</b>
SECURITY SERVICES
<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>
FINANCIAL CONSULTING
LEGAL SERVICES
<b>FINANCIAL CHARGES - GENERAL</b>
BANK CHARGES (INTEREST ON TEMPORARY OVERDRAFT)
<b>MISCELLANEOUS EXPENSES GENERAL</b>
REFRESHMENT AND MEALS
<b><i>GRANTS AND CONTRIBUTIONS GENERAL</i></b>
<b>LOCAL GRANTS AND CONTRIBUTIONS</b>
GRANTS TO GOVERNMENT AGENCIES - RECURRENT
<b><i>CAPITAL EXPENDITURE</i></b>
<b><i>FIXED ASSETS PURCHASED</i></b>
<b>PURCHASE OF FIXED ASSETS - GENERAL</b>
PURCHASE / ACQUISITION OF LAND
PURCHASE MOTOR CYCLES
PURCHASE OF MOTOR VEHICLES
PURCHASE OF OFFICE FURNITURE AND FITTINGS
PURCHASE OF COMPUTERS
PURCHASE OF HEALTH / MEDICAL EQUIPMENT
PURCHASE OF AGRICULTURAL EQUIPMENT
PURCHASE OF SECURITY EQUIPMENT
<b><i>CONSTRUCTION / PROVISION</i></b>
<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS
CONSTRUCTION / PROVISION OF ELECTRICITY
CONSTRUCTION / PROVISION OF HOUSING
CONSTRUCTION / PROVISION OF WATER FACILITIES
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES
CONSTRUCTION / PROVISION OF ROADS
CONSTRUCTION / PROVISION OF INFRASTRUCTURE
CONSTRUCTION OF MARKETS/PARKS

<b><i>REHABILITATION / REPAIRS</i></b>
<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>
REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING
REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES
REHABILITATION / REPAIRS - PUBLIC SCHOOLS
REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES
REHABILITATION / REPAIRS - ROADS
REHABILITATION / REPAIRS OF OFFICE BUILDINGS
REHABILITATION/REPAIRS- MARKETS/PARKS
<b><i>PRESERVATION OF THE ENVIRONMENT</i></b>
<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>
WILDLIFE CONSERVATION
<b><i>OTHER CAPITAL PROJECTS</i></b>
<b>ACQUISITION OF NON TANGIBLE ASSETS</b>
RESEARCH AND DEVELOPMENT
ANNIVERSARIES/CELEBRATIONS

































ic Classification

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b><u>7,827,673,073.69</u></b>	<b><u>2,829,640,627.82</u></b>
-	<b><u>1,382,032,626.93</u></b>	<b><u>563,724,246.84</u></b>
-	<b>1,382,032,626.93</b>	<b>563,724,246.84</b>
-	<b>1,382,032,626.93</b>	<b>563,724,246.84</b>
-	1,154,851,338.72	467,721,694.94
-	227,181,288.21	96,002,551.91
-	<b><u>547,722,894.24</u></b>	<b><u>233,569,839.76</u></b>
-	<b><u>307,174,894.24</u></b>	<b><u>113,295,839.76</u></b>
-	<b>7,211,660.90</b>	<b>15,535,351.90</b>
-	7,211,660.90	15,535,351.90
-	<b>11,913,170.73</b>	<b>5,838,612.36</b>
-	10,505,175.23	5,252,587.62
-	1,407,995.50	586,024.75
-	<b>8,414,486.79</b>	<b>3,204,927.29</b>
-	8,414,486.79	3,204,927.29
-	<b>39,917,378.68</b>	<b>19,240,688.93</b>
-	39,917,378.68	19,240,688.93
-	<b>29,589,998.51</b>	<b>14,767,999.24</b>
-	29,589,998.51	14,767,999.24
-	<b>166,583,678.63</b>	<b>34,258,000.00</b>
-	166,583,678.63	34,258,000.00
-	<b>5,601,559.62</b>	<b>2,800,779.81</b>
-	1,971,559.62	985,779.81
-	3,630,000.00	1,815,000.00
-	<b>1,717,248.67</b>	<b>858,624.34</b>
-	1,717,248.67	858,624.34
-	<b>36,225,711.71</b>	<b>16,790,855.90</b>
-	36,225,711.71	16,790,855.90
-	<b>240,548,000.00</b>	<b>120,274,000.00</b>
-	<b>240,548,000.00</b>	<b>120,274,000.00</b>
-	240,548,000.00	120,274,000.00
-	<b><u>5,897,917,552.52</u></b>	<b><u>2,032,346,541.23</u></b>
-	<b><u>1,785,185,000.00</u></b>	<b><u>723,333,536.23</u></b>
-	<b>1,785,185,000.00</b>	<b>723,333,536.23</b>
-	572,000,000.00	-
-	688,545,000.00	242,522,500.00
-	110,140,000.00	-
-	11,000,000.00	-
-	-	-
-	-	-
-	-	-
-	403,500,000.00	480,811,036.23
-	<b><u>3,060,116,552.52</u></b>	<b><u>939,843,000.00</u></b>
-	<b>3,060,116,552.52</b>	<b>939,843,000.00</b>
-	88,660,000.00	-
-	356,622,072.45	-
-	-	-
-	-	-
-	1,813,686,000.00	906,843,000.00
-	603,148,480.07	-
-	198,000,000.00	33,000,000.00
-	-	-

-	<b>370,226,000.00</b>	<b>36,225,000.00</b>
-	<b>370,226,000.00</b>	<b>36,225,000.00</b>
-	16,500,000.00	-
-	66,950,000.00	33,475,000.00
-	66,550,000.00	-
-	5,500,000.00	2,750,000.00
-	132,726,000.00	-
-	49,000,000.00	-
-	33,000,000.00	-
-	<b>62,920,000.00</b>	<b>31,460,000.00</b>
-	<b>62,920,000.00</b>	<b>31,460,000.00</b>
-	62,920,000.00	31,460,000.00
-	<b>619,470,000.00</b>	<b>301,485,005.00</b>
-	<b>619,470,000.00</b>	<b>301,485,005.00</b>
-	382,970,000.00	183,235,005.00
-	236,500,000.00	118,250,000.00

































		2026 Approved Budget
-	-	<b>16,970,458,602.60</b>
-	-	<b>2,744,931,527.24</b>
-	-	<b>2,744,931,527.24</b>
-	-	<b>2,744,931,527.24</b>
-	-	1,579,344,886.89
-	-	1,165,586,640.35
-	-	<b>538,888,870.06</b>
-	-	<b>445,912,470.06</b>
-	-	<b>229,933,826.28</b>
-	-	229,933,826.28
-	-	<b>17,500,574.52</b>
-	-	15,951,779.46
-	-	1,548,795.06
-	-	<b>24,134,303.27</b>
-	-	24,134,303.27
-	-	<b>53,417,962.62</b>
-	-	53,417,962.62
-	-	<b>42,868,198.16</b>
-	-	42,868,198.16
-	-	-
-	-	-
-	-	<b>5,968,715.58</b>
-	-	2,168,715.58
-	-	3,800,000.00
-	-	<b>15,680,230.21</b>
-	-	15,680,230.21
-	-	<b>56,408,659.42</b>
-	-	56,408,659.42
-	-	<b>92,976,400.00</b>
-	-	<b>92,976,400.00</b>
-	-	92,976,400.00
-	-	<b>13,686,638,205.30</b>
-	-	<b>4,560,677,161.33</b>
-	-	<b>4,560,677,161.33</b>
-	-	579,200,000.00
-	-	1,024,734,699.91
-	-	188,750,000.00
-	-	12,100,000.00
-	-	191,664,000.00
-	-	450,000,000.00
-	-	887,345,607.72
-	-	1,226,882,853.70
-	-	<b>6,549,933,825.86</b>
-	-	<b>6,549,933,825.86</b>
-	-	409,000,000.00
-	-	671,934,279.70
-	-	1,717,335,199.92
-	-	38,178,000.00
-	-	1,872,000,000.00
-	-	754,486,346.24
-	-	518,100,000.00
-	-	568,900,000.00

-	-	<b>1,552,634,163.60</b>
-	-	<b>1,552,634,163.60</b>
-	-	18,150,000.00
-	-	124,634,527.26
-	-	466,864,527.26
-	-	154,100,000.00
-	-	700,385,109.08
-	-	52,200,000.00
-	-	36,300,000.00
-	-	<b>69,212,000.00</b>
-	-	<b>69,212,000.00</b>
-	-	69,212,000.00
-	-	<b>954,181,054.52</b>
-	-	<b>954,181,054.52</b>
-	-	694,031,054.52
-	-	260,150,000.00





































































**411303 - Afikpo South Ed**

<b>Code</b>
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<b>7109</b>
71091





**Ida Local Government, Ebonyi State - 2026 Budget: Total Expenditure by Fu**

Item
<b><i>Total Expenditure</i></b>
<b>GENERAL PUBLIC SERVICES</b>
<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>
EXECUTIVE AND LEGISLATIVE ORGANS
<b>GENERAL SERVICES</b>
GENERAL PERSONNEL SERVICES
OVERALL PLANNING AND STATISTICAL SERVICES
OTHER GENERAL SERVICES
<b>GENERAL PUBLIC SERVICES N.E.C.</b>
GENERAL PUBLIC SERVICES N.E.C.
<b>PUBLIC ORDER AND SAFETY</b>
<b>POLICE SERVICES</b>
POLICE SERVICES
<b>PUBLIC ORDER AND SAFETY N.E.C.</b>
PUBLIC ORDER AND SAFETY N.E.C.
<b>ECONOMIC AFFAIRS</b>
<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>
GENERAL ECONOMIC AND COMMERCIALAFFAIRS
<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>
AGRICULTURE
FISHING AND HUNTING
<b>ENVIRONMENTAL PROTECTION</b>
<b>WASTE WATER MANAGEMENT</b>
WASTE WATER MANAGEMENT
<b>ENVIRONMENTAL PROTECTION N.E.C.</b>
ENVIRONMENTAL PROTECTION N.E.C.
<b>HOUSING AND COMMUNITY AMMENITIES</b>
<b>HOUSING DEVELOPMENT</b>
HOUSING DEVELOPMENT
<b>COMMUNITY DEVELOPMENT</b>
COMMUNITY DEVELOPMENT
<b>STREET LIGHTING</b>
STREET LIGHTING
<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>
HOUSING AND COMMUNITY AMENITIES N.E.C.
<b>HEALTH</b>
<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>
OTHER MEDICAL PRODUCTS
<b>OUTPATIENT SERVICES</b>
GENERAL MEDICAL SERVICES
<b>HOSPITAL SERVICES</b>
GENERAL HOSPITAL SERVICES
<b>RECREATION, CULTURE AND RELIGION</b>
<b>RECREATIONAL AND SPORTING SERVICES</b>
RECREATIONAL AND SPORTING SERVICES
<b>CULTURAL SERVICES</b>
CULTURAL SERVICES
<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>
RECREATION, CULTURE AND RELIGION N.E.C.
<b>EDUCATION</b>
<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>
PRIMARY EDUCATION

<b>EDUCATION NOT DEFINABLE BY LEVEL</b>
EDUCATION NOT DEFINABLE BY LEVEL
<b>SOCIAL PROTECTION</b>
<b>FAMILY AND CHILDREN</b>
FAMILY AND CHILDREN
<b>R &amp; D SOCIAL PROTECTION</b>
R & D SOCIAL PROTECTION
<b>SOCIAL PROTECTION N.E.C.</b>
SOCIAL PROTECTION N.E.C.





inction

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b>7,827,673,073.69</b>	<b>2,829,640,627.82</b>
-	<b>3,155,419,038.30</b>	<b>1,410,283,058.87</b>
-	<b>219,751,949.11</b>	<b>105,217,403.80</b>
-	219,751,949.11	105,217,403.80
-	<b>2,450,622,089.19</b>	<b>1,062,543,155.07</b>
-	266,604,174.06	66,233,170.92
-	4,783,565.72	1,391,782.86
-	2,179,234,349.41	994,918,201.29
-	<b>485,045,000.00</b>	<b>242,522,500.00</b>
-	485,045,000.00	242,522,500.00
-	<b>640,142,678.63</b>	<b>550,098,536.23</b>
-	<b>166,583,678.63</b>	<b>34,258,000.00</b>
-	166,583,678.63	34,258,000.00
-	<b>473,559,000.00</b>	<b>515,840,536.23</b>
-	473,559,000.00	515,840,536.23
-	<b>463,101,857.58</b>	<b>166,828,891.57</b>
-	<b>345,991,291.11</b>	<b>115,933,608.34</b>
-	345,991,291.11	115,933,608.34
-	<b>117,110,566.47</b>	<b>50,895,283.24</b>
-	117,110,566.47	50,895,283.24
-	-	-
-	<b>543,275,786.54</b>	<b>64,603,353.24</b>
-	<b>89,512,198.67</b>	<b>61,536,099.34</b>
-	89,512,198.67	61,536,099.34
-	<b>453,763,587.87</b>	<b>3,067,253.90</b>
-	453,763,587.87	3,067,253.90
-	<b>1,367,485,176.63</b>	<b>20,126,552.09</b>
-	<b>88,660,000.00</b>	-
-	88,660,000.00	-
-	<b>885,550,000.00</b>	<b>2,750,000.00</b>
-	885,550,000.00	2,750,000.00
-	<b>356,622,072.45</b>	-
-	356,622,072.45	-
-	<b>36,653,104.18</b>	<b>17,376,552.09</b>
-	36,653,104.18	17,376,552.09
-	<b>166,269,995.31</b>	<b>80,135,002.66</b>
-	-	-
-	-	-
-	<b>99,319,995.31</b>	<b>46,660,002.66</b>
-	99,319,995.31	46,660,002.66
-	<b>66,950,000.00</b>	<b>33,475,000.00</b>
-	66,950,000.00	33,475,000.00
-	<b>389,790,060.50</b>	<b>191,560,030.30</b>
-	<b>108,573,348.79</b>	<b>52,273,674.40</b>
-	108,573,348.79	52,273,674.40
-	<b>248,500,000.00</b>	<b>124,250,000.00</b>
-	248,500,000.00	124,250,000.00
-	<b>32,716,711.71</b>	<b>15,036,355.90</b>
-	32,716,711.71	15,036,355.90
-	<b>658,140,480.20</b>	<b>225,731,202.88</b>
-	<b>628,550,481.69</b>	<b>210,963,203.64</b>
-	628,550,481.69	210,963,203.64

-	<b>29,589,998.51</b>	<b>14,767,999.24</b>
-	29,589,998.51	14,767,999.24
-	<b>444,048,000.00</b>	<b>120,274,000.00</b>
-	-	-
-	-	-
-	<b>203,500,000.00</b>	-
-	203,500,000.00	-
-	<b>240,548,000.00</b>	<b>120,274,000.00</b>
-	240,548,000.00	120,274,000.00





		2026 Approved Budget
-	-	<b>16,970,458,602.60</b>
-	-	<b>6,504,343,068.66</b>
-	-	<b>1,363,999,177.59</b>
-	-	1,363,999,177.59
-	-	<b>4,461,373,089.90</b>
-	-	603,822,435.26
-	-	28,285,351.63
-	-	3,829,265,303.01
-	-	<b>678,970,801.17</b>
-	-	678,970,801.17
-	-	<b>1,135,116,439.77</b>
-	-	-
-	-	-
-	-	<b>1,135,116,439.77</b>
-	-	1,135,116,439.77
-	-	<b>766,675,094.16</b>
-	-	<b>392,303,214.52</b>
-	-	392,303,214.52
-	-	<b>374,371,879.64</b>
-	-	282,371,879.64
-	-	92,000,000.00
-	-	<b>1,197,730,715.47</b>
-	-	<b>671,104,493.67</b>
-	-	671,104,493.67
-	-	<b>526,626,221.80</b>
-	-	526,626,221.80
-	-	<b>4,541,679,369.71</b>
-	-	<b>2,126,335,199.92</b>
-	-	2,126,335,199.92
-	-	<b>1,877,905,000.00</b>
-	-	1,877,905,000.00
-	-	<b>472,284,279.70</b>
-	-	472,284,279.70
-	-	<b>65,154,890.09</b>
-	-	65,154,890.09
-	-	<b>748,748,308.48</b>
-	-	<b>450,000,000.00</b>
-	-	450,000,000.00
-	-	<b>134,113,781.22</b>
-	-	134,113,781.22
-	-	<b>164,634,527.26</b>
-	-	164,634,527.26
-	-	<b>475,843,923.09</b>
-	-	<b>133,725,134.70</b>
-	-	133,725,134.70
-	-	<b>290,030,289.04</b>
-	-	290,030,289.04
-	-	<b>52,088,499.35</b>
-	-	52,088,499.35
-	-	<b>1,189,882,324.40</b>
-	-	<b>1,147,014,126.24</b>
-	-	1,147,014,126.24

-	-	<b>42,868,198.16</b>
-	-	42,868,198.16
-	-	<b>410,439,358.87</b>
-	-	<b>93,612,958.87</b>
-	-	93,612,958.87
-	-	<b>223,850,000.00</b>
-	-	223,850,000.00
-	-	<b>92,976,400.00</b>
-	-	92,976,400.00













**411303 - Afikpo South Ed**

<b>Code</b>
<b>701</b>
<b>7011</b>
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**Ida Local Government, Ebonyi State - 2026 Budget: Personnel Expenditure**

<b>Item</b>
<b><i>Total Personnel Expenditure</i></b>
<b>GENERAL PUBLIC SERVICES</b>
<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>
EXECUTIVE AND LEGISLATIVE ORGANS
<b>GENERAL SERVICES</b>
GENERAL PERSONNEL SERVICES
OVERALL PLANNING AND STATISTICAL SERVICES
<b>ECONOMIC AFFAIRS</b>
<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>
GENERAL ECONOMIC AND COMMERCIALAFFAIRS
<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>
AGRICULTURE
<b>ENVIRONMENTAL PROTECTION</b>
<b>WASTE WATER MANAGEMENT</b>
WASTE WATER MANAGEMENT
<b>ENVIRONMENTAL PROTECTION N.E.C.</b>
ENVIRONMENTAL PROTECTION N.E.C.
<b>HOUSING AND COMMUNITY AMMENITIES</b>
<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>
HOUSING AND COMMUNITY AMENITIES N.E.C.
<b>HEALTH</b>
<b>OUTPATIENT SERVICES</b>
GENERAL MEDICAL SERVICES
<b>RECREATION, CULTURE AND RELIGION</b>
<b>RECREATIONAL AND SPORTING SERVICES</b>
RECREATIONAL AND SPORTING SERVICES
<b>CULTURAL SERVICES</b>
CULTURAL SERVICES
<b>EDUCATION</b>
<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>
PRIMARY EDUCATION
<b>SOCIAL PROTECTION</b>
<b>FAMILY AND CHILDREN</b>
FAMILY AND CHILDREN







by Function

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b>1,382,032,626.93</b>	<b>563,724,246.84</b>
-	<b>364,865,341.20</b>	<b>153,847,978.40</b>
-	<b>212,540,288.21</b>	<b>89,682,051.91</b>
-	212,540,288.21	89,682,051.91
-	<b>152,325,052.99</b>	<b>64,165,926.50</b>
-	147,541,487.27	62,774,143.64
-	4,783,565.72	1,391,782.86
-	<b>255,363,049.29</b>	<b>84,959,487.43</b>
-	<b>220,752,482.82</b>	<b>67,064,204.19</b>
-	220,752,482.82	67,064,204.19
-	<b>34,610,566.47</b>	<b>17,895,283.24</b>
-	34,610,566.47	17,895,283.24
-	<b>22,627,306.47</b>	<b>64,603,353.24</b>
-	<b>12,472,198.67</b>	<b>61,536,099.34</b>
-	12,472,198.67	61,536,099.34
-	<b>10,155,107.80</b>	<b>3,067,253.90</b>
-	10,155,107.80	3,067,253.90
-	<b>36,653,104.18</b>	<b>17,376,552.09</b>
-	<b>36,653,104.18</b>	<b>17,376,552.09</b>
-	36,653,104.18	17,376,552.09
-	<b>36,399,995.31</b>	<b>15,199,997.66</b>
-	<b>36,399,995.31</b>	<b>15,199,997.66</b>
-	36,399,995.31	15,199,997.66
-	<b>104,073,348.79</b>	<b>50,023,674.40</b>
-	<b>92,073,348.79</b>	<b>44,023,674.40</b>
-	92,073,348.79	44,023,674.40
-	<b>12,000,000.00</b>	<b>6,000,000.00</b>
-	12,000,000.00	6,000,000.00
-	<b>562,050,481.69</b>	<b>177,713,203.64</b>
-	<b>562,050,481.69</b>	<b>177,713,203.64</b>
-	562,050,481.69	177,713,203.64
-	-	-
-	-	-
-	-	-







		2026 Approved Budget
-	-	<b>2,744,931,527.24</b>
-	-	<b>1,361,004,374.93</b>
-	-	<b>1,134,065,351.31</b>
-	-	1,134,065,351.31
-	-	<b>226,939,023.62</b>
-	-	198,653,671.99
-	-	28,285,351.63
-	-	<b>312,366,621.11</b>
-	-	<b>249,254,268.73</b>
-	-	249,254,268.73
-	-	<b>63,112,352.38</b>
-	-	63,112,352.38
-	-	<b>70,630,878.30</b>
-	-	<b>31,973,984.58</b>
-	-	31,973,984.58
-	-	<b>38,656,893.72</b>
-	-	38,656,893.72
-	-	<b>65,154,890.09</b>
-	-	<b>65,154,890.09</b>
-	-	65,154,890.09
-	-	<b>64,901,781.22</b>
-	-	<b>64,901,781.22</b>
-	-	64,901,781.22
-	-	<b>145,455,423.74</b>
-	-	<b>115,575,134.70</b>
-	-	115,575,134.70
-	-	<b>29,880,289.04</b>
-	-	29,880,289.04
-	-	<b>631,804,598.98</b>
-	-	<b>631,804,598.98</b>
-	-	631,804,598.98
-	-	<b>93,612,958.87</b>
-	-	<b>93,612,958.87</b>
-	-	93,612,958.87















**411303 - Afikpo South Ed**

<b>Code</b>
<b>701</b>
<b>7011</b>
70111
<b>7013</b>
70131
70133
<b>703</b>
<b>7031</b>
70311
<b>7036</b>
70361
<b>704</b>
<b>7041</b>
70411
<b>708</b>
<b>7086</b>
70861
<b>709</b>
<b>7095</b>
70951
<b>710</b>
<b>7109</b>
71091







**Ida Local Government, Ebonyi State - 2026 Budget: Overhead Expenditure I**

Item
<b><i>Total Overhead Expenditure</i></b>
<b>GENERAL PUBLIC SERVICES</b>
<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>
EXECUTIVE AND LEGISLATIVE ORGANS
<b>GENERAL SERVICES</b>
GENERAL PERSONNEL SERVICES
OTHER GENERAL SERVICES
<b>PUBLIC ORDER AND SAFETY</b>
<b>POLICE SERVICES</b>
POLICE SERVICES
<b>PUBLIC ORDER AND SAFETY N.E.C.</b>
PUBLIC ORDER AND SAFETY N.E.C.
<b>ECONOMIC AFFAIRS</b>
<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>
GENERAL ECONOMIC AND COMMERCIALAFFAIRS
<b>RECREATION, CULTURE AND RELIGION</b>
<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>
RECREATION, CULTURE AND RELIGION N.E.C.
<b>EDUCATION</b>
<b>EDUCATION NOT DEFINABLE BY LEVEL</b>
EDUCATION NOT DEFINABLE BY LEVEL
<b>SOCIAL PROTECTION</b>
<b>SOCIAL PROTECTION N.E.C.</b>
SOCIAL PROTECTION N.E.C.







by Function

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b>547,722,894.24</b>	<b>233,569,839.76</b>
-	<b>67,456,697.10</b>	<b>43,819,580.47</b>
-	<b>7,211,660.90</b>	<b>15,535,351.90</b>
-	7,211,660.90	15,535,351.90
-	<b>60,245,036.20</b>	<b>28,284,228.58</b>
-	8,922,686.79	3,459,027.29
-	51,322,349.41	24,825,201.29
-	<b>173,722,678.63</b>	<b>37,827,500.00</b>
-	<b>166,583,678.63</b>	<b>34,258,000.00</b>
-	166,583,678.63	34,258,000.00
-	<b>7,139,000.00</b>	<b>3,569,500.00</b>
-	7,139,000.00	3,569,500.00
-	<b>3,688,808.29</b>	<b>1,844,404.15</b>
-	<b>3,688,808.29</b>	<b>1,844,404.15</b>
-	3,688,808.29	1,844,404.15
-	<b>32,716,711.71</b>	<b>15,036,355.90</b>
-	<b>32,716,711.71</b>	<b>15,036,355.90</b>
-	32,716,711.71	15,036,355.90
-	<b>29,589,998.51</b>	<b>14,767,999.24</b>
-	<b>29,589,998.51</b>	<b>14,767,999.24</b>
-	29,589,998.51	14,767,999.24
-	<b>240,548,000.00</b>	<b>120,274,000.00</b>
-	<b>240,548,000.00</b>	<b>120,274,000.00</b>
-	240,548,000.00	120,274,000.00







		2026 Approved Budget
-	-	<b>538,888,870.06</b>
-	-	<b>324,986,666.69</b>
-	-	<b>229,933,826.28</b>
-	-	229,933,826.28
-	-	<b>95,052,840.41</b>
-	-	24,754,763.27
-	-	70,298,077.14
-	-	<b>8,120,160.07</b>
-	-	-
-	-	-
-	-	<b>8,120,160.07</b>
-	-	8,120,160.07
-	-	<b>17,848,945.79</b>
-	-	<b>17,848,945.79</b>
-	-	17,848,945.79
-	-	<b>52,088,499.35</b>
-	-	<b>52,088,499.35</b>
-	-	52,088,499.35
-	-	<b>42,868,198.16</b>
-	-	<b>42,868,198.16</b>
-	-	42,868,198.16
-	-	<b>92,976,400.00</b>
-	-	<b>92,976,400.00</b>
-	-	92,976,400.00















**411303 - Afikpo South Ed**

<b>Code</b>
<b>701</b>
<b>7013</b>
70131
70133
<b>7016</b>
70161
<b>703</b>
<b>7036</b>
70361
<b>704</b>
<b>7041</b>
70411
<b>7042</b>
70421
70423
<b>705</b>
<b>7052</b>
70521
<b>7056</b>
70561
<b>706</b>
<b>7061</b>
70611
<b>7062</b>
70621
<b>7064</b>
70641
<b>707</b>
<b>7071</b>
70712
<b>7072</b>
70721
<b>7073</b>
70731
<b>708</b>
<b>7081</b>
70811
<b>7082</b>
70821
<b>709</b>
<b>7091</b>
70912
<b>710</b>
<b>7108</b>
71081







**Ida Local Government, Ebonyi State - 2026 Budget: Capital Expenditure by**

<b>Item</b>
<b><i>Total Capital Expenditure</i></b>
<b>GENERAL PUBLIC SERVICES</b>
<b>GENERAL SERVICES</b>
GENERAL PERSONNEL SERVICES
OTHER GENERAL SERVICES
<b>GENERAL PUBLIC SERVICES N.E.C.</b>
GENERAL PUBLIC SERVICES N.E.C.
<b>PUBLIC ORDER AND SAFETY</b>
<b>PUBLIC ORDER AND SAFETY N.E.C.</b>
PUBLIC ORDER AND SAFETY N.E.C.
<b>ECONOMIC AFFAIRS</b>
<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>
GENERAL ECONOMIC AND COMMERCIALAFFAIRS
<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>
AGRICULTURE
FISHING AND HUNTING
<b>ENVIRONMENTAL PROTECTION</b>
<b>WASTE WATER MANAGEMENT</b>
WASTE WATER MANAGEMENT
<b>ENVIRONMENTAL PROTECTION N.E.C.</b>
ENVIRONMENTAL PROTECTION N.E.C.
<b>HOUSING AND COMMUNITY AMMENITIES</b>
<b>HOUSING DEVELOPMENT</b>
HOUSING DEVELOPMENT
<b>COMMUNITY DEVELOPMENT</b>
COMMUNITY DEVELOPMENT
<b>STREET LIGHTING</b>
STREET LIGHTING
<b>HEALTH</b>
<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>
OTHER MEDICAL PRODUCTS
<b>OUTPATIENT SERVICES</b>
GENERAL MEDICAL SERVICES
<b>HOSPITAL SERVICES</b>
GENERAL HOSPITAL SERVICES
<b>RECREATION, CULTURE AND RELIGION</b>
<b>RECREATIONAL AND SPORTING SERVICES</b>
RECREATIONAL AND SPORTING SERVICES
<b>CULTURAL SERVICES</b>
CULTURAL SERVICES
<b>EDUCATION</b>
<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>
PRIMARY EDUCATION
<b>SOCIAL PROTECTION</b>
<b>R &amp; D SOCIAL PROTECTION</b>
R & D SOCIAL PROTECTION







Function

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b>5,897,917,552.52</b>	<b>2,032,346,541.23</b>
-	<b>2,723,097,000.00</b>	<b>1,212,615,500.00</b>
-	<b>2,238,052,000.00</b>	<b>970,093,000.00</b>
-	110,140,000.00	-
-	2,127,912,000.00	970,093,000.00
-	<b>485,045,000.00</b>	<b>242,522,500.00</b>
-	485,045,000.00	242,522,500.00
-	<b>466,420,000.00</b>	<b>512,271,036.23</b>
-	<b>466,420,000.00</b>	<b>512,271,036.23</b>
-	466,420,000.00	512,271,036.23
-	<b>204,050,000.00</b>	<b>80,025,000.00</b>
-	<b>121,550,000.00</b>	<b>47,025,000.00</b>
-	121,550,000.00	47,025,000.00
-	<b>82,500,000.00</b>	<b>33,000,000.00</b>
-	82,500,000.00	33,000,000.00
-	-	-
-	<b>520,648,480.07</b>	-
-	<b>77,040,000.00</b>	-
-	77,040,000.00	-
-	<b>443,608,480.07</b>	-
-	443,608,480.07	-
-	<b>1,330,832,072.45</b>	<b>2,750,000.00</b>
-	<b>88,660,000.00</b>	-
-	88,660,000.00	-
-	<b>885,550,000.00</b>	<b>2,750,000.00</b>
-	885,550,000.00	2,750,000.00
-	<b>356,622,072.45</b>	-
-	356,622,072.45	-
-	<b>129,870,000.00</b>	<b>64,935,005.00</b>
-	-	-
-	-	-
-	<b>62,920,000.00</b>	<b>31,460,005.00</b>
-	62,920,000.00	31,460,005.00
-	<b>66,950,000.00</b>	<b>33,475,000.00</b>
-	66,950,000.00	33,475,000.00
-	<b>253,000,000.00</b>	<b>126,500,000.00</b>
-	<b>16,500,000.00</b>	<b>8,250,000.00</b>
-	16,500,000.00	8,250,000.00
-	<b>236,500,000.00</b>	<b>118,250,000.00</b>
-	236,500,000.00	118,250,000.00
-	<b>66,500,000.00</b>	<b>33,250,000.00</b>
-	<b>66,500,000.00</b>	<b>33,250,000.00</b>
-	66,500,000.00	33,250,000.00
-	<b>203,500,000.00</b>	-
-	<b>203,500,000.00</b>	-
-	203,500,000.00	-







		2026 Approved Budget
-	-	<b>13,686,638,205.30</b>
-	-	<b>4,818,352,027.04</b>
-	-	<b>4,139,381,225.87</b>
-	-	380,414,000.00
-	-	3,758,967,225.87
-	-	<b>678,970,801.17</b>
-	-	678,970,801.17
-	-	<b>1,126,996,279.70</b>
-	-	<b>1,126,996,279.70</b>
-	-	1,126,996,279.70
-	-	<b>436,459,527.26</b>
-	-	<b>125,200,000.00</b>
-	-	125,200,000.00
-	-	<b>311,259,527.26</b>
-	-	219,259,527.26
-	-	92,000,000.00
-	-	<b>1,127,099,837.17</b>
-	-	<b>639,130,509.09</b>
-	-	639,130,509.09
-	-	<b>487,969,328.08</b>
-	-	487,969,328.08
-	-	<b>4,476,524,479.62</b>
-	-	<b>2,126,335,199.92</b>
-	-	2,126,335,199.92
-	-	<b>1,877,905,000.00</b>
-	-	1,877,905,000.00
-	-	<b>472,284,279.70</b>
-	-	472,284,279.70
-	-	<b>683,846,527.26</b>
-	-	<b>450,000,000.00</b>
-	-	450,000,000.00
-	-	<b>69,212,000.00</b>
-	-	69,212,000.00
-	-	<b>164,634,527.26</b>
-	-	164,634,527.26
-	-	<b>278,300,000.00</b>
-	-	<b>18,150,000.00</b>
-	-	18,150,000.00
-	-	<b>260,150,000.00</b>
-	-	260,150,000.00
-	-	<b>515,209,527.26</b>
-	-	<b>515,209,527.26</b>
-	-	515,209,527.26
-	-	<b>223,850,000.00</b>
-	-	<b>223,850,000.00</b>
-	-	223,850,000.00















**411303 - Afikpo South Ed**

<b>Code</b>
<b>411</b>
<b>4113</b>
<b>411303</b>
41130301
41130302
41130303
41130306
41130307
41130309
41130310
41130311



**Ida Local Government, Ebonyi State - 2026 Budget: Total Expenditure by Lc**

<b>Item</b>
<b>Ebonyi Sate</b>
<b>Ebonyi State South</b>
<b>Afikpo South Edda</b>
Amaeke
Amangwu Edda
Amaoso
Amiri
Ebunwana
Nguzu
Oso
Owutu



ication

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
0.00	7,827,673,073.69	2,829,640,627.82
0.00	7,827,673,073.69	2,829,640,627.82
-	7,827,673,073.69	2,829,640,627.82
-	840,334,480.07	30,250,000.00
-	187,000,000.00	-
-	-	-
-	77,040,000.00	-
-	66,950,000.00	33,475,000.00
-	6,002,348,593.62	2,763,165,627.82
-	5,500,000.00	2,750,000.00
-	648,500,000.00	-



		<b>2026 Approved Budget</b>
<b>0.00</b>	<b>0.00</b>	<b>16,970,458,602.60</b>
<b>0.00</b>	<b>0.00</b>	<b>16,970,458,602.60</b>
-	-	<b>16,970,458,602.60</b>
-	-	1,514,954,437.16
-	-	1,535,046,036.33
-	-	199,650,000.00
-	-	115,130,509.09
-	-	124,634,527.26
-	-	11,384,285,711.05
-	-	304,350,000.00
-	-	1,792,407,381.72







**411303 - Afikpo South Ed**

<b>Code</b>
<b>411</b>
<b>4113</b>
<b>411303</b>
41130309



**Ida Local Government, Ebonyi State - 2026 Budget: Personnel Expenditure**

<b>Item</b>
<b>Ebonyi Sate</b>
<b>Ebonyi State South</b>
<b>Afikpo South Edda</b>
Nguzu



by Location

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
0.00	1,382,032,626.93	563,724,246.84
0.00	1,382,032,626.93	563,724,246.84
0.00	1,382,032,626.93	563,724,246.84
-	1,382,032,626.93	563,724,246.84



		<b>2026 Approved Budget</b>
<b>0.00</b>	<b>0.00</b>	<b>2,744,931,527.24</b>
<b>0.00</b>	<b>0.00</b>	<b>2,744,931,527.24</b>
<b>0.00</b>	<b>0.00</b>	<b>2,744,931,527.24</b>
-	-	2,744,931,527.24



<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>
-	-



**411303 - Afikpo South Ed**

<b>Code</b>
<b>411</b>
<b>4113</b>
<b>411303</b>
41130309



**Ida Local Government, Ebonyi State - 2026 Budget: Overhead Expenditure I**

<b>Item</b>
<b>Ebonyi Sate</b>
<b>Ebonyi State South</b>
<b>Afikpo South Edda</b>
Nguzu



by Location

<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to June</b>
<b>0.00</b>	<b>547,722,894.24</b>	<b>233,569,839.76</b>
<b>0.00</b>	<b>547,722,894.24</b>	<b>233,569,839.76</b>
<b>-</b>	<b>547,722,894.24</b>	<b>233,569,839.76</b>
<b>-</b>	<b>547,722,894.24</b>	<b>233,569,839.76</b>



		<b>2026 Approved Budget</b>
<b>0.00</b>	<b>0.00</b>	<b>538,888,870.06</b>
<b>0.00</b>	<b>0.00</b>	<b>538,888,870.06</b>
-	-	<b>538,888,870.06</b>
-	-	538,888,870.06



<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>
-	-
-	-



**411303 - Afikpo South Ed**

<b>Code</b>
<b>411</b>
<b>4113</b>
<b>411303</b>
41130301
41130302
41130303
41130306
41130307
41130309
41130310
41130311



**Ida Local Government, Ebonyi State - 2026 Budget: Capital Expenditure by**

<b>Item</b>
<b>Ebonyi Sate</b>
<b>Ebonyi State South</b>
<b>Afikpo South Edda</b>
Amaeke
Amangwu Edda
Amaoso
Amiri
Ebunwana
Nguzu
Oso
Owutu



**Location**

<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to June</b>
<b>0.00</b>	<b>5,897,917,552.52</b>	<b>2,032,346,541.23</b>
<b>0.00</b>	<b>5,897,917,552.52</b>	<b>2,032,346,541.23</b>
-	<b>5,897,917,552.52</b>	<b>2,032,346,541.23</b>
-	840,334,480.07	30,250,000.00
-	187,000,000.00	-
-	-	-
-	77,040,000.00	-
-	66,950,000.00	33,475,000.00
-	4,072,593,072.45	1,965,871,541.23
-	5,500,000.00	2,750,000.00
-	648,500,000.00	-



		<b>2026 Approved Budget</b>
<b>0.00</b>	<b>0.00</b>	<b>13,686,638,205.30</b>
<b>0.00</b>	<b>0.00</b>	<b>13,686,638,205.30</b>
-	-	<b>13,686,638,205.30</b>
-	-	1,514,954,437.16
-	-	1,535,046,036.33
-	-	199,650,000.00
-	-	115,130,509.09
-	-	124,634,527.26
-	-	8,100,465,313.75
-	-	304,350,000.00
-	-	1,792,407,381.72







**411303 - Afikpo South Edda Local Government, Ebonyi State - 2026 Budget: Capital Project:**

<b>Project Name</b>	<b>Programme Code</b>
<b>Total Capital Expenditure</b>	
Hosting of town hall meeting on security and herdsmen in Ebonyi state.	21110010001
Extension of Electricity to some Political wards within the LGA	21110010002
Construction of Police post at Ekentaite Market Owutu	21110010003
Empowerment of youths, widows and the vulnerable in the council eleven wards	31110010004
Procurement of rice for the widows and the Elders on yuletide	31110010005
Purchase of 500 unit motorcycle for sundry staff and youth empowerment	31110010006
Construction of ICT Centre/ Equipments at the Council headquarters	21110010001
Reconstruction/Rehabilitation of Palm Oil Processing Unit at Ifueseni Owutu	21110010002
Purchase of Official Cars for political officers and DPM, Treasurer & cashier	21110010001
Contribution to state/LG joint project	21110010001
Procurement of 185no motorcycles security Assistance	21110010001
Sensitization of voter's registration exercise in all the ward of the LGA	21110010001
General Administration of the Council	21110010001
Reconstruction of Owutu high court	21110010001
Construction of Amangwu – Oso road with concrete pavement & Drainage	21110010003
Purchase of office furniture & fittings for the political & principal officers of the council	21110010001
Purchase of vehicle for the traditional rulers of Edda LGA	21110010001
Procurement and distribution of 500 bags of fertilizer to farmers at a subsidized rate	21110010001
Empowerment of farmers and cooperative societies for the council and state farm service	31110010004
Reconstruction of ultra modern fish farm at Oso Edda.	21110010001
Construction of Ultra Modern Plaza at Owutu Edda Market Achinze Ikpe.	21110010002
Rehabilitation of council's official vehicles for political & principal officers & utility vehicles	21110010001
Contribution to Her Excellency pet project	6234001001
Expansion of Amangwu market with mini plaza.	62340010002
Rehabilitation of the Executive Chairman's Lodge, treasurer's and HOS Lodge	62340010003
Maintenance of shops at Margret Umahi international market Abakaliki for the 13 LGAs	62340010003
Grading and Lateriting of:- Azuofor rd Ekoli (8km); Ogwuma - Okponta rd (8km);Owutu rd (8km)	62340010003
Construction of four Mini Bridge at Asaga Amangwu- Owutu rd.(ii) Construction 3 miles	62340010003
Construction of nine (9) box culverts in each council political wards.	62340010003
Construction of concrete pavement at Ekoli Okagwe (7.8) road.	62340010003
Provision and installation of solar light to the communities within the council Area	62340010003
Construction of 8km concrete drainage at Ekoli – Okagwe road.	62340010003
Construction of Concrete Pavement at the following areas;- Council Secretariate, Owutu, Asaga, Amangwu, Okpuma rd.	62340010003
Grading and Lateriting of Owutu, Asaga, Amangwu, Okpuma rd.	62340010003
Construction of 3 bedroom Bungalow for for the Councillors, Supervisors, Vice Chairmen	62340010002
Construction of 30 2bedroom apartment for Senior Staff workers, 15 2bedroom apartment for Junior Staff workers	62340010002
Drilling and Construction of Solar powered Borehole with 8,000litres overhead Tank	62340010002
Rehabilitation of primary schools within LGA.	5517001001
Awarding of scholarship/bursary to deserving indigenou students	55170010002
Perimeter fencing of secondary Technical School Ekoli/ Edda	5517001003
Procurement of sporting equipment such as football, Jersey Boot and other necessities	55170010004
Procurement of Learning materials to Primary Schools within the LGA	55170010004
Procurement of Farm Inputs and seedlings.	23020110003
Procurement of Farm Mechanised Equipments	23020110003
Cultivation of Rice Farm at Oso Edda	23020110003
Construction of One Mechanised Poultry Farm at Oso road Ifueseni, Owutu Edda.	23020110003
Reconstruction/Renovation of fish pond at Oso Edda.	23020110003
Rehabilitation of seven health Centers at Nguzu, Ebunwana, Etiti,Ekoli, Owutu,Amanam	45210010001
Campaign against female genital mutilation in all the wards of the LGA	45210010002
Health outreach immunization services within the council.	45210010004
Contribution to Ebonyi State Impact Programm	45210010005
Procurement of Hospital Equipment to all the Health Centre	45210010001
Grants to Development Centres	22040105

















Administrative Code and Description
011100100100 - Chairman
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023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SU
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SU
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023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SU
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMAT
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMAT
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMAT
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMAT
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMAT
021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
052100100100 - DEPARMENT OF PRIMARY HEALTH CARE (PHC)
052100100100 - DEPARMENT OF PRIMARY HEALTH CARE (PHC)
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052100100100 - DEPARMENT OF PRIMARY HEALTH CARE (PHC)
052100100100 - DEPARMENT OF PRIMARY HEALTH CARE (PHC)
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT



































Location Code and Description
41130309 - Nguzu
41130309 - Nguzu
41130311 - Owutu
41130309 - Nguzu
41130309 - Nguzu
41130302 - Amangwu Edda
41130309 - Nguzu
41130311 - Owutu
41130309 - Nguzu
41130309 - Nguzu
41130301 - Amaeke
41130301 - Amaeke
41130309 - Nguzu
41130311 - Owutu
41130311 - Owutu
41130309 - Nguzu
41130309 - Nguzu
41130309 - Nguzu
41130309 - Nguzu
41130310 - Oso
41130311 - Owutu
41130309 - Nguzu
41130309 - Nguzu
41130302 - Amangwu Edda
41130309 - Nguzu
41130309 - Nguzu
41130301 - Amaeke
41130302 - Amangwu Edda
41130306 - Amiri
41130301 - Amaeke
41130303 - Amaoso
41130301 - Amaeke
41130310 - Oso
41130311 - Owutu
41130309 - Nguzu
41130309 - Nguzu
41130311 - Owutu
41130302 - Amangwu Edda
41130309 - Nguzu
41130309 - Nguzu
41130309 - Nguzu
41130309 - Nguzu
41130309 - Nguzu
41130309 - Nguzu
41130310 - Oso
41130311 - Owutu
41130310 - Oso
41130307 - Eburnwana
41130309 - Nguzu
41130309 - Nguzu
41130301 - Amaeke
41130309 - Nguzu
41130309 - Nguzu

















2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b>5,897,917,552.52</b>	<b>2,032,346,541.23</b>
-	62,920,000.00	31,460,000.00
-	356,622,072.45	-
-	-	-
-	485,045,000.00	242,522,500.00
-	236,500,000.00	118,250,000.00
-	-	-
-	-	-
-	-	-
-	88,140,000.00	-
-	403,500,000.00	480,811,036.23
-	203,500,000.00	-
-	60,500,000.00	30,250,000.00
-	94,050,000.00	47,025,000.00
-	49,000,000.00	-
-	572,000,000.00	-
-	11,000,000.00	-
-	22,000,000.00	-
-	16,500,000.00	-
-	66,000,000.00	33,000,000.00
-	5,500,000.00	2,750,000.00
-	-	-
-	16,500,000.00	-
-	66,000,000.00	33,000,000.00
-	132,000,000.00	-
-	88,660,000.00	-
-	33,000,000.00	-
-	132,726,000.00	-
-	55,000,000.00	-
-	77,040,000.00	-
-	443,608,480.07	-
-	-	-
-	-	-
-	-	-
-	27,500,000.00	-
-	-	-
-	-	-
-	-	-
-	-	-
-	66,500,000.00	33,250,000.00
-	66,550,000.00	-
-	16,500,000.00	8,250,000.00
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	66,950,000.00	33,475,000.00
-	13,200,000.00	6,600,005.00
-	49,720,000.00	24,860,000.00
-	-	-
-	-	-
-	1,813,686,000.00	906,843,000.00

















		<b>2026 Approved Budget</b>
-	-	<b>13,686,638,205.30</b>
-	-	69,212,000.00
-	-	472,284,279.70
-	-	169,098,574.00
-	-	195,884,699.91
-	-	260,150,000.00
-	-	605,000,000.00
-	-	191,664,000.00
-	-	226,580,807.72
-	-	88,750,000.00
-	-	1,057,784,279.70
-	-	223,850,000.00
-	-	62,750,000.00
-	-	94,950,000.00
-	-	52,200,000.00
-	-	579,200,000.00
-	-	12,100,000.00
-	-	100,000,000.00
-	-	72,600,000.00
-	-	18,659,527.26
-	-	62,100,000.00
-	-	568,900,000.00
-	-	18,150,000.00
-	-	72,600,000.00
-	-	445,500,000.00
-	-	409,000,000.00
-	-	36,300,000.00
-	-	176,385,109.08
-	-	90,886,509.07
-	-	115,130,509.09
-	-	487,969,328.08
-	-	199,650,000.00
-	-	524,000,000.00
-	-	30,250,000.00
-	-	30,250,000.00
-	-	955,000,000.00
-	-	762,335,199.92
-	-	38,178,000.00
-	-	393,659,527.26
-	-	73,150,000.00
-	-	73,205,000.00
-	-	18,150,000.00
-	-	48,400,000.00
-	-	76,159,527.26
-	-	532,764,800.00
-	-	120,000,000.00
-	-	128,000,000.00
-	-	92,000,000.00
-	-	124,634,527.26
-	-	14,520,000.00
-	-	54,692,000.00
-	-	40,000,000.00
-	-	450,000,000.00
-	-	1,872,000,000.00



































**MDA:**

<b>Code</b>
<b><u>2</u></b>
<b><u>21</u></b>
<b>2101</b>
<b>210101</b>
21010103
<b><u>23</u></b>
<b>2301</b>
<b>230101</b>
23010101
23010104
23010105
23010112
23010113
23010127
23010128
<b>2302</b>
<b>230201</b>
23020103
23020124
<b>2303</b>
<b>230301</b>
23030101
23030112
23030121
<b>2304</b>
<b>230401</b>
23040103
<b>2305</b>
<b>230501</b>
23050101
23050104



































011100100100 - Chairman Office

Item
<b><i>EXPENDITURES</i></b>
<b><i>PERSONNEL COST</i></b>
<b><i>SALARY</i></b>
<b>SALARIES AND WAGES</b>
CONSOLIDATED REVENUE FUND CHARGE- SALARIES
<b><i>CAPITAL EXPENDITURE</i></b>
<b><i>FIXED ASSETS PURCHASED</i></b>
<b>PURCHASE OF FIXED ASSETS - GENERAL</b>
PURCHASE / ACQUISITION OF LAND
PURCHASE MOTOR CYCLES
PURCHASE OF MOTOR VEHICLES
PURCHASE OF OFFICE FURNITURE AND FITTINGS
PURCHASE OF COMPUTERS
PURCHASE OF AGRICULTURAL EQUIPMENT
PURCHASE OF SECURITY EQUIPMENT
<b><i>CONSTRUCTION / PROVISION</i></b>
<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>
CONSTRUCTION / PROVISION OF ELECTRICITY
CONSTRUCTION OF MARKETS/PARKS
<b><i>REHABILITATION / REPAIRS</i></b>
<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>
REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING
REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES
REHABILITATION / REPAIRS OF OFFICE BUILDINGS
<b><i>PRESERVATION OF THE ENVIRONMENT</i></b>
<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>
WILDLIFE CONSERVATION
<b><i>OTHER CAPITAL PROJECTS</i></b>
<b>ACQUISITION OF NON TANGIBLE ASSETS</b>
RESEARCH AND DEVELOPMENT
ANNIVERSARIES/CELEBRATIONS



































2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b>2,749,277,072.45</b>	<b>986,068,536.23</b>
-	-	-
-	-	-
-	-	-
-	-	-
-	<b>2,749,277,072.45</b>	<b>986,068,536.23</b>
-	<b>1,785,185,000.00</b>	<b>723,333,536.23</b>
-	<b>1,785,185,000.00</b>	<b>723,333,536.23</b>
-	572,000,000.00	-
-	688,545,000.00	242,522,500.00
-	110,140,000.00	-
-	11,000,000.00	-
-	-	-
-	-	-
-	403,500,000.00	480,811,036.23
-	<b>356,622,072.45</b>	-
-	<b>356,622,072.45</b>	-
-	356,622,072.45	-
-	-	-
-	<b>71,000,000.00</b>	<b>2,750,000.00</b>
-	<b>71,000,000.00</b>	<b>2,750,000.00</b>
-	16,500,000.00	-
-	5,500,000.00	2,750,000.00
-	49,000,000.00	-
-	<b>62,920,000.00</b>	<b>31,460,000.00</b>
-	<b>62,920,000.00</b>	<b>31,460,000.00</b>
-	62,920,000.00	31,460,000.00
-	<b>473,550,000.00</b>	<b>228,525,000.00</b>
-	<b>473,550,000.00</b>	<b>228,525,000.00</b>
-	237,050,000.00	110,275,000.00
-	236,500,000.00	118,250,000.00



































		2026 Approved Budget
-	-	<b><i>5,201,868,168.29</i></b>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	<b><i>5,201,868,168.29</i></b>
-	-	<b><i>3,449,912,361.33</i></b>
-	-	<b><i>3,449,912,361.33</i></b>
-	-	579,200,000.00
-	-	1,024,734,699.91
-	-	188,750,000.00
-	-	12,100,000.00
-	-	191,664,000.00
-	-	226,580,807.72
-	-	1,226,882,853.70
-	-	<b><i>1,041,184,279.70</i></b>
-	-	<b><i>1,041,184,279.70</i></b>
-	-	472,284,279.70
-	-	568,900,000.00
-	-	<b><i>132,450,000.00</i></b>
-	-	<b><i>132,450,000.00</i></b>
-	-	18,150,000.00
-	-	62,100,000.00
-	-	52,200,000.00
-	-	<b><i>69,212,000.00</i></b>
-	-	<b><i>69,212,000.00</i></b>
-	-	69,212,000.00
-	-	<b><i>509,109,527.26</i></b>
-	-	<b><i>509,109,527.26</i></b>
-	-	248,959,527.26
-	-	260,150,000.00







































































**MDA:**

<b>Code</b>
<b>701</b>
<b>7011</b>
70111
<b>7013</b>
70131
70133
<b>7016</b>
70161
<b>703</b>
<b>7036</b>
70361
<b>704</b>
<b>7041</b>
70411
<b>7042</b>
70421
<b>706</b>
<b>7062</b>
70621
<b>7064</b>
70641
<b>708</b>
<b>7082</b>
70821
<b>710</b>
<b>7108</b>
71081







011100100100 - Chairman Office

Item
<b><i>Total Expenditure</i></b>
<b>GENERAL PUBLIC SERVICES</b>
<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS</b>
EXECUTIVE AND LEGISLATIVE ORGANS
<b>GENERAL SERVICES</b>
GENERAL PERSONNEL SERVICES
OTHER GENERAL SERVICES
<b>GENERAL PUBLIC SERVICES N.E.C.</b>
GENERAL PUBLIC SERVICES N.E.C.
<b>PUBLIC ORDER AND SAFETY</b>
<b>PUBLIC ORDER AND SAFETY N.E.C.</b>
PUBLIC ORDER AND SAFETY N.E.C.
<b>ECONOMIC AFFAIRS</b>
<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>
GENERAL ECONOMIC AND COMMERCIALAFFAIRS
<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>
AGRICULTURE
<b>HOUSING AND COMMUNITY AMMENITIES</b>
<b>COMMUNITY DEVELOPMENT</b>
COMMUNITY DEVELOPMENT
<b>STREET LIGHTING</b>
STREET LIGHTING
<b>RECREATION, CULTURE AND RELIGION</b>
<b>CULTURAL SERVICES</b>
CULTURAL SERVICES
<b>SOCIAL PROTECTION</b>
<b>R &amp; D SOCIAL PROTECTION</b>
R & D SOCIAL PROTECTION







2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b>2,773,511,406.42</b>	<b>996,185,703.23</b>
-	<b>679,919,333.97</b>	<b>282,889,667.00</b>
-	<b>24,234,333.97</b>	<b>10,117,167.00</b>
-	24,234,333.97	10,117,167.00
-	<b>170,640,000.00</b>	<b>30,250,000.00</b>
-	110,140,000.00	-
-	60,500,000.00	30,250,000.00
-	<b>485,045,000.00</b>	<b>242,522,500.00</b>
-	485,045,000.00	242,522,500.00
-	<b>466,420,000.00</b>	<b>512,271,036.23</b>
-	<b>466,420,000.00</b>	<b>512,271,036.23</b>
-	466,420,000.00	512,271,036.23
-	<b>204,050,000.00</b>	<b>80,025,000.00</b>
-	<b>121,550,000.00</b>	<b>47,025,000.00</b>
-	121,550,000.00	47,025,000.00
-	<b>82,500,000.00</b>	<b>33,000,000.00</b>
-	82,500,000.00	33,000,000.00
-	<b>983,122,072.45</b>	<b>2,750,000.00</b>
-	<b>626,500,000.00</b>	<b>2,750,000.00</b>
-	626,500,000.00	2,750,000.00
-	<b>356,622,072.45</b>	-
-	356,622,072.45	-
-	<b>236,500,000.00</b>	<b>118,250,000.00</b>
-	<b>236,500,000.00</b>	<b>118,250,000.00</b>
-	236,500,000.00	118,250,000.00
-	<b>203,500,000.00</b>	-
-	<b>203,500,000.00</b>	-
-	203,500,000.00	-







		2026 Approved Budget
-	-	<b><i>5,255,483,533.13</i></b>
-	-	<b>1,693,343,446.47</b>
-	-	<b>53,615,364.84</b>
-	-	53,615,364.84
-	-	<b>1,274,744,807.72</b>
-	-	380,414,000.00
-	-	894,330,807.72
-	-	<b>364,983,273.91</b>
-	-	364,983,273.91
-	-	<b>1,126,996,279.70</b>
-	-	<b>1,126,996,279.70</b>
-	-	1,126,996,279.70
-	-	<b>216,459,527.26</b>
-	-	<b>125,200,000.00</b>
-	-	125,200,000.00
-	-	<b>91,259,527.26</b>
-	-	91,259,527.26
-	-	<b>1,734,684,279.70</b>
-	-	<b>1,262,400,000.00</b>
-	-	1,262,400,000.00
-	-	<b>472,284,279.70</b>
-	-	472,284,279.70
-	-	<b>260,150,000.00</b>
-	-	<b>260,150,000.00</b>
-	-	260,150,000.00
-	-	<b>223,850,000.00</b>
-	-	<b>223,850,000.00</b>
-	-	223,850,000.00















MDA:

022000100100 - Department of Finance and Administration

<b>Code</b>	<b>Economic</b>
<b>1</b>	<b>REVENUE</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>
11010101	STATUTORY ALLOCATION
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>
11010201	SHARE OF VAT
<b>110103</b>	<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>
11010305	Excess Crude
<b>12</b>	<b>INDEPENDENT REVENUE</b>
<b>1201</b>	<b>TAX REVENUE</b>
<b>120101</b>	<b>PERSONAL TAXES</b>
12010104	Community or Poll Taxes
<b>120103</b>	<b>OTHER TAXES</b>
12010304	Development Tax or Levy(Shops)
<b>1202</b>	<b>NON-TAX REVENUE</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>
12020102	Canoe License
<b>120204</b>	<b>FEES- GENERAL</b>
12020403	Marriage Registration Fees
<b>120205</b>	<b>FINES - GENERAL</b>
12020503	Towing of Vehicle Fee
<b>120206</b>	<b>SALES - GENERAL</b>
12020603	Sales of Agricultural Produce(As applicable)
<b>120207</b>	<b>EARNINGS -GENERAL</b>
12020702	Earning from Environmental Sanitation Activities
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>
12020806	Rent on Government Shops
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>
12020906	Rent on Government Building / other Premises
<b>120211</b>	<b>INVESTMENT INCOME</b>
12021101	Interest on Deposits/Dividends (Receivable)
<b>120212</b>	<b>INTEREST EARNED</b>
12021202	Interest on Loans to other Local Governments (Receivable)
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>
12021304	LG Share of State IGR





































2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
-	<b>10,302,059,751.17</b>	<b>3,474,871,650.20</b>
-	<b>8,354,952,434.68</b>	<b>2,630,359,991.95</b>
-	<b>8,354,952,434.68</b>	<b>2,630,359,991.95</b>
-	<b>7,566,376,538.73</b>	<b>2,313,072,043.97</b>
-	7,566,376,538.73	2,313,072,043.97
-	<b>626,455,345.45</b>	<b>261,227,672.73</b>
-	626,455,345.45	261,227,672.73
-	<b>162,120,550.50</b>	<b>56,060,275.25</b>
-	162,120,550.50	56,060,275.25
-	<b>1,947,107,316.49</b>	<b>844,511,658.25</b>
-	<b>58,865,790.34</b>	<b>25,885,895.17</b>
-	<b>55,290,790.34</b>	<b>24,645,395.17</b>
-	55,290,790.34	24,645,395.17
-	<b>3,575,000.00</b>	<b>1,240,500.00</b>
-	3,575,000.00	1,240,500.00
-	<b>1,888,241,526.15</b>	<b>818,625,763.08</b>
-	<b>689,290,613.80</b>	<b>315,645,306.90</b>
-	689,290,613.80	315,645,306.90
-	<b>202,229,237.17</b>	<b>97,114,618.59</b>
-	202,229,237.17	97,114,618.59
-	<b>265,628,796.68</b>	<b>124,814,398.34</b>
-	265,628,796.68	124,814,398.34
-	<b>141,174,395.60</b>	<b>64,587,197.80</b>
-	141,174,395.60	64,587,197.80
-	<b>577,955,693.89</b>	<b>210,977,846.95</b>
-	577,955,693.89	210,977,846.95
-	<b>2,970,110.08</b>	<b>1,240,055.04</b>
-	2,970,110.08	1,240,055.04
-	<b>419,210.00</b>	<b>187,605.00</b>
-	419,210.00	187,605.00
-	<b>6,273,180.03</b>	<b>2,989,590.01</b>
-	6,273,180.03	2,989,590.01
-	<b>1,908,710.90</b>	<b>910,355.45</b>
-	1,908,710.90	910,355.45
-	<b>391,578.00</b>	<b>158,789.00</b>
-	391,578.00	158,789.00





































		<b>2026 Approved Budget</b>
-	-	<b>16,970,458,603.05</b>
-	-	<b>15,209,755,945.51</b>
-	-	<b>15,209,755,945.51</b>
-	-	<b>13,942,086,579.96</b>
-	-	13,942,086,579.96
-	-	<b>1,008,802,644.37</b>
-	-	1,008,802,644.37
-	-	<b>258,866,721.18</b>
-	-	258,866,721.18
-	-	<b>1,760,702,657.55</b>
-	-	<b>60,819,869.37</b>
-	-	<b>57,069,369.37</b>
-	-	57,069,369.37
-	-	<b>3,750,500.00</b>
-	-	3,750,500.00
-	-	<b>1,699,882,788.18</b>
-	-	<b>381,076,087.59</b>
-	-	381,076,087.59
-	-	<b>222,452,160.89</b>
-	-	222,452,160.89
-	-	<b>292,191,676.35</b>
-	-	292,191,676.35
-	-	<b>155,291,835.16</b>
-	-	155,291,835.16
-	-	<b>648,018,319.19</b>
-	-	648,018,319.19
-	-	-
-	-	-
-	-	<b>461,131.00</b>
-	-	461,131.00
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-	-	-
-	-	-
-	-	-
-	-	<b>391,578.00</b>
-	-	391,578.00











































































## 500 Rows (3-502)

Lookup	Code
1	<b>010000000000</b>
2	<b>011100000000</b>
3	011100100100
4	011100100200
5	011118300100
6	011100500100
7	<b>011200000000</b>
8	011200100100
9	011200500100
10	011200700100
11	011202100100
12	011202100200
13	011202100300
14	011202100400
15	011202100500
16	011202100600
17	011202100700
18	011202100800
19	011202200100
20	<b>012500000000</b>
21	012500100100
22	<b>016200000000</b>
23	016200100100
24	<b>016100000000</b>
25	016100100100
26	<b>020000000000</b>
27	<b>021500000000</b>
28	021500100100
29	<b>022000000000</b>
30	022000100100
31	<b>023400000000</b>
32	023400100100
33	<b>023800000000</b>
34	023800100100
35	<b>025200000000</b>
36	025200100100
37	<b>050000000000</b>
38	<b>051400000000</b>
39	051400100100
40	<b>051700000000</b>
41	051700100100
42	051702600100
43	<b>052100000000</b>
44	052100100100
45	052100100200
46	<b>055100000000</b>
47	055100100100
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## 31 1,000 Rows (3-1)

Lookup	Code
1	<b>2</b>
2	<b>21</b>
3	<b>2101</b>
4	<b>210101</b>
5	21010101
6	21010102
7	21010103
8	21010104
9	21010105
10	<b>2102</b>
11	<b>210201</b>
12	21020101
13	21020103
14	<b>210202</b>
15	21020201
16	21020202
17	21020203
18	21020204
19	21020205
20	21020206
21	<b>2103</b>
22	<b>210301</b>
23	21030101
24	21030102
25	21030103
26	21030104
27	21030105
28	21030106
29	<b>22</b>
30	<b>2202</b>
31	<b>220201</b>
32	22020101
33	22020102
34	22020103
35	22020104
36	<b>220202</b>
37	22020201
38	22020202
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40	22020204
41	22020205
42	22020208
43	<b>220203</b>
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45	22020302
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63	22020403
64	22020404
65	22020405
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69	22020409
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71	22020411
72	22020412
73	22020413
74	22020414
75	<b>220205</b>
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77	22020502
78	22020503
79	22020504
80	22020506
81	22020507
82	22020509
83	22020510
84	<b>220206</b>
85	22020601
86	22020602
87	22020603
88	22020604
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90	22020606
91	22020607
92	22020609
93	22020610
94	22020611
95	22020612
96	22020613
97	<b>220207</b>
98	22020701
99	22020702
100	22020703
101	22020706
102	22020707
103	22020708
104	22020709
105	<b>220208</b>
106	22020801
107	22020802
108	22020803
109	22020805
110	22020806
111	<b>220209</b>
112	22020901
113	22020902
114	22020903
115	<b>220210</b>
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123	22021008
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125	22021010
126	22021011
127	22021012
128	22021013
129	22021014
130	22021015
131	22021016
132	22021017
133	22021018
134	22021020
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150	22021036
151	22021037
152	22021038
153	<b>2203</b>
154	<b>220301</b>
155	22030101
156	22030102
157	22030103
158	22030104
159	<b>2204</b>
160	<b>220401</b>
161	22040101
162	22040102
163	22040103
164	22040104
165	22040105
166	22040106
167	22040107
168	22040108
169	22040109
170	<b>220402</b>
171	<b>2205</b>
172	<b>220501</b>
173	22050101
174	22050102
175	22050103

176	22050104
177	22050105
178	22050106
179	22050107
180	<b>220502</b>
181	22050201
182	<b>2206</b>
183	<b>220601</b>
184	22060101
185	22060102
186	<b>220602</b>
187	22060201
188	22060202
189	<b>220603</b>
190	22060301
191	22060302
192	<b>220604</b>
193	22060401
194	22060402
195	22060403
196	<b>2207</b>
197	<b>220701</b>
198	22070106
199	<b>2208</b>
200	<b>220801</b>
201	22080101
202	22080102
203	<b>2209</b>
204	<b>220901</b>
205	22090101
206	<b>23</b>
207	<b>2301</b>
208	<b>230101</b>
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210	23010102
211	23010103
212	23010104
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214	23010106
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242	23010137
243	23010138
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245	<b>230201</b>
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267	23020126
268	23020127
269	<b>2303</b>
270	<b>230301</b>
271	23030101
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292	23030127
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299	23040105
300	<b>2305</b>
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302	23050101
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Description	Level
<b>EXPENDITURES</b>	1
<b>PERSONNEL COST</b>	2
<b>SALARY</b>	3
<b>SALARIES AND WAGES</b>	4
SALARIES	5
OVERTIME PAYMENT	5
CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5
CLEARANCE OF SALARY ARREARS	5
PROMOTION ARREARS	5
<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	3
<b>ALLOWANCES</b>	4
NON REGULAR ALLOWANCES	5
ANNUAL LEAVE GRANT	5
<b>SOCIAL CONTRIBUTIONS</b>	4
NHIS CONTRIBUTION	5
CONTRIBUTORY PENSION (EMPLOYERS )	5
GROUP LIFE INSURANCE	5
EMPLOYEES COMPENSATION FUND	5
HOUSING FUND CONTRIBUTION	5
REFUND OF 7.5% CONTRIBUTORY PENSION	5
<b>SOCIAL BENEFITS</b>	3
<b>SOCIAL BENEFITS</b>	4
GRATUITY	5
PENSION	5
DEATH BENEFITS	5
SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS	5
CLEARANCE OF PENSION ARREARS	5
CLEARANCE OF GRATUITY ARREARS	5
<b>OTHER RECURRENT COSTS</b>	2
<b>OVERHEAD COST</b>	3
<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	4
LOCAL TRAVEL AND TRANSPORT - TRAINING	5
LOCAL TRAVEL AND TRANSPORT - OTHERS	5
INT'L TRAVEL & TRANSPORT - TRAINING	5
INT'L TRAVEL & TRANSPORT - OTHERS	5
<b>UTILITIES - GENERAL</b>	4
ELECTRICITY CHARGES	5
TELEPHONE CHARGES	5
INTERNET ACCESS CHARGES	5
SATELLITE BROADCAST CHARGES	5
WATER RATE	5
SOFTWARE CHARGES / LICENSE RENTALS	5
<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	4
OFFICE STATIONARY / COMPUTER CONSUMABLES	5
BOOKS	5
NEWSPAPERS	5
MAGAZINE AND PERIODICALS	5
PRINTING OF SECURITY DOCUMENTS	5
PRINTING OF NON - SECURITY DOCUMENTS	5
DRUGS / LABORATORY / MEDICAL SUPPLIES	5
FIELD AND CAMPING MATERIAL SUPPLIES	5
UNIFORM AND OTHER CLOTHING	5
TEACHING AIDS / INSTRUCTION MATERIALS	5
FOOD STUFF/ CATERING MATERIALS SUPPLIES	5
PHOTOGRAPHIC MATERIALS / EQUIPMENT	5
PRODUCTION OF REPORTS REPORTS	5
PURCHASE OF CHEMICALS/ANALYTICAL REAGENTS	5

PURCHASE OF START-UP PACKS & SKILL DEVELOPMENT CERTIFICATE	5
CONSUMABLES / DRUGS / REAGENTS	5
<b>MAINTENANCE SERVICES - GENERAL</b>	4
MAINTENANCE OF MOTOR VEHICLE	5
MAINTENANCE OF OFFICE FURNITURE	5
MAINTENANCE OF OFFICE BUILDING	5
MAINTENANCE OF OFFICE / IT EQUIPMENT	5
MAINTENANCE OF PLANTS / GENERATORS	5
OTHER MAINTENANCE SERVICES	5
MAINTENANCE OF AIRCRAFTS	5
MAINTENANCE OF SEA BOATS	5
MAINTENANCE OF RAILWAY EQUIPMENT	5
MAINTENANCE OF STREET LIGHTING	5
MAINTENANCE OF COMMUNICATION EQUIPMENT	5
MAINTENANCE OF MARKETS/PUBLIC PLACES	5
MINOR ROAD MAINTAINANCE	5
MAINTENANCE OF LIBRARY	5
<b>TRAINING - GENERAL</b>	4
LOCAL TRAINING	5
INTERNATIONAL TRAINING	5
WORKSHOP / SEMINAR / CONFERENCES	5
PUPILAGE PROGRAMME FOR SCIENTIFIC OFFICERS	5
PROJECT SEED HOLIDAY PROGRAMME FOR (SS2-SS3) STUDENTS	5
E-LEARNING INTEGRATED IN SCHOOLS	5
SPECIALIZED TRAINING/SEMINARS AND CONFRENCES FOR MGT STAFF AND OTHER STA	5
CAPACITY BUILDING	5
<b>OTHER SERVICES - GENERAL</b>	4
SECURITY SERVICES	5
OFFICE RENT	5
RESIDENTIAL RENT	5
SECURITY VOTE (INCLUDING OPERATIONS)	5
CLEANING AND FUMIGATION SERVICES	5
INTERNAL AUDIT EXPENSES	5
RESCUE SERVICES	5
MONITORING / SUPERVISION	5
OTHER SERVICES	5
HOSTING/MOBILIZATION OF POLITICAL ASSOCIATIONS AND INTEREST GROUPS	5
BURIAL EXPENSES	5
SOFTWARE RENEWALS	5
<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	4
FINANCIAL CONSULTING	5
INFORMATION TECHNOLOGY CONSULT	5
LEGAL SERVICES	5
SURVEYING SERVICES	5
AGRICULTURAL CONSULTING	5
MEDICAL CONSULTING	5
RESEARCH SERVICES	5
<b>FUEL &amp; LUBRICANTS - GENERAL</b>	4
FUEL AND LUBRICANT - GENERAL	5
OTHER TRANSPORT EQUIPMENT FUEL	5
PLANT / GENERATOR FUEL COST	5
SEA BOAT FUEL COST	5
COOKING GAS/FUEL COST	5
<b>FINANCIAL CHARGES - GENERAL</b>	4
BANK CHARGES : OTHER THAN INTEREST	5
INSURANCE PREMIUN	5
BANK CHARGES (INTEREST ON TEMPORARY OVERDRAFT)	5
<b>MISCELLANEOUS EXPENSES GENERAL</b>	4
REFRESHMENT AND MEALS	5

HONORARIUM AND SITTING ALLOWANCE	5
PUBLICITY AND ADVERTISEMENT	5
MEDICAL EXPENSES : LOCAL	5
FOREIGN SERVICE SCHOOL FEES PAYMENTS	5
POSTAGES AND COURIER SERVICES	5
WELFARE PACKAGES	5
SUBSCRIPTION TO PROFESSIONAL BODIES	5
SPORTING ACTIVITIES	5
DIRECT TEACHING & LABORATORY COST	5
RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	5
DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	5
PROMOTION (SERVICE WIDE)	5
ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5
CRECHE	5
SERVICOM	5
ANTI-CORRUPTION	5
GENDER	5
YOUTH DEVELOPMENT	5
NATIONAL YOUTH SERVICE CORPS (NYSC) MATTERS	5
ADVOCCY AND SENSITIZATION	5
DATA COLLECTION/STATISTICAL ACTIVITIES	5
PREPARATION OF LOCAL GOVERNMENT DEVELOPMENT PLAN (LGDP)	5
RELIGIOUS MATTERS	5
BOUNDARY MATTERS	5
SKILL ACQUISITION PROGRAMMES	5
EMPOWERMENT PROGRAMMES	5
TRADE FAIR	5
CULTURAL ACTIVITIES	5
POLITICAL LIAISON ACTIVITIES	5
EMERGENCY PREPAREDNESS AND RESPONSE (EPR)	5
Support to Orphan and Vulnerable Children (Ovc)	5
People with Disability (PWD)	5
Women Development Activities	5
MEDICAL EXPENSES - INTERNATIONAL	5
FOREIGN SCHOLARSHIP SCHEME	5
SPECIAL DAY/CELEBRATIONS	5
<b>LOANS AND ADVANCES</b>	3
<b>STAFF LOANS &amp; ADVANCES</b>	4
STAFF LOAN AND ADVANCES	5
MOTOR VEHICLE ADVANCES	5
FURNISHING ADVANCES	5
SPECIAL/SALARY ADVANCES	5
<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	3
<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	4
GRANTS STATE GOVERNMENT - RECURRENT	5
GRANTS STATE GOVERNMENT - CAPITAL	5
GRANTS TO LOCAL GOVERNMENTS - RECURRENT	5
GRANTS TO LOCAL GOVERNMENTS - CAPITAL	5
GRANTS TO GOVERNMENT AGENCIES - RECURRENT	5
GRANT TO GOVERNMENT AGENCIES - CAPITAL	5
GRANT TO PRIVATE COMPANIES - RECURRENT	5
GRANT TO PRIVATE COMPANIES - CAPITAL	5
GRANTS TO COMMUNITIES/NGOS	5
<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>	4
<b>SUBSIDIES GENERAL</b>	3
<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	4
SUBSIDY TO GOVERNMENT OWNED COMPANIES	5
MEAL SUBSIDY TO GOVERNMENT SCHOOLS	5
SUBVENTION	5

PETROLEUM/ ENERGY SUBSIDY	5
EDUCATIONAL SUBSIDY	5
HEALTH SUBSIDY	5
RELIGIOUS PILGRIMAGE SUBSIDY	5
<b>SUBSIDY TO PRIVATE COMPANIES</b>	4
SUBSIDY TO PRIVATE COMPANIES	5
<b><i>PUBLIC DEBT CHARGES</i></b>	3
<b>FOREIGN INTEREST / DISCOUNT</b>	4
FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
<b>DOMESTIC INTEREST / DISCOUNT</b>	4
DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
<b>FOREIGN PRINCIPAL</b>	4
FOREIGN PRINCIPLE - SHORT TERM BORROWINGS	5
FOREIGN PRINCIPLE - LONG TERM BORROWINGS	5
<b>DOMESTIC PRINCIPAL</b>	4
DOMESTIC PRCINIPLE - SHORT TERM BORROWINGS	5
DOMESTIC PRCINIPLE - LONG TERM BORROWINGS	5
PAYMENT OF DEBT AND OTHER LIABILITIES	5
<b><i>TRANSFERS-PAYMENT</i></b>	3
<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	4
RETAINED REVENUE BY DEPT/AGENCY	5
<b><i>TRANSFERS-PAYMENT TO INDIVIDUALS</i></b>	3
<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	4
TRANSFERS-PAYMENT TO UNEMPLOYED	5
TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	5
<b><i>LOSS ON FOREIGN EXCHANGE</i></b>	3
<b>LOSS ON FOREIGN EXCHANGE</b>	4
LOSS ON FOREIGN EXCHANGE	5
<b>CAPITAL EXPENDITURE</b>	2
<b><i>FIXED ASSETS PURCHASED</i></b>	3
<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	4
PURCHASE / ACQUISITION OF LAND	5
PURCHASE OF OFFICE BUILDINGS	5
PURCHASE OF RESIDENTIAL BUILDINGS	5
PURCHASE MOTOR CYCLES	5
PURCHASE OF MOTOR VEHICLES	5
PURCHASE OF VANS	5
PURCHASE OF TRUCKS	5
PURCHASE OF BUSES	5
PURCHASE OF SEA BOATS	5
PURCHASE OF SHIPS	5
PURCHASE OF TRAINS	5
PURCHASE OF OFFICE FURNITURE AND FITTINGS	5
PURCHASE OF COMPUTERS	5
PURCHASE OF COMPUTER PRINTERS	5
PURCHASE OF PHOTOCOPYING MACHINES	5
PURCHASE OF TYPEWRITERS	5
PURCHASE OF SHREDDING MACHINES	5
PURCHASE OF SCANNERS	5
PURCHASE OF POWER GENERATING SET	5
PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	5
PURCHASE OF RESIDENTIAL FURNITURE	5
PURCHASE OF HEALTH / MEDICAL EQUIPMENT	5
PURCHASE OF FIRE FIGHTING EQUIPMENT	5
PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5
PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5
PURCHASE OF SPORTING / GAMING EQUIPMENT	5

PURCHASE OF AGRICULTURAL EQUIPMENT	5
PURCHASE OF SECURITY EQUIPMENT	5
PURCHASE OF INDUSTRIAL EQUIPMENT	5
PURCHASE OF RECREATIONAL FACILITIES	5
PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	5
PURCHASES OF SURVEYING EQUIPMENT	5
PURCHASE OF DIVING EQUIPMENT	5
PURCHASE OF SHIP SPARE/MAINTENANCE	5
PURCHASE OF AERO SPARES/MAINTENANCE	5
<b>CONSTRUCTION / PROVISION</b>	3
<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	4
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5
CONSTRUCTION / PROVISION OF ELECTRICITY	5
CONSTRUCTION / PROVISION OF HOUSING	5
CONSTRUCTION / PROVISION OF WATER FACILITIES	5
CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	5
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	5
CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	5
CONSTRUCTION / PROVISION OF LIBRARIES	5
CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	5
CONSTRUCTION / PROVISION OF ROADS	5
CONSTRUCTION / PROVISION OF RAIL-WAYS	5
CONSTRUCTION / PROVISION OF WATER-WAYS	5
CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	5
CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	5
CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	5
CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5
CONSTRUCTION OF MARKETS/PARKS	5
CONSTRUCTION OF POWER GENERATING PLANTS	5
CONSTRUCTION/PROVISION OF CEMETERIES	5
CONSTRUCTION OF ICT INFRASTRUCTURES	5
<b>REHABILITATION / REPAIRS</b>	3
<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	4
REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5
REHABILITATION / REPAIRS - ELECTRICITY	5
REHABILITATION / REPAIRS - HOUSING	5
REHABILITATION / REPAIRS - WATER FACILITIES	5
REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5
REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5
REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	5
REHABILITATION / REPAIRS - LIBRARIES	5
REHABILITATION / REPAIRS - SPORTING FACILITIES	5
REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5
REHABILITATION / REPAIRS - ROADS	5
REHABILITATION / REPAIRS - RAILWAYS	5
REHABILITATION / REPAIRS - WATER-WAY	5
REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	5
REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	5
REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5
REHABILITATION/REPAIRS OF BOUNDARIES	5
REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	5
REHABILITATION/REPAIRS- MARKETS/PARKS	5
REHABILITATION/REPAIRS- POWER GENERATING PLANTS	5
REHABILITATION/REPAIRS OF CEMETERIES	5
REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5
<b>PRESERVATION OF THE ENVIRONMENT</b>	3



























































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Description	Level
<b>GENERAL PUBLIC SERVICES</b>	1
<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX</b>	2
EXECUTIVE AND LEGISLATIVE ORGANS	3
FINANCIAL AND FISCAL AFFAIRS	3
EXTERNAL AFFAIRS	3
<b>FOREIGN ECONOMIC AID</b>	2
ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	3
ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	3
<b>GENERAL SERVICES</b>	2
GENERAL PERSONNEL SERVICES	3
OVERALL PLANNING AND STATISTICAL SERVICES	3
OTHER GENERAL SERVICES	3
<b>BASIC RESEARCH</b>	2
BASIC RESEARCH	3
<b>R&amp;D GENERAL PUBLIC SERVICES</b>	2
R&D GENERAL PUBLIC SERVICES	3
<b>GENERAL PUBLIC SERVICES N.E.C.</b>	2
GENERAL PUBLIC SERVICES N.E.C.	3
<b>PUBLIC DEBT TRANSACTIONS</b>	2
PUBLIC DEBT TRANSACTIONS	3
<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOV</b>	2
TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3
<b>PUBLIC ORDER AND SAFETY</b>	1
<b>POLICE SERVICES</b>	2
POLICE SERVICES	3
<b>FIRE PROTECTION SERVICES</b>	2
FIRE PROTECTION SERVICES	3
<b>LAW COURTS</b>	2
LAW COURTS	3
<b>PRISONS</b>	2
PRISONS	3
<b>R &amp; D PUBLIC ORDER AND SAFETY</b>	2
R&D PUBLIC ORDER AND SAFETY	3
<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	2
PUBLIC ORDER AND SAFETY N.E.C.	3
<b>ECONOMIC AFFAIRS</b>	1
<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	2
GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3
GENERAL LABOUR AFFAIRS	3
<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	2
AGRICULTURE	3
FORESTRY	3
FISHING AND HUNTING	3
<b>FUEL AND ENERGY</b>	2
COAL AND OTHER SOLID MINERAL FUEL	3
PETROLEUM AND NATURAL GAS	3
NUCLEAR FUEL	3
OTHER FUELS	3
ELECTRICITY	3
NON ELECTRIC ENERGY	3
<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	2
MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3
MANUFACTURING	3
CONSTRUCTION	3
<b>TRANSPORT</b>	2
ROAD TRANSPORT	3
WATER TRANSPORT	3
RAILWAY TRANSPORT	3
AIR TRANSPORT	3
PIPELINE AND OTHER TRANSPORT	3
<b>COMMUNICATION</b>	2

COMMUNICATION	3
<b>OTHER INDUSTRIES</b>	2
DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	3
HOTELS AND RESTUARANTS	3
TOURISM	3
MULTIPURPOSE DEVELOPMENT PROJECTS	3
<b>R &amp; D ECONOMIC AFFAIRS</b>	2
R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	3
R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	3
FUEL AND ENERGY	3
R & D MINING, MANUFACTURING AND CONSTRUCTION	3
R & D TRANSPORT	3
R & D COMMUNICATION	3
R & D OTHER INDUSTRIES	3
<b>ECONOMIC AFFAIRS N.E.C</b>	2
ECONOMIC AFFAIRS N.E.C.	3
<b>ENVIRONMENTAL PROTECTION</b>	1
<b>WASTE MANAGEMENT</b>	2
WASTE MANAGEMENT	3
<b>WASTE WATER MANAGEMENT</b>	2
WASTE WATER MANAGEMENT	3
<b>POLLUTION ABATEMENT</b>	2
POLLUTION ABATEMENT	3
<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	2
PROTECTION OF BIODIVERSITY AND LANDSCAPE	3
<b>R&amp;D ENVIRONMENTAL PROTECTION</b>	2
R & D ENVIRONMENTAL PROTECTION	3
<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	2
ENVIRONMENTAL PROTECTION N.E.C.	3
<b>HOUSING AND COMMUNITY AMMENITIES</b>	1
<b>HOUSING DEVELOPMENT</b>	2
HOUSING DEVELOPMENT	3
<b>COMMUNITY DEVELOPMENT</b>	2
COMMUNITY DEVELOPMENT	3
<b>WATER SUPPLY</b>	2
WATER SUPPLY	3
<b>STREET LIGHTING</b>	2
STREET LIGHTING	3
<b>R &amp; D HOUSING AND COMMUNITY AMMENITIES</b>	2
R & D HOUSING AND COMMUNITY AMENITIES	3
<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	2
HOUSING AND COMMUNITY AMENITIES N.E.C.	3
<b>HEALTH</b>	1
<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	2
PHARMACEUTICAL PRODUCTS	3
OTHER MEDICAL PRODUCTS	3
THERAPEUTIC APPLIANCES AND EQUIPMENT	3
<b>OUTPATIENT SERVICES</b>	2
GENERAL MEDICAL SERVICES	3
SPECIALIZED MEDICAL SERVICES	3
DENTAL SERVICES	3
PARAMEDICAL SERVICES	3
<b>HOSPITAL SERVICES</b>	2
GENERAL HOSPITAL SERVICES	3
SPECIALIZED HOSPITAL SERVICES	3
MEDICAL AND MATERNITY CENTRE SERVICES	3
NURSING AND CONVALESCENT HOME SERVICES	3
<b>PUBLIC HEALTH SERVICES</b>	2
PUBLIC HEALTH SERVICES	3
<b>R &amp; D HEALTH</b>	2
R & D HEALTH	3
<b>HEALTH N.E.C.</b>	2
HEALTH N.E.C.	3













## 36 1,000 Rows (3-1)

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Description	Level
<b>REVENUE</b>	1
<b>GOVERNMENT SHARE OF FAAC</b>	2
<b>GOVERNMENT SHARE OF FAAC</b>	3
<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	4
STATUTORY ALLOCATION	5
<b>LOCAL GOVERNMENT SHARE OF VAT</b>	4
SHARE OF VAT	5
<b>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	4
Electronic Money Transfer Levy (EMTL)	5
Exchange Gain	5
Other FAAC	5
FAAC SPECIAL ALLOCATIONS	5
Excess Crude	5
Ecological Fund	5
<b>INDEPENDENT REVENUE</b>	2
<b>TAX REVENUE</b>	3
<b>PERSONAL TAXES</b>	4
Community or Poll Taxes	5
<b>OTHER TAXES</b>	4
Cattle Tax (Where Applicable)	5
Arrears of Community/ Poll Tax	5
Development Tax or Levy(Shops)	5
General Rate	5
Arrears of Development Tax or Levy	5
Arrears of Cattle Tax (Where Applicable)	5
Other Special tax e.g. Electricity, Water, Night Guard, Entertainment, etc	5
Arrears of Special Service Tax: Electricity, Sanitation, etc	5
STAMP DUTY	5
POOL BETTING TAX	5
CAPITAL GAIN TAX	5
LIVESTOCK TAX	5
OTHER SERVICE TAXES	5
<b>NON-TAX REVENUE</b>	3
<b>LICENCES - GENERAL</b>	4
Bicycle License	5
Canoe License	5
Dog License	5
Cart/Truck License	5
Hawker Permit License	5
Liquor License	5
Palm wine Tappers/Selling License	5
Osusu Club License	5
Native Liquor License	5
Bulk Cigarettes License	5
Squatters/Hawkers Permit	5
Toll Gate(Where applicable)	5
Motor Cyclist License	5
Canoe Landing License	5
Eating House License	5
Kiosk License	5
Bakery House License	5
Registration of Meat license	5
Cattle Dealers License	5
Dried Fish/Dried Meat License	5
Cold Room License	5
Butcher License	5
Auctioneer License	5

Goldsmith & Gold Sellers License	5
Dane Gun License	5
Hunting License	5
Control of Noise Permit	5
Cinematography License	5
Tent at Sea Beach Permit	5
Radio & Television License	5
Road Closure Permit	5
Open Air Preaching Permit(Not applicable)	5
Dislodging of Septic Tank Licence	5
Sand Dredging License	5
Trade License	5
Minor Industry License	5
Petty Trade License	5
Sand, Granite, Iron, Sellers License	5
Sawing License	5
Milling License	5
Ingredient Grinding Mill License	5
Corn Grinding Mill License	5
Brown Sugar Machine License	5
Painting, Spraying and Sign writing Workshop License	5
Photo Studio License	5
Welding Machine License	5
Electronic Radio /TV Workshop License	5
Blacksmith Workshop License	5
Wood making/Carpentry Workshop License	5
Battery Charges License	5
Printing Press License	5
Panel Beater License	5
Vulgarizers License	5
Vehicle Spare parts License	5
Clock/Watch Repairers License	5
Cloth Driers License	5
Motor Mechanic & Car Wash Depo License	5
Building Materials License	5
Surface Tank Kerosene License	5
Photostat/Typing/Computer Institute License	5
Block making Machines License	5
Sewing Institute License	5
Hair Dressing/Barbing Salon License	5
Advertisement Rate License (Sign Post)	5
Approval of Building Plan License	5
Registration of Laundries	5
Mortuary House & Cemetery Fees	5
Vehicle Radio Permit	5
<b>FEES- GENERAL</b>	4
Survey Fees	5
Slaughter/Abattoir Fees	5
Marriage Registration Fees	5
Naming of Streets Registration Fees	5
Night Soil Disposal/ Deposit Fees(Not applicable)	5
Registration of Septic Tank/Equipment Dislodging Fees	5
Registration of Effluent Disposal Fees	5
Burial Fees	5
Vault Fees	5
Dispensary & Maternity Fees	5
Laboratory Test Fees	5
Pest Control & Disinfectant Fees	5
Birth & Death Registration Fees(Not applicable)	5

Patent Medicine Store Fees	5
General Contractor Registration Fees	5
Tenders Fees	5
Forestry & Fuel Exploitation Fees	5
Failing of Trees Fees	5
Produce Buying/Haulage Fees	5
Rice/Cassava Mill	5
Dry Cleaners Fees	5
Private borehole Operating fees	5
Haulage Fees	5
Motor Park Fees(As applicable)	5
Market Fees(As applicable)	5
Workshop Fees	5
Mortgage Sub -lease Approval Fees	5
Customary Right of occupancy fees	5
Recovery of Loss & Overpayment(As applicable)	5
Payment in lieu of Resignation Notice(As applicable)	5
Age Declaration/Affidavit	5
Certificate of Origin/Affidavit	5
Registration of Cultural Organization	5
Towing of Vehicle Fees	5
Other Registration not Specified above(As applicable)	5
Entertainment, Drumming & Temporary Booth Fees	5
Mobile Sales Promotion Fees	5
Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	5
<b>FINES - GENERAL</b>	4
Towing of Vehicle Fines	5
Fines on Overdue/Lost of library Books	5
Towing of Vehicle Fee	5
Impounding of Stray Animal Fine	5
Penalty on Tenement Rate	5
<b>SALES - GENERAL</b>	4
Sales of Stores(As applicable)	5
Sales of Unserviceable Stores(Refer to scrap value/auctioneer)	5
Sales of Agricultural Produce(As applicable)	5
<b>EARNINGS -GENERAL</b>	4
Hire Charges Vehicles/Plants(Refer to footnotes)	5
Earning from Environmental Sanitation Activities	5
Commission on Transfer Plot	5
<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	4
Rent on Canteen/Conference Halls	5
Ticket Desk / Check in Counter	5
Rent on Government Shops	5
Rent of Industrial Estates	5
Rent on Government Room	5
Rent on School	5
Hiring of ICT Centre	5
Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	5
Arrears of Tenement Rate(As applicable)	5
<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	4
Rent on State Lands (Residential)	5
Lease of Swamp Land to Rice Farm	5
Rent on Government Building / other Premises	5
Rent of MOW Filling Stations	5
Rent on Used of State Water Ways	5
Land Rent Temporary Right of Occupancy	5
Premium on Lands	5
Ground Rent (Royalty from Construction Company)	5
Arrears of Ground Rent(As applicable)	5

Federal Govt. Grant in lieu of Tenement Rates	5
State Govt. Grant in lieu of Tenement Rates	5
Rent of Plot for Farming Activities	5
<b>INVESTMENT INCOME</b>	4
Interest on Deposits/Dividends (Receivable)	5
<b>INTEREST EARNED</b>	4
Interest on Motorcycle & Bicycles Advance /Receivables	5
Interest on Loans to other Local Governments (Receivable)	5
Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable)	5
Interest on Staff Housing & other Loans (Receivable)	5
Interest on Farmers Loan (Receivable)	5
Unclaimed Deposits(As applicable)	5
<b>RE-IMBURSEMENT GENERAL</b>	4
Special Allocation / Reimburse (non-FAAC)	5
LG Share of State IGR	5
<b>AID AND GRANTS</b>	2
<b>AID</b>	3
<b>DOMESTIC AIDS</b>	4
CURRENT DOMESTIC AIDS	5
CAPITAL DOMESTIC AIDS	5
<b>FOREIGN AIDS</b>	4
CURRENT FOREIGN AIDS	5
CAPITAL FOREIGN AIDS	5
<b>GRANTS</b>	3
<b>DOMESTIC GRANTS</b>	4
CURRENT GRANTS FROM FGN	5
CAPITAL GRANTS FROM FGN	5
CURRENT GRANTS FROM LGAS	5
CAPITAL GRANTS FROM LGAS	5
CURRENT GRANTS FROM OTHER SOURCES	5
CAPITAL GRANTS FROM OTHER SOURCES	5
<b>FOREIGN GRANTS</b>	4
CURRENT FOREIGN GRANTS	5
CAPITAL FOREIGN GRANTS	5
<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	2
<b>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>	3
<b>TRANSFER FROM CRF TO CDF GENERAL</b>	4
<b>OTHER CAPITAL RECEIPTS</b>	3
<b>OTHER CAPITAL RECEIPTS</b>	4
OTHER CAPITAL RECEIPTS TO CDF	5
SALE OF FIXED ASSETS	5
<b>LOANS/ BORROWINGS RECEIPT</b>	3
<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	4
DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	5
DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	4
INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	5
INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
<b>DEBT FORGIVENESS</b>	3
<b>FOREIGN DEBT FORGIVENESS</b>	4
FOREIGN DEBT FORGIVENESS	5
<b>DOMESTIC DEBT FORGIVENESS</b>	4
DOMESTIC DEBT FORGIVENESS	5
<b>GAIN ON DISPOSAL OF ASSET</b>	3
<b>GAIN ON DISPOSAL OF ASSET - PPE</b>	4





























































15 200 Rows (5 to 2

Lookup	Code
1	<b>01</b>
2	<b>011</b>
3	01101
4	<b>02</b>
5	<b>021</b>
6	02101
7	<b>022</b>
8	02201
9	02202
10	02203
11	02204
12	<b>03</b>
13	<b>031</b>
14	03101
15	<b>04</b>
16	<b>041</b>
17	04101
18	<b>05</b>
19	<b>051</b>
20	05101
21	<b>06</b>
22	<b>061</b>
23	06103
24	<b>07</b>
25	<b>071</b>
26	07102
27	07106
28	07107
29	07108
30	07109
31	<b>08</b>
32	<b>081</b>
33	08101
34	08102
35	08103
36	08104
37	08105
38	08106
39	08107
40	08108
41	08109
42	08110
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48	08116
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52	08120
53	08121
54	08122
55	08123
56	08124
57	08125

58	08126
59	<b>082</b>
60	08201
61	08202
62	08203
63	08204
64	08205
65	<b>083</b>
66	08301
67	08302
68	08303
69	08304
70	08305
71	08306
72	<b>09</b>
73	<b>091</b>
74	09101
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76	09103
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97	09124
98	09125
99	09126
100	<b>092</b>
101	09201
102	<b>093</b>
103	09301
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<b>Description</b>	<b>Level</b>
<b>FEDERATION ACCOUNT</b>	1
<b>FAAC DIRECT ALLOCATION</b>	2
FAAC DIRECT ALLOCATION	3
<b>CONSOLIDATED REVENUE FUND</b>	1
<b>MAIN ENVELOP</b>	2
MAIN ENVELOP - BUDGETARY ALLOCATION	3
<b>CRF CHARGES</b>	2
PENSION AND GRATUITIES	3
SERVICE WIDE VOTE	3
CAPITAL SUPPLEMENTATION	3
OTHER CRF CHARGES	3
<b>CAPITAL DEVELOPMENT FUND</b>	1
<b>CDF MAIN</b>	2
CAPITAL DEVELOPMENT FUND	3
<b>CONTINGENCY FUND</b>	1
<b>CONTINGENCY FUND MAIN</b>	2
CONTINGENCY FUND	3
<b>DEBT RELIEF GAINS</b>	1
<b>DEBT RELIEF FUND MAIN</b>	2
DEBT RELIEF GAINS	3
<b>SPECIAL AND TRUST FUNDS</b>	1
<b>SPECIAL AND TRUST FUNDS</b>	2
PETROLEUM EQUALISATION FUND	3
<b>OTHER PUBIC FUNDS</b>	1
<b>OTHER PUBLIC FUNDS</b>	2
FERTILIZER REVOLVING FUND	3
NIGERIAN EX-SERVICEMEN REWARD FUND	3
COCOA RESEARCH INSTITUTE OF NIGERIA FUND	3
FERTILIZER REVOLVING FUND	3
SINKING FUND FOR JUDGEMENT DEBT FUND	3
<b>AIDS AND GRANTS</b>	1
<b>MULTILATERAL AIDS AND GRANTS</b>	2
AFRICAN DEVELOPMENT BANK	3
AFRICAN DEVELOPMENT FUND	3
ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	3
ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE	3
ECOWAS FUND	3
EUROPEAN DEVELOPMENT FUND	3
EUROPEAN UNION	3
EUROPEAN INVESTMENT BANK	3
IDA - AFRICAN FACILITY	3
INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)	3
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3
INTERNATIONAL FINANCE CORPORATION	3
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	3
INTERNATIONAL MONETARY FUND	3
NIGERIA TRUST FUND	3
NORDIC DEVELOPMENT FUND	3
ORGANISATION OF PETROLEUM EXPORTING COUNTRIES	3
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	3
UNITED NATIONS CHILDREN'S FUND (UNICEF)	3
UNITED NATIONS FUND FOR POPLATION ACTIVITIES	3
WORLD BANK TRUST FUND	3
WORLD FOOD PROGRAMME	3
UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	3
GLOBAL 2000	3
UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)	3

MULTI-DONOR BUDGET SUPPORT	3
<b>BILATERAL AIDS AND GRANTS</b>	2
SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)	3
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)	3
DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)	3
CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)	3
SAUDI FUND FOR DEVELOPMENT	3
<b>LOCAL AIDS AND GRANTS</b>	2
DONATION BY LOCAL NGOs	3
DONATION BY STATE GOVERNMENTS	3
DONATION BY LOCAL GOVERNMENTS	3
DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	3
DONATIONS BY PRIVATE SECTOR COMPANIES	3
DONATIONS BY INDIVIDUALS	3
<b>LOANS/DEBTS</b>	1
<b>MULTILATERAL LOANS/DEBTS</b>	2
AFRICAN DEVELOPMENT BANK	3
AFRICAN DEVELOPMENT FUND	3
ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	3
ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE	3
ECOWAS FUND	3
EUROPEAN DEVELOPMENT FUND	3
EUROPEAN UNION	3
EUROPEAN INVESTMENT BANK	3
IDA - AFRICAN FACILITY	3
INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)	3
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3
INTERNATIONAL FINANCE CORPORATION	3
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	3
INTERNATIONAL MONETARY FUND	3
NIGERIA TRUST FUND	3
NORDIC DEVELOPMENT FUND	3
ORGANISATION OF PETROLEUM EXPORTING COUNTRIES	3
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	3
UNITED NATIONS CHILDREN'S FUND (UNICEF)	3
UNITED NATIONS FUND FOR POPULATION ACTIVITIES	3
WORLD BANK TRUST FUND	3
WORLD FOOD PROGRAMME	3
UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	3
GLOBAL 2000	3
UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)	3
MULTI-DONOR BUDGET SUPPORT	3
<b>BILATERAL LOANS/DEBTS</b>	2
BI-LATERAL LOANS	3
<b>LOCAL LOANS/DEBTS</b>	2
FEDERAL GOVERNMENT	3
CENTRAL BANK OF NIGERIA (CBN)	3
BOND	3
COMMERCIAL BANK	3
OTHER BANKS	3
<b>RETAINED INDEPENDENT REVENUE</b>	1
<b>RETAINED INDEPENDENT REVENUE</b>	2
RETAINED INTERNALLY GENERATED REVENUE	3
PTA CONTRIBUTIONS	3
SCHOOL LEVIES	3













100 Rows (3-10)

Lookup	Code
1	4
2	411
3	4111
4	411101
5	41110101
6	41110102
7	41110103
8	41110104
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16	41110112
17	41110113
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20	41110199
21	411104
22	41110401
23	41110402
24	41110403
25	41110404
26	41110405
27	41110406
28	41110407
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31	41110410
32	41110411
33	41110412
34	41110413
35	41110497
36	41110498
37	41110499
38	411110
39	41111001
40	41111002
41	41111003
42	41111004
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44	41111006
45	41111007
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50	41111012
51	41111013
52	41111014
53	41111097
54	41111096
55	41111099
56	411112
57	41111201
58	41111202
59	41111203
60	41111204
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62	41111206
63	41111207
64	41111208
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67	41111211
68	41111212
69	41111213
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72	41111297
73	41111298
74	41111299
75	<b>4112</b>
76	<b>411205</b>
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103	41120698
104	41120699
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145	41120816
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147	41120898
148	41120899
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150	<b>411302</b>
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162	41130212
163	41130297
164	41130298
165	41130299
166	<b>411303</b>
167	41130301
168	41130302
169	41130303
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171	41130305
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173	41130307
174	41130308
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178	41130397
179	41130398
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181	<b>411309</b>
182	41130901
183	41130902
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185	41130904
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197	41131101
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199	41131103
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208	41131197
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210	41131199
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Description	Level
<b>South East</b>	1
<b>Ebonyi State</b>	1
<b>Ebonyi State North</b>	2
<b>Abakaliki</b>	3
Amachi (Ndebo)	4
Amachi (Ndegu)	4
Amagu / Enyieba	4
Amagu Unuhu	4
Azuii Udene	4
Azuiyokwu Layout	4
Azumili/Azugwu	4
Edda	4
Izzi Unuhu	4
Ndiagu	4
Okpoitumo Ndebor	4
Okpoitumo Ndiegu	4
Timber Shed	4
LG Wide	4
Outside LG	4
Outside State	4
<b>Ebonyi</b>	3
Abakpa	4
Abofia	4
Agalegu	4
Echiaba	4
Egwudinagu	4
Enyibichiri I	4
Enyibichiri II	4
Kpirikpiri	4
Mbeke	4
Ndiebo	4
Ndiegu	4
Onuenyim	4
Urban New Layout	4
LG Wide	4
Outside LG	4
Outside State	4
<b>Izzi</b>	3
Agbaja Anyanwuigwe	4
Agbaja Offia Onwe	4
Agbaja(Mgbo)	4
Ezza Inyimagu - Igweled Oha	4
Ezza Inyimagu - Iziogo	4
Ezza Inyimagu Igbohu	4
Ezza Inyimagu Ndiagu	4
Igbeagu III	4
Igbeagu Ndi Ettah	4
Igbeagu Nduogbu	4
Mgbalaku Inyimagu I	4
Mgbalaku Inyimagu II	4
Ndieze Inyimagu 11 Ndiabor Ishiagu	4
Ndieze Inyimagu Mgbabeluzor	4
LG Wide	4
Outside LG	4
Outside State	4
<b>Ohaukwu</b>	3
Effium II	4
Effium I	4
Ezzamgbo	4
Ishi Ngbo I	4
Ishi Ngbo II	4

Ngbo	4
Okposhi I	4
Okposhi II	4
Umu Ogudu Akpu I	4
Umu Ogudu Akpu II	4
Umu Ogudu Oshia	4
Umuagara / Amechi	4
Wigbeke I	4
Wigbeke II	4
Wigbeke III	4
LG Wide	4
Outside LG	4
Outside State	4
<b>Ebonyi State Central</b>	2
<b>Ezza</b>	3
Amuda/Ama Wula	4
Ekka	4
Inyere	4
Ndieguazu - Umuoghara	4
Nkomoro	4
Ogboji	4
Okposi Umuoghara	4
Omego Umuezeokoha	4
Oriuzor	4
Oshiegbe Umuez Eokoha	4
Umuezeoka	4
LG Wide	4
Outside LG	4
Outside State	4
<b>Ezza South</b>	3
Echare	4
Ezzama	4
Ikwuator/Idembia	4
Onueke	4
Umunwagu / Idembia	4
Amaeka	4
Amaezekwe	4
Amagu/Nsokara	4
Amana	4
Amudo/Okoffia	4
LG Wide	4
Outside LG	4
Outside State	4
<b>Ikwo</b>	3
Ama Inyima	4
Echialike	4
Eka Awoke	4
Ekpanwudele	4
Ekpelu	4
Enyibichiri	4
Etam	4
Igbudu I	4
Igbudu II	4
Inyimagu I	4
Inyimagu II	4
Ndiagu Amagu I	4
Ndiagu Amagu II	4
Ndiagu Echara I	4
Ndiagu Echara II	4
Ndufu Amagu	4
Ndufu Amagu I	4
Ndufu Awke	4
Ndufu Echara	4

Noye Alike	4
LG Wide	4
Outside LG	4
Outside State	4
<b>Ishielu</b>	3
Agba	4
Amaezu	4
Azuinyaba "A"	4
Azuinyaba "B"	4
Ezillo I	4
Ezillo II	4
Ezzagu(Nkomor)	4
Ezzagu(Ogboji)	4
Iyonu	4
Nkalagu	4
Nkalaha	4
Ntezi	4
Obeagu	4
Ohofia	4
Okpoto	4
Umuhuali	4
LG Wide	4
Outside LG	4
Outside State	4
<b>Ebonyi State South</b>	2
<b>Afikpo North</b>	3
Amata-Akpoha	4
Amogu Akpoha	4
Ezeke Amasiri	4
Ibii/Oziza Afikpo	4
Itim Afikpo	4
Nkpoghoru Afikpo	4
Ohaisu Afikpo 'A'	4
Ohaisu Afikpo 'B'	4
Poperi Amasiri	4
Ugwuegu Afikpo	4
Uwana Afikpo 1	4
Uwana Afikpo II	4
LG Wide	4
Outside LG	4
Outside State	4
<b>Afikpo South Edda</b>	3
Amaeke	4
Amangwu Edda	4
Amaoso	4
Amato	4
Amigbo Etiti Edda	4
Amiri	4
Ebunwana	4
Ndioke Ekoli Edda	4
Nguzu	4
Oso	4
Owutu	4
LG Wide	4
Outside LG	4
Outside State	4
<b>Ivo</b>	3
Akaeze Ishiagu	4
Akaeze Ukwu	4
Amagu	4
Amonyee	4
Ihenta Ogidi	4
Iyioji Akaeze	4





























