

<b>State</b>	EBONYI
<b>LGC</b>	411208 - Ishielu
<b>Budget being prepared for</b>	2026
<b>Budget Status</b>	Original Budget
<b>Current Year Performance</b>	Performance January to June
<b>Code for receipt of State IGR</b>	12021204

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 Rceipts - 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 codes**

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

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

odes.

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

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

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

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

Location		
Item	2024 Full Year Actuals	2025 Approved Budget
Recurrent Revenue		
Personnel		
Overheads		
Capital		5,000,000.00
Capital Receipts		
Total Expenditure		5,000,000.00
Total Revenue		

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

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





<b>2026 Approved Budget</b>		
0.00		

<b>2026 Approved Budget</b>		

<b>2026 Approved Budget</b>		

<b>2026 Approved Budget</b>		

<b>2026 Approved Budget</b>		
5,000,000.00		
5,000,000.00		

























































































































































































































































































































































Administrative Code	Economic Main Head Code	Economic Detailed Code
011100100100 - Chairman	22020100 - TRAVEL & TRANSPORT - G	22020101 - LOCAL TRAVEL A
011100100100 - Chairman	22020300 - MATERIALS & SUPPLIES -	22020301 - OFFICE STATION
011100100100 - Chairman	22020400 - MAINTENANCE SERVICES	22020401 - MAINTENANCE C
011100100100 - Chairman	22020400 - MAINTENANCE SERVICES	22020402 - MAINTENANCE C
011100100100 - Chairman	22020500 - TRAINING - GENERAL	22020501 - LOCAL TRAINING
011100100100 - Chairman	22020600 - OTHER SERVICES - GENE	22020604 - SECURITY VOTE
011100100100 - Chairman	22020700 - CONSULTING & PROFESSI	22020703 - LEGAL SERVICES
011100100100 - Chairman	22021000 - MISCELLANEOUS EXPENSE	22021001 - REFRESHMENT A
011100100100 - Chairman	22021000 - MISCELLANEOUS EXPENSE	22021002 - HONORARIUM AI
011200100100 - THE COUNCIL	22020100 - TRAVEL & TRANSPORT - G	22020102 - LOCAL TRAVEL A
011200100100 - THE COUNCIL	22020300 - MATERIALS & SUPPLIES -	22020301 - OFFICE STATION
011200100100 - THE COUNCIL	22020400 - MAINTENANCE SERVICES	22020401 - MAINTENANCE C
011200100100 - THE COUNCIL	22020400 - MAINTENANCE SERVICES	22020402 - MAINTENANCE C
011200100100 - THE COUNCIL	22020500 - TRAINING - GENERAL	22020501 - LOCAL TRAINING
011200100100 - THE COUNCIL	22021000 - MISCELLANEOUS EXPENSE	22021001 - REFRESHMENT A
011200100100 - THE COUNCIL	22021000 - MISCELLANEOUS EXPENSE	22021002 - HONORARIUM AI
011200100100 - THE COUNCIL	22021000 - MISCELLANEOUS EXPENSE	22021038 - SPECIAL DAY/CE
011200100100 - THE COUNCIL	22021000 - MISCELLANEOUS EXPENSE	22021013 - PROMOTION (SE
016200100100 - ADMINISTRATION	22020100 - TRAVEL & TRANSPORT - G	22020102 - LOCAL TRAVEL A
016200100100 - ADMINISTRATION	22020200 - UTILITIES - GENERAL	22020201 - ELECTRICITY CH
016200100100 - ADMINISTRATION	22020300 - MATERIALS & SUPPLIES -	22020301 - OFFICE STATION
016200100100 - ADMINISTRATION	22020400 - MAINTENANCE SERVICES	22020401 - MAINTENANCE C
016200100100 - ADMINISTRATION	22020400 - MAINTENANCE SERVICES	22020402 - MAINTENANCE C
016200100100 - ADMINISTRATION	22020500 - TRAINING - GENERAL	22020501 - LOCAL TRAINING
016200100100 - ADMINISTRATION	22021000 - MISCELLANEOUS EXPENSE	22021001 - REFRESHMENT A
016200100100 - ADMINISTRATION	22021000 - MISCELLANEOUS EXPENSE	22021038 - SPECIAL DAY/CE
021500100100 - DEPARTMENT OF	22020100 - TRAVEL & TRANSPORT - G	22020102 - LOCAL TRAVEL A
021500100100 - DEPARTMENT OF	22020500 - TRAINING - GENERAL	22020501 - LOCAL TRAINING
021500100100 - DEPARTMENT OF	22020400 - MAINTENANCE SERVICES	22020402 - MAINTENANCE C
021500100100 - DEPARTMENT OF	22020300 - MATERIALS & SUPPLIES -	22020301 - OFFICE STATION
021500100100 - DEPARTMENT OF	22021000 - MISCELLANEOUS EXPENSE	22021001 - REFRESHMENT A
021500100100 - DEPARTMENT OF	22021000 - MISCELLANEOUS EXPENSE	22021038 - SPECIAL DAY/CE
021500100100 - DEPARTMENT OF	22020300 - MATERIALS & SUPPLIES -	22020307 - DRUGS / LABORA
021500100100 - DEPARTMENT OF	22020700 - CONSULTING & PROFESSI	22020707 - AGRICULTURAL C
022000100100 - DEPARTMENT FIN	22020100 - TRAVEL & TRANSPORT - G	22020102 - LOCAL TRAVEL A
022000100100 - DEPARTMENT FIN	22020300 - MATERIALS & SUPPLIES -	22020301 - OFFICE STATION
022000100100 - DEPARTMENT FIN	22020300 - MATERIALS & SUPPLIES -	22020305 - PRINTING OF SE
022000100100 - DEPARTMENT FIN	22020400 - MAINTENANCE SERVICES	22020401 - MAINTENANCE C
022000100100 - DEPARTMENT FIN	22020400 - MAINTENANCE SERVICES	22020402 - MAINTENANCE C
022000100100 - DEPARTMENT FIN	22020500 - TRAINING - GENERAL	22020501 - LOCAL TRAINING
022000100100 - DEPARTMENT FIN	22020600 - OTHER SERVICES - GENE	22020606 - INTERNAL AUDIT
022000100100 - DEPARTMENT FIN	22020900 - FINANCIAL CHARGES - GE	22020901 - BANK CHARGES ;
022000100100 - DEPARTMENT FIN	22021000 - MISCELLANEOUS EXPENSE	22021001 - REFRESHMENT A
022000100100 - DEPARTMENT FIN	22021000 - MISCELLANEOUS EXPENSE	22021038 - SPECIAL DAY/CE
023400100100 - DEPARTMENT OF	22020100 - TRAVEL & TRANSPORT - G	22020102 - LOCAL TRAVEL A
023400100100 - DEPARTMENT OF	22020300 - MATERIALS & SUPPLIES -	22020301 - OFFICE STATION
023400100100 - DEPARTMENT OF	22020400 - MAINTENANCE SERVICES	22020402 - MAINTENANCE C
023400100100 - DEPARTMENT OF	22020400 - MAINTENANCE SERVICES	22020410 - MAINTENANCE C
023400100100 - DEPARTMENT OF	22020500 - TRAINING - GENERAL	22020501 - LOCAL TRAINING
023400100100 - DEPARTMENT OF	22020700 - CONSULTING & PROFESSI	22020610 - OTHER SERVICES
023400100100 - DEPARTMENT OF	22020700 - CONSULTING & PROFESSI	22020706 - SURVEYING SER
023400100100 - DEPARTMENT OF	22021000 - MISCELLANEOUS EXPENSE	22021001 - REFRESHMENT A








































































Function Main Head	Function Detailed Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
701 - GENERAL	70111 - EXEC	4112	5,630,700.00	6,000,000.00	
701 - GENERAL	70111 - EXEC	41120805 - Ezillo I		1,000,000.00	
701 - GENERAL	70111 - EXEC	4112	2,400,000.00	2,400,000.00	
701 - GENERAL	70111 - EXEC	4112	2,400,000.00	2,400,000.00	
701 - GENERAL	70111 - EXEC	4112	1,976,601.00	2,000,000.00	7,000,000.00
701 - GENERAL	70111 - EXEC	4112	1,800,000.00	124,889,740.00	60,150,000.00
701 - GENERAL	70111 - EXEC	4112	720,000.00	1,200,000.00	
701 - GENERAL	70111 - EXEC	4112	1,210,000.00	1,500,000.00	
701 - GENERAL	70111 - EXEC	4112	12,000,000.00	10,000,000.00	
701 - GENERAL	70111 - EXEC	4112	1,975,050.00	2,000,000.00	
701 - GENERAL	70111 - EXEC	4112	1,316,700.00	1,000,000.00	
701 - GENERAL	70111 - EXEC	4112	1,580,040.00	2,000,000.00	
701 - GENERAL	70111 - EXEC	4112	1,333,242.17	2,000,000.00	
701 - GENERAL	70111 - EXEC	4112	8,863,291.07	5,000,000.00	
701 - GENERAL	70111 - EXEC	4112	229,716.67	1,000,000.00	
701 - GENERAL	70111 - EXEC	4112	6,295,190.00	20,000,000.00	
701 - GENERAL	70111 - EXEC	4112	648,350.00	1,000,000.00	
701 - GENERAL	70111 - EXEC	41120897 - LG Wide		500,000.00	
701 - GENERAL	70131 - GENE	4112	1,730,000.00	1,730,000.00	
701 - GENERAL	70133 - OTHE	4112	600,000.00	1,200,000.00	200,000.00
701 - GENERAL	70133 - OTHE	4112	220,000.00	300,000.00	300,000.00
701 - GENERAL	70133 - OTHE	4112	1,402,600.00	1,500,000.00	802,000.00
701 - GENERAL	70131 - GENE	4112	910,000.00	720,000.00	400,000.00
701 - GENERAL	70131 - GENE	4112	960,000.00	850,000.00	100,000.00
701 - GENERAL	70131 - GENE	4112	330,000.00	1,300,000.00	20,000.00
701 - GENERAL	70131 - GENE	4112	200,000.00	300,000.00	150,000.00
701 - GENERAL	70131 - GENE	4112	9,000,000.00	200,000.00	470,000.00
701 - GENERAL	70131 - GENE	4112	350,000.00	100,000.00	802,000.00
701 - GENERAL	70131 - GENE	4112	1,050,000.00	500,000.00	300,000.00
701 - GENERAL	70131 - GENE	4112	500,000.00	300,000.00	200,000.00
701 - GENERAL	70131 - GENE	4112	150,000.00	100,000.00	20,000.00
701 - GENERAL	70131 - GENE	4112	200,000.00	100,000.00	150,000.00
701 - GENERAL	70131 - GENE	4112	300,000.00	100,000.00	400,000.00
701 - GENERAL	70131 - GENE	4112	250,000.00	200,000.00	100,000.00
704 - ECONOMI	70411 - GENE	4112	3,000,000.00	1,000,000.00	500,000.00
704 - ECONOMI	70411 - GENE	4112	700,000.00	1,200,000.00	600,000.00
704 - ECONOMI	70411 - GENE	41120805 - Ezillo I		1,000,000.00	200,000.00
704 - ECONOMI	70411 - GENE	4112	600,000.00	960,000.00	500,000.00
704 - ECONOMI	70411 - GENE	41120805 - Ezillo I		1,500,000.00	200,000.00
704 - ECONOMI	70411 - GENE	4112	250,000.00	600,000.00	300,000.00
704 - ECONOMI	70411 - GENE	41120805 - Ezillo I			150,000.00
704 - ECONOMI	70411 - GENE	4112	250,000.00	1,000,000.00	680,441.85
701 - GENERAL	70131 - GENE	4112	200,000.00	300,000.00	100,000.00
701 - GENERAL	70131 - GENE	41120805 - Ezillo I		20,000.00	100,000.00
701 - GENERAL	70131 - GENE	4112	270,000.00	350,000.00	200,000.00
701 - GENERAL	70131 - GENE	4112	250,000.00	200,000.00	150,000.00
701 - GENERAL	70131 - GENE	4112	400,000.00	500,000.00	200,000.00
701 - GENERAL	70131 - GENE	41120897 - LG Wide		300,000.00	
701 - GENERAL	70131 - GENE	4112	150,000.00	200,000.00	100,000.00
701 - GENERAL	70131 - GENE	4112	200,000.00	300,000.00	100,000.00
701 - GENERAL	70133 - OTHE	4112	150,000.00	200,000.00	100,000.00
701 - GENERAL	70133 - OTHE	4112	100,000.00	300,000.00	100,000.00








































































2026 Approved Budget		
7,000,000.00		
2,000,000.00		
4,000,000.00		
3,000,000.00		
10,000,000.00		
375,320,000.00		
1,200,000.00		
2,000,000.00		
270,980,000.00		
6,000,000.00		
10,000,000.00		
1,500,000.00		
20,000,000.00		
1,000,000.00		
500,000.00		
1,800,000.00		
1,400,000.00		
700,000.00		
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200,000.00		
8,500,000.00		
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2,000,000.00		
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500,000.00		
300,000.00		








































































2025 Performance	2026 Increment compared to 2025 Budget
0%	17%
0%	100%
0%	67%
0%	25%
350%	400%
48%	201%
0%	0%
0%	33%
0%	2610%
0%	200%
0%	900%
0%	-25%
0%	900%
0%	-80%
0%	-50%
0%	-91%
0%	40%
0%	40%
0%	16%
17%	17%
100%	133%
53%	33%
56%	32%
12%	0%
2%	-73%
50%	0%
235%	400%
802%	300%
60%	200%
67%	133%
20%	100%
150%	100%
400%	200%
50%	0%
50%	750%
50%	0%
20%	-50%
52%	4%
13%	17%
50%	-17%
68%	50%
33%	0%
500%	900%
57%	14%
75%	50%
40%	20%
0%	567%
50%	50%
33%	67%
50%	150%
33%	0%

Admin Code	Economic Code
011100100100	22020101
011100100100	22020301
011100100100	22020401
011100100100	22020402
011100100100	22020501
011100100100	22020604
011100100100	22020703
011100100100	22021001
011100100100	22021002
011200100100	22020102
011200100100	22020301
011200100100	22020401
011200100100	22020402
011200100100	22020501
011200100100	22021001
011200100100	22021002
011200100100	22021038
011200100100	22021013
016200100100	22020102
016200100100	22020201
016200100100	22020301
016200100100	22020401
016200100100	22020402
016200100100	22020501
016200100100	22021001
016200100100	22021038
021500100100	22020102
021500100100	22020501
021500100100	22020402
021500100100	22020301
021500100100	22021001
021500100100	22021038
021500100100	22020307
021500100100	22020707
022000100100	22020102
022000100100	22020301
022000100100	22020305
022000100100	22020401
022000100100	22020402
022000100100	22020501
022000100100	22020606
022000100100	22020901
022000100100	22021001
022000100100	22021038
023400100100	22020102
023400100100	22020301
023400100100	22020402
023400100100	22020410
023400100100	22020501
023400100100	22020610
023400100100	22020706
023400100100	22021001









































































Function Code	Location Code	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to	
70111	41120805	5,630,700.00	6,000,000.00	0.00	0.00
70111	41120805	0.00	1,000,000.00	0.00	0.00
70111	41120805	2,400,000.00	2,400,000.00	0.00	0.00
70111	41120805	2,400,000.00	2,400,000.00	0.00	0.00
70111	41120805	1,976,601.00	2,000,000.00	7,000,000.00	0.00
70111	41120805	1,800,000.00	124,889,740.00	60,150,000.00	0.00
70111	41120805	720,000.00	1,200,000.00	0.00	0.00
70111	41120805	1,210,000.00	1,500,000.00	0.00	0.00
70111	41120805	12,000,000.00	10,000,000.00	0.00	0.00
70111	41120897	1,975,050.00	2,000,000.00	0.00	0.00
70111	41120897	1,316,700.00	1,000,000.00	0.00	0.00
70111	41120897	1,580,040.00	2,000,000.00	0.00	0.00
70111	41120897	1,333,242.17	2,000,000.00	0.00	0.00
70111	41120897	8,863,291.07	5,000,000.00	0.00	0.00
70111	41120897	229,716.67	1,000,000.00	0.00	0.00
70111	41120897	6,295,190.00	20,000,000.00	0.00	0.00
70111	41120897	648,350.00	1,000,000.00	0.00	0.00
70111	41120897	0.00	500,000.00	0.00	0.00
70131	41120805	1,730,000.00	1,730,000.00	0.00	0.00
70133	41120897	600,000.00	1,200,000.00	200,000.00	0.00
70133	41120897	220,000.00	300,000.00	300,000.00	0.00
70133	41120897	1,402,600.00	1,500,000.00	802,000.00	0.00
70131	41120805	910,000.00	720,000.00	400,000.00	0.00
70131	41120805	960,000.00	850,000.00	100,000.00	0.00
70131	41120805	330,000.00	1,300,000.00	20,000.00	0.00
70131	41120805	200,000.00	300,000.00	150,000.00	0.00
70131	41120805	9,000,000.00	200,000.00	470,000.00	0.00
70131	41120805	350,000.00	100,000.00	802,000.00	0.00
70131	41120805	1,050,000.00	500,000.00	300,000.00	0.00
70131	41120805	500,000.00	300,000.00	200,000.00	0.00
70131	41120805	150,000.00	100,000.00	20,000.00	0.00
70131	41120805	200,000.00	100,000.00	150,000.00	0.00
70131	41120805	300,000.00	100,000.00	400,000.00	0.00
70131	41120805	250,000.00	200,000.00	100,000.00	0.00
70411	41120805	3,000,000.00	1,000,000.00	500,000.00	0.00
70411	41120805	700,000.00	1,200,000.00	600,000.00	0.00
70411	41120805	0.00	1,000,000.00	200,000.00	0.00
70411	41120805	600,000.00	960,000.00	500,000.00	0.00
70411	41120805	0.00	1,500,000.00	200,000.00	0.00
70411	41120805	250,000.00	600,000.00	300,000.00	0.00
70411	41120805	0.00	0.00	150,000.00	0.00
70411	41120805	250,000.00	1,000,000.00	680,441.85	0.00
70131	41120805	200,000.00	300,000.00	100,000.00	0.00
70131	41120805	0.00	20,000.00	100,000.00	0.00
70131	41120805	270,000.00	350,000.00	200,000.00	0.00
70131	41120805	250,000.00	200,000.00	150,000.00	0.00
70131	41120805	400,000.00	500,000.00	200,000.00	0.00
70131	41120897	0.00	300,000.00	0.00	0.00
70131	41120805	150,000.00	200,000.00	100,000.00	0.00
70131	41120897	200,000.00	300,000.00	100,000.00	0.00
70133	41120897	150,000.00	200,000.00	100,000.00	0.00
70133	41120897	100,000.00	300,000.00	100,000.00	0.00


















































































































































<b>Economic Code</b>	<b>Function</b>	<b>Location</b>	<b>2026 Approved Budget</b>
22020101	70111	41120805	7,000,000.00
22020301	70111	41120805	2,000,000.00
22020401	70111	41120805	4,000,000.00
22020402	70111	41120805	3,000,000.00
22020501	70111	41120805	10,000,000.00
22020604	70111	41120805	375,320,000.00
22020703	70111	41120805	1,200,000.00
22021001	70111	41120805	2,000,000.00
22021002	70111	41120805	270,980,000.00
22020102	70111	41120897	6,000,000.00
22020301	70111	41120897	10,000,000.00
22020401	70111	41120897	1,500,000.00
22020402	70111	41120897	20,000,000.00
22020501	70111	41120897	1,000,000.00
22021001	70111	41120897	500,000.00
22021002	70111	41120897	1,800,000.00
22021038	70111	41120897	1,400,000.00
22021013	70111	41120897	700,000.00
22020102	70131	41120805	2,000,000.00
22020201	70133	41120897	1,400,000.00
22020301	70133	41120897	700,000.00
22020401	70133	41120897	2,000,000.00
22020402	70131	41120805	950,000.00
22020501	70131	41120805	850,000.00
22021001	70131	41120805	350,000.00
22021038	70131	41120805	300,000.00
22020102	70131	41120805	1,000,000.00
22020501	70131	41120805	400,000.00
22020402	70131	41120805	1,500,000.00
22020301	70131	41120805	700,000.00
22021001	70131	41120805	200,000.00
22021038	70131	41120805	200,000.00
22020307	70131	41120805	300,000.00
22020707	70131	41120805	200,000.00
22020102	70411	41120805	8,500,000.00
22020301	70411	41120805	1,200,000.00
22020305	70411	41120805	500,000.00
22020401	70411	41120805	1,000,000.00
22020402	70411	41120805	1,750,000.00
22020501	70411	41120805	500,000.00
22020606	70411	41120805	300,000.00
22020901	70411	41120805	1,500,000.00
22021001	70131	41120805	300,000.00
22021038	70131	41120805	200,000.00
22020102	70131	41120805	400,000.00
22020301	70131	41120805	300,000.00
22020402	70131	41120805	600,000.00
22020410	70131	41120897	2,000,000.00
22020501	70131	41120805	300,000.00
22020610	70131	41120897	500,000.00
22020706	70133	41120897	500,000.00
22021001	70133	41120897	300,000.00

















































































































































**Project Description (Narrative)**

**Receipt Description (Narrative)**



<b>Revenue by Economic</b>	<b>2026 Budget</b>
Opening Balance	-
Statutory Allocation	9,854,638,752
VAT	2,533,874
Other FAAC	-
LG IGR	2,423,751,956
Share of State IGR	-
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>12,280,924,582</b>

<b>Expenditure by Economic</b>	<b>2026 Budget</b>
Personnel	2,399,243,572
Grants / Contributions to State	-
Other Recurrent	985,650,000
Capital	8,893,497,136
<b>Total Expenditure</b>	<b>12,278,390,708</b>

<b>Expenditure by Sector</b>	<b>2026 Budget</b>
Education	920,102,404
Health	432,210,830
Other Social	-
Agriculture	340,704,975
Other Economic	5,613,797,290
Administration	4,971,575,209
Law and Justice	-
<b>Total Expenditure</b>	<b>12,278,390,708</b>

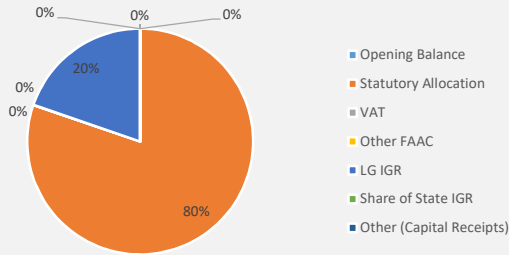
**EBONYI State - 411208 - Ishielu Local Government: 2026 Budget Overview**

<b>Expenditure by Capital Project (10 Largest Projects)</b>	<b>Capital Expenditure</b>
Contribution to local government/state joint project and programme	2,095,115,304
Grading and lateriting of Agba – Ezzagu I & II, Amezu, Nkalagu, Iyonu, Ntezi and Azuinyak	690,000,000
Construction of 300 culverts in all the wards and Construction of Tonto mini bridge	340,000,000
Construction of a story building with council hall, including legislative hall at the LG Head	330,200,000
Construction of Abushi Bridge	285,000,000
Construction of Ochiri Bridge in Nkalaha	285,000,000
Construction of Uzuru Bridge	285,000,000
Purchase of official cars to Executive Chairman, Political Officers holders, Principal Office	232,800,000
Extension of electricity to Obuchiri, Ezillo, Nkalaha Amahu village, Agba Ezzagu Road	205,076,832
Renovation of sixteen (16) health care facilities and equipping the existing Health Centre	185,000,000
<i>Other Capital Projects</i>	3,960,305,000
<b>Total</b>	<b>8,893,497,136</b>

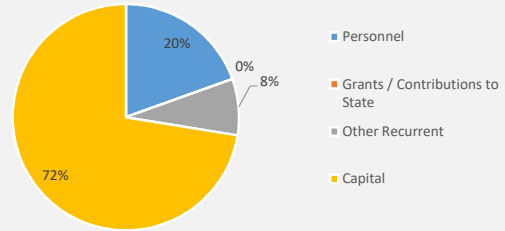
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Agba	-	-
Amaezu	-	-
Azuinyaba "A"	-	-
Azuinyaba "B"	-	-
Ezillo I	7,549,658,876.52	4,267,415,304.44
Ezillo II	1,101,000,000.00	1,101,000,000.00
Ezzagu(Nkomor)	-	-
Ezzagu(Ogboji)	-	-
Iyionu	-	-
Nkalagu	-	-
Nkalaha	148,000,000.00	148,000,000.00
Ntezi	-	-
Obeagu	105,000,000.00	105,000,000.00
Ohofia	-	-
Okpoto	-	-
Umuhuali	-	-
LG Wide	3,369,731,831.58	3,267,081,831.58
Outside LG	-	-
Outside State	-	-
<b>Total</b>	<b>12,273,390,708.10</b>	<b>12,273,390,708.10</b>

## 411208 - Ishielu Local Government, EBONYI State: 2026 Budget Overview

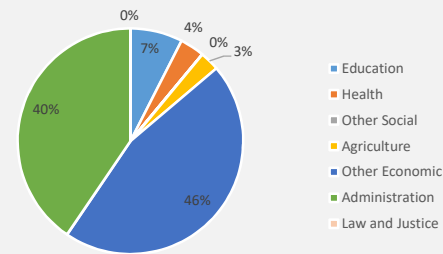
### Where is the Money coming from?



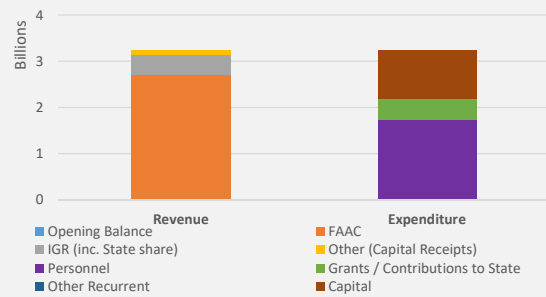
### What is the Money being spent On?



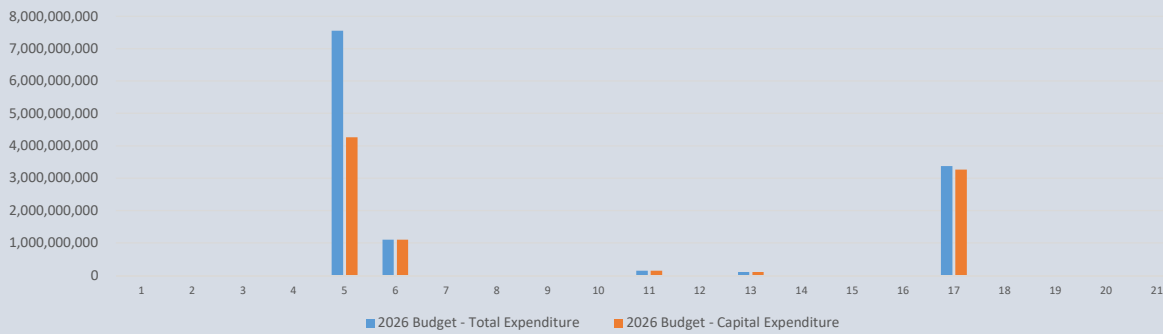
### Who is Spending the Money?



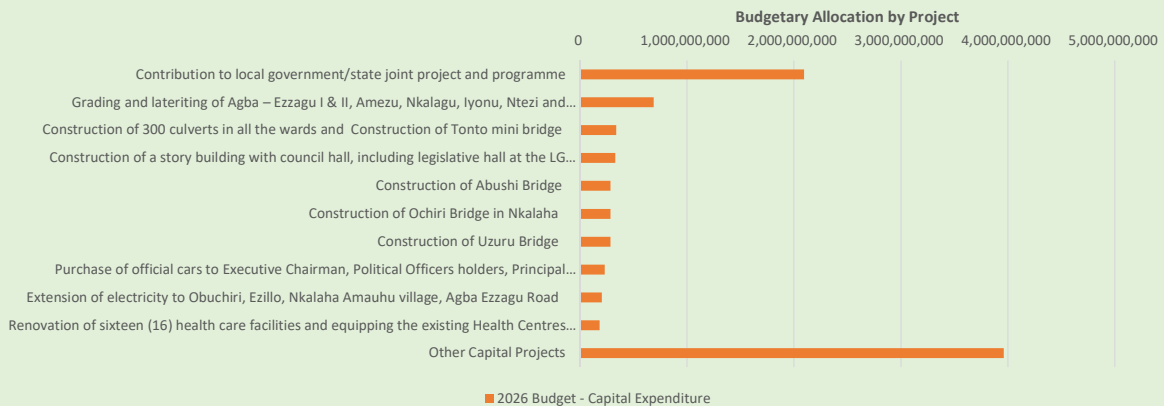
### Inflows and Outflows



### Where is the Money being Spent?



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



**411208 - Ishielu Local Government, EBONYI State - 2026 Budget: Summary**

<b>Item</b>	<b>2024 Full Year Actuals</b>
<b>Opening Balance</b>	
<b>Recurrent Revenue</b>	<b>2,737,155,846.73</b>
11 - GOVERNMENT SHARE OF FAAC	2,649,249,001.81
12 - INDEPENDENT REVENUE	87,906,844.92
<b>Recurrent Expenditure</b>	<b>312,339,604.35</b>
21 - PERSONNEL COST	75,716,849.52
22 - OTHER RECURRENT COSTS	236,622,754.83
<b>Transfer to Capital Account</b>	<b>2,424,816,242.38</b>
<b>Capital Receipts</b>	-
13 - AID AND GRANTS	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>2,120,900,000.00</b>
<b>Total Revenue (including OB)</b>	<b>2,737,155,846.73</b>
<b>Total Expenditure</b>	<b>2,433,239,604.35</b>
<b>Closing Balance</b>	<b>303,916,242.38</b>

<b>2025 Approved Budget</b>	<b>2025 Performance January to June</b>	<b>2026 Approved Budget</b>
<b>7,672,060,338.95</b>	<b>3,567,454,733.93</b>	<b>12,280,924,582.10</b>
6,457,010,826.95	3,090,698,262.43	9,857,172,625.80
1,215,049,512.00	476,756,471.50	2,423,751,956.30
<b>2,377,572,511.00</b>	<b>702,342,363.81</b>	<b>3,384,893,572.08</b>
1,947,318,251.00	467,542,551.12	2,399,243,572.08
430,254,260.00	234,799,812.69	985,650,000.00
<b>5,294,487,827.95</b>	<b>2,865,112,370.12</b>	<b>8,896,031,010.02</b>
-	-	-
-	-	-
-	-	-
<b>5,294,487,827.95</b>	<b>1,736,959,719.36</b>	<b>8,893,497,136.02</b>
<b>7,672,060,338.95</b>	<b>3,567,454,733.93</b>	<b>12,280,924,582.10</b>
<b>7,672,060,338.95</b>	<b>2,439,302,083.17</b>	<b>12,278,390,708.10</b>
<b>0.00</b>	<b>1,128,152,650.76</b>	<b>2,533,874.00</b>

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**411208 - Ishielu Local Government, EBONYI State - 2026 Budget: Expenditure by MDA**

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



















<b>Personnel Expenditure</b>	<b>Overhead Expenditure</b>	<b>Total Recurrent Expenditure</b>
<b><u>2,399,243,572.08</u></b>	<b><u>985,650,000.00</u></b>	<b><u>3,384,893,572.08</u></b>
<b>343,449,904.80</b>	<b>932,950,000.00</b>	<b>1,276,399,904.80</b>
<b>103,799,758.33</b>	<b>687,500,000.00</b>	<b>791,299,758.33</b>
11,419,465.00	687,500,000.00	698,919,465.00
1,386,216.00	-	1,386,216.00
2,218,524.33	-	2,218,524.33
88,775,553.00	-	88,775,553.00
<b>30,374,744.46</b>	<b>42,900,000.00</b>	<b>73,274,744.46</b>
20,655,913.00	42,900,000.00	63,555,913.00
1,460,640.00	-	1,460,640.00
1,445,892.00	-	1,445,892.00
1,330,120.00	-	1,330,120.00
1,330,120.00	-	1,330,120.00
1,330,120.00	-	1,330,120.00
1,330,120.00	-	1,330,120.00
1,491,819.46	-	1,491,819.46
<b>207,980,522.01</b>	<b>8,550,000.00</b>	<b>216,530,522.01</b>
207,980,522.01	8,550,000.00	216,530,522.01
<b>1,294,880.00</b>	<b>194,000,000.00</b>	<b>195,294,880.00</b>
1,294,880.00	194,000,000.00	195,294,880.00
<b>1,159,830,433.31</b>	<b>25,350,000.00</b>	<b>1,185,180,433.31</b>
<b>129,664,974.77</b>	<b>4,500,000.00</b>	<b>134,164,974.77</b>
129,664,974.77	4,500,000.00	134,164,974.77
<b>921,249,554.67</b>	<b>15,750,000.00</b>	<b>936,999,554.67</b>
921,249,554.67	15,750,000.00	936,999,554.67
<b>93,084,710.50</b>	<b>5,100,000.00</b>	<b>98,184,710.50</b>
93,084,710.50	5,100,000.00	98,184,710.50
<b>15,831,193.37</b>	-	<b>15,831,193.37</b>
15,831,193.37	-	15,831,193.37
-	-	-
-	-	-
<b>895,963,233.97</b>	<b>27,350,000.00</b>	<b>923,313,233.97</b>
<b>831,302,404.29</b>	<b>2,800,000.00</b>	<b>834,102,404.29</b>
160,329,463.77	2,800,000.00	163,129,463.77
670,972,940.52	-	670,972,940.52
<b>64,660,829.68</b>	<b>24,550,000.00</b>	<b>89,210,829.68</b>
64,660,829.68	24,550,000.00	89,210,829.68
-	-	-
-	-	-



















<b>Capital Expenditure</b>	<b>Total Expenditure</b>
<b><u>8,893,497,136.02</u></b>	<b><u>12,278,390,708.10</u></b>
<b>3,695,175,304.44</b>	<b>4,971,575,209.24</b>
<b>3,695,175,304.44</b>	<b>4,486,475,062.77</b>
3,695,175,304.44	4,394,094,769.44
-	1,386,216.00
-	2,218,524.33
-	88,775,553.00
-	<b>73,274,744.46</b>
-	63,555,913.00
-	1,460,640.00
-	1,445,892.00
-	1,330,120.00
-	1,330,120.00
-	1,330,120.00
-	1,330,120.00
-	1,491,819.46
-	<b>216,530,522.01</b>
-	216,530,522.01
-	<b>195,294,880.00</b>
-	195,294,880.00
<b>4,769,321,831.58</b>	<b>5,954,502,264.89</b>
<b>206,540,000.00</b>	<b>340,704,974.77</b>
206,540,000.00	340,704,974.77
-	<b>936,999,554.67</b>
-	936,999,554.67
<b>4,164,181,831.58</b>	<b>4,262,366,542.08</b>
4,164,181,831.58	4,262,366,542.08
<b>50,000,000.00</b>	<b>65,831,193.37</b>
50,000,000.00	65,831,193.37
<b>348,600,000.00</b>	<b>348,600,000.00</b>
348,600,000.00	348,600,000.00
<b>429,000,000.00</b>	<b>1,352,313,233.97</b>
<b>86,000,000.00</b>	<b>920,102,404.29</b>
86,000,000.00	249,129,463.77
-	670,972,940.52
<b>343,000,000.00</b>	<b>432,210,829.68</b>
343,000,000.00	432,210,829.68
-	-
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**411208 - Ishielu Local Government, EBONYI State - 2026 Budget: Total Revenue by Administrative U**

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



















Unit

<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to June</b>
<u><i>2,737,155,846.73</i></u>	<u><i>7,672,060,338.95</i></u>	<u><i>3,567,454,733.93</i></u>
<b>2,737,155,846.73</b>	<b>7,672,060,338.95</b>	<b>3,567,454,733.93</b>
<b>2,737,155,846.73</b>	<b>7,672,060,338.95</b>	<b>3,567,454,733.93</b>
2,737,155,846.73	7,672,060,338.95	3,567,454,733.93



















		<b>2026 Approved Budget</b>
-	-	<b><i>12,280,924,582.10</i></b>
-	-	<b>12,280,924,582.10</b>
-	-	<b>12,280,924,582.10</b>
-	-	12,280,924,582.10



















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**411208 - Ishielu Local Government, EBONYI State - 2026 Budget: Total Revenue by Economic Classif**

<b>Code</b>	<b>Economic</b>
<b>1</b>	<b>REVENUE</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>
11010101	STATUTORY ALLOCATION
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>
11010201	SHARE OF VAT
<b>12</b>	<b>INDEPENDENT REVENUE</b>
<b>1201</b>	<b>TAX REVENUE</b>
<b>120101</b>	<b>PERSONAL TAXES</b>
12010104	Community or Poll Taxes
<b>120103</b>	<b>OTHER TAXES</b>
12010304	Development Tax or Levy(Shops)
12010313	LIVESTOCK TAX
12010314	OTHER SERVICE TAXES
<b>1202</b>	<b>NON-TAX REVENUE</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>
12020101	Bicycle License
12020102	Canoe License
12020105	Hawker Permit License
12020106	Liquor License
12020107	Palm wine Tappers/Selling License
12020113	Motor Cyclist License
12020116	Kiosk License
12020122	Butcher License
12020144	Corn Grinding Mill License
12020165	Hair Dressing/Barbing Salon License
12020166	Advertisement Rate License (Sign Post)
12020170	Vehicle Radio Permit
<b>120204</b>	<b>FEES- GENERAL</b>
12020402	Slaughter/Abattoir Fees
12020403	Marriage Registration Fees
12020413	Birth & Death Registration Fees(Not applicable)
12020415	General Contractor Registration Fees
12020424	Motor Park Fees(As applicable)
12020425	Market Fees(As applicable)
12020433	Certificate of Origin/Affidavit
12020439	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees
<b>120205</b>	<b>FINES - GENERAL</b>
12020504	Impounding of Stray Animal Fine
<b>120206</b>	<b>SALES - GENERAL</b>
12020603	Sales of Agricultural Produce(As applicable)
<b>120207</b>	<b>EARNINGS -GENERAL</b>
12020702	Earning from Environmental Sanitation Activities
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>
12020919	Rent of Plot for Farming Activities





































ification

2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to June
<i>2,737,155,846.73</i>	<i>7,672,060,338.95</i>	<i>3,567,454,733.93</i>
<i>2,649,249,001.81</i>	<i>6,457,010,826.95</i>	<i>3,090,698,262.43</i>
<b>2,649,249,001.81</b>	<b>6,457,010,826.95</b>	<b>3,090,698,262.43</b>
<b>2,649,249,001.81</b>	<b>6,457,010,826.95</b>	<b>3,090,698,262.43</b>
2,649,249,001.81	6,457,010,826.95	3,090,698,262.43
-	-	-
-	-	-
<b>87,906,844.92</b>	<b>1,215,049,512.00</b>	<b>476,756,471.50</b>
<b>87,906,844.92</b>	<b>624,516,067.51</b>	<b>282,433,452.50</b>
<b>4,880,122.12</b>	<b>27,219,528.00</b>	<b>12,126,298.00</b>
4,880,122.12	27,219,528.00	12,126,298.00
<b>83,026,722.80</b>	<b>597,296,539.51</b>	<b>270,307,154.50</b>
-	64,284,000.00	-
-	-	-
83,026,722.80	533,012,539.51	270,307,154.50
-	<b>590,533,444.49</b>	<b>194,323,019.00</b>
-	<b>377,506,685.49</b>	<b>99,122,593.90</b>
-	17,179,140.00	7,653,307.20
-	20,138,052.00	8,971,503.20
-	50,155,710.00	22,344,370.40
-	185,274,983.49	8,997,965.90
-	33,512,754.00	13,228,855.20
-	-	4,835,177.60
-	3,118,335.00	1,039,445.00
-	-	-
-	-	-
-	-	-
-	38,433,306.00	17,122,037.90
-	29,694,405.00	14,929,931.50
-	<b>107,874,659.00</b>	<b>48,355,110.10</b>
-	3,474,476.00	1,547,794.60
-	-	-
-	1,671,081.00	744,469.00
-	3,091,047.00	1,377,061.40
-	53,823,345.00	24,275,300.50
-	41,981,052.00	18,702,589.40
-	3,833,658.00	1,707,895.20
-	-	-
-	<b>3,195,525.00</b>	<b>1,423,604.60</b>
-	3,195,525.00	1,423,604.60
-	-	-
-	-	-
-	<b>2,086,698.00</b>	<b>929,625.40</b>
-	2,086,698.00	929,625.40
-	<b>99,869,877.00</b>	<b>44,492,085.00</b>
-	99,869,877.00	44,492,085.00





































		2026 Approved Budget
-	-	<b>12,280,924,582.10</b>
-	-	<b>9,857,172,625.80</b>
-	-	<b>9,857,172,625.80</b>
-	-	<b>9,854,638,751.80</b>
-	-	9,854,638,751.80
-	-	<b>2,533,874.00</b>
-	-	2,533,874.00
-	-	<b>2,423,751,956.30</b>
-	-	<b>1,928,858,120.30</b>
-	-	<b>28,941,480.80</b>
-	-	28,941,480.80
-	-	<b>1,899,916,639.50</b>
-	-	70,712,400.00
-	-	2,000,000.00
-	-	1,827,204,239.50
-	-	<b>494,893,836.00</b>
-	-	<b>221,813,776.40</b>
-	-	18,897,054.00
-	-	21,151,857.20
-	-	51,171,281.00
-	-	23,217,197.20
-	-	36,864,029.40
-	-	11,938,707.00
-	-	3,430,168.50
-	-	2,850,000.00
-	-	6,250,000.00
-	-	3,500,000.00
-	-	39,276,636.60
-	-	3,266,845.50
-	-	<b>127,024,749.60</b>
-	-	3,821,716.80
-	-	2,362,832.00
-	-	1,838,189.10
-	-	3,400,151.70
-	-	54,205,679.00
-	-	42,179,157.20
-	-	4,217,023.80
-	-	15,000,000.00
-	-	<b>3,515,077.50</b>
-	-	3,515,077.50
-	-	<b>40,218,000.00</b>
-	-	40,218,000.00
-	-	<b>2,365,367.80</b>
-	-	2,365,367.80
-	-	<b>99,956,864.70</b>
-	-	99,956,864.70











































































**411208 - Ishielu Local**

<b>Code</b>
<b>01</b>
<b>011</b>
01101
<b>02</b>
<b>021</b>
02101







**Government, EBONYI State - 2026 Budget: Total Revenue by Fund**

<b>Fund</b>
<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>
<b>FEDERATION ACCOUNT</b>
<b>FAAC DIRECT ALLOCATION</b>
FAAC DIRECT ALLOCATION
<b>CONSOLIDATED REVENUE FUND</b>
<b>MAIN ENVELOP</b>
MAