

State	Ebonyi
LGC	411207 - Ikwo
Budget being prepared for	2026
Budget Status	Original Budget
Current Year Performance	Performance January to June
Code for receipt of State IGR	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			

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 Errc 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

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 t

Password: LGC

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

or Checker. Note this must be the same codes as populated in the Consolidation and Publication Templates. **Ensure there are no gaps (blank rows) between**

1-5 (blue tabs) do not contain any data. NOTE - HIDE, DO NOT DELETE.

The coding, or non-compliance with the instructions above, could render the outputs incorrect.

codes.

Summary				
Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January t	
Recurrent Revenue				
Personnel				
Overheads				
Capital				
Capital Receipts				
Total Expenditure				
Total Revenue				

Admin				
Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January t	
Recurrent Revenue				
Personnel				
Overheads				
Capital				
Capital Receipts				
Total Expenditure				
Total Revenue				

Economic				
Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January t	
Recurrent Revenue				
Personnel				
Overheads				
Capital				
Capital Receipts				
Total Expenditure				
Total Revenue				

Function				
Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January t	
Recurrent Revenue				

Personnel				
Overheads				
Capital				
Capital Receipts				
Total Expenditure				
Total Revenue				

Location				
Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January t	
Recurrent Revenue				
Personnel	#N/A	#N/A	#N/A	#N/A
Overheads	91,331,190.00	232,100,000.00	1,257,310,000.00	
Capital				
Capital Receipts				
Total Expenditure	2,265,762,679.92	3,089,186,038.01	2,264,191,909.82	
Total Revenue				

Capital Receipts				
Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January t	
Recurrent Revenue				
Personnel				
Overheads				
Capital				
Capital Receipts				
Total Expenditure				
Total Revenue				

Capital Projects				
Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January t	
Recurrent Revenue				
Personnel				
Overheads				
Capital				

Capital Receipts				
Total Expenditure				
Total Revenue				

	2026 Approved Budget		
	1,495,668,437.00		
	1,495,668,437.00		

	2026 Approved Budget		

	2026 Approved Budget		
	1,495,668,437.00		
	1,495,668,437.00		

	2026 Approved Budget		

	2026 Approved Budget		
#N/A	#N/A	#N/A	#N/A
	4,589,860,000.00		
	7,152,449,766.61		

	2026 Approved Budget		

	2026 Approved Budget		

Administrative Code	Economic Main Head Code (Only Sub Accounts 11 and 12)	Economic Detailed Code
011100100100 - Chairman	11010100 - LOCAL GOVERNMENT SHARE OF STA	11010101 - STATUTORY ALLOCATION
011100100100 - Chairman	11010200 - LOCAL GOVERNMENT SHARE OF VAT	11010201 - SHARE OF VAT
011100100100 - Chairman	11010300 - LOCAL GOVERNMENT SHARE OF OT	11010304 - FAAC SPECIAL ALLOCATIONS
011100100100 - Chairman	11010300 - LOCAL GOVERNMENT SHARE OF OT	11010305 - Excess Crude
011100100100 - Chairman	11010300 - LOCAL GOVERNMENT SHARE OF OT	11010302 - Exchange Gain
011100100100 - Chairman	11010300 - LOCAL GOVERNMENT SHARE OF OT	11010301 - Electronic Money Transfer Levy (E
011100100100 - Chairman	11010300 - LOCAL GOVERNMENT SHARE OF OT	11010306 - Ecological Fund
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020124 - Goldsmith & Gold Sellers License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020113 - Motor Cyclist License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020159 - Motor Mechanic & Car Wash Depo
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020114 - Canoe Landing License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020121 - Cold Room License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020117 - Bakery House License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020101 - Bicycle License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020105 - Hawker Permit License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020116 - Kiosk License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020120 - Dried Fish/Dried Meat License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020165 - Hair Dressing/Barbing Salon Licens
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020164 - Sewing Institute License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020122 - Butcher License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020126 - Hunting License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020146 - Painting, Spraying and Sign writing
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020141 - Sawing License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020156 - Vehicle Spare parts License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020147 - Photo Studio License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020128 - Control of Noise Permit
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020106 - Liquor License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020137 - Trade License
011100100100 - Chairman	12020100 - LICENCES - GENERAL	12020166 - Advertisement Rate License (Sign
011100100100 - Chairman	12020400 - FEES- GENERAL	12020434 - Registration of Cultural Organizatio
011100100100 - Chairman	12020400 - FEES- GENERAL	12020402 - Slaughter/Abattoir Fees
011100100100 - Chairman	12020400 - FEES- GENERAL	12020415 - General Contractor Registration Fe
011100100100 - Chairman	12020400 - FEES- GENERAL	12020423 - Haulage Fees
011100100100 - Chairman	12020400 - FEES- GENERAL	12020416 - Tenders Fees
011100100100 - Chairman	12020400 - FEES- GENERAL	12020407 - Registration of Effluent Disposal Fe
011100100100 - Chairman	12020400 - FEES- GENERAL	12020420 - Rice/Cassava Mill
011100100100 - Chairman	12020400 - FEES- GENERAL	12020401 - Survey Fees

Main Fund Code	Detailed Fund Code	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
01100 - FAAC DIRECT ALLOCATION	01101 - FAAC DIRECT ALLOCATION	1,623,145,339.00	936,323,210.00	3,627,213,302.51
01100 - FAAC DIRECT ALLOCATION	01101 - FAAC DIRECT ALLOCATION	1,322,999,798.00	4,737,980.80	0.00
01100 - FAAC DIRECT ALLOCATION	01101 - FAAC DIRECT ALLOCATION	56,582,156.00	3,630,000,000.00	0.00
01100 - FAAC DIRECT ALLOCATION	01101 - FAAC DIRECT ALLOCATION	327,761,383.00	1,408,224,927.00	0.00
01100 - FAAC DIRECT ALLOCATION	01101 - FAAC DIRECT ALLOCATION	0.00	0.00	5,300,000.00
01100 - FAAC DIRECT ALLOCATION	01101 - FAAC DIRECT ALLOCATION	311,545,070.00	99,313,240.00	17,015,155.59
01100 - FAAC DIRECT ALLOCATION	01101 - FAAC DIRECT ALLOCATION	65,134,169.00	42,232,247.00	3,363,415.58
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	0.00	0.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	0.00	0.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	0.00	0.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	0.00	0.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	0.00	0.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	0.00	0.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	0.00	0.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	0.00	0.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	0.00	0.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION			
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	183,000,000.00	239,600,000.00	60,000.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	283,000,000.00	339,700,000.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	404,000,000.00	484,000,000.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	0.00	0.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	0.00	0.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	300,100,000.00	436,600,000.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	22,000,000.00	44,500,000.00	0.00
02100 - MAIN ENVELOP	02101 - MAIN ENVELOP - BUDGETARY	312,000,000.00	497,640,000.00	0.00

		2026 Approved Budget		
		9,979,869,265.52		
		6,211,778,882.20		
		4,630,000.00		
		2,816,000.00		
		11,666,000.00		
		37,433,342.37		
		7,399,514.38		
		500,000.00		
		500,000.00		
		1,000,000.00		
		600,000.00		
		500,000.00		
		1,000,000.00		
		2,000,000.00		
		5,000,000.00		
		6,000,000.00		
		5,000,000.00		
		10,000,000.00		
		10,000,000.00		
		7,000,000.00		
		1,000,000.00		
		20,000,000.00		
		5,000,000.00		
		10,000,000.00		
		5,000,000.00		
		1,000,000.00		
		10,000,000.00		
		10,000,000.00		
		5,000,000.00		
		469,200,000.00		
		200,000,000.00		
		1,000,000.00		
		500,000.00		
		500,000.00		
		1,000,000.00		
		50,000,000.00		
		1,000,000.00		

2025 Performance	2026 Increment compared to 2025 Budget
387%	966%
0%	131006%
0%	-100%
0%	-100%
17%	-62%
8%	-82%
0%	96%
0%	-41%
0%	-100%
0%	-100%
0%	12%
0%	-100%

Admin Code	Economic Code	Detailed Fund Code	2024 Full Year Actuals
011100100100	11010101	01101	1,623,145,339.00
011100100100	11010201	01101	1,322,999,798.00
011100100100	11010304	01101	56,582,156.00
011100100100	11010305	01101	327,761,383.00
011100100100	11010302	01101	0.00
011100100100	11010301	01101	311,545,070.00
011100100100	11010306	01101	65,134,169.00
011100100100	12020124	02101	0.00
011100100100	12020113	02101	0.00
011100100100	12020159	02101	0.00
011100100100	12020114	02101	0.00
011100100100	12020121	02101	0.00
011100100100	12020117	02101	0.00
011100100100	12020101	02101	0.00
011100100100	12020105	02101	0.00
011100100100	12020116	02101	0.00
011100100100	12020120	02101	0.00
011100100100	12020165	02101	0.00
011100100100	12020164	02101	0.00
011100100100	12020122	02101	0.00
011100100100	12020126	02101	0.00
011100100100	12020146	02101	0.00
011100100100	12020141	02101	0.00
011100100100	12020156	02101	0.00
011100100100	12020147	02101	0.00
011100100100	12020128	02101	0.00
011100100100	12020106	02101	0.00
011100100100	12020137	02101	0.00
011100100100	12020166	02101	0.00
011100100100	12020434	02101	183,000,000.00
011100100100	12020402	02101	283,000,000.00
011100100100	12020415	02101	404,000,000.00
011100100100	12020423	02101	0.00
011100100100	12020416	02101	0.00
011100100100	12020407	02101	300,100,000.00
011100100100	12020420	02101	22,000,000.00
011100100100	12020401	02101	312,000,000.00

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget		
936,323,210.00	3,627,213,302.51	0.00	0.00	9,979,869,265.52	0.00	
4,737,980.80	0.00	0.00	0.00	6,211,778,882.20	0.00	
3,630,000,000.00	0.00	0.00	0.00	4,630,000.00	0.00	
1,408,224,927.00	0.00	0.00	0.00	2,816,000.00	0.00	
0.00	5,300,000.00	0.00	0.00	11,666,000.00	0.00	
99,313,240.00	17,015,155.59	0.00	0.00	37,433,342.37	0.00	
42,232,247.00	3,363,415.58	0.00	0.00	7,399,514.38	0.00	
0.00	0.00	0.00	0.00	500,000.00	0.00	
0.00	0.00	0.00	0.00	500,000.00	0.00	
0.00	0.00	0.00	0.00	1,000,000.00	0.00	
0.00	0.00	0.00	0.00	600,000.00	0.00	
0.00	0.00	0.00	0.00	500,000.00	0.00	
0.00	0.00	0.00	0.00	1,000,000.00	0.00	
0.00	0.00	0.00	0.00	2,000,000.00	0.00	
0.00	0.00	0.00	0.00	5,000,000.00	0.00	
0.00	0.00	0.00	0.00	6,000,000.00	0.00	
0.00	0.00	0.00	0.00	5,000,000.00	0.00	
0.00	0.00	0.00	0.00	10,000,000.00	0.00	
0.00	0.00	0.00	0.00	10,000,000.00	0.00	
0.00	0.00	0.00	0.00	7,000,000.00	0.00	
0.00	0.00	0.00	0.00	1,000,000.00	0.00	
0.00	0.00	0.00	0.00	20,000,000.00	0.00	
0.00	0.00	0.00	0.00	5,000,000.00	0.00	
0.00	0.00	0.00	0.00	10,000,000.00	0.00	
0.00	0.00	0.00	0.00	5,000,000.00	0.00	
0.00	0.00	0.00	0.00	1,000,000.00	0.00	
0.00	0.00	0.00	0.00	10,000,000.00	0.00	
0.00	0.00	0.00	0.00	10,000,000.00	0.00	
0.00	0.00	0.00	0.00	5,000,000.00	0.00	
239,600,000.00	60,000.00	0.00	0.00	469,200,000.00	0.00	
339,700,000.00	0.00	0.00	0.00	200,000,000.00	0.00	
484,000,000.00	0.00	0.00	0.00	1,000,000.00	0.00	
0.00	0.00	0.00	0.00	500,000.00	0.00	
0.00	0.00	0.00	0.00	500,000.00	0.00	
436,600,000.00	0.00	0.00	0.00	1,000,000.00	0.00	
44,500,000.00	0.00	0.00	0.00	50,000,000.00	0.00	
497,640,000.00	0.00	0.00	0.00	1,000,000.00	0.00	

Admin Code	Economic Code	Location	2026 Approved Budget	
011100000000	11010101	41120700	9,979,869,265.52	
011100000000	11010201	41120700	6,211,778,882.20	
011100000000	11010304	41120700	4,630,000.00	
011100000000	11010305	41120700	2,816,000.00	
011100000000	11010302	41120700	11,666,000.00	
011100000000	11010301	41120700	37,433,342.37	
011100000000	11010306	41120700	7,399,514.38	
011100000000	12020124	41120700	500,000.00	
011100000000	12020113	41120700	500,000.00	
011100000000	12020159	41120700	1,000,000.00	
011100000000	12020114	41120700	600,000.00	
011100000000	12020121	41120700	500,000.00	
011100000000	12020117	41120700	1,000,000.00	
011100000000	12020101	41120700	2,000,000.00	
011100000000	12020105	41120700	5,000,000.00	
011100000000	12020116	41120700	6,000,000.00	
011100000000	12020120	41120700	5,000,000.00	
011100000000	12020165	41120700	10,000,000.00	
011100000000	12020164	41120700	10,000,000.00	
011100000000	12020122	41120700	7,000,000.00	
011100000000	12020126	41120700	1,000,000.00	
011100000000	12020146	41120700	20,000,000.00	
011100000000	12020141	41120700	5,000,000.00	
011100000000	12020156	41120700	10,000,000.00	
011100000000	12020147	41120700	5,000,000.00	
011100000000	12020128	41120700	1,000,000.00	
011100000000	12020106	41120700	10,000,000.00	
011100000000	12020137	41120700	10,000,000.00	
011100000000	12020166	41120700	5,000,000.00	
011100000000	12020434	41120700	469,200,000.00	
011100000000	12020402	41120700	200,000,000.00	
011100000000	12020415	41120700	1,000,000.00	
011100000000	12020423	41120700	500,000.00	
011100000000	12020416	41120700	500,000.00	
011100000000	12020407	41120700	1,000,000.00	
011100000000	12020420	41120700	50,000,000.00	
011100000000	12020401	41120700	1,000,000.00	

Administrative Code	Economic Main Head Code	Economic Detailed Code
011100100100 - Chairman	22020100 - TRAVEL & TRANSPORT - GENERAL	22020101 - LOCAL TRAVEL AND TRANSPORT - TRAINING
011100100100 - Chairman	22020100 - TRAVEL & TRANSPORT - GENERAL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS
011100100100 - Chairman	22020200 - UTILITIES - GENERAL	22020205 - WATER RATE
011100100100 - Chairman	22020200 - UTILITIES - GENERAL	22020201 - ELECTRICITY CHARGES
011100100100 - Chairman	22020200 - UTILITIES - GENERAL	22020203 - INTERNET ACCESS CHARGES
011100100100 - Chairman	22020200 - UTILITIES - GENERAL	22020208 - SOFTWARE CHARGES / LICENSE RENTALS
011100100100 - Chairman	22020300 - MATERIALS & SUPPLIES - GENERAL	22020301 - OFFICE STATIONARY / COMPUTER CONSUMAB
011100100100 - Chairman	22020400 - MAINTENANCE SERVICES - GENERA	22020401 - MAINTENANCE OF MOTOR VEHICLE
011100100100 - Chairman	22020400 - MAINTENANCE SERVICES - GENERA	22020402 - MAINTENANCE OF OFFICE FURNITURE
011100100100 - Chairman	22020400 - MAINTENANCE SERVICES - GENERA	22020404 - MAINTENANCE OF OFFICE / IT EQUIPMENT
011100100100 - Chairman	22020500 - TRAINING - GENERAL	22020501 - LOCAL TRAINING
011100100100 - Chairman	22020600 - OTHER SERVICES - GENERAL	22020604 - SECURITY VOTE (INCLUDING OPERATIONS)
011100100100 - Chairman	22020600 - OTHER SERVICES - GENERAL	22020607 - RESCUE SERVICES
011100100100 - Chairman	22021000 - MISCELLANEOUS EXPENSES GENER	22021001 - REFRESHMENT AND MEALS
011100100100 - Chairman	22021000 - MISCELLANEOUS EXPENSES GENER	22021032 - EMERGENCY PREPAREDNESS AND RESPONSE (
011100100100 - Chairman	22021000 - MISCELLANEOUS EXPENSES GENER	22021038 - SPECIAL DAY/CELEBRATIONS
011100100100 - Chairman	22050100 - SUBSIDY TO PUBLIC/PUBLIC INSTIT	22050107 - RELIGIOUS PILGRIMAGE SUBSIDY
011100100100 - Chairman	22021000 - MISCELLANEOUS EXPENSES GENER	22021024 - PREPARATION OF LOCAL GOVERNMENT DEVEL
011100100100 - Chairman	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040101 - GRANTS STATE GOVERNMENT - RECURRENT
011100100100 - Chairman	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040109 - GRANTS TO COMMUNITIES/NGOS
016200100100 - ADMINISTRATION & GENER	22020100 - TRAVEL & TRANSPORT - GENERAL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS
016200100100 - ADMINISTRATION & GENER	22020400 - MAINTENANCE SERVICES - GENERA	22020403 - MAINTENANCE OF OFFICE BUILDING
016200100100 - ADMINISTRATION & GENER	22020400 - MAINTENANCE SERVICES - GENERA	22020405 - MAINTENANCE OF PLANTS / GENERATORS
016200100100 - ADMINISTRATION & GENER	22020400 - MAINTENANCE SERVICES - GENERA	22020406 - OTHER MAINTENANCE SERVICES
016200100100 - ADMINISTRATION & GENER	22020600 - OTHER SERVICES - GENERAL	22020601 - SECURITY SERVICES
016200100100 - ADMINISTRATION & GENER	22020600 - OTHER SERVICES - GENERAL	22020605 - CLEANING AND FUMIGATION SERVICES
016200100100 - ADMINISTRATION & GENER	22020800 - FUEL & LUBRICANTS - GENERAL	22020802 - OTHER TRANSPORT EQUIPMENT FUEL
016200100100 - ADMINISTRATION & GENER	22020700 - CONSULTING & PROFESSIONAL SER	22020702 - INFORMATION TECHNOLOGY CONSULT
016200100100 - ADMINISTRATION & GENER	22020800 - FUEL & LUBRICANTS - GENERAL	22020803 - PLANT / GENERATOR FUEL COST
016200100100 - ADMINISTRATION & GENER	22020900 - FINANCIAL CHARGES - GENERAL	22020901 - BANK CHARGES : OTHER THAN INTEREST
016200100100 - ADMINISTRATION & GENER	22021000 - MISCELLANEOUS EXPENSES GENER	22021004 - MEDICAL EXPENSES : LOCAL
016200100100 - ADMINISTRATION & GENER	22021000 - MISCELLANEOUS EXPENSES GENER	22021009 - SPORTING ACTIVITIES
016200100100 - ADMINISTRATION & GENER	22021000 - MISCELLANEOUS EXPENSES GENER	22021014 - ANNUAL BUDGET EXPENSES AND ADMINISTRA
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040101 - GRANTS STATE GOVERNMENT - RECURRENT
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR

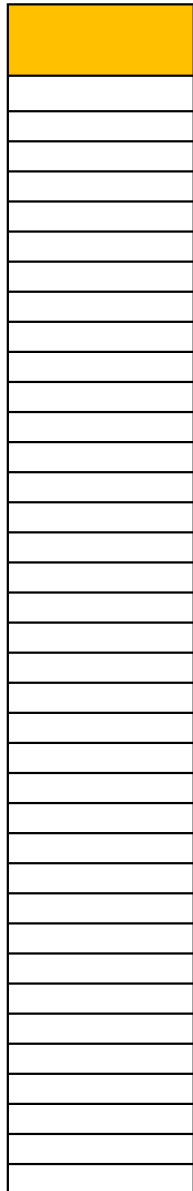
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22021000 - MISCELLANEOUS EXPENSES GENER	22021007 - WELFARE PACKAGES
016200100100 - ADMINISTRATION & GENER	22040100 - LOCAL GRANTS AND CONTRIBUTIOI	22040105 - GRANTS TO GOVERNMENT AGENCIES - RECUR
016200100100 - ADMINISTRATION & GENER	22021000 - MISCELLANEOUS EXPENSES GENER	22021008 - SUBSCRIPTION TO PROFESSIONAL BODIES
021500100100 - DEPARTMENT OF AGRICULT	22020100 - TRAVEL & TRANSPORT - GENERAL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS
021500100100 - DEPARTMENT OF AGRICULT	22020400 - MAINTENANCE SERVICES - GENERA	22020401 - MAINTENANCE OF MOTOR VEHICLE
021500100100 - DEPARTMENT OF AGRICULT	22020400 - MAINTENANCE SERVICES - GENERA	22020402 - MAINTENANCE OF OFFICE FURNITURE
021500100100 - DEPARTMENT OF AGRICULT	22020500 - TRAINING - GENERAL	22020501 - LOCAL TRAINING
021500100100 - DEPARTMENT OF AGRICULT	22021000 - MISCELLANEOUS EXPENSES GENER	22021001 - REFRESHMENT AND MEALS
021500100100 - DEPARTMENT OF AGRICULT	22020200 - UTILITIES - GENERAL	22020208 - SOFTWARE CHARGES / LICENSE RENTALS
022000100100 - DEPARTMENT FINANCE AND	22020100 - TRAVEL & TRANSPORT - GENERAL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS
022000100100 - DEPARTMENT FINANCE AND	22020400 - MAINTENANCE SERVICES - GENERA	22020401 - MAINTENANCE OF MOTOR VEHICLE
022000100100 - DEPARTMENT FINANCE AND	22020400 - MAINTENANCE SERVICES - GENERA	22020402 - MAINTENANCE OF OFFICE FURNITURE
022000100100 - DEPARTMENT FINANCE AND	22020500 - TRAINING - GENERAL	22020501 - LOCAL TRAINING
022000100100 - DEPARTMENT FINANCE AND	22020700 - CONSULTING & PROFESSIONAL SER	22020701 - FINANCIAL CONSULTING
022000100100 - DEPARTMENT FINANCE AND	22020700 - CONSULTING & PROFESSIONAL SER	22020709 - RESEARCH SERVICES
022000100100 - DEPARTMENT FINANCE AND	22021000 - MISCELLANEOUS EXPENSES GENER	22021001 - REFRESHMENT AND MEALS
022000100100 - DEPARTMENT FINANCE AND	22021000 - MISCELLANEOUS EXPENSES GENER	22021007 - WELFARE PACKAGES
023800100100 - DEPARTMENT OF BUDGET,	22020100 - TRAVEL & TRANSPORT - GENERAL	22020102 - LOCAL TRAVEL AND TRANSPORT - OTHERS
023800100100 - DEPARTMENT OF BUDGET,	22020400 - MAINTENANCE SERVICES - GENERA	22020401 - MAINTENANCE OF MOTOR VEHICLE
023800100100 - DEPARTMENT OF BUDGET,	22020400 - MAINTENANCE SERVICES - GENERA	22020402 - MAINTENANCE OF OFFICE FURNITURE
023800100100 - DEPARTMENT OF BUDGET,	22020500 - TRAINING - GENERAL	22020501 - LOCAL TRAINING
023800100100 - DEPARTMENT OF BUDGET,	22020600 - OTHER SERVICES - GENERAL	22020610 - OTHER SERVICES
023800100100 - DEPARTMENT OF BUDGET,	22021000 - MISCELLANEOUS EXPENSES GENER	22021014 - ANNUAL BUDGET EXPENSES AND ADMINISTRA

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget	
19,800,000.00	10,000,000.00			30,000,000.00	
0.00	0.00			20,000,000.00	
0.00	0.00			40,000.00	
5,000,000.00	0.00			1,000,000.00	
2,000,000.00	0.00			2,200,000.00	
0.00	0.00			100,000.00	
500,000.00	0.00			5,500,000.00	
5,000,000.00	0.00			2,000,000.00	
5,000,000.00	0.00			5,000,000.00	
20,000,000.00	0.00			20,500,000.00	
5,000,000.00	0.00			10,000,000.00	
1,800,000.00	0.00			50,000,000.00	
14,000,000.00	0.00			15,000,000.00	
1,000,000.00	0.00			15,000,000.00	
2,000,000.00	0.00			5,000,000.00	
200,000,000.00	0.00			10,000,000.00	
3,000,000.00	0.00			5,000,000.00	
50,000,000.00	0.00			55,000,000.00	
5,103,126,329.00	0.00			6,004,200,800.00	
9,000,000.00	0.00			10,000,000.00	
800,000.00	1,000,000.00			2,500,000.00	
0.00	0.00			10,000,000.00	
0.00	0.00			1,000,000.00	
0.00	0.00			20,000,000.00	
0.00	500,000,000.00			1,000,000,000.00	
0.00	0.00			2,000,000.00	
0.00	500,000.00			700,000.00	
0.00	0.00			10,000,000.00	
0.00	0.00			600,000.00	
0.00	0.00			2,000,000.00	
0.00	0.00			10,000,000.00	
0.00	0.00			1,000,000.00	
7,200,000.00	12,000,000.00			13,200,000.00	
0.00	0.00			100,000,000.00	
10,000,000.00	50,000,000.00			55,000,000.00	
10,000,000.00	4,800,000.00			5,200,000.00	
300,000.00	0.00			2,000,000,000.00	

	3,000,000.00			50,000,000.00
0.00	0.00			20,000,000.00
0.00	0.00			100,000,000.00
0.00	0.00			5,000,000.00
0.00	0.00			10,000,000.00
0.00	0.00			10,000,000.00
0.00	0.00			19,800,000.00
0.00	0.00			9,500,000.00
0.00	0.00			12,000,000.00
0.00	0.00			5,600,000.00
0.00	0.00			10,000,000.00
150,000,000.00	672,830,000.00			1,000,000,000.00
600,000.00	300,000.00			660,000.00
600,000.00	600,000.00			660,000.00
1,000,000.00	200,000.00			1,100,000.00
1,000,000.00	240,000.00			1,100,000.00
2,000,000.00	900,000.00			2,200,000.00
2,400,000.00	100,000.00			26,400,000.00
24,000,000.00	0.00			20,000,000.00
100,000,000.00	500,000.00			1,000,000.00
240,000.00	120,000.00			500,000.00
300,000.00	130,000.00			330,000.00
500,000.00	550,000.00			550,000.00
400,000.00	200,000.00			440,000.00
500,000.00	120,000.00			550,000.00
1,000,000.00	240,000.00			1,100,000.00
2,000,000.00	200,000.00			2,200,000.00
1,000,000.00	500,000.00			1,100,000.00
2,000,000.00	1,600,000.00			2,200,000.00
2,000,000.00	500,000.00			2,200,000.00
150,000,000.00	0.00			5,000,000.00
20,000,000.00	500,000.00			500,000.00
15,000,000.00	100,000.00			500,000.00
400,000.00	0.00			440,000.00
4,000,000.00	105,000.00			440,000.00
240,000.00	0.00			224,000.00
1,500,000.00	126,000.00			1,650,000.00
1,500,000.00	0.00			1,650,000.00
2,000,000.00	100,000.00			10,000,000.00

Function Code	Location Code	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to			2026 Approved Budget	
70111	#N/A	18,810,000.00	19,800,000.00	10,000,000.00	0.00	0.00	30,000,000.00	0.00
70111	#N/A	0.00	0.00	0.00	0.00	0.00	20,000,000.00	0.00
70111	41120706	0.00	0.00	0.00	0.00	0.00	40,000.00	0.00
70111	41120706	10,000,000.00	5,000,000.00	0.00	0.00	0.00	1,000,000.00	0.00
70111	41120706	240,588.33	2,000,000.00	0.00	0.00	0.00	2,200,000.00	0.00
70111	41120706	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00
70111	41120706	475,475.00	500,000.00	0.00	0.00	0.00	5,500,000.00	0.00
70111	41120706	2,800,000.00	5,000,000.00	0.00	0.00	0.00	2,000,000.00	0.00
70111	41120706	2,000,000.00	5,000,000.00	0.00	0.00	0.00	5,000,000.00	0.00
70111	41120706	0.00	20,000,000.00	0.00	0.00	0.00	20,500,000.00	0.00
70111	41120706	109,120,346.14	5,000,000.00	0.00	0.00	0.00	10,000,000.00	0.00
70111	41120706	0.00	1,800,000.00	0.00	0.00	0.00	50,000,000.00	0.00
70111	41120706	27,294,763.34	14,000,000.00	0.00	0.00	0.00	15,000,000.00	0.00
70111	41120706	1,000,000.00	1,000,000.00	0.00	0.00	0.00	15,000,000.00	0.00
70111	41120706	0.00	2,000,000.00	0.00	0.00	0.00	5,000,000.00	0.00
70111	41120706	0.00	200,000,000.00	0.00	0.00	0.00	10,000,000.00	0.00
70111	41120706	0.00	3,000,000.00	0.00	0.00	0.00	5,000,000.00	0.00
70111	41120706	0.00	50,000,000.00	0.00	0.00	0.00	55,000,000.00	0.00
70111	41120706	#####	#####	0.00	0.00	0.00	6,004,200,800.00	0.00
70111	41120706	9,000,000.00	9,000,000.00	0.00	0.00	0.00	10,000,000.00	0.00
70133	#N/A	1,199,660.00	800,000.00	1,000,000.00	0.00	0.00	2,500,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	10,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	20,000,000.00	0.00
70133	#N/A	0.00	0.00	500,000,000.00	0.00	0.00	1,000,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00
70133	#N/A	0.00	0.00	500,000.00	0.00	0.00	700,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	10,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	600,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	10,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00
70133	#N/A	0.00	7,200,000.00	12,000,000.00	0.00	0.00	13,200,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	100,000,000.00	0.00
70133	#N/A	0.00	10,000,000.00	50,000,000.00	0.00	0.00	55,000,000.00	0.00
70133	#N/A	0.00	10,000,000.00	4,800,000.00	0.00	0.00	5,200,000.00	0.00
70133	#N/A	0.00	300,000.00	0.00	0.00	0.00	2,000,000,000.00	0.00

70133	#N/A	0.00	0.00	3,000,000.00	0.00	0.00	50,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	20,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	100,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	10,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	10,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	19,800,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	9,500,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	12,000,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	5,600,000.00	0.00
70133	#N/A	0.00	0.00	0.00	0.00	0.00	10,000,000.00	0.00
70133	#N/A	0.00	150,000,000.00	672,830,000.00	0.00	0.00	1,000,000,000.00	0.00
70133	#N/A	659,450.00	600,000.00	300,000.00	0.00	0.00	660,000.00	0.00
70133	#N/A	659,450.00	600,000.00	600,000.00	0.00	0.00	660,000.00	0.00
70133	#N/A	400,000.00	1,000,000.00	200,000.00	0.00	0.00	1,100,000.00	0.00
70133	#N/A	1,500,000.00	1,000,000.00	240,000.00	0.00	0.00	1,100,000.00	0.00
70133	#N/A	2,719,640.00	2,000,000.00	900,000.00	0.00	0.00	2,200,000.00	0.00
70133	#N/A	1,000,000.00	2,400,000.00	100,000.00	0.00	0.00	26,400,000.00	0.00
70133	#N/A	1,000,000.00	24,000,000.00	0.00	0.00	0.00	20,000,000.00	0.00
70133	41120706	142,846.00	100,000,000.00	500,000.00	0.00	0.00	1,000,000.00	0.00
70133	41120706	322,446.67	240,000.00	120,000.00	0.00	0.00	500,000.00	0.00
70133	41120706	150,000.00	300,000.00	130,000.00	0.00	0.00	330,000.00	0.00
70133	41120706	117,333.33	500,000.00	550,000.00	0.00	0.00	550,000.00	0.00
70133	41120706	113,666.67	400,000.00	200,000.00	0.00	0.00	440,000.00	0.00
70133	41120706	0.00	500,000.00	120,000.00	0.00	0.00	550,000.00	0.00
70133	#N/A	55,000,000.00	1,000,000.00	240,000.00	0.00	0.00	1,100,000.00	0.00
70133	41120706	363,916.67	2,000,000.00	200,000.00	0.00	0.00	2,200,000.00	0.00
70133	41120706	811,965.00	1,000,000.00	500,000.00	0.00	0.00	1,100,000.00	0.00
70133	41120706	3,000,000.00	2,000,000.00	1,600,000.00	0.00	0.00	2,200,000.00	0.00
70133	41120706	19,716,276.38	2,000,000.00	500,000.00	0.00	0.00	2,200,000.00	0.00
70133	41120706	19,716,276.38	150,000,000.00	0.00	0.00	0.00	5,000,000.00	0.00
70133	41120706	19,716,276.38	20,000,000.00	500,000.00	0.00	0.00	500,000.00	0.00
70133	41120706	5,080,584.23	15,000,000.00	100,000.00	0.00	0.00	500,000.00	0.00
70133	#N/A	263,340.00	400,000.00	0.00	0.00	0.00	440,000.00	0.00
70133	41120706	263,340.00	4,000,000.00	105,000.00	0.00	0.00	440,000.00	0.00
70133	41120706	120,000.00	240,000.00	0.00	0.00	0.00	224,000.00	0.00
70133	41120706	0.00	1,500,000.00	126,000.00	0.00	0.00	1,650,000.00	0.00
70133	41120706	1,500,000.00	1,500,000.00	0.00	0.00	0.00	1,650,000.00	0.00
70133	41120706	7,200,000.00	2,000,000.00	100,000.00	0.00	0.00	10,000,000.00	0.00



Admin Code	Economic Code	Function	Location	2026 Approved Budget
011100000000	22020101	70111	#N/A	30,000,000.00
011100000000	22020102	70111	#N/A	20,000,000.00
011100000000	22020205	70111	41120706	40,000.00
011100000000	22020201	70111	41120706	1,000,000.00
011100000000	22020203	70111	41120706	2,200,000.00
011100000000	22020208	70111	41120706	100,000.00
011100000000	22020301	70111	41120706	5,500,000.00
011100000000	22020401	70111	41120706	2,000,000.00
011100000000	22020402	70111	41120706	5,000,000.00
011100000000	22020404	70111	41120706	20,500,000.00
011100000000	22020501	70111	41120706	10,000,000.00
011100000000	22020604	70111	41120706	50,000,000.00
011100000000	22020607	70111	41120706	15,000,000.00
011100000000	22021001	70111	41120706	15,000,000.00
011100000000	22021032	70111	41120706	5,000,000.00
011100000000	22021038	70111	41120706	10,000,000.00
011100000000	22050107	70111	41120706	5,000,000.00
011100000000	22021024	70111	41120706	55,000,000.00
011100000000	22040101	70111	41120706	6,004,200,800.00
011100000000	22040109	70111	41120706	10,000,000.00
016200000000	22020102	70133	#N/A	2,500,000.00
016200000000	22020403	70133	#N/A	10,000,000.00
016200000000	22020405	70133	#N/A	1,000,000.00
016200000000	22020406	70133	#N/A	20,000,000.00
016200000000	22020601	70133	#N/A	1,000,000,000.00
016200000000	22020605	70133	#N/A	2,000,000.00
016200000000	22020802	70133	#N/A	700,000.00
016200000000	22020702	70133	#N/A	10,000,000.00
016200000000	22020803	70133	#N/A	600,000.00
016200000000	22020901	70133	#N/A	2,000,000.00
016200000000	22021004	70133	#N/A	10,000,000.00
016200000000	22021009	70133	#N/A	1,000,000.00
016200000000	22021014	70133	#N/A	13,200,000.00
016200000000	22040101	70133	#N/A	100,000,000.00
016200000000	22040105	70133	#N/A	55,000,000.00
016200000000	22040105	70133	#N/A	5,200,000.00
016200000000	22040105	70133	#N/A	2,000,000,000.00

	01620000000	22040105	70133	#N/A	50,000,000.00
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	01620000000	22040105	70133	#N/A	5,000,000.00
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	01620000000	22040105	70133	#N/A	9,500,000.00
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	01620000000	22040105	70133	#N/A	660,000.00
	01620000000	22040105	70133	#N/A	1,100,000.00
	01620000000	22040105	70133	#N/A	1,100,000.00
	01620000000	22021007	70133	#N/A	2,200,000.00
	01620000000	22040105	70133	#N/A	26,400,000.00
	01620000000	22021008	70133	#N/A	20,000,000.00
	02150000000	22020102	70133	41120706	1,000,000.00
	02150000000	22020401	70133	41120706	500,000.00
	02150000000	22020402	70133	41120706	330,000.00
	02150000000	22020501	70133	41120706	550,000.00
	02150000000	22021001	70133	41120706	440,000.00
	02150000000	22020208	70133	41120706	550,000.00
	02200000000	22020102	70133	#N/A	1,100,000.00
	02200000000	22020401	70133	41120706	2,200,000.00
	02200000000	22020402	70133	41120706	1,100,000.00
	02200000000	22020501	70133	41120706	2,200,000.00
	02200000000	22020701	70133	41120706	2,200,000.00
	02200000000	22020709	70133	41120706	5,000,000.00
	02200000000	22021001	70133	41120706	500,000.00
	02200000000	22021007	70133	41120706	500,000.00
	02380000000	22020102	70133	#N/A	440,000.00
	02380000000	22020401	70133	41120706	440,000.00
	02380000000	22020402	70133	41120706	224,000.00
	02380000000	22020501	70133	41120706	1,650,000.00
	02380000000	22020610	70133	41120706	1,650,000.00
	02380000000	22021014	70133	41120706	10,000,000.00

Project Description (Narrative)

Receipt Description (Narrative)

411207 - Ikwo Local Government, Ebonyi State: 2026 B

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	9,979,869,266
VAT	6,211,778,882
Other FAAC	63,944,857
LG IGR	1,434,100,000
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	17,689,693,004

Expenditure by Economic	2026 Budget
Personnel	2,562,589,767
Grants / Contributions to State	6,104,200,800
Other Recurrent	4,740,434,000
Capital	2,786,800,000
Total Expenditure	16,194,024,567

Expenditure by Sector	2026 Budget
Education	2,213,514,325
Health	343,934,905
Other Social	-
Agriculture	90,289,526
Other Economic	191,155,127
Administration	14,850,799,121
Law and Justice	-
Total Expenditure	17,689,693,004

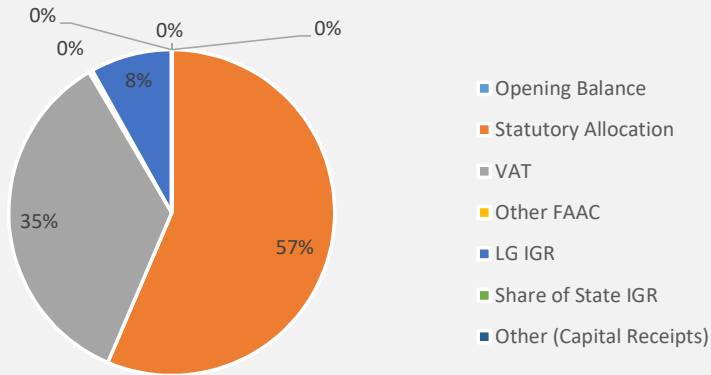
Expenditure by Capital Project (10 Largest Projects)
CONSTRUCTION OF THE INTERNAL ROAD ARO CAMP-EKPELU -EGUNKWO- AMAINYIMA –
CONSTRUCTION OF IKWO-NOYO CITY PROJECT PHASE ONE
Provision for counter part funding joint project
Inter locking of chairman’s Residential quarters premises
PURCHASE OF 60 NOS SECURITY MOTOR CYCLES FOR IKWO LGA
Purchase of 100 nos motorcycle for youth empowerment in Ikwo LGA
CONSTRUCTION OF SKILL ACQUISITION CENTRE AT IKWO LGA H/QTRS.
GRADING / LATERITIN OF 2.5KM NWANoyo LODGE ROAD
Grant to Development Centres
Purchase of 30 nos sewing machine for women empowerment in Ikwo L.G.A
<i>Other Capital Projects</i>
Total

Budget Overview

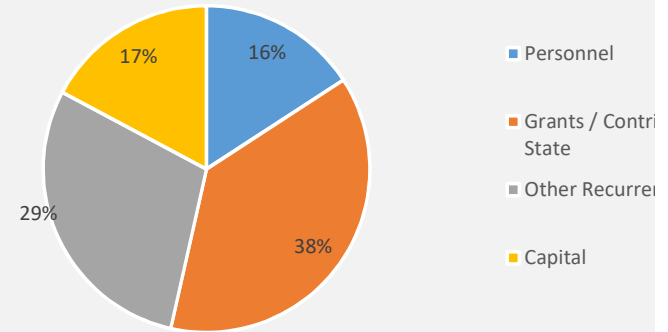
Capital Expenditure	Expenditure by Ward	2026 Budget - Total Expenditure	
		Total Expenditure	Capital Expenditure
300,000,000	Ama Inyima	62,000,000.00	62,000,000.00
200,000,000	Echialike	160,000,000.00	160,000,000.00
200,000,000	Eka Awoke	110,000,000.00	110,000,000.00
150,000,000	Ekpanwudele	50,000,000.00	50,000,000.00
150,000,000	Ekpelu	520,000,000.00	520,000,000.00
133,000,000	Enyibichiri	6,264,774,800.00	10,000,000.00
120,000,000	Etam	230,000,000.00	230,000,000.00
120,000,000	Igbudu I	50,000,000.00	50,000,000.00
110,000,000	Igbudu II	-	-
1,103,800,000	Inyimagu I	50,000,000.00	50,000,000.00
2,786,800,000	Inyimagu II	-	-
	Ndiagu Amagu I	10,000,000.00	10,000,000.00
	Ndiagu Amagu II	265,000,000.00	265,000,000.00
	Ndiagu Echara I	1,791,468,437.00	1,791,468,437.00
	Ndiagu Echara II	100,000,000.00	100,000,000.00
	Ndufu Amagu	170,000,000.00	170,000,000.00
	Ndufu Amagu I	-	-
	Ndufu Awke	-	-
	Ndufu Echara	342,000,000.00	342,000,000.00
	Noye Alike	362,000,000.00	362,000,000.00

411207 - Ikwo Local Government, Ebonyi State: 2026 Budget Overview

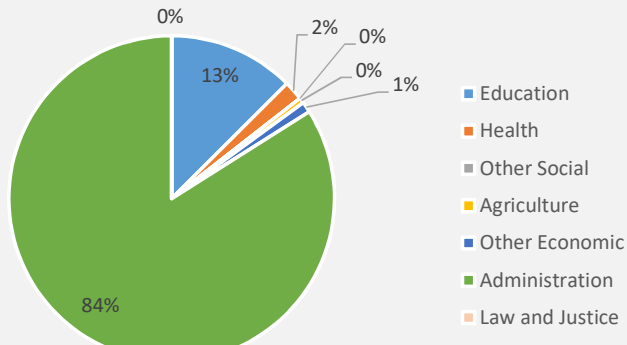
Where is the Money coming from?



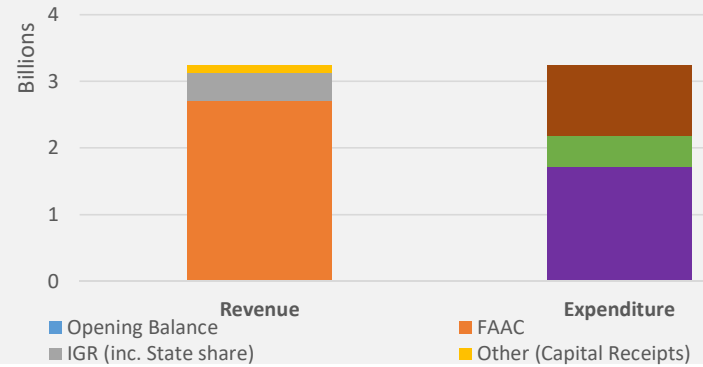
What is the Money being spent On?



Who is Spending the Money?



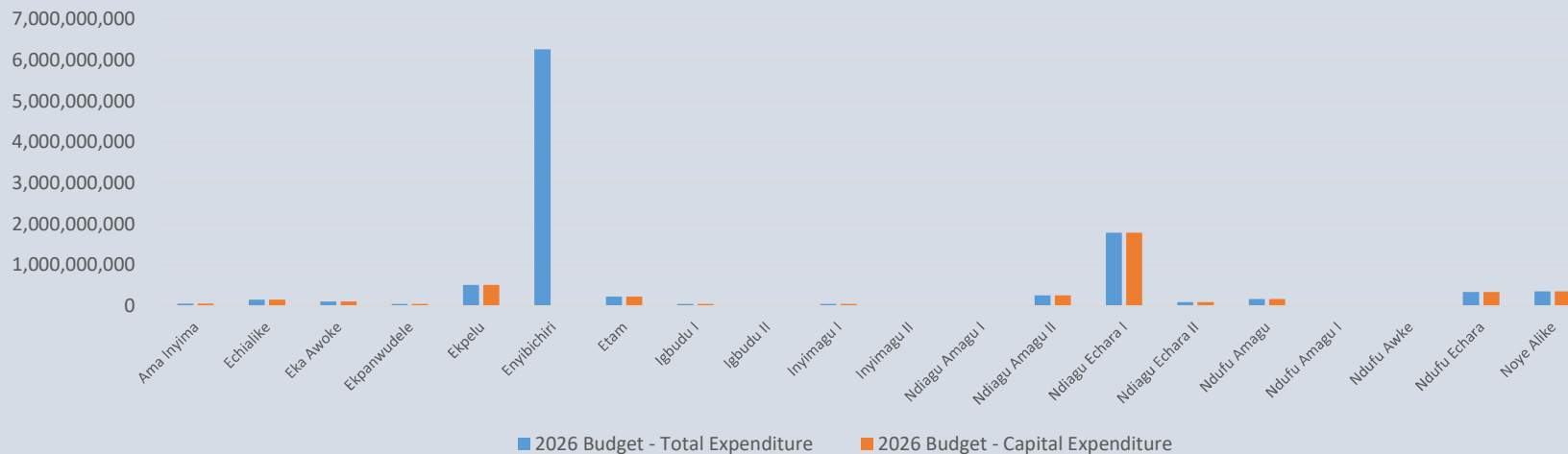
Inflows and Outflows



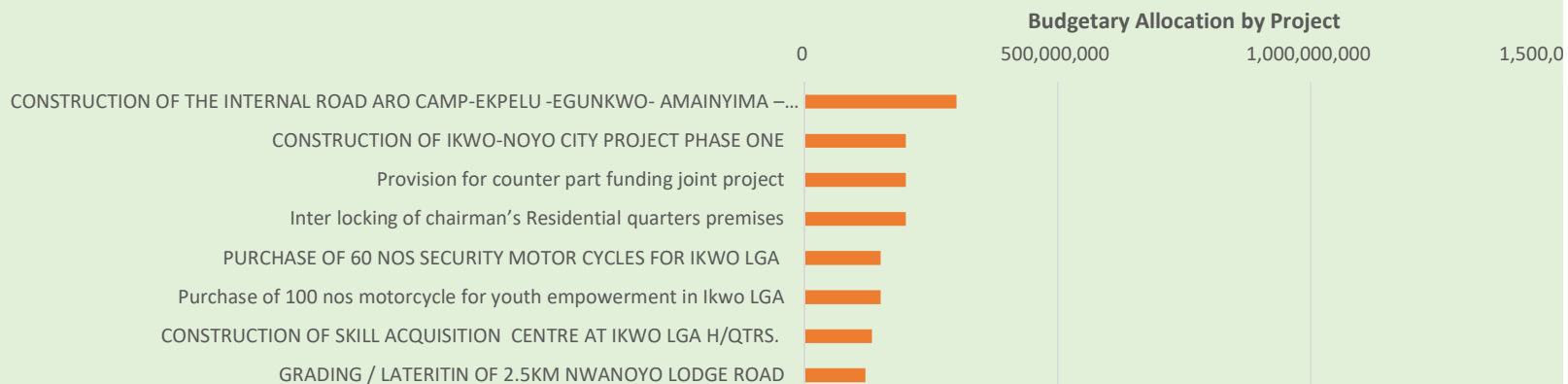
■ Personnel
■ Other Recurrent

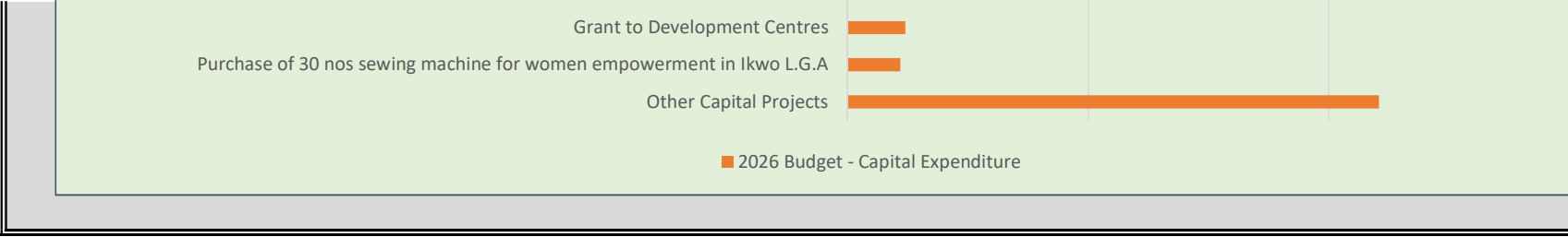
■ Grants / Contributions to
■ Capital

Where is the Money being Spent?



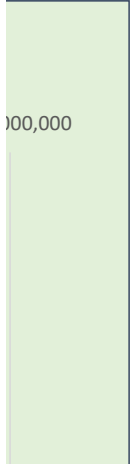
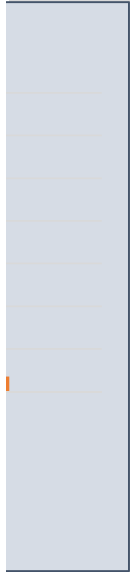
What Capital Projects are being Implemented (ten largest projects)?

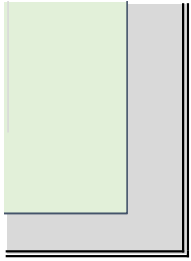




Contributions to rent

State





411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Summary

Item	2024 Full Year Actuals	2025 Approved Budget
Opening Balance		
Recurrent Revenue	11,578,533,915.00	15,333,266,579.80
11 - GOVERNMENT SHARE OF FAAC	3,707,167,915.00	6,120,831,604.80
12 - INDEPENDENT REVENUE	7,871,366,000.00	9,212,434,975.00
Recurrent Expenditure	3,610,777,287.11	8,825,682,367.01
21 - PERSONNEL COST	2,174,431,489.92	2,857,086,038.01
22 - OTHER RECURRENT COSTS	1,436,345,797.19	5,968,596,329.00
Transfer to Capital Account	7,967,756,627.89	6,507,584,212.79
Capital Receipts	-	-
13 - AID AND GRANTS	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-
23 - CAPITAL EXPENDITURE	2,685,000,000.00	6,015,685,263.64
Total Revenue (including OB)	11,578,533,915.00	15,333,266,579.80
Total Expenditure	6,295,777,287.11	14,841,367,630.65
Closing Balance	5,282,756,627.89	491,898,949.15

2025 Performance January to June			2026 Approved Budget	
3,652,951,873.68	-	-	17,689,693,004.47	-
3,652,891,873.68	-	-	16,255,593,004.47	-
60,000.00	-	-	1,434,100,000.00	-
2,272,192,909.82	-	-	13,407,224,566.61	-
1,006,881,909.82	-	-	2,562,589,766.61	-
1,265,311,000.00	-	-	10,844,634,800.00	-
1,380,758,963.86	-	-	4,282,468,437.86	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,749,805,287.84	-	-	2,786,800,000.00	-
3,652,951,873.68	-	-	17,689,693,004.47	-
4,021,998,197.66	-	-	16,194,024,566.61	-
- 369,046,323.98	-	-	1,495,668,437.86	-

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411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure
	<i>Total Expenditure</i>	<i>2,562,589,766.61</i>
010000000000	ADMINISTRATION SECTOR	39,569,884.23
011100000000	OFFICE OF THE LG CHAIRMAN	6,151,149.74
011100100100	Chairman	6,151,149.74
016200000000	ADMINISTRATION & GENERAL SERVICES	33,418,734.49
016200100100	ADMINISTRATION & GENERAL SERVICES	33,418,734.49
020000000000	ECONOMIC SECTOR	109,230,652.56
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	54,919,525.68
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	54,919,525.68
022000000000	DEPARTMENT FINANCE AND SUPPLIES	27,696,902.68
022000100100	DEPARTMENT FINANCE AND SUPPLIES	27,696,902.68
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22,438,616.50
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	22,438,616.50
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	4,175,607.70
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	4,175,607.70
025200000000	WATER, SANITATION & HYGIENE (WASH)	-
025200100100	WATER, SANITATION & HYGIENE (WASH)	-
050000000000	SOCIAL SECTOR	2,413,789,229.82
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SP	2,209,604,324.78
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AN	50,867,648.08
051702600100	PRIMARY SCHOOL TEACHERS	2,158,736,676.70
052100000000	DEPARMENT OF PRIMARY HEALTH CARE (PHC)	204,184,905.04
052100100200	ENVIRONMENTAL HEALTH UNIT	204,184,905.04

Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
10,844,634,800.00	13,407,224,566.61	4,282,468,437.00	17,689,693,003.61
10,802,760,800.00	10,842,330,684.23	4,008,468,437.00	14,850,799,121.23
6,265,540,800.00	6,271,691,949.74	4,008,468,437.00	10,280,160,386.74
6,265,540,800.00	6,271,691,949.74	4,008,468,437.00	10,280,160,386.74
4,537,220,000.00	4,570,638,734.49	-	4,570,638,734.49
4,537,220,000.00	4,570,638,734.49	-	4,570,638,734.49
35,214,000.00	144,444,652.56	137,000,000.00	281,444,652.56
3,370,000.00	58,289,525.68	32,000,000.00	90,289,525.68
3,370,000.00	58,289,525.68	32,000,000.00	90,289,525.68
14,800,000.00	42,496,902.68	35,000,000.00	77,496,902.68
14,800,000.00	42,496,902.68	35,000,000.00	77,496,902.68
2,090,000.00	24,528,616.50	60,000,000.00	84,528,616.50
2,090,000.00	24,528,616.50	60,000,000.00	84,528,616.50
14,954,000.00	19,129,607.70	-	19,129,607.70
14,954,000.00	19,129,607.70	-	19,129,607.70
-	-	10,000,000.00	10,000,000.00
-	-	10,000,000.00	10,000,000.00
6,660,000.00	2,420,449,229.82	137,000,000.00	2,557,449,229.82
3,910,000.00	2,213,514,324.78	-	2,213,514,324.78
3,910,000.00	54,777,648.08	-	54,777,648.08
-	2,158,736,676.70	-	2,158,736,676.70
2,750,000.00	206,934,905.04	137,000,000.00	343,934,905.04
2,750,000.00	206,934,905.04	137,000,000.00	343,934,905.04

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals
	<i>Total Revenue</i>	<i>11,578,533,915.00</i>
01000000000	ADMINISTRATION SECTOR	11,578,533,915.00
01110000000	OFFICE OF THE LG CHAIRMAN	11,578,533,915.00
011100100100	Chairman	11,578,533,915.00

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
<i><u>15,333,266,579.80</u></i>	<i><u>3,652,951,873.68</u></i>	-	-	<i><u>17,689,693,004.47</u></i>
15,333,266,579.80	3,652,951,873.68	-	-	17,689,693,004.47
15,333,266,579.80	3,652,951,873.68	-	-	17,689,693,004.47
15,333,266,579.80	3,652,951,873.68	-	-	17,689,693,004.47

-	-
-	-
-	-
-	-

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals
1	REVENUE	11,578,533,915.00
11	GOVERNMENT SHARE OF FAAC	3,707,167,915.00
1101	GOVERNMENT SHARE OF FAAC	3,707,167,915.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,623,145,339.00
11010101	STATUTORY ALLOCATION	1,623,145,339.00
110102	LOCAL GOVERNMENT SHARE OF VAT	1,322,999,798.00
11010201	SHARE OF VAT	1,322,999,798.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	761,022,778.00
11010301	Electronic Money Transfer Levy (EMTL)	311,545,070.00
11010302	Exchange Gain	-
11010304	FAAC SPECIAL ALLOCATIONS	56,582,156.00
11010305	Excess Crude	327,761,383.00
11010306	Ecological Fund	65,134,169.00
12	INDEPENDENT REVENUE	7,871,366,000.00
1202	NON-TAX REVENUE	7,871,366,000.00
120201	LICENCES - GENERAL	-
12020101	Bicycle License	-
12020105	Hawker Permit License	-
12020106	Liquor License	-
12020113	Motor Cyclist License	-
12020114	Canoe Landing License	-
12020116	Kiosk License	-
12020117	Bakery House License	-
12020120	Dried Fish/Dried Meat License	-
12020121	Cold Room License	-
12020122	Butcher License	-
12020124	Goldsmith & Gold Sellers License	-
12020126	Hunting License	-
12020128	Control of Noise Permit	-
12020137	Trade License	-
12020141	Sawing License	-
12020146	Painting, Spraying and Sign writing Workshop License	-
12020147	Photo Studio License	-

12020156	Vehicle Spare parts License	-
12020159	Motor Mechanic & Car Wash Depo License	-
12020164	Sewing Institute License	-
12020165	Hair Dressing/Barbing Salon License	-
12020166	Advertisement Rate License (Sign Post)	-
120204	FEES- GENERAL	4,671,100,000.00
12020401	Survey Fees	312,000,000.00
12020402	Slaughter/Abattoir Fees	283,000,000.00
12020403	Marriage Registration Fees	417,000,000.00
12020404	Naming of Streets Registration Fees	294,000,000.00
12020407	Registration of Effluent Disposal Fees	300,100,000.00
12020409	Vault Fees	409,000,000.00
12020412	Pest Control & Disinfectant Fees	300,000,000.00
12020415	General Contractor Registration Fees	808,000,000.00
12020416	Tenders Fees	-
12020418	Failing of Trees Fees	168,000,000.00
12020419	Produce Buying/Haulage Fees	390,000,000.00
12020420	Rice/Cassava Mill	22,000,000.00
12020423	Haulage Fees	-
12020424	Motor Park Fees(As applicable)	256,000,000.00
12020425	Market Fees(As applicable)	209,000,000.00
12020433	Certificate of Origin/Affidavit	320,000,000.00
12020434	Registration of Cultural Organization	183,000,000.00
120205	FINES - GENERAL	635,000,000.00
12020502	Fines on Overdue/Lost of library Books	317,000,000.00
12020504	Impounding of Stray Animal Fine	318,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2,565,266,000.00
12020804	Rent on Canteen/Conference Halls	500,000,000.00
12020807	Rent of Industrial Estates	-
12020810	Rent on Government Room	317,000,000.00
12020811	Rent on School	30,000,000.00
12020812	Hiring of ICT Centre	1,400,266,000.00
12020814	Arrears of Tenement Rate(As applicable)	318,000,000.00

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
<i>15,333,266,579.80</i>	<i>3,652,951,873.68</i>	-	-	<i>17,689,693,004.47</i>
<i>6,120,831,604.80</i>	<i>3,652,891,873.68</i>	-	-	<i>16,255,593,004.47</i>
6,120,831,604.80	3,652,891,873.68	-	-	16,255,593,004.47
936,323,210.00	3,627,213,302.51	-	-	9,979,869,265.52
936,323,210.00	3,627,213,302.51	-	-	9,979,869,265.52
4,737,980.80	-	-	-	6,211,778,882.20
4,737,980.80	-	-	-	6,211,778,882.20
5,179,770,414.00	25,678,571.17	-	-	63,944,856.75
99,313,240.00	17,015,155.59	-	-	37,433,342.37
-	5,300,000.00	-	-	11,666,000.00
3,630,000,000.00	-	-	-	4,630,000.00
1,408,224,927.00	-	-	-	2,816,000.00
42,232,247.00	3,363,415.58	-	-	7,399,514.38
9,212,434,975.00	60,000.00	-	-	1,434,100,000.00
9,212,434,975.00	60,000.00	-	-	1,434,100,000.00
-	-	-	-	116,100,000.00
-	-	-	-	2,000,000.00
-	-	-	-	5,000,000.00
-	-	-	-	10,000,000.00
-	-	-	-	500,000.00
-	-	-	-	600,000.00
-	-	-	-	6,000,000.00
-	-	-	-	1,000,000.00
-	-	-	-	5,000,000.00
-	-	-	-	500,000.00
-	-	-	-	7,000,000.00
-	-	-	-	500,000.00
-	-	-	-	1,000,000.00
-	-	-	-	1,000,000.00
-	-	-	-	10,000,000.00
-	-	-	-	5,000,000.00
-	-	-	-	20,000,000.00
-	-	-	-	5,000,000.00

-	-	-	-	10,000,000.00
-	-	-	-	1,000,000.00
-	-	-	-	10,000,000.00
-	-	-	-	10,000,000.00
-	-	-	-	5,000,000.00
5,924,340,000.00	60,000.00	-	-	749,500,000.00
497,640,000.00	-	-	-	1,000,000.00
339,700,000.00	-	-	-	200,000,000.00
479,600,000.00	-	-	-	500,000.00
325,000,000.00	-	-	-	500,000.00
436,600,000.00	-	-	-	1,000,000.00
469,000,000.00	-	-	-	1,000,000.00
342,800,000.00	-	-	-	300,000.00
968,000,000.00	-	-	-	2,000,000.00
-	-	-	-	500,000.00
489,400,000.00	-	-	-	1,000,000.00
425,000,000.00	-	-	-	2,000,000.00
44,500,000.00	-	-	-	50,000,000.00
-	-	-	-	500,000.00
274,500,000.00	-	-	-	-
243,000,000.00	-	-	-	20,000,000.00
350,000,000.00	-	-	-	-
239,600,000.00	60,000.00	-	-	469,200,000.00
732,000,000.00	-	-	-	700,000.00
372,000,000.00	-	-	-	500,000.00
360,000,000.00	-	-	-	200,000.00
2,556,094,975.00	-	-	-	567,800,000.00
480,003,000.00	-	-	-	500,000,000.00
530,261,000.00	-	-	-	1,000,000.00
571,427,760.00	-	-	-	1,000,000.00
340,000,000.00	-	-	-	10,000,000.00
602,031,715.00	-	-	-	5,800,000.00
32,371,500.00	-	-	-	50,000,000.00

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>17,689,693,004.47</i>
01	FEDERATION ACCOUNT	16,255,593,004.47
011	FAAC DIRECT ALLOCATION	16,255,593,004.47
01101	FAAC DIRECT ALLOCATION	16,255,593,004.47
02	CONSOLIDATED REVENUE FUND	1,434,100,000.00
021	MAIN ENVELOP	1,434,100,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	1,434,100,000.00

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Capital Receipts

Receipt Description	Economic Code	2024 Full Year Actuals
Total Capital Receipts		-

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
-	-	-	-	-

-	-

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals
	<i>Total Expenditure</i>	<i>6,295,777,287.11</i>
01000000000	ADMINISTRATION SECTOR	3,532,149,176.81
01110000000	OFFICE OF THE LG CHAIRMAN	3,500,534,336.81
011100100100	Chairman	3,500,534,336.81
01620000000	ADMINISTRATION & GENERAL SERVICES	31,614,840.00
016200100100	ADMINISTRATION & GENERAL SERVICES	31,614,840.00
02000000000	ECONOMIC SECTOR	933,859,721.07
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	243,478,268.76
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	243,478,268.76
02200000000	DEPARTMENT FINANCE AND SUPPLIES	599,831,125.44
022000100100	DEPARTMENT FINANCE AND SUPPLIES	599,831,125.44
02340000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	74,000,154.87
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	74,000,154.87
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	16,550,172.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	16,550,172.00
02520000000	WATER, SANITATION & HYGIENE (WASH)	-
025200100100	WATER, SANITATION & HYGIENE (WASH)	-
05000000000	SOCIAL SECTOR	1,829,768,389.23
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SP	1,476,701,208.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AN	284,356,901.19
051702600100	PRIMARY SCHOOL TEACHERS	1,192,344,306.81
05210000000	DEPARMENT OF PRIMARY HEALTH CARE (PHC)	353,067,181.23
052100100200	ENVIRONMENTAL HEALTH UNIT	353,067,181.23

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
14,841,367,630.65	4,021,998,197.66	-	-	17,689,693,003.61
11,229,038,076.64	2,834,272,771.32	-	-	14,850,799,121.23
10,998,704,756.64	1,575,543,291.32	-	-	10,280,160,386.74
10,998,704,756.64	1,575,543,291.32	-	-	10,280,160,386.74
230,333,320.00	1,258,729,480.00	-	-	4,570,638,734.49
230,333,320.00	1,258,729,480.00	-	-	4,570,638,734.49
1,216,509,657.59	372,493,955.09	-	-	281,444,652.56
368,102,644.09	149,170,649.09	-	-	90,289,525.68
368,102,644.09	149,170,649.09	-	-	90,289,525.68
653,358,533.30	165,424,994.00	-	-	77,496,902.68
653,358,533.30	165,424,994.00	-	-	77,496,902.68
127,944,988.20	44,096,862.00	-	-	84,528,616.50
127,944,988.20	44,096,862.00	-	-	84,528,616.50
17,103,492.00	3,801,450.00	-	-	19,129,607.70
17,103,492.00	3,801,450.00	-	-	19,129,607.70
50,000,000.00	10,000,000.00	-	-	10,000,000.00
50,000,000.00	10,000,000.00	-	-	10,000,000.00
2,395,819,896.42	815,231,471.25	-	-	2,557,449,229.82
2,125,952,715.19	681,963,916.90	-	-	2,213,514,324.78
254,373,918.19	720,000.00	-	-	54,777,648.08
1,871,578,797.00	681,243,916.90	-	-	2,158,736,676.70
269,867,181.23	133,267,554.35	-	-	343,934,905.04
269,867,181.23	133,267,554.35	-	-	343,934,905.04

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals
	<i>Total Personnel Expenditure</i>	<i>2,174,431,489.92</i>
01000000000	ADMINISTRATION SECTOR	32,269,804.00
01110000000	OFFICE OF THE LG CHAIRMAN	9,793,164.00
011100100100	Chairman	9,793,164.00
01620000000	ADMINISTRATION & GENERAL SERVICES	22,476,640.00
016200100100	ADMINISTRATION & GENERAL SERVICES	22,476,640.00
02000000000	ECONOMIC SECTOR	436,066,286.69
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	17,631,976.09
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	17,631,976.09
02200000000	DEPARTMENT FINANCE AND SUPPLIES	396,425,830.40
022000100100	DEPARTMENT FINANCE AND SUPPLIES	396,425,830.40
02340000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	15,044,988.20
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	15,044,988.20
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	6,963,492.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	6,963,492.00
05000000000	SOCIAL SECTOR	1,706,095,399.23
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SP	1,473,468,218.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AN	281,123,911.19
051702600100	PRIMARY SCHOOL TEACHERS	1,192,344,306.81
05210000000	DEPARMENT OF PRIMARY HEALTH CARE (PHC)	232,627,181.23
052100100200	ENVIRONMENTAL HEALTH UNIT	232,627,181.23

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
<i>2,857,086,038.01</i>	<i>1,006,881,909.82</i>	-	-	<i>2,562,589,766.61</i>
30,226,484.00	12,997,483.48	-	-	39,569,884.23
9,793,164.00	738,003.48	-	-	6,151,149.74
9,793,164.00	738,003.48	-	-	6,151,149.74
20,433,320.00	12,259,480.00	-	-	33,418,734.49
20,433,320.00	12,259,480.00	-	-	33,418,734.49
471,529,657.59	180,252,955.09	-	-	109,230,652.56
16,162,644.09	7,550,649.09	-	-	54,919,525.68
16,162,644.09	7,550,649.09	-	-	54,919,525.68
433,358,533.30	161,784,994.00	-	-	27,696,902.68
433,358,533.30	161,784,994.00	-	-	27,696,902.68
15,044,988.20	7,446,862.00	-	-	22,438,616.50
15,044,988.20	7,446,862.00	-	-	22,438,616.50
6,963,492.00	3,470,450.00	-	-	4,175,607.70
6,963,492.00	3,470,450.00	-	-	4,175,607.70
2,355,329,896.42	813,631,471.25	-	-	2,413,789,229.82
2,122,702,715.19	681,243,916.90	-	-	2,209,604,324.78
251,123,918.19	-	-	-	50,867,648.08
1,871,578,797.00	681,243,916.90	-	-	2,158,736,676.70
232,627,181.23	132,387,554.35	-	-	204,184,905.04
232,627,181.23	132,387,554.35	-	-	204,184,905.04

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Overhead Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals
	<i>Total Overhead Expenditure</i>	<i>1,436,345,797.19</i>
01000000000	ADMINISTRATION SECTOR	1,289,879,372.81
01110000000	OFFICE OF THE LG CHAIRMAN	1,280,741,172.81
011100100100	Chairman	1,280,741,172.81
01620000000	ADMINISTRATION & GENERAL SERVICES	9,138,200.00
016200100100	ADMINISTRATION & GENERAL SERVICES	9,138,200.00
02000000000	ECONOMIC SECTOR	142,793,434.38
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	846,292.67
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	846,292.67
02200000000	DEPARTMENT FINANCE AND SUPPLIES	123,405,295.04
022000100100	DEPARTMENT FINANCE AND SUPPLIES	123,405,295.04
02340000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	8,955,166.67
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	8,955,166.67
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	9,586,680.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	9,586,680.00
05000000000	SOCIAL SECTOR	3,672,990.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SP	3,232,990.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AN	3,232,990.00
05210000000	DEPARMENT OF PRIMARY HEALTH CARE (PHC)	440,000.00
052100100200	ENVIRONMENTAL HEALTH UNIT	440,000.00

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
5,968,596,329.00	1,265,311,000.00	-	-	10,844,634,800.00
5,656,126,329.00	1,256,470,000.00	-	-	10,802,760,800.00
5,446,226,329.00	10,000,000.00	-	-	6,265,540,800.00
5,446,226,329.00	10,000,000.00	-	-	6,265,540,800.00
209,900,000.00	1,246,470,000.00	-	-	4,537,220,000.00
209,900,000.00	1,246,470,000.00	-	-	4,537,220,000.00
306,980,000.00	7,241,000.00	-	-	35,214,000.00
101,940,000.00	1,620,000.00	-	-	3,370,000.00
101,940,000.00	1,620,000.00	-	-	3,370,000.00
193,000,000.00	3,640,000.00	-	-	14,800,000.00
193,000,000.00	3,640,000.00	-	-	14,800,000.00
1,900,000.00	1,650,000.00	-	-	2,090,000.00
1,900,000.00	1,650,000.00	-	-	2,090,000.00
10,140,000.00	331,000.00	-	-	14,954,000.00
10,140,000.00	331,000.00	-	-	14,954,000.00
5,490,000.00	1,600,000.00	-	-	6,660,000.00
3,250,000.00	720,000.00	-	-	3,910,000.00
3,250,000.00	720,000.00	-	-	3,910,000.00
2,240,000.00	880,000.00	-	-	2,750,000.00
2,240,000.00	880,000.00	-	-	2,750,000.00

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals
	<i>Total Capital Expenditure</i>	<i>2,685,000,000.00</i>
010000000000	ADMINISTRATION SECTOR	2,210,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	2,210,000,000.00
011100100100	Chairman	2,210,000,000.00
020000000000	ECONOMIC SECTOR	355,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	225,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	225,000,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	80,000,000.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	80,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	50,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	50,000,000.00
025200000000	WATER, SANITATION & HYGIENE (WASH)	-
025200100100	WATER, SANITATION & HYGIENE (WASH)	-
050000000000	SOCIAL SECTOR	120,000,000.00
052100000000	DEPARMENT OF PRIMARY HEALTH CARE (PHC)	120,000,000.00
052100100200	ENVIRONMENTAL HEALTH UNIT	120,000,000.00

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
<i>6,015,685,263.64</i>	<i>1,749,805,287.84</i>	-	-	<i>4,282,468,437.00</i>
5,542,685,263.64	1,564,805,287.84	-	-	4,008,468,437.00
5,542,685,263.64	1,564,805,287.84	-	-	4,008,468,437.00
5,542,685,263.64	1,564,805,287.84	-	-	4,008,468,437.00
438,000,000.00	185,000,000.00	-	-	137,000,000.00
250,000,000.00	140,000,000.00	-	-	32,000,000.00
250,000,000.00	140,000,000.00	-	-	32,000,000.00
27,000,000.00	-	-	-	35,000,000.00
27,000,000.00	-	-	-	35,000,000.00
111,000,000.00	35,000,000.00	-	-	60,000,000.00
111,000,000.00	35,000,000.00	-	-	60,000,000.00
50,000,000.00	10,000,000.00	-	-	10,000,000.00
50,000,000.00	10,000,000.00	-	-	10,000,000.00
35,000,000.00	-	-	-	137,000,000.00
35,000,000.00	-	-	-	137,000,000.00
35,000,000.00	-	-	-	137,000,000.00

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2024 Full Year Actuals
<u>2</u>	<u>EXPENDITURES</u>	<u>6,295,777,287.11</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>2,174,431,489.92</u>
<u>2101</u>	<u>SALARY</u>	<u>1,949,606,379.56</u>
210101	SALARIES AND WAGES	1,949,606,379.56
21010101	SALARIES	1,939,813,215.56
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	9,793,164.00
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>224,825,110.36</u>
210201	ALLOWANCES	224,825,110.36
21020103	ANNUAL LEAVE GRANT	224,825,110.36
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>1,436,345,797.19</u>
<u>2202</u>	<u>OVERHEAD COST</u>	<u>323,126,897.19</u>
220201	TRAVEL & TRANSPORT - GENERAL	83,535,496.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	18,810,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	64,725,496.00
220202	UTILITIES - GENERAL	10,240,588.33
22020201	ELECTRICITY CHARGES	10,000,000.00
22020203	INTERNET ACCESS CHARGES	240,588.33
22020205	WATER RATE	-
22020208	SOFTWARE CHARGES / LICENSE RENTALS	-
220203	MATERIALS & SUPPLIES - GENERAL	615,475.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	615,475.00
220204	MAINTENANCE SERVICES - GENERAL	7,835,008.34
22020401	MAINTENANCE OF MOTOR VEHICLE	4,753,043.34
22020402	MAINTENANCE OF OFFICE FURNITURE	3,081,965.00
22020403	MAINTENANCE OF OFFICE BUILDING	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	-
22020405	MAINTENANCE OF PLANTS / GENERATORS	-
22020406	OTHER MAINTENANCE SERVICES	-
220205	TRAINING - GENERAL	113,502,846.14
22020501	LOCAL TRAINING	113,502,846.14
220206	OTHER SERVICES - GENERAL	28,794,763.34
22020601	SECURITY SERVICES	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-

22020605	CLEANING AND FUMIGATION SERVICES	-
22020607	RESCUE SERVICES	27,294,763.34
22020610	OTHER SERVICES	1,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	39,432,552.76
22020701	FINANCIAL CONSULTING	19,716,276.38
22020702	INFORMATION TECHNOLOGY CONSULT	-
22020709	RESEARCH SERVICES	19,716,276.38
220208	FUEL & LUBRICANTS - GENERAL	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL	-
22020803	PLANT / GENERATOR FUEL COST	-
220209	FINANCIAL CHARGES - GENERAL	-
22020901	BANK CHARGES : OTHER THAN INTEREST	-
220210	MISCELLANEOUS EXPENSES GENERAL	39,170,167.28
22021001	REFRESHMENT AND MEALS	22,929,943.05
22021004	MEDICAL EXPENSES : LOCAL	-
22021006	POSTAGES AND COURIER SERVICES	-
22021007	WELFARE PACKAGES	8,040,224.23
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00
22021009	SPORTING ACTIVITIES	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,200,000.00
22021024	PREPARATION OF LOCAL GOVERNMENT DEVELOPMENT PLAN (LGDP)	-
22021032	EMERGENCY PREPAREDNESS AND RESPONSE (EPR)	-
22021038	SPECIAL DAY/CELEBRATIONS	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,113,218,900.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,113,218,900.00
22040101	GRANTS STATE GOVERNMENT - RECURRENT	1,100,000,000.00
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	4,218,900.00
22040109	GRANTS TO COMMUNITIES/NGOS	9,000,000.00
2205	SUBSIDIES GENERAL	-
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	-
22050107	RELIGIOUS PILGRIMAGE SUBSIDY	-
23	CAPITAL EXPENDITURE	2,685,000,000.00
2301	FIXED ASSETS PURCHASED	880,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	880,000,000.00
23010104	PURCHASE MOTOR CYCLES	610,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-
23010108	PURCHASE OF BUSES	-

23010119	PURCHASE OF POWER GENERATING SET	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	170,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-
2302	CONSTRUCTION / PROVISION	238,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	238,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	40,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-
23020114	CONSTRUCTION / PROVISION OF ROADS	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	128,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-
23020124	CONSTRUCTION OF MARKETS/PARKS	70,000,000.00
2303	REHABILITATION / REPAIRS	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	20,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-
2304	PRESERVATION OF THE ENVIRONMENT	55,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	55,000,000.00
23040101	TREE PLANTING	55,000,000.00
2305	OTHER CAPITAL PROJECTS	1,492,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,492,000,000.00
23050101	RESEARCH AND DEVELOPMENT	1,492,000,000.00
23050103	MONITORING AND EVALUATION	-
23050107	MARGIN FOR INCREASES IN COSTS	-

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
<i>14,841,367,630.65</i>	<i>4,021,998,197.66</i>	-	-	<i>16,194,024,566.61</i>
<i>2,857,086,038.01</i>	<i>1,006,881,909.82</i>	-	-	<i>2,562,589,766.61</i>
<i>2,597,371,544.75</i>	<i>809,731,461.25</i>	-	-	<i>2,351,907,803.38</i>
2,597,371,544.75	809,731,461.25	-	-	2,351,907,803.38
2,587,578,380.75	808,993,457.77	-	-	2,345,756,653.64
9,793,164.00	738,003.48	-	-	6,151,149.74
<i>259,714,493.26</i>	<i>197,150,448.57</i>	-	-	<i>210,681,963.23</i>
259,714,493.26	197,150,448.57	-	-	210,681,963.23
259,714,493.26	197,150,448.57	-	-	210,681,963.23
<i>5,968,596,329.00</i>	<i>1,265,311,000.00</i>	-	-	<i>10,844,634,800.00</i>
<i>677,570,000.00</i>	<i>533,241,000.00</i>	-	-	<i>1,383,414,000.00</i>
124,000,000.00	12,740,000.00	-	-	57,240,000.00
19,800,000.00	10,000,000.00	-	-	30,000,000.00
104,200,000.00	2,740,000.00	-	-	27,240,000.00
7,500,000.00	120,000.00	-	-	3,890,000.00
5,000,000.00	-	-	-	1,000,000.00
2,000,000.00	-	-	-	2,200,000.00
-	-	-	-	40,000.00
500,000.00	120,000.00	-	-	650,000.00
700,000.00	150,000.00	-	-	5,720,000.00
700,000.00	150,000.00	-	-	5,720,000.00
38,270,000.00	1,315,000.00	-	-	64,314,000.00
11,730,000.00	685,000.00	-	-	6,160,000.00
6,540,000.00	630,000.00	-	-	6,654,000.00
-	-	-	-	10,000,000.00
20,000,000.00	-	-	-	20,500,000.00
-	-	-	-	1,000,000.00
-	-	-	-	20,000,000.00
10,600,000.00	3,696,000.00	-	-	16,210,000.00
10,600,000.00	3,696,000.00	-	-	16,210,000.00
17,300,000.00	500,000,000.00	-	-	1,068,650,000.00
-	500,000,000.00	-	-	1,000,000,000.00
1,800,000.00	-	-	-	50,000,000.00

-	-	-	-	2,000,000.00
14,000,000.00	-	-	-	15,000,000.00
1,500,000.00	-	-	-	1,650,000.00
152,000,000.00	500,000.00	-	-	17,200,000.00
2,000,000.00	500,000.00	-	-	2,200,000.00
-	-	-	-	10,000,000.00
150,000,000.00	-	-	-	5,000,000.00
-	500,000.00	-	-	1,300,000.00
-	500,000.00	-	-	700,000.00
-	-	-	-	600,000.00
-	-	-	-	2,000,000.00
-	-	-	-	2,000,000.00
327,200,000.00	14,220,000.00	-	-	146,890,000.00
24,400,000.00	1,120,000.00	-	-	19,240,000.00
-	-	-	-	10,000,000.00
100,000.00	-	-	-	200,000.00
17,500,000.00	1,000,000.00	-	-	3,250,000.00
24,000,000.00	-	-	-	20,000,000.00
-	-	-	-	1,000,000.00
9,200,000.00	12,100,000.00	-	-	23,200,000.00
50,000,000.00	-	-	-	55,000,000.00
2,000,000.00	-	-	-	5,000,000.00
200,000,000.00	-	-	-	10,000,000.00
5,288,026,329.00	732,070,000.00	-	-	9,456,220,800.00
5,288,026,329.00	732,070,000.00	-	-	9,456,220,800.00
5,103,126,329.00	-	-	-	6,104,200,800.00
175,900,000.00	732,070,000.00	-	-	3,342,020,000.00
9,000,000.00	-	-	-	10,000,000.00
3,000,000.00	-	-	-	5,000,000.00
3,000,000.00	-	-	-	5,000,000.00
3,000,000.00	-	-	-	5,000,000.00
6,015,685,263.64	1,749,805,287.84	-	-	2,786,800,000.00
1,165,000,000.00	100,000,000.00	-	-	1,059,000,000.00
1,165,000,000.00	100,000,000.00	-	-	1,059,000,000.00
870,000,000.00	-	-	-	408,000,000.00
-	-	-	-	100,000,000.00
-	-	-	-	100,000,000.00

-	-	-	-	200,000,000.00
25,000,000.00	-	-	-	105,000,000.00
150,000,000.00	100,000,000.00	-	-	11,000,000.00
120,000,000.00	-	-	-	135,000,000.00
368,000,000.00	65,000,000.00	-	-	1,030,000,000.00
368,000,000.00	65,000,000.00	-	-	1,030,000,000.00
80,000,000.00	25,000,000.00	-	-	30,000,000.00
50,000,000.00	10,000,000.00	-	-	10,000,000.00
-	-	-	-	420,000,000.00
206,000,000.00	20,000,000.00	-	-	525,000,000.00
20,000,000.00	10,000,000.00	-	-	20,000,000.00
12,000,000.00	-	-	-	25,000,000.00
70,000,000.00	-	-	-	138,000,000.00
70,000,000.00	-	-	-	138,000,000.00
10,000,000.00	-	-	-	22,000,000.00
-	-	-	-	50,000,000.00
60,000,000.00	-	-	-	66,000,000.00
100,000,000.00	40,000,000.00	-	-	21,000,000.00
100,000,000.00	40,000,000.00	-	-	21,000,000.00
100,000,000.00	40,000,000.00	-	-	21,000,000.00
4,312,685,263.64	1,544,805,287.84	-	-	538,800,000.00
4,312,685,263.64	1,544,805,287.84	-	-	538,800,000.00
4,212,685,263.64	1,509,155,287.84	-	-	438,800,000.00
-	-	-	-	50,000,000.00
100,000,000.00	35,650,000.00	-	-	50,000,000.00

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Total Expenditure by Function

Code	Item	2024 Full Year Actuals
	<i>Total Expenditure</i>	<i>6,295,777,287.11</i>
701	GENERAL PUBLIC SERVICES	5,870,777,287.11
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	1,290,534,336.81
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,290,534,336.81
7013	GENERAL SERVICES	4,580,242,950.30
70131	GENERAL PERSONNEL SERVICES	2,164,638,325.92
70133	OTHER GENERAL SERVICES	2,415,604,624.38
704	ECONOMIC AFFAIRS	305,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	80,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	80,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	225,000,000.00
70421	AGRICULTURE	225,000,000.00
707	HEALTH	120,000,000.00
7073	HOSPITAL SERVICES	120,000,000.00
70731	GENERAL HOSPITAL SERVICES	120,000,000.00

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
<i>14,841,367,630.65</i>	<i>4,021,998,197.66</i>	-	-	<i>17,689,693,003.61</i>
14,529,367,630.65	3,881,998,197.66	-	-	17,485,693,003.61
5,456,019,493.00	10,738,003.48	-	-	6,271,691,949.74
5,456,019,493.00	10,738,003.48	-	-	6,271,691,949.74
9,073,348,137.65	3,871,260,194.18	-	-	11,214,001,053.87
2,847,292,874.01	1,006,143,906.34	-	-	2,556,438,616.87
6,226,055,263.64	2,865,116,287.84	-	-	8,657,562,437.00
277,000,000.00	140,000,000.00	-	-	67,000,000.00
27,000,000.00	-	-	-	35,000,000.00
27,000,000.00	-	-	-	35,000,000.00
250,000,000.00	140,000,000.00	-	-	32,000,000.00
250,000,000.00	140,000,000.00	-	-	32,000,000.00
35,000,000.00	-	-	-	137,000,000.00
35,000,000.00	-	-	-	137,000,000.00
35,000,000.00	-	-	-	137,000,000.00

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2024 Full Year Actuals
	<i>Total Personnel Expenditure</i>	<i>2,174,431,489.92</i>
701	GENERAL PUBLIC SERVICES	2,174,431,489.92
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	9,793,164.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	9,793,164.00
7013	GENERAL SERVICES	2,164,638,325.92
70131	GENERAL PERSONNEL SERVICES	2,164,638,325.92

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
<u>2,857,086,038.01</u>	<u>1,006,881,909.82</u>	-	-	<u>2,562,589,766.61</u>
2,857,086,038.01	1,006,881,909.82	-	-	2,562,589,766.61
9,793,164.00	738,003.48	-	-	6,151,149.74
9,793,164.00	738,003.48	-	-	6,151,149.74
2,847,292,874.01	1,006,143,906.34	-	-	2,556,438,616.87
2,847,292,874.01	1,006,143,906.34	-	-	2,556,438,616.87

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Overhead Expenditure by Function

Code	Item	2024 Full Year Actuals
	<i>Total Overhead Expenditure</i>	<i>1,436,345,797.19</i>
701	GENERAL PUBLIC SERVICES	1,436,345,797.19
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	1,280,741,172.81
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,280,741,172.81
7013	GENERAL SERVICES	155,604,624.38
70133	OTHER GENERAL SERVICES	155,604,624.38

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
<i>5,968,596,329.00</i>	<i>1,265,311,000.00</i>	-	-	<i>10,844,634,800.00</i>
5,968,596,329.00	1,265,311,000.00	-	-	10,844,634,800.00
5,446,226,329.00	10,000,000.00	-	-	6,265,540,800.00
5,446,226,329.00	10,000,000.00	-	-	6,265,540,800.00
522,370,000.00	1,255,311,000.00	-	-	4,579,094,000.00
522,370,000.00	1,255,311,000.00	-	-	4,579,094,000.00

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Capital Expenditure by Function

Code	Item	2024 Full Year Actuals
	<i>Total Capital Expenditure</i>	<i>2,685,000,000.00</i>
701	GENERAL PUBLIC SERVICES	2,260,000,000.00
7013	GENERAL SERVICES	2,260,000,000.00
70133	OTHER GENERAL SERVICES	2,260,000,000.00
704	ECONOMIC AFFAIRS	305,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	80,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	80,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	225,000,000.00
70421	AGRICULTURE	225,000,000.00
707	HEALTH	120,000,000.00
7073	HOSPITAL SERVICES	120,000,000.00
70731	GENERAL HOSPITAL SERVICES	120,000,000.00

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
<i>6,015,685,263.64</i>	<i>1,749,805,287.84</i>	-	-	<i>4,282,468,437.00</i>
5,703,685,263.64	1,609,805,287.84	-	-	4,078,468,437.00
5,703,685,263.64	1,609,805,287.84	-	-	4,078,468,437.00
5,703,685,263.64	1,609,805,287.84	-	-	4,078,468,437.00
277,000,000.00	140,000,000.00	-	-	67,000,000.00
27,000,000.00	-	-	-	35,000,000.00
27,000,000.00	-	-	-	35,000,000.00
250,000,000.00	140,000,000.00	-	-	32,000,000.00
250,000,000.00	140,000,000.00	-	-	32,000,000.00
35,000,000.00	-	-	-	137,000,000.00
35,000,000.00	-	-	-	137,000,000.00
35,000,000.00	-	-	-	137,000,000.00

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Total Expenditure by Location

Code	Item	2024 Full Year Actuals
411	Ebonyi Sate	4,030,014,607.19
4112	Ebonyi State Central	4,030,014,607.19
411207	Ikwo	4,030,014,607.19
41120701	Ama Inyima	20,000,000.00
41120702	Echialike	-
41120703	Eka Awoke	-
41120704	Ekpanwudele	-
41120705	Ekpelu	-
41120706	Enyibichiri	1,345,014,607.19
41120707	Etam	-
41120708	Igbudu I	-
41120710	Inyimagu I	-
41120712	Ndiagu Amagu I	-
41120713	Ndiagu Amagu II	10,000,000.00
41120714	Ndiagu Echara I	2,162,000,000.00
41120715	Ndiagu Echara II	-
41120716	Ndufu Amagu	-
41120719	Ndufu Echara	415,000,000.00
41120720	Noye Alike	78,000,000.00

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
11,752,181,592.64	1,757,806,287.84	0.00	0.00	10,537,243,237.00
11,752,181,592.64	1,757,806,287.84	0.00	0.00	10,537,243,237.00
11,752,181,592.64	1,757,806,287.84	-	-	10,537,243,237.00
10,000,000.00	-	-	-	62,000,000.00
-	-	-	-	160,000,000.00
-	-	-	-	110,000,000.00
-	-	-	-	50,000,000.00
-	-	-	-	520,000,000.00
5,736,496,329.00	8,001,000.00	-	-	6,264,774,800.00
-	-	-	-	230,000,000.00
-	-	-	-	50,000,000.00
-	-	-	-	50,000,000.00
-	-	-	-	10,000,000.00
30,000,000.00	-	-	-	265,000,000.00
5,542,685,263.64	1,544,805,287.84	-	-	1,791,468,437.00
-	-	-	-	100,000,000.00
50,000,000.00	10,000,000.00	-	-	170,000,000.00
313,000,000.00	140,000,000.00	-	-	342,000,000.00
70,000,000.00	55,000,000.00	-	-	362,000,000.00

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Personnel Expenditure by Location

Code	Item	2024 Full Year Actuals
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2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
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411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Overhead Expenditure by Location

Code	Item	2024 Full Year Actuals
411	Ebonyi Sate	1,345,014,607.19
4112	Ebonyi State Central	1,345,014,607.19
411207	Ikwo	1,345,014,607.19
41120706	Enyibichiri	1,345,014,607.19

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
5,736,496,329.00	8,001,000.00	0.00	0.00	6,254,774,800.00
5,736,496,329.00	8,001,000.00	0.00	0.00	6,254,774,800.00
5,736,496,329.00	8,001,000.00	-	-	6,254,774,800.00
5,736,496,329.00	8,001,000.00	-	-	6,254,774,800.00

0.00	0.00
0.00	0.00
-	-
-	-

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Capital Expenditure by Location

Code	Item	2024 Full Year Actuals
411	Ebonyi Sate	2,685,000,000.00
4112	Ebonyi State Central	2,685,000,000.00
411207	Ikwo	2,685,000,000.00
41120701	Ama Inyima	20,000,000.00
41120702	Echialike	-
41120703	Eka Awoke	-
41120704	Ekpanwudele	-
41120705	Ekpelu	-
41120706	Enyibichiri	-
41120707	Etam	-
41120708	Igbudu I	-
41120710	Inyimagu I	-
41120712	Ndiagu Amagu I	-
41120713	Ndiagu Amagu II	10,000,000.00
41120714	Ndiagu Echara I	2,162,000,000.00
41120715	Ndiagu Echara II	-
41120716	Ndufu Amagu	-
41120719	Ndufu Echara	415,000,000.00
41120720	Noye Alike	78,000,000.00

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
6,015,685,263.64	1,749,805,287.84	0.00	0.00	4,282,468,437.00
6,015,685,263.64	1,749,805,287.84	0.00	0.00	4,282,468,437.00
6,015,685,263.64	1,749,805,287.84	-	-	4,282,468,437.00
10,000,000.00	-	-	-	62,000,000.00
-	-	-	-	160,000,000.00
-	-	-	-	110,000,000.00
-	-	-	-	50,000,000.00
-	-	-	-	520,000,000.00
-	-	-	-	10,000,000.00
-	-	-	-	230,000,000.00
-	-	-	-	50,000,000.00
-	-	-	-	50,000,000.00
-	-	-	-	10,000,000.00
30,000,000.00	-	-	-	265,000,000.00
5,542,685,263.64	1,544,805,287.84	-	-	1,791,468,437.00
-	-	-	-	100,000,000.00
50,000,000.00	10,000,000.00	-	-	170,000,000.00
313,000,000.00	140,000,000.00	-	-	342,000,000.00
70,000,000.00	55,000,000.00	-	-	362,000,000.00

411207 - Ikwo Local Government, Ebonyi State - 2026 Budget: Capital Projects

Project Name	Programme Code
Total Capital Expenditure	
CONSTRUCTION OF IKWO-NOYO CITY PROJECT PHASE ONE	0
CONSTRUCTION OF THE INTERNAL ROAD ARO CAMP-EKPELU -EGUNKWO- AMAINY	0
PURCHASE OF 4 NOS UTILITY BUSES ONE EACH FOR IDU, NAISU, LG STAFF AND C	0
PURCHASE OF 5 NOS OFFICIAL VECHICLES FOR PRINCIPAL OFFICERS DPM, LGTR	0
CONSTRUCTION OF OFIE BRIDGE AT ENYIBICHIRI IKWO	0
GRADING / LATERITIN OF 2.5KM NWANoyo LODGE ROAD	0
CONSTRUCTION OF SKILL ACQUISITION CENTRE AT IKWO LGA H/QTRS.	0
PROVISION FOR COUNTER PART FUNDING TO EBSCDA AND BERWO	0
PURCHASE OF 60 NOS SECURITY MOTOR CYCLES FOR IKWO LGA	0
REHABILITATION OF EXECUTIVE CHAIRMAN'S BLOC	0
PROVISION FOR PUBLIC ENLIGHTMENT PROGRAMMES ON SECURITY PROTECTION	0
CONSTRUCTION OF ULTRA MODERN PAVILION IN EDUKWO NOYO EKPELU	0
Purchase of 40 nos Keke for Empowerment to youth across Ikwo LGA	0
Purchase of 100 nos motorcycle for youth empowerment in Ikwo LGA	0
Purchase of 30 nos sewing machine for women empowerment in Ikwo L.G.A	0
Purchase of 20 nos welding machines for youth empowerment in Ikwo LGA	0
Purchase of 20 nos motorcycle for women empowerment	0
Construction of skill acquisition center in Ikwo LGA H/Qtrs	0
Grant for inspectorate activities in the LGA council	0
Provision for counter part funding to EBSCDA	0
Provision for counter part funding	0
Provision for counter part funding joint project	0
Purchase of 20 nos security motorcycle	0
Inter locking of chairman's Residential quarters premises	0
Furnishing of principal officers offices i.e chairman, V/Chairman, Sec, DPM and six o	0
Grant to Development Centres	0
Renovation of 3 classroom block at CPS Ndiegu Enyim Okpuitumo Ikwo (CCD)	0
Grading and lateriting of Ime Ndufu Anumocha Road to CSS Okpuitumo CCD	0
Construction of Akahufu Ekpaomaka stream Bridge (CCD)	0
Installation of 100 nos solar light across ten villages of the ward. CCD	0
Construction of Bridges/culverts in Ohatekwe -Igweledoha Abina Roads (CCD)	0
Installation of 30 nos solar lights at 10 nos in each of the three village	0
grading and lathering of Ibam- Amunu-Effegbabu internal roads (CCD)	0
Motorized Driven bore hole solar empowered at Edukwu Obegu Inyimagu village (C	0

Construction of Ebushike Bridge in Ndeagu Amagu ward II (CCD)	0
Construction of 3 class rooms bloc at CPS Ochenyim Amagu ward II (CCD)	0
Construction of Ngoejiegbe Bridge	0
Roofing of 4 class rooms bloc at Newera P/S Agbogu Ameka in Ekpelu ward (CCD)	0
Installation of 60 nos solar light across the six village at 10 nos each in Ettam ward	0
Construction of briage at Ngele Odah river in Ettam ward (CCD)	0
Construction of Ndegu-azu bridge in Ndiagu Echara ward II (CCD)	0
Construction of solar Driven bore hole at Ndeagu-Azu village in Ndiagu Echara ward	0
Rehabilitation of Onyikwa, Ohankwu, Enyimchukwu, Ukwuenyima Agalagu village tin	0
Electrifying connection of electricity from Enyim Agalagu, Edukwu Opeke Nwakpo m	0
Construction of Ngele Mbam bridge in Ndiagu Echara ward I (CCD)	0
Construction of Ngele Nwazungu at Ajo Branchh Ogbenu Nzashi bridge in Ndiegu Ec	0
Construction of convert bridge in Ndiegu Amagu ward 1 CCD	0
Construction Of 30 nos solar lights across three village in Nfiegu Amagu ward 1	0
Construction of Akunakuna Edenyika Bridge (CCD)	0
Ngele Okpu Jacki Bridge b/w Odeligbo and Agubata Village (CCD)	0
Construction of Ndiaduma, Nkaleke, Edukwu Obovu and Ndiaguazu Road	0
Construction of Mgbabe Ndubia Road (CCD)	0
Construction of Ngele Amah Obegu Culvert in Ogagbo Ndiebonyi (CCD)	0
Construction of culvert along Ngele Jonah- Ngele Elo road in Umeh Igbudu (CCD)	0
Construction of (6) six classroom block at obegu Eleke Echara CPS (CCD)	0
Dualization of Agubata road by Ngangbo Nwigboji Uguru to Ori- echara market to I	0
Construction of culvert of Ofutenyi Nwele market road (CCD)	0
Installation of 70 Nos solar lights at 10 nos each in the seven villages of Echialike co	0
Construction of internal roads linking Odomowo- Akahufu- Ebe- Akataka & Ofenakpa	0
Installation of 45 nos of solar lights at 15 nos each in Ugwueke, Agbenyim and Ukwu	0
PROCUREMENT OF IMPROVED AGRO INPUTS/FERTILIZER FOR DISTRIBUTION TO F	0
PROVISION FOR PALM /TREE PLANTATION IKWO LGA	0
PROCUREMENT/PLANTING OF TREES IN THE COUNAL H/Q, DEV.CENTRES/ GOVERN	0
CONSTRUCTION OF 10 LUCK UP STORES IN IGBOJI MARKET/PARKS	0
OPENING OF BEACHES FOR SAND DREDGING	0
CONTRUCTION OF TOILET FACILITIES AT NDUFU ECHARA MARKET/MOTOR PACK	0
CONSTRUCTION OF STAFF CANTEEN AT THE LG HEADQUARTERS	0
EXTENTION OF ELECTRICITY TO NDIAGU IGBUDU IN UMEH/IZZO	0
EXTENTION OF ELECTRICITY TO ORONGA NDIAGU ONYIKWA VILLAGE	0
EXTENTION OF ELECTRICITY TO EBIAJI NDIAPURUATA OMEGA NOYO (CCD)	0
INSTALLATION OF SOLAR LIGHT AT ADUMOKE MBOUSIRI IMEABALI NOYO COMMU	0
PROVISION OF SOLAR LIGHT CLOSTERS IN IKWO LGA	0
PROVISION OF HOSPITAL EQUIPMENT & BEDS FOR HEALTH FACILITIES	0

RENOVATION OF COTTAGE HOSPITALS IN AGUBIA IKWO	0
ENROLMENT OF CITIZENS INTO EBSHA SCHEME FOR AGED PERSONS	0
PROVISION OF ESSENTIAL DRUGS TO HOSPITALS/H/P AROUND IKWO LGA	0
PROVISION/DRILLING OF 150 NOS MOTORIZED BORE HOLE WITH OVERHEAD TANK	0

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021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
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021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
022000100100 - DEPARTMENT FINANCE AND SUPPLIES
022000100100 - DEPARTMENT FINANCE AND SUPPLIES
022000100100 - DEPARTMENT FINANCE AND SUPPLIES
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SU
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023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SU
052100100200 - ENVIRONMENTAL HEALTH UNIT

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052100100200 - ENVIRONMENTAL HEALTH UNIT
052100100200 - ENVIRONMENTAL HEALTH UNIT
025200100100 - WATER, SANITATION & HYGIENE (WASH)

23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL
23050100 - ACQUISITION OF NON TANGIBLE ASSETS
23010100 - PURCHASE OF FIXED ASSETS - GENERAL
23020100 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL

Location Code and Description	2024 Full Year Actuals	2025 Approved Budget
	2,685,000,000.00	6,015,685,263.64
41120720 - Noye Alike	-	-
41120705 - Ekpelu	-	-
41120714 - Ndiagu Echara I	-	-
41120702 - Echialike	-	-
41120706 - Enyibichiri	-	-
41120720 - Noye Alike	-	-
41120714 - Ndiagu Echara I	-	-
41120714 - Ndiagu Echara I	-	100,000,000.00
41120714 - Ndiagu Echara I	200,000,000.00	200,000,000.00
41120714 - Ndiagu Echara I	-	60,000,000.00
41120714 - Ndiagu Echara I	12,000,000.00	30,000,000.00
41120720 - Noye Alike	48,000,000.00	-
41120714 - Ndiagu Echara I	110,000,000.00	300,000,000.00
41120714 - Ndiagu Echara I	100,000,000.00	150,000,000.00
41120714 - Ndiagu Echara I	-	100,000,000.00
41120714 - Ndiagu Echara I	-	20,000,000.00
41120714 - Ndiagu Echara I	-	20,000,000.00
41120714 - Ndiagu Echara I	40,000,000.00	30,000,000.00
41120714 - Ndiagu Echara I	-	-
41120714 - Ndiagu Echara I	150,000,000.00	200,000,000.00
41120714 - Ndiagu Echara I	150,000,000.00	400,000,000.00
41120714 - Ndiagu Echara I	-	100,000,000.00
41120714 - Ndiagu Echara I	200,000,000.00	200,000,000.00
41120714 - Ndiagu Echara I	-	100,000,000.00
41120714 - Ndiagu Echara I	20,000,000.00	50,000,000.00
41120714 - Ndiagu Echara I	1,180,000,000.00	3,482,685,263.64
41120703 - Eka Awoke	-	-
41120703 - Eka Awoke	-	-
41120704 - Ekpanwudele	-	-
41120705 - Ekpelu	-	-
41120719 - Ndufu Echara	-	-
41120714 - Ndiagu Echara I	-	-
41120707 - Etam	-	-
41120710 - Inyimagu I	-	-

41120708 - Igbudu I	-	-
41120701 - Ama Inyima	-	-
41120716 - Ndufu Amagu	-	-
41120705 - Ekpelu	-	-
41120707 - Etam	-	-
41120707 - Etam	-	-
41120713 - Ndiagu Amagu II	-	-
41120715 - Ndiagu Echara II	-	-
41120702 - Echialike	-	-
41120716 - Ndufu Amagu	-	-
41120714 - Ndiagu Echara I	-	-
41120714 - Ndiagu Echara I	-	-
41120714 - Ndiagu Echara I	-	-
41120714 - Ndiagu Echara I	-	-
41120714 - Ndiagu Echara I	-	-
41120719 - Ndufu Echara	-	-
41120713 - Ndiagu Amagu II	-	-
41120713 - Ndiagu Amagu II	-	-
41120713 - Ndiagu Amagu II	-	-
41120713 - Ndiagu Amagu II	-	-
41120713 - Ndiagu Amagu II	-	-
41120713 - Ndiagu Amagu II	-	-
41120702 - Echialike	-	-
41120705 - Ekpelu	-	-
41120705 - Ekpelu	-	-
41120719 - Ndufu Echara	170,000,000.00	150,000,000.00
41120719 - Ndufu Echara	55,000,000.00	-
41120719 - Ndufu Echara	-	100,000,000.00
41120719 - Ndufu Echara	60,000,000.00	-
41120719 - Ndufu Echara	10,000,000.00	15,000,000.00
41120719 - Ndufu Echara	10,000,000.00	12,000,000.00
41120719 - Ndufu Echara	10,000,000.00	11,000,000.00
41120713 - Ndiagu Amagu II	10,000,000.00	30,000,000.00
41120712 - Ndiagu Amagu I	-	-
41120720 - Noye Alike	30,000,000.00	50,000,000.00
41120720 - Noye Alike	-	20,000,000.00
41120719 - Ndufu Echara	-	-
41120719 - Ndufu Echara	50,000,000.00	25,000,000.00

41120701 - Ama Inyima	20,000,000.00	10,000,000.00
41120701 - Ama Inyima	-	-
41120719 - Ndufu Echara	50,000,000.00	-
41120716 - Ndufu Amagu	-	50,000,000.00

2025 Performance January to June			2026 Approved Budget	
1,749,805,287.84	-	-	4,282,468,437.00	-
-	-	-	200,000,000.00	-
-	-	-	300,000,000.00	-
-	-	-	100,000,000.00	-
-	-	-	100,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	120,000,000.00	-
-	-	-	133,000,000.00	-
35,650,000.00	-	-	50,000,000.00	-
-	-	-	150,000,000.00	-
-	-	-	66,000,000.00	-
6,000,000.00	-	-	13,800,000.00	-
20,000,000.00	-	-	22,000,000.00	-
-	-	-	33,000,000.00	-
-	-	-	150,000,000.00	-
-	-	-	110,000,000.00	-
-	-	-	25,000,000.00	-
-	-	-	25,000,000.00	-
-	-	-	40,000,000.00	-
-	-	-	50,000,000.00	-
459,579,247.00	-	-	35,000,000.00	-
672,830,000.00	-	-	60,000,000.00	-
35,650,000.00	-	-	200,000,000.00	-
-	-	-	50,000,000.00	-
-	-	-	200,000,000.00	-
-	-	-	100,000,000.00	-
335,096,040.84	-	-	120,000,000.00	-
-	-	-	50,000,000.00	-
-	-	-	60,000,000.00	-
-	-	-	50,000,000.00	-
-	-	-	100,000,000.00	-
-	-	-	100,000,000.00	-
-	-	-	20,000,000.00	-
-	-	-	100,000,000.00	-
-	-	-	50,000,000.00	-

-	-	-	50,000,000.00	-
-	-	-	30,000,000.00	-
-	-	-	100,000,000.00	-
-	-	-	100,000,000.00	-
-	-	-	80,000,000.00	-
-	-	-	50,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	100,000,000.00	-
-	-	-	50,000,000.00	-
-	-	-	60,000,000.00	-
-	-	-	5,668,437.00	-
-	-	-	10,000,000.00	-
-	-	-	35,000,000.00	-
-	-	-	5,000,000.00	-
-	-	-	5,000,000.00	-
-	-	-	50,000,000.00	-
-	-	-	5,000,000.00	-
-	-	-	50,000,000.00	-
-	-	-	50,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	40,000,000.00	-
-	-	-	80,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	10,000,000.00	-
100,000,000.00	-	-	11,000,000.00	-
40,000,000.00	-	-	10,000,000.00	-
-	-	-	11,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	15,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	10,000,000.00	-
25,000,000.00	-	-	10,000,000.00	-
10,000,000.00	-	-	10,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	55,000,000.00	-

-	-	-	22,000,000.00	-
-	-	-	10,000,000.00	-
-	-	-	50,000,000.00	-
10,000,000.00	-	-	10,000,000.00	-

MDA:

011100100100 - Chairman Office

Code	Item	2024 Full Year Actuals
<u>2</u>	<u>EXPENDITURES</u>	<u>3,500,534,336.81</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>9,793,164.00</u>
<u>2101</u>	<u>SALARY</u>	<u>9,793,164.00</u>
210101	SALARIES AND WAGES	9,793,164.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	9,793,164.00
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>1,280,741,172.81</u>
<u>2202</u>	<u>OVERHEAD COST</u>	<u>171,741,172.81</u>
220201	TRAVEL & TRANSPORT - GENERAL	18,810,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	18,810,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	-
220202	UTILITIES - GENERAL	10,240,588.33
22020201	ELECTRICITY CHARGES	10,000,000.00
22020203	INTERNET ACCESS CHARGES	240,588.33
22020205	WATER RATE	-
22020208	SOFTWARE CHARGES / LICENSE RENTALS	-
220203	MATERIALS & SUPPLIES - GENERAL	475,475.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	475,475.00
220204	MAINTENANCE SERVICES - GENERAL	4,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE	2,800,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	-
220205	TRAINING - GENERAL	109,120,346.14
22020501	LOCAL TRAINING	109,120,346.14
220206	OTHER SERVICES - GENERAL	27,294,763.34
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-
22020607	RESCUE SERVICES	27,294,763.34
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00
22021001	REFRESHMENT AND MEALS	1,000,000.00
22021024	PREPARATION OF LOCAL GOVERNMENT DEVELOPMENT PLAN (LGDP)	-
22021032	EMERGENCY PREPAREDNESS AND RESPONSE (EPR)	-
22021038	SPECIAL DAY/CELEBRATIONS	-
<u>2204</u>	<u>GRANTS AND CONTRIBUTIONS GENERAL</u>	<u>1,109,000,000.00</u>
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,109,000,000.00

22040101	GRANTS STATE GOVERNMENT - RECURRENT	1,100,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	9,000,000.00
2205	SUBSIDIES GENERAL	-
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	-
22050107	RELIGIOUS PILGRIMAGE SUBSIDY	-
23	CAPITAL EXPENDITURE	2,210,000,000.00
2301	FIXED ASSETS PURCHASED	610,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	610,000,000.00
23010104	PURCHASE MOTOR CYCLES	610,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-
23010108	PURCHASE OF BUSES	-
23010119	PURCHASE OF POWER GENERATING SET	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-
2302	CONSTRUCTION / PROVISION	108,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	108,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	108,000,000.00
2303	REHABILITATION / REPAIRS	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-
2305	OTHER CAPITAL PROJECTS	1,492,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,492,000,000.00
23050101	RESEARCH AND DEVELOPMENT	1,492,000,000.00
23050103	MONITORING AND EVALUATION	-
23050107	MARGIN FOR INCREASES IN COSTS	-

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
<i>10,988,911,592.64</i>	<i>1,574,805,287.84</i>	-	-	<i>8,778,340,800.00</i>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<i>5,446,226,329.00</i>	<i>10,000,000.00</i>	-	-	<i>6,265,540,800.00</i>
<i>331,100,000.00</i>	<i>10,000,000.00</i>	-	-	<i>246,340,000.00</i>
19,800,000.00	10,000,000.00	-	-	50,000,000.00
19,800,000.00	10,000,000.00	-	-	30,000,000.00
-	-	-	-	20,000,000.00
7,000,000.00	-	-	-	3,340,000.00
5,000,000.00	-	-	-	1,000,000.00
2,000,000.00	-	-	-	2,200,000.00
-	-	-	-	40,000.00
-	-	-	-	100,000.00
500,000.00	-	-	-	5,500,000.00
500,000.00	-	-	-	5,500,000.00
30,000,000.00	-	-	-	27,500,000.00
5,000,000.00	-	-	-	2,000,000.00
5,000,000.00	-	-	-	5,000,000.00
20,000,000.00	-	-	-	20,500,000.00
5,000,000.00	-	-	-	10,000,000.00
5,000,000.00	-	-	-	10,000,000.00
15,800,000.00	-	-	-	65,000,000.00
1,800,000.00	-	-	-	50,000,000.00
14,000,000.00	-	-	-	15,000,000.00
253,000,000.00	-	-	-	85,000,000.00
1,000,000.00	-	-	-	15,000,000.00
50,000,000.00	-	-	-	55,000,000.00
2,000,000.00	-	-	-	5,000,000.00
200,000,000.00	-	-	-	10,000,000.00
<i>5,112,126,329.00</i>	-	-	-	<i>6,014,200,800.00</i>
5,112,126,329.00	-	-	-	6,014,200,800.00

5,103,126,329.00	-	-	-	6,004,200,800.00
9,000,000.00	-	-	-	10,000,000.00
3,000,000.00	-	-	-	5,000,000.00
3,000,000.00	-	-	-	5,000,000.00
3,000,000.00	-	-	-	5,000,000.00
5,542,685,263.64	1,564,805,287.84	-	-	2,512,800,000.00
990,000,000.00	-	-	-	943,000,000.00
990,000,000.00	-	-	-	943,000,000.00
870,000,000.00	-	-	-	408,000,000.00
-	-	-	-	100,000,000.00
-	-	-	-	100,000,000.00
-	-	-	-	200,000,000.00
120,000,000.00	-	-	-	135,000,000.00
180,000,000.00	20,000,000.00	-	-	925,000,000.00
180,000,000.00	20,000,000.00	-	-	925,000,000.00
-	-	-	-	420,000,000.00
180,000,000.00	20,000,000.00	-	-	505,000,000.00
60,000,000.00	-	-	-	116,000,000.00
60,000,000.00	-	-	-	116,000,000.00
-	-	-	-	50,000,000.00
60,000,000.00	-	-	-	66,000,000.00
4,312,685,263.64	1,544,805,287.84	-	-	528,800,000.00
4,312,685,263.64	1,544,805,287.84	-	-	528,800,000.00
4,212,685,263.64	1,509,155,287.84	-	-	428,800,000.00
-	-	-	-	50,000,000.00
100,000,000.00	35,650,000.00	-	-	50,000,000.00

MDA: 011100100100 - Chairman Office

Code	Item	2024 Full Year Actuals
	<i>Total Expenditure</i>	<i>3,500,534,336.81</i>
701	GENERAL PUBLIC SERVICES	3,500,534,336.81
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	1,290,534,336.81
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,290,534,336.81
7013	GENERAL SERVICES	2,210,000,000.00
70133	OTHER GENERAL SERVICES	2,210,000,000.00

2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
<i>10,998,704,756.64</i>	<i>1,575,543,291.32</i>	-	-	<i>10,280,160,386.74</i>
10,998,704,756.64	1,575,543,291.32	-	-	10,280,160,386.74
5,456,019,493.00	10,738,003.48	-	-	6,271,691,949.74
5,456,019,493.00	10,738,003.48	-	-	6,271,691,949.74
5,542,685,263.64	1,564,805,287.84	-	-	4,008,468,437.00
5,542,685,263.64	1,564,805,287.84	-	-	4,008,468,437.00

MDA:

022000100100 - Department of Finance and Administration

Code	Economic	2024 Full Year Actuals
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2025 Approved Budget	2025 Performance January to June			2026 Approved Budget
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Lookup	Code	Description	Level
1	010000000000	ADMINISTRATION SECTOR	1
2	011100000000	OFFICE OF THE LG CHAIRMAN	2
3	011100100100	Chairman	3
4	011100100200	Vice-Chairman	3
5	011118300100	INTERNAL AUDIT	3
6	011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	3
7	011200000000	LOCAL GOVT COUNCIL	2
8	011200100100	THE COUNCIL	3
9	011200500100	ASSISTANTS/AIDES/ADVISERS	3
10	011200700100	COUNCIL COMMITTEES	3
11	011202100100	OFFICE OF THE HOUSE LEADER	3
12	011202100200	OFFICE OF THE DEPUTY LEADER	3
13	011202100300	OFFICE OF THE MAJORITY LEADER	3
14	011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER	3
15	011202100500	OFFICE OF THE MINORITY LEADER;	3
16	011202100600	OFFICE OF THE DEPUTY MINORITY LEADER	3
17	011202100700	OFFICE OF THE CHIEF WHIP	3
18	011202100800	OFFICE OF THE DEPUTY CHIEF WHIP	3
19	011202200100	CLERK TO THE HOUSE	3
20	012500000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	2
21	012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	3
22	016200000000	ADMINISTRATION & GENERAL SERVICES	2
23	016200100100	ADMINISTRATION & GENERAL SERVICES	3
24	016100000000	SECRETARY TO THE LOCAL GOVERNMENT	2
25	016100100100	SECRETARY TO THE LOCAL GOVERNMENT	3
26	020000000000	ECONOMIC SECTOR	1
27	021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2
28	021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3
29	022000000000	DEPARTMENT FINANCE AND SUPPLIES	2
30	022000100100	DEPARTMENT FINANCE AND SUPPLIES	3
31	023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	2
32	023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	3
33	023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	2
34	023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	3
35	025200000000	WATER, SANITATION & HYGIENE (WASH)	2
36	025200100100	WATER, SANITATION & HYGIENE (WASH)	3
37	050000000000	SOCIAL SECTOR	1
38	051400000000	WOMEN DEVELOPMENT OFFICE	2
39	051400100100	WOMEN DEVELOPMENT OFFICE	3
40	051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORT	2

41	051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND CU	3
42	051702600100	PRIMARY SCHOOL TEACHERS	3
43	052100000000	DEPARTMENT OF PRIMARY HEALTH CARE (PHC)	2
44	052100100100	DEPARTMENT OF PRIMARY HEALTH CARE (PHC)	3
45	052100100200	ENVIRONMENTAL HEALTH UNIT	3
46	055100000000	TRADITIONAL RULERS' COUNCIL	2
47	055100100100	TRADITIONAL RULERS' COUNCIL	3
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Lookup	Code	Description	Level
1	2	EXPENDITURES	1
2	21	PERSONNEL COST	2
3	2101	SALARY	3
4	210101	SALARIES AND WAGES	4
5	21010101	SALARIES	5
6	21010102	OVERTIME PAYMENT	5
7	21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5
8	21010104	CLEARANCE OF SALARY ARREARS	5
9	21010105	PROMOTION ARREAS	5
10	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3
11	210201	ALLOWANCES	4
12	21020101	NON REGULAR ALLOWANCES	5
13	21020103	ANNUAL LEAVE GRANT	5
14	210202	SOCIAL CONTRIBUTIONS	4
15	21020201	NHIS CONTRIBUTION	5
16	21020202	CONTRIBUTORY PENSION (EMPLOYERS)	5
17	21020203	GROUP LIFE INSURANCE	5
18	21020204	EMPLOYEES COMPENSATION FUND	5
19	21020205	HOUSING FUND CONTRIBUTION	5
20	21020206	REFUND OF 7.5% CONTRIBUTORY PENSION	5
21	2103	SOCIAL BENEFITS	3
22	210301	SOCIAL BENEFITS	4
23	21030101	GRATUITY	5
24	21030102	PENSION	5
25	21030103	DEATH BENEFITS	5
26	21030104	SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS	5
27	21030105	CLEARANCE OF PENSION ARREARS	5
28	21030106	CLEARANCE OF GRATUITY ARREARS	5
29	22	OTHER RECURRENT COSTS	2
30	2202	OVERHEAD COST	3
31	220201	TRAVEL & TRANSPORT - GENERAL	4
32	22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	5
33	22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	5
34	22020103	INT'L TRAVEL & TRANSPORT - TRAINING	5
35	22020104	INT'L TRAVEL & TRANSPORT - OTHERS	5
36	220202	UTILITIES - GENERAL	4
37	22020201	ELECTRICITY CHARGES	5
38	22020202	TELEPHONE CHARGES	5
39	22020203	INTERNET ACCESS CHARGES	5
40	22020204	SATELLITE BROADCAST CHARGES	5

41	22020205	WATER RATE	5
42	22020208	SOFTWARE CHARGES / LICENSE RENTALS	5
43	220203	MATERIALS & SUPPLIES - GENERAL	4
44	22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	5
45	22020302	BOOKS	5
46	22020303	NEWSPAPERS	5
47	22020304	MAGAZINE AND PERIODICALS	5
48	22020305	PRINTING OF SECURITY DOCUMENTS	5
49	22020306	PRINTING OF NON - SECURITY DOCUMENTS	5
50	22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	5
51	22020308	FIELD AND CAMPING MATERIAL SUPPLIES	5
52	22020309	UNIFORM AND OTHER CLOTHING	5
53	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5
54	22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	5
55	22020312	PHOTOGRAPHIC MATERIALS / EQUIPMENT	5
56	22020313	PRODUCTION OF REPORTS REPORTS	5
57	22020315	PURCHASE OF CHEMICALS/ANALYTICAL REAGENTS	5
58	22020316	PURCHASE OF START-UP PACKS & SKILL DEVELOPMENT CERTIFICATE	5
59	22020317	CONSUMABLES / DRUGS / REAGENTS	5
60	220204	MAINTENANCE SERVICES - GENERAL	4
61	22020401	MAINTENANCE OF MOTOR VEHICLE	5
62	22020402	MAINTENANCE OF OFFICE FURNITURE	5
63	22020403	MAINTENANCE OF OFFICE BUILDING	5
64	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	5
65	22020405	MAINTENANCE OF PLANTS / GENERATORS	5
66	22020406	OTHER MAINTENANCE SERVICES	5
67	22020407	MAINTENANCE OF AIRCRAFTS	5
68	22020408	MAINTENANCE OF SEA BOATS	5
69	22020409	MAINTENANCE OF RAILWAY EQUIPMENT	5
70	22020410	MAINTENANCE OF STREET LIGHTING	5
71	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	5
72	22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5
73	22020413	MINOR ROAD MAINTAINANCE	5
74	22020414	MAINTENANCE OF LIBRARY	5
75	220205	TRAINING - GENERAL	4
76	22020501	LOCAL TRAINING	5
77	22020502	INTERNATIONAL TRAINING	5
78	22020503	WORKSHOP / SEMINAR / CONFERENCES	5
79	22020504	PUPILAGE PROGRAMME FOR SCIENTIFIC OFFICERS	5
80	22020506	PROJECT SEED HOLIDAY PROGRAMME FOR (SS2-SS3) STUDENTS	5
81	22020507	E-LEARNING INTEGRATED IN SCHOOLS	5
82	22020509	SPECIALIZED TRAINING/SEMINARS AND CONFRENCES FOR MGT STAFF AND OTHER ST.	5

83	22020510	CAPACITY BUILDING	5
84	220206	OTHER SERVICES - GENERAL	4
85	22020601	SECURITY SERVICES	5
86	22020602	OFFICE RENT	5
87	22020603	RESIDENTIAL RENT	5
88	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5
89	22020605	CLEANING AND FUMIGATION SERVICES	5
90	22020606	INTERNAL AUDIT EXPENSES	5
91	22020607	RESCUE SERVICES	5
92	22020609	MONITORING / SUPERVISION	5
93	22020610	OTHER SERVICES	5
94	22020611	HOSTING/MOBILIZATION OF POLITICAL ASSOCIATIONS AND INTEREST GROUPS	5
95	22020612	BURIAL EXPENSES	5
96	22020613	SOFTWARE RENEWALS	5
97	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4
98	22020701	FINANCIAL CONSULTING	5
99	22020702	INFORMATION TECHNOLOGY CONSULT	5
100	22020703	LEGAL SERVICES	5
101	22020706	SURVEYING SERVICES	5
102	22020707	AGRICULTURAL CONSULTING	5
103	22020708	MEDICAL CONSULTING	5
104	22020709	RESEARCH SERVICES	5
105	220208	FUEL & LUBRICANTS - GENERAL	4
106	22020801	FUEL AND LUBRICANT - GENERAL	5
107	22020802	OTHER TRANSPORT EQUIPMENT FUEL	5
108	22020803	PLANT / GENERATOR FUEL COST	5
109	22020805	SEA BOAT FUEL COST	5
110	22020806	COOKING GAS/FUEL COST	5
111	220209	FINANCIAL CHARGES - GENERAL	4
112	22020901	BANK CHARGES : OTHER THAN INTEREST	5
113	22020902	INSURANCE PREMIUN	5
114	22020903	BANK CHARGES (INTEREST ON TEMPORARY OVERDRAFT)	5
115	220210	MISCELLANEOUS EXPENSES GENERAL	4
116	22021001	REFRESHMENT AND MEALS	5
117	22021002	HONORARIUM AND SITTING ALLOWANCE	5
118	22021003	PUBLICITY AND ADVERTISEMENT	5
119	22021004	MEDICAL EXPENSES : LOCAL	5
120	22021005	FOREIGN SERVICE SCHOOL FEES PAYMENTS	5
121	22021006	POSTAGES AND COURIER SERVICES	5
122	22021007	WELFARE PACKAGES	5
123	22021008	SUBSRPTION TO PROFESSIONAL BODIES	5
124	22021009	SPORTING ACTIVITIES	5

125	22021010	DIRECT TEACHING & LABORATORY COST	5
126	22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	5
127	22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	5
128	22021013	PROMOTION (SERVICE WIDE)	5
129	22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5
130	22021015	CRECHE	5
131	22021016	SERVICOM	5
132	22021017	ANTI-CORRUPTION	5
133	22021018	GENDER	5
134	22021020	YOUTH DEVELOPMENT	5
135	22021021	NATIONAL YOUTH SERVICE CORPS (NYSC) MATTERS	5
136	22021022	ADVOCCY AND SENSITIZATION	5
137	22021023	DATA COLLECTION/STATISTICAL ACTIVITIES	5
138	22021024	PREPARATION OF LOCAL GOVERNMENT DEVELOPMENT PLAN (LGDP)	5
139	22021025	RELIGIOUS MATTERS	5
140	22021026	BOUNDARY MATTERS	5
141	22021027	SKILL ACQUISITION PROGRAMMES	5
142	22021028	EMPOWERMENT PROGRAMMES	5
143	22021029	TRADE FAIR	5
144	22021030	CULTURAL ACTIVITIES	5
145	22021031	POLITICAL LIAISON ACTIVITIES	5
146	22021032	EMERGENCY PREPAREDNESS AND RESPONSE (EPR)	5
147	22021033	Support to Orphan and Vulnerable Children (Ovc)	5
148	22021034	People with Disability (PWD)	5
149	22021035	Women Development Activities	5
150	22021036	MEDICAL EXPENSES - INTERNATIONAL	5
151	22021037	FOREIGN SCHOLARSHIP SCHEME	5
152	22021038	SPECIAL DAY/CELEBRATIONS	5
153	2203	LOANS AND ADVANCES	3
154	220301	STAFF LOANS & ADVANCES	4
155	22030101	STAFF LOAN AND ADVANCES	5
156	22030102	MOTOR VEHICLE ADVANCES	5
157	22030103	FURNISHING ADVANCES	5
158	22030104	SPECIAL/SALARY ADVANCES	5
159	2204	GRANTS AND CONTRIBUTIONS GENERAL	3
160	220401	LOCAL GRANTS AND CONTRIBUTIONS	4
161	22040101	GRANTS STATE GOVERNMENT - RECURRENT	5
162	22040102	GRANTS STATE GOVERNMENT - CAPITAL	5
163	22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	5
164	22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL	5
165	22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	5
166	22040106	GRANT TO GOVERNMENT AGENCIES - CAPITAL	5

167	22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	5
168	22040108	GRANT TO PRIVATE COMPANIES - CAPITAL	5
169	22040109	GRANTS TO COMMUNITIES/NGOS	5
170	220402	FOREIGN GRANTS AND CONTRIBUTIONS	4
171	2205	SUBSIDIES GENERAL	3
172	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	4
173	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	5
174	22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	5
175	22050103	SUBVENTION	5
176	22050104	PETROLEUM/ ENERGY SUBSIDY	5
177	22050105	EDUCATIONAL SUBSIDY	5
178	22050106	HEALTH SUBSIDY	5
179	22050107	RELIGIOUS PILGRIMAGE SUBSIDY	5
180	220502	SUBSIDY TO PRIVATE COMPANIES	4
181	22050201	SUBSIDY TO PRIVATE COMPANIES	5
182	2206	PUBLIC DEBT CHARGES	3
183	220601	FOREIGN INTEREST / DISCOUNT	4
184	22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
185	22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
186	220602	DOMESTIC INTEREST / DISCOUNT	4
187	22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
188	22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
189	220603	FOREIGN PRINCIPAL	4
190	22060301	FOREIGN PRINCIPLE - SHORT TERM BORROWINGS	5
191	22060302	FOREIGN PRINCIPLE - LONG TERM BORROWINGS	5
192	220604	DOMESTIC PRINCIPAL	4
193	22060401	DOMESTIC PRINCIPLE - SHORT TERM BORROWINGS	5
194	22060402	DOMESTIC PRINCIPLE - LONG TERM BORROWINGS	5
195	22060403	PAYMENT OF DEBT AND OTHER LIABILITIES	5
196	2207	TRANSFERS-PAYMENT	3
197	220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	4
198	22070106	RETAINED REVENUE BY DEPT/AGENCY	5
199	2208	TRANSFERS-PAYMENT TO INDIVIDUALS	3
200	220801	TRANSFERS-PAYMENT TO INDIVIDUALS	4
201	22080101	TRANSFERS-PAYMENT TO UNEMPLOYED	5
202	22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	5
203	2209	LOSS ON FOREIGN EXCHANGE	3
204	220901	LOSS ON FOREIGN EXCHANGE	4
205	22090101	LOSS ON FOREIGN EXCHANGE	5
206	23	CAPITAL EXPENDITURE	2
207	2301	FIXED ASSETS PURCHASED	3
208	230101	PURCHASE OF FIXED ASSETS - GENERAL	4

209	23010101	PURCHASE / ACQUISITION OF LAND	5
210	23010102	PURCHASE OF OFFICE BUILDINGS	5
211	23010103	PURCHASE OF RESIDENTIAL BUILDINGS	5
212	23010104	PURCHASE MOTOR CYCLES	5
213	23010105	PURCHASE OF MOTOR VEHICLES	5
214	23010106	PURCHASE OF VANS	5
215	23010107	PURCHASE OF TRUCKS	5
216	23010108	PURCHASE OF BUSES	5
217	23010109	PURCHASE OF SEA BOATS	5
218	23010110	PURCHASE OF SHIPS	5
219	23010111	PURCHASE OF TRAINS	5
220	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5
221	23010113	PURCHASE OF COMPUTERS	5
222	23010114	PURCHASE OF COMPUTER PRINTERS	5
223	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5
224	23010116	PURCHASE OF TYPEWRITERS	5
225	23010117	PURCHASE OF SHREDDING MACHINES	5
226	23010118	PURCHASE OF SCANNERS	5
227	23010119	PURCHASE OF POWER GENERATING SET	5
228	23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	5
229	23010121	PURCHASE OF RESIDENTIAL FURNITURE	5
230	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	5
231	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5
232	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5
233	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5
234	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5
235	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	5
236	23010128	PURCHASE OF SECURITY EQUIPMENT	5
237	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5
238	23010130	PURCHASE OF RECREATIONAL FACILITIES	5
239	23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	5
240	23010133	PURCHASES OF SURVEYING EQUIPMENT	5
241	23010134	PURCHASE OF DIVING EQUIPMENT	5
242	23010137	PURCHASE OF SHIP SPARE/MAINTENANCE	5
243	23010138	PURCHASE OF AERO SPARES/MAINTENANCE	5
244	2302	CONSTRUCTION / PROVISION	3
245	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4
246	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5
247	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5
248	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5
249	23020104	CONSTRUCTION / PROVISION OF HOUSING	5
250	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5

251	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	5
252	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	5
253	23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	5
254	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	5
255	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5
256	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	5
257	23020114	CONSTRUCTION / PROVISION OF ROADS	5
258	23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	5
259	23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	5
260	23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	5
261	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5
262	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	5
263	23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	5
264	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5
265	23020124	CONSTRUCTION OF MARKETS/PARKS	5
266	23020125	CONSTRUCTION OF POWER GENERATING PLANTS	5
267	23020126	CONSTRUCTION/PROVISION OF CEMETERIES	5
268	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5
269	2303	REHABILITATION / REPAIRS	3
270	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4
271	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5
272	23030102	REHABILITATION / REPAIRS - ELECTRICITY	5
273	23030103	REHABILITATION / REPAIRS - HOUSING	5
274	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5
275	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5
276	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5
277	23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	5
278	23030110	REHABILITATION / REPAIRS - LIBRARIES	5
279	23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	5
280	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5
281	23030113	REHABILITATION / REPAIRS - ROADS	5
282	23030114	REHABILITATION / REPAIRS - RAILWAYS	5
283	23030115	REHABILITATION / REPAIRS - WATER-WAY	5
284	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	5
285	23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	5
286	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5
287	23030122	REHABILITATION/REPAIRS OF BOUNDARIES	5
288	23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	5
289	23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	5
290	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	5
291	23030126	REHABILITATION/REPAIRS OF CEMETERIES	5
292	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5

293	2304	PRESERVATION OF THE ENVIRONMENT	3
294	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	4
295	23040101	TREE PLANTING	5
296	23040102	EROSION & FLOOD CONTROL	5
297	23040103	WILDLIFE CONSERVATION	5
298	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	5
299	23040105	WATER POLLUTION PREVENTION & CONTROL	5
300	2305	OTHER CAPITAL PROJECTS	3
301	230501	ACQUISITION OF NON TANGIBLE ASSETS	4
302	23050101	RESEARCH AND DEVELOPMENT	5
303	23050102	COMPUTER SOFTWARE ACQUISITION	5
304	23050103	MONITORING AND EVALUATION	5
305	23050104	ANNIVERSARIES/CELEBRATIONS	5
306	23050107	MARGIN FOR INCREASES IN COSTS	5
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Lookup	Code	Description	Level
1	701	GENERAL PUBLIC SERVICES	1
2	7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EX	2
3	70111	EXECUTIVE AND LEGISLATIVE ORGANS	3
4	70112	FINANCIAL AND FISCAL AFFAIRS	3
5	70113	EXTERNAL AFFAIRS	3
6	7012	FOREIGN ECONOMIC AID	2
7	70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	3
8	70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	3
9	7013	GENERAL SERVICES	2
10	70131	GENERAL PERSONNEL SERVICES	3
11	70132	OVERALL PLANNING AND STATISTICAL SERVICES	3
12	70133	OTHER GENERAL SERVICES	3
13	7014	BASIC RESEARCH	2
14	70141	BASIC RESEARCH	3
15	7015	R&D GENERAL PUBLIC SERVICES	2
16	70151	R&D GENERAL PUBLIC SERVICES	3
17	7016	GENERAL PUBLIC SERVICES N.E.C.	2
18	70161	GENERAL PUBLIC SERVICES N.E.C.	3
19	7017	PUBLIC DEBT TRANSACTIONS	2
20	70171	PUBLIC DEBT TRANSACTIONS	3
21	7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOV	2
22	70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3
23	703	PUBLIC ORDER AND SAFETY	1
24	7031	POLICE SERVICES	2
25	70311	POLICE SERVICES	3
26	7032	FIRE PROTECTION SERVICES	2
27	70321	FIRE PROTECTION SERVICES	3
28	7033	LAW COURTS	2
29	70331	LAW COURTS	3
30	7034	PRISONS	2
31	70341	PRISONS	3
32	7035	R & D PUBLIC ORDER AND SAFETY	2
33	70351	R&D PUBLIC ORDER AND SAFETY	3
34	7036	PUBLIC ORDER AND SAFETY N.E.C.	2
35	70361	PUBLIC ORDER AND SAFETY N.E.C.	3
36	704	ECONOMIC AFFAIRS	1
37	7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2
38	70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3
39	70412	GENERAL LABOUR AFFAIRS	3
40	7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2

41	70421	AGRICULTURE	3
42	70422	FORESTRY	3
43	70423	FISHING AND HUNTING	3
44	7043	FUEL AND ENERGY	2
45	70431	COAL AND OTHER SOLID MINERAL FUEL	3
46	70432	PETROLUEM AND NATURAL GAS	3
47	70433	NUCLEAR FUEL	3
48	70434	OTHER FUELS	3
49	70435	ELECTRICITY	3
50	70436	NON ELECTRIC ENERGY	3
51	7044	MINING, MANUFACTURING, AND CONSTRUCTION	2
52	70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3
53	70442	MANUFACTURING	3
54	70443	CONSTRUCTION	3
55	7045	TRANSPORT	2
56	70451	ROAD TRANSPORT	3
57	70452	WATER TRANSPORT	3
58	70453	RAILWAY TRANSPORT	3
59	70454	AIR TRANSPORT	3
60	70455	PIPELINE AND OTHER TRANSPORT	3
61	7046	COMMUNICATION	2
62	70461	COMMUNICATION	3
63	7047	OTHER INDUSTRIES	2
64	70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	3
65	70472	HOTELS AND RESTUARANTS	3
66	70473	TOURISM	3
67	70474	MULTIPURPOSE DEVELOPMENT PROJECTS	3
68	7048	R & D ECONOMIC AFFAIRS	2
69	70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	3
70	70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	3
71	70483	FUEL AND ENERGY	3
72	70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	3
73	70485	R & D TRANSPORT	3
74	70486	R & D COMMUNICATION	3
75	70487	R & D OTHER INDUSTRIES	3
76	7049	ECONOMIC AFFAIRS N.E.C	2
77	70491	ECONOMIC AFFAIRS N.E.C.	3
78	705	ENVIRONMENTAL PROTECTION	1
79	7051	WASTE MANAGEMENT	2
80	70511	WASTE MANAGEMENT	3
81	7052	WASTE WATER MANAGEMENT	2
82	70521	WASTE WATER MANAGEMENT	3

83	7053	POLLUTION ABATEMENT	2
84	70531	POLLUTION ABATEMENT	3
85	7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	2
86	70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3
87	7055	R&D ENVIRONMENTAL PROTECTION	2
88	70551	R & D ENVIRONMENTAL PROTECTION	3
89	7056	ENVIRONMENTAL PROTECTION N.E.C.	2
90	70561	ENVIRONMENTAL PROTECTION N.E.C.	3
91	706	<i>HOUSING AND COMMUNITY AMMENITIES</i>	1
92	7061	HOUSING DEVELOPMENT	2
93	70611	HOUSING DEVELOPMENT	3
94	7062	COMMUNITY DEVELOPMENT	2
95	70621	COMMUNITY DEVELOPMENT	3
96	7063	WATER SUPPLY	2
97	70631	WATER SUPPLY	3
98	7064	STREET LIGHTING	2
99	70641	STREET LIGHTING	3
100	7065	R & D HOUSING AND COMMUNITY AMMENITIES	2
101	70651	R & D HOUSING AND COMMUNITY AMENITIES	3
102	7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	2
103	70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	3
104	707	<i>HEALTH</i>	1
105	7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2
106	70711	PHARMACEUTICAL PRODUCTS	3
107	70712	OTHER MEDICAL PRODUCTS	3
108	70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	3
109	7072	OUTPATIENT SERVICES	2
110	70721	GENERAL MEDICAL SERVICES	3
111	70722	SPECIALIZED MEDICAL SERVICES	3
112	70723	DENTAL SERVICES	3
113	70724	PARAMEDICAL SERVICES	3
114	7073	HOSPITAL SERVICES	2
115	70731	GENERAL HOSPITAL SERVICES	3
116	70732	SPECIALIZED HOSPITAL SERVICES	3
117	70733	MEDICAL AND MATERNITY CENTRE SERVICES	3
118	70734	NURSING AND CONVALESCENT HOME SERVICES	3
119	7074	PUBLIC HEALTH SERVICES	2
120	70741	PUBLIC HEALTH SERVICES	3
121	7075	R & D HEALTH	2
122	70751	R & D HEALTH	3
123	7076	HEALTH N.E.C.	2
124	70761	HEALTH N.E.C.	3

125	708	RECREATION, CULTURE AND RELIGION	1
126	7081	RECREATIONAL AND SPORTING SERVICES	2
127	70811	RECREATIONAL AND SPORTING SERVICES	3
128	7082	CULTURAL SERVICES	2
129	70821	CULTURAL SERVICES	3
130	7083	BROADCASTING AND PUBLISHING SERVICES	2
131	70831	BROADCASTING AND PUBLISHING SERVICES	3
132	7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2
133	70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3
134	7085	R & D RECREATION, CULTURE AND RELIGION	2
135	70851	R & D RECREATION, CULTURE AND RELIGION	3
136	7086	RECREATION, CULTURE AND RELIGION N.E.C.	2
137	70861	RECREATION, CULTURE AND RELIGION N.E.C.	3
138	709	EDUCATION	1
139	7091	PRE-PRIMARY AND PRIMARY EDUCATION	2
140	70911	PRE-PRIMARY EDUCATION	3
141	70912	PRIMARY EDUCATION	3
142	7092	SECONDARY EDUCATION	2
143	70921	LOWER SECONDARY EDUCATION	3
144	70922	UPPER-SECONDARY EDUCATION	3
145	7093	POSTSECONDARY NONTERTIARY EDUCATION	2
146	70931	POST-SECONDARY NON-TERTIARY EDUCATION	3
147	7094	TERTIARY EDUCATION	2
148	70941	FIRST STAGE OF TERTIARY EDUCATION	3
149	70942	SECOND STAGE OF TERTIARY EDUCATION	3
150	7095	EDUCATION NOT DEFINABLE BY LEVEL	2
151	70951	EDUCATION NOT DEFINABLE BY LEVEL	3
152	7096	SUBSIDIARY SERVICES TO EDUCATION	2
153	70961	SUBSIDIARY SERVICES TO EDUCATION	3
154	7097	R & D EDUCATION	2
155	70971	R & D EDUCATION	3
156	7098	EDUCATION N.E.C.	2
157	70981	EDUCATION N.E.C.	3
158	710	SOCIAL PROTECTION	1
159	7101	SICKNESS AND DISABILITY	2
160	71011	SICKNESS	3
161	71012	DISABILITY	3
162	7102	OLD AGE	2
163	71021	OLD AGE	3
164	7103	SURVIVORS	2
165	71031	SURVIVORS	3
166	7104	FAMILY AND CHILDREN	2

167	71041	FAMILY AND CHILDREN	3
168	7105	UNEMPLOYMENT	2
169	71051	UNEMPLOYMENT	3
170	7106	HOUSING	2
171	71061	HOUSING	3
172	7107	SOCIAL EXCLUSSION N.E.C	2
173	71071	SOCIAL EXCLUSION N.E.C.	3
174	7108	R & D SOCIAL PROTECTION	2
175	71081	R & D SOCIAL PROTECTION	3
176	7109	SOCIAL PROTECTION N.E.C.	2
177	71091	SOCIAL PROTECTION N.E.C.	3
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Lookup	Code	Description	Level
1	1	REVENUE	1
2	11	GOVERNMENT SHARE OF FAAC	2
3	1101	GOVERNMENT SHARE OF FAAC	3
4	110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	4
5	11010101	STATUTORY ALLOCATION	5
6	110102	LOCAL GOVERNMENT SHARE OF VAT	4
7	11010201	SHARE OF VAT	5
8	110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	4
9	11010301	Electronic Money Transfer Levy (EMTL)	5
10	11010302	Exchange Gain	5
11	11010303	Other FAAC	5
12	11010304	FAAC SPECIAL ALLOCATIONS	5
13	11010305	Excess Crude	5
14	11010306	Ecological Fund	5
15	12	INDEPENDENT REVENUE	2
16	1201	TAX REVENUE	3
17	120101	PERSONAL TAXES	4
18	12010104	Community or Poll Taxes	5
19	120103	OTHER TAXES	4
20	12010301	Cattle Tax (Where Applicable)	5
21	12010303	Arrears of Community/ Poll Tax	5
22	12010304	Development Tax or Levy(Shops)	5
23	12010305	General Rate	5
24	12010306	Arrears of Development Tax or Levy	5
25	12010307	Arrears of Cattle Tax (Where Applicable)	5
26	12010308	Other Special tax e.g. Electricity, Water, Night Guard, Entertainment, etc	5
27	12010309	Arrears of Special Service Tax: Electricity, Sanitation, etc	5
28	12010310	STAMP DUTY	5
29	12010311	POOL BETTING TAX	5
30	12010312	CAPITAL GAIN TAX	5
31	12010313	LIVESTOCK TAX	5
32	12010314	OTHER SERVICE TAXES	5
33	1202	NON-TAX REVENUE	3
34	120201	LICENCES - GENERAL	4
35	12020101	Bicycle License	5
36	12020102	Canoe License	5
37	12020103	Dog License	5
38	12020104	Cart/Truck License	5
39	12020105	Hawker Permit License	5
40	12020106	Liquor License	5

41	12020107	Palm wine Tappers/Selling License	5
42	12020108	Osusu Club License	5
43	12020109	Native Liquor License	5
44	12020110	Bulk Cigarettes License	5
45	12020111	Squatters/Hawkers Permit	5
46	12020112	Toll Gate(Where applicable)	5
47	12020113	Motor Cyclist License	5
48	12020114	Canoe Landing License	5
49	12020115	Eating House License	5
50	12020116	Kiosk License	5
51	12020117	Bakery House License	5
52	12020118	Registration of Meat license	5
53	12020119	Cattle Dealers License	5
54	12020120	Dried Fish/Dried Meat License	5
55	12020121	Cold Room License	5
56	12020122	Butcher License	5
57	12020123	Auctioneer License	5
58	12020124	Goldsmith & Gold Sellers License	5
59	12020125	Dane Gun License	5
60	12020126	Hunting License	5
61	12020128	Control of Noise Permit	5
62	12020129	Cinematography License	5
63	12020131	Tent at Sea Beach Permit	5
64	12020132	Radio & Television License	5
65	12020133	Road Closure Permit	5
66	12020134	Open Air Preaching Permit(Not applicable)	5
67	12020135	Dislodging of Septic Tank Licence	5
68	12020136	Sand Dredging License	5
69	12020137	Trade License	5
70	12020138	Minor Industry License	5
71	12020139	Petty Trade License	5
72	12020140	Sand, Granite, Iron, Sellers License	5
73	12020141	Sawing License	5
74	12020142	Milling License	5
75	12020143	Ingredient Grinding Mill License	5
76	12020144	Corn Grinding Mill License	5
77	12020145	Brown Sugar Machine License	5
78	12020146	Painting, Spraying and Sign writing Workshop License	5
79	12020147	Photo Studio License	5
80	12020148	Welding Machine License	5
81	12020149	Electronic Radio /TV Workshop License	5
82	12020150	Blacksmith Workshop License	5

83	12020151	Wood making/Carpentry Workshop License	5
84	12020152	Battery Charges License	5
85	12020153	Printing Press License	5
86	12020154	Panel Beater License	5
87	12020155	Vulgarizers License	5
88	12020156	Vehicle Spare parts License	5
89	12020157	Clock/Watch Repairers License	5
90	12020158	Cloth Driers License	5
91	12020159	Motor Mechanic & Car Wash Depo License	5
92	12020160	Building Materials License	5
93	12020161	Surface Tank Kerosene License	5
94	12020162	Photostat/Typing/Computer Institute License	5
95	12020163	Block making Machines License	5
96	12020164	Sewing Institute License	5
97	12020165	Hair Dressing/Barbing Salon License	5
98	12020166	Advertisement Rate License (Sign Post)	5
99	12020167	Approval of Building Plan License	5
100	12020168	Registration of Laundries	5
101	12020169	Mortuary House & Cemetery Fees	5
102	12020170	Vehicle Radio Permit	5
103	120204	FEES- GENERAL	4
104	12020401	Survey Fees	5
105	12020402	Slaughter/Abattoir Fees	5
106	12020403	Marriage Registration Fees	5
107	12020404	Naming of Streets Registration Fees	5
108	12020405	Night Soil Disposal/ Deposit Fees(Not applicable)	5
109	12020406	Registration of Septic Tank/Equipment Dislodging Fees	5
110	12020407	Registration of Effluent Disposal Fees	5
111	12020408	Burial Fees	5
112	12020409	Vault Fees	5
113	12020410	Dispensary & Maternity Fees	5
114	12020411	Laboratory Test Fees	5
115	12020412	Pest Control & Disinfectant Fees	5
116	12020413	Birth & Death Registration Fees(Not applicable)	5
117	12020414	Patent Medicine Store Fees	5
118	12020415	General Contractor Registration Fees	5
119	12020416	Tenders Fees	5
120	12020417	Forestry & Fuel Exploitation Fees	5
121	12020418	Failing of Trees Fees	5
122	12020419	Produce Buying/Haulage Fees	5
123	12020420	Rice/Cassava Mill	5
124	12020421	Dry Cleaners Fees	5

125	12020422	Private borehole Operating fees	5
126	12020423	Haulage Fees	5
127	12020424	Motor Park Fees(As applicable)	5
128	12020425	Market Fees(As applicable)	5
129	12020426	Workshop Fees	5
130	12020427	Mortgage Sub -lease Approval Fees	5
131	12020428	Customary Right of occupancy fees	5
132	12020430	Recovery of Loss & Overpayment(As applicable)	5
133	12020431	Payment in lieu of Resignation Notice(As applicable)	5
134	12020432	Age Declaration/Affidavit	5
135	12020433	Certificate of Origin/Affidavit	5
136	12020434	Registration of Cultural Organization	5
137	12020435	Towing of Vehicle Fees	5
138	12020436	Other Registration not Specified above(As applicable)	5
139	12020437	Entertainment, Drumming & Temporary Booth Fees	5
140	12020438	Mobile Sales Promotion Fees	5
141	12020439	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	5
142	120205	FINES - GENERAL	4
143	12020501	Towing of Vehicle Fines	5
144	12020502	Fines on Overdue/Lost of library Books	5
145	12020503	Towing of Vehicle Fee	5
146	12020504	Impounding of Stray Animal Fine	5
147	12020505	Penalty on Tenement Rate	5
148	120206	SALES - GENERAL	4
149	12020601	Sales of Stores(As applicable)	5
150	12020602	Sales of Unserviceable Stores(Refer to scrap value/auctioneer)	5
151	12020603	Sales of Agricultural Produce(As applicable)	5
152	120207	EARNINGS -GENERAL	4
153	12020701	Hire Charges Vehicles/Plants(Refer to footnotes)	5
154	12020702	Earning from Environmental Sanitation Activities	5
155	12020703	Commission on Transfer Plot	5
156	120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	4
157	12020804	Rent on Canteen/Conference Halls	5
158	12020805	Ticket Desk / Check in Counter	5
159	12020806	Rent on Government Shops	5
160	12020807	Rent of Industrial Estates	5
161	12020810	Rent on Government Room	5
162	12020811	Rent on School	5
163	12020812	Hiring of ICT Centre	5
164	12020813	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	5
165	12020814	Arrears of Tenement Rate(As applicable)	5
166	120209	RENT ON LAND & OTHERS - GENERAL	4

167	12020901	Rent on State Lands (Residential)	5
168	12020905	Lease of Swamp Land to Rice Farm	5
169	12020906	Rent on Government Building / other Premises	5
170	12020908	Rent of MOW Filling Stations	5
171	12020910	Rent on Used of State Water Ways	5
172	12020913	Land Rent Temporary Right of Occupancy	5
173	12020914	Premium on Lands	5
174	12020915	Ground Rent (Royalty from Construction Company)	5
175	12020916	Arrears of Ground Rent(As applicable)	5
176	12020917	Federal Govt. Grant in lieu of Tenement Rates	5
177	12020918	State Govt. Grant in lieu of Tenement Rates	5
178	12020919	Rent of Plot for Farming Activities	5
179	120211	INVESTMENT INCOME	4
180	12021101	Interest on Deposits/Dividends (Receivable)	5
181	120212	INTEREST EARNED	4
182	12021201	Interest on Motorcycle & Bicycles Advance /Receivables	5
183	12021202	Interest on Loans to other Local Governments (Receivable)	5
184	12021203	Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable)	5
185	12021204	Interest on Staff Housing & other Loans (Receivable)	5
186	12021205	Interest on Farmers Loan (Receivable)	5
187	12021206	Unclaimed Deposits(As applicable)	5
188	120213	RE-IMBURSEMENT GENERAL	4
189	12021303	Special Allocation / Reimburse (non-FAAC)	5
190	12021304	LG Share of State IGR	5
191	13	AID AND GRANTS	2
192	1301	AID	3
193	130101	DOMESTIC AIDS	4
194	13010101	CURRENT DOMESTIC AIDS	5
195	13010102	CAPITAL DOMESTIC AIDS	5
196	130102	FOREIGN AIDS	4
197	13010201	CURRENT FOREIGN AIDS	5
198	13010202	CAPITAL FOREIGN AIDS	5
199	1302	GRANTS	3
200	130201	DOMESTIC GRANTS	4
201	13020101	CURRENT GRANTS FROM FGN	5
202	13020102	CAPITAL GRANTS FROM FGN	5
203	13020103	CURRENT GRANTS FROM LGAS	5
204	13020104	CAPITAL GRANTS FROM LGAS	5
205	13020105	CURRENT GRANTS FROM OTHER SOURCES	5
206	13020106	CAPITAL GRANTS FROM OTHER SOURCES	5
207	130202	FOREIGN GRANTS	4
208	13020201	CURRENT FOREIGN GRANTS	5

209	13020202	CAPITAL FOREIGN GRANTS	5
210	14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	2
211	1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	3
212	140101	TRANSFER FROM CRF TO CDF GENERAL	4
213	1402	OTHER CAPITAL RECEIPTS	3
214	140201	OTHER CAPITAL RECEIPTS	4
215	14020101	OTHER CAPITAL RECEIPTS TO CDF	5
216	14020102	SALE OF FIXED ASSETS	5
217	1403	LOANS/ BORROWINGS RECEIPT	3
218	140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	4
219	14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
220	14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
221	14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	5
222	14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
223	140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	4
224	14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
225	14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
226	14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	5
227	14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
228	1404	DEBT FORGIVENESS	3
229	140401	FOREIGN DEBT FORGIVENESS	4
230	14040101	FOREIGN DEBT FORGIVENESS	5
231	140402	DOMESTIC DEBT FORGIVENESS	4
232	14040201	DOMESTIC DEBT FORGIVENESS	5
233	1405	GAIN ON DISPOSAL OF ASSET	3
234	140501	GAIN ON DISPOSAL OF ASSET - PPE	4
235	14050101	GAIN ON DISPOSAL OF ASSET - PPE	5
236	140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	4
237	14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	5
238	140503	GAIN ON DISPOSAL OF ASSET - INTANGIBLE	4
239	14050301	GAIN ON DISPOSAL OF ASSET -INTANGIBLE	5
240	1406	MINORITY INTEREST SHARE OF SURPLUS	3
241	140601	MINORITY INTEREST SHARE OF SURPLUS	4
242	14060101	MINORITY INTEREST SHARE OF SURPLUS	5
243	1407	EXTRAORDINARY ITEMS	3
244	140701	EXTRAORDINARY ITEMS	4
245	14070101	EXTRAORDINARY ITEMS	5
246	14070102	UNSPECIFIED CAPTIAL REVENUE	5
247	1408	GAIN ON SWAPPED ASSETS	3
248	140801	GAIN ON SWAPPED ASSETS - PPE	4
249	14080101	GAIN ON SWAPPED ASSETS - PPE	5
250	140802	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	4

251	14080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	5
252	140803	GAIN ON SWAPPED ASSETS - INTANGIBLE	4
253	14080301	GAIN ON SWAPPED ASSETS - INTANGIBLE	5
254	140804	GAIN ON SWAPPED ASSETS - INVENTORY	4
255	14080401	GAIN ON SWAPPED ASSETS - INVENTORY	5
256	1409	GAIN ON SWAPPED SERVICES	3
257	140901	GAIN ON SWAPPED SERVICES	4
258	14090101	GAIN ON SWAPPED SERVICES RENDERED	5
259	1410	GAIN ON FOREIGN EXCHANGE	3
260	141001	GAIN ON FOREIGN EXCHANGE	4
261	14100101	GAIN ON FOREIGN EXCHANGE	5
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Lookup	Code	Description	Level
1	01	FEDERATION ACCOUNT	1
2	011	FAAC DIRECT ALLOCATION	2
3	01101	FAAC DIRECT ALLOCATION	3
4	02	CONSOLIDATED REVENUE FUND	1
5	021	MAIN ENVELOP	2
6	02101	MAIN ENVELOP - BUDGETARY ALLOCATION	3
7	022	CRF CHARGES	2
8	02201	PENSION AND GRATUITIES	3
9	02202	SERVICE WIDE VOTE	3
10	02203	CAPITAL SUPPLEMENTATION	3
11	02204	OTHER CRF CHARGES	3
12	03	CAPITAL DEVELOPMENT FUND	1
13	031	CDF MAIN	2
14	03101	CAPITAL DEVELOPMENT FUND	3
15	04	CONTINGENCY FUND	1
16	041	CONTINGENCY FUND MAIN	2
17	04101	CONTINGENCY FUND	3
18	05	DEBT RELIEF GAINS	1
19	051	DEBT RELIEF FUND MAIN	2
20	05101	DEBT RELIEF GAINS	3
21	06	SPECIAL AND TRUST FUNDS	1
22	061	SPECIAL AND TRUST FUNDS	2
23	06103	PETROLEUM EQUALISATION FUND	3
24	07	OTHER PUBIC FUNDS	1
25	071	OTHER PUBLIC FUNDS	2
26	07102	FERTILIZER REVOLVING FUND	3
27	07106	NIGERIAN EX-SERVICEMEN REWARD FUND	3
28	07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND	3
29	07108	FERTILIZER REVOLVING FUND	3
30	07109	SINKING FUND FOR JUDGEMENT DEBT FUND	3
31	08	AIDS AND GRANTS	1
32	081	MULTILATERAL AIDS AND GRANTS	2
33	08101	AFRICAN DEVELOPMENT BANK	3
34	08102	AFRICAN DEVELOPMENT FUND	3
35	08103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	3
36	08104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE	3
37	08105	ECOWAS FUND	3
38	08106	EUROPEAN DEVELOPMENT FUND	3
39	08107	EUROPEAN UNION	3
40	08108	EUROPEAN INVESTMENT BANK	3

41	08109	IDA - AFRICAN FACILITY	3
42	08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)	3
43	08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3
44	08112	INTERNATIONAL FINANCE CORPORATION	3
45	08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	3
46	08114	INTERNATIONAL MONETARY FUND	3
47	08115	NIGERIA TRUST FUND	3
48	08116	NORDIC DEVELOPMENT FUND	3
49	08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES	3
50	08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	3
51	08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	3
52	08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES	3
53	08121	WORLD BANK TRUST FUND	3
54	08122	WORLD FOOD PROGRAMME	3
55	08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	3
56	08124	GLOBAL 2000	3
57	08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)	3
58	08126	MULTI-DONOR BUDGET SUPPORT	3
59	082	BILATERAL AIDS AND GRANTS	2
60	08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)	3
61	08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)	3
62	08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)	3
63	08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)	3
64	08205	SAUDI FUND FOR DEVELOPMENT	3
65	083	LOCAL AIDS AND GRANTS	2
66	08301	DONATION BY LOCAL NGOs	3
67	08302	DONATION BY STATE GOVERNMENTS	3
68	08303	DONATION BY LOCAL GOVERNMENTS	3
69	08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	3
70	08305	DONATIONS BY PRIVATE SECTOR COMPANIES	3
71	08306	DONATIONS BY INDIVIDUALS	3
72	09	LOANS/DEBTS	1
73	091	MULTILATERAL LOANS/DEBTS	2
74	09101	AFRICAN DEVELOPMENT BANK	3
75	09102	AFRICAN DEVELOPMENT FUND	3
76	09103	ARAB BANK FOR ECONOMIC DEVELOPMENT (BADEA)	3
77	09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE	3
78	09105	ECOWAS FUND	3
79	09106	EUROPEAN DEVELOPMENT FUND	3
80	09107	EUROPEAN UNION	3
81	09108	EUROPEAN INVESTMENT BANK	3
82	09109	IDA - AFRICAN FACILITY	3

83	09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)	3
84	09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3
85	09112	INTERNATIONAL FINANCE CORPORATION	3
86	09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	3
87	09114	INTERNATIONAL MONETARY FUND	3
88	09115	NIGERIA TRUST FUND	3
89	09116	NORDIC DEVELOPMENT FUND	3
90	09117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES	3
91	09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	3
92	09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	3
93	09120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES	3
94	09121	WORLD BANK TRUST FUND	3
95	09122	WORLD FOOD PROGRAMME	3
96	09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	3
97	09124	GLOBAL 2000	3
98	09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)	3
99	09126	MULTI-DONOR BUDGET SUPPORT	3
100	092	BILATERAL LOANS/DEBTS	2
101	09201	BI-LATERAL LOANS	3
102	093	LOCAL LOANS/DEBTS	2
103	09301	FEDERAL GOVERNMENT	3
104	09302	CENTRAL BANK OF NIGERIA (CBN)	3
105	09303	BOND	3
106	09304	COMMERCIAL BANK	3
107	09305	OTHER BANKS	3
108	10	RETAINED INDEPENDENT REVENUE	1
109	101	RETAINED INDEPENDENT REVENUE	2
110	10101	RETAINED INTERNALLY GENERATED REVENUE	3
111	10102	PTA CONTRIBUTIONS	3
112	10103	SCHOOL LEVIES	3
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Lookup	Code	Description	Level
1	4	South East	1
2	411	Ebonyi Sate	1
3	4111	Ebonyi State North	2
4	411101	Abakaliki	3
5	41110101	Amachi (Ndebo)	4
6	41110102	Amachi (Ndegu)	4
7	41110103	Amagu / Enyieba	4
8	41110104	Amagu Unuhu	4
9	41110105	Azuii Udene	4
10	41110106	Azuiyiokwu Layout	4
11	41110107	Azumili/Azugwu	4
12	41110108	Edda	4
13	41110109	Izzi Unuhu	4
14	41110110	Ndiagu	4
15	41110111	Okpoitumo Ndebor	4
16	41110112	Okpoitumo Ndiegu	4
17	41110113	Timber Shed	4
18	41110197	LG Wide	4
19	41110198	Outside LG	4
20	41110199	Outside State	4
21	411104	Ebonyi	3
22	41110401	Abakpa	4
23	41110402	Abofia	4
24	41110403	Agalegu	4
25	41110404	Echiaba	4
26	41110405	Egwudinagu	4
27	41110406	Enyibichiri I	4
28	41110407	Enyibichiri II	4
29	41110408	Kpirikpiri	4
30	41110409	Mbeke	4
31	41110410	Ndiebo	4
32	41110411	Ndiegu	4
33	41110412	Onuenyim	4
34	41110413	Urban New Layout	4
35	41110497	LG Wide	4
36	41110498	Outside LG	4
37	41110499	Outside State	4
38	411110	Izzi	3
39	41111001	Agbaja Anyanwuigwe	4
40	41111002	Agbaja Offia Onwe	4

41	41111003	Agbaja(Mgbo)	4
42	41111004	Ezza Inyimagu - Igweled Oha	4
43	41111005	Ezza Inyimagu - Iziogo	4
44	41111006	Ezza Inyimagu Igbuhu	4
45	41111007	Ezza Inyimagu Ndiagu	4
46	41111008	Igbeagu III	4
47	41111009	Igbeagu Ndi Ettah	4
48	41111010	Igbeagu Nduogbu	4
49	41111011	Mgbalaku Inyimagu I	4
50	41111012	Mgbalaku Inyimagu II	4
51	41111013	Ndieze Inyimagu 11 Ndiabor Ishiagu	4
52	41111014	Ndieze Inyimagu Mgbabeluzor	4
53	41111097	LG Wide	4
54	41111096	Outside LG	4
55	41111099	Outside State	4
56	411112	Ohaukwu	3
57	41111201	Effium II	4
58	41111202	Effium I	4
59	41111203	Ezzamgbo	4
60	41111204	Ishi Ngbo I	4
61	41111205	Ishi Ngbo II	4
62	41111206	Ngbo	4
63	41111207	Okposhi I	4
64	41111208	Okposhi II	4
65	41111209	Umu Ogudu Akpu I	4
66	41111210	Umu Ogudu Akpu II	4
67	41111211	Umu Ogudu Oshia	4
68	41111212	Umuagara / Amechi	4
69	41111213	Wigbeke I	4
70	41111214	Wigbeke II	4
71	41111215	Wigbeke III	4
72	41111297	LG Wide	4
73	41111298	Outside LG	4
74	41111299	Outside State	4
75	4112	Ebonyi State Central	2
76	411205	Ezza	3
77	41120501	Amuda/Ama Wula	4
78	41120502	Ekka	4
79	41120503	Inyere	4
80	41120504	Ndieguazu - Umuoghara	4
81	41120505	Nkomoro	4
82	41120506	Ogboji	4

83	41120507	Okposi Umuoghara	4
84	41120508	Omego Umuezeokoha	4
85	41120509	Oriuzor	4
86	41120510	Oshiegbe Umuez Eekoha	4
87	41120511	Umuezeoka	4
88	41120597	LG Wide	4
89	41120598	Outside LG	4
90	41120599	Outside State	4
91	411206	Ezza South	3
92	41120601	Echare	4
93	41120602	Ezzama	4
94	41120603	Ikwuator/Idembia	4
95	41120604	Onueke	4
96	41120605	Umunwagu / Idembia	4
97	41120606	Amaeka	4
98	41120607	Amazekwe	4
99	41120608	Amagu/Nsokara	4
100	41120609	Amana	4
101	41120610	Amudo/Okoffia	4
102	41120697	LG Wide	4
103	41120698	Outside LG	4
104	41120699	Outside State	4
105	411207	Ikwo	3
106	41120701	Ama Inyima	4
107	41120702	Echialike	4
108	41120703	Eka Awoke	4
109	41120704	Ekpanwudele	4
110	41120705	Ekpelu	4
111	41120706	Enyibichiri	4
112	41120707	Etam	4
113	41120708	Igbudu I	4
114	41120709	Igbudu II	4
115	41120710	Inyimagu I	4
116	41120711	Inyimagu II	4
117	41120712	Ndiagu Amagu I	4
118	41120713	Ndiagu Amagu II	4
119	41120714	Ndiagu Echara I	4
120	41120715	Ndiagu Echara II	4
121	41120716	Ndufu Amagu	4
122	41120717	Ndufu Amagu I	4
123	41120718	Ndufu Awke	4
124	41120719	Ndufu Echara	4

125	41120720	Noye Alike	4
126	41120797	LG Wide	4
127	41120798	Outside LG	4
128	41120799	Outside State	4
129	411208	Ishielu	3
130	41120801	Agba	4
131	41120802	Amaezu	4
132	41120803	Azuinyaba "A"	4
133	41120804	Azuinyaba "B"	4
134	41120805	Ezillo I	4
135	41120806	Ezillo II	4
136	41120807	Ezzagu(Nkomor)	4
137	41120808	Ezzagu(Ogboji)	4
138	41120809	Iyionu	4
139	41120810	Nkalagu	4
140	41120811	Nkalaha	4
141	41120812	Ntezi	4
142	41120813	Obeagu	4
143	41120814	Ohofia	4
144	41120815	Okpoto	4
145	41120816	Umuhuali	4
146	41120897	LG Wide	4
147	41120898	Outside LG	4
148	41120899	Outside State	4
149	4113	Ebonyi State South	2
150	411302	Afikpo North	3
151	41130201	Amata-Akpoha	4
152	41130202	Amogu Akpoha	4
153	41130203	Ezeke Amasiri	4
154	41130204	Ibii/Oziza Afikpo	4
155	41130205	Itim Afikpo	4
156	41130206	Nkpoghoru Afikpo	4
157	41130207	Ohaisu Afikpo 'A'	4
158	41130208	Ohaisu Afikpo 'B'	4
159	41130209	Poperi Amasiri	4
160	41130210	Ugwuegu Afikpo	4
161	41130211	Uwana Afikpo I	4
162	41130212	Uwana Afikpo II	4
163	41130297	LG Wide	4
164	41130298	Outside LG	4
165	41130299	Outside State	4
166	411303	Afikpo South Edda	3

167	41130301	Amaeke	4
168	41130302	Amangwu Edda	4
169	41130303	Amaoso	4
170	41130304	Amato	4
171	41130305	Amigbo Etiti Edda	4
172	41130306	Amiri	4
173	41130307	Ebunwana	4
174	41130308	Ndioke Ekoli Edda	4
175	41130309	Nguzu	4
176	41130310	Oso	4
177	41130311	Owutu	4
178	41130397	LG Wide	4
179	41130398	Outside LG	4
180	41130399	Outside State	4
181	411309	Ivo	3
182	41130901	Akaeze Ishiagu	4
183	41130902	Akaeze Ukwu	4
184	41130903	Amagu	4
185	41130904	Amonyee	4
186	41130905	Ihenta Ogidi	4
187	41130906	Iyioji Akaeze	4
188	41130907	Ndiokoro Ukwu	4
189	41130908	Ngwogwo	4
190	41130909	Obinagu	4
191	41130910	Okue	4
192	41130911	Umobo	4
193	41130997	LG Wide	4
194	41130998	Outside LG	4
195	41130999	Outside State	4
196	411311	Ohaozara	3
197	41131101	Amaechi Okposi	4
198	41131102	Enena Ezeraku	4
199	41131103	Mgbom Okposi	4
200	41131104	Obiozara	4
201	41131105	Okposi Achara	4
202	41131106	Okposi Okwu	4
203	41131107	Ugbogologo/Ugwulangwu	4
204	41131108	Uhuo Taru-Ugwu-Langwu	4
205	41131109	Umic Hima	4
206	41131110	Umunaga	4
207	41131111	Umuobuna	4
208	41131197	LG Wide	4

209	41131198	Outside LG	4
210	41131199	Outside State	4
211	411313	Onicha	3
212	41131301	Abaomege	4
213	41131302	Agbabor-Isu	4
214	41131303	Amanator-Isu	4
215	41131304	Ebia Oshiri	4
216	41131305	Enuagu-Onicha	4
217	41131306	Isi-Onicha	4
218	41131307	Isinkwo-Ukamu	4
219	41131308	Obeagu-Isu	4
220	41131309	Oguduukwor Oshiri	4
221	41131310	Okuzu-Ukawu	4
222	41131311	Ugwu-Oshiri	4
223	41131312	Umudomi-Onicha	4
224	41131397	LG Wide	4
225	41131398	Outside LG	4
226	41131399	Outside State	4
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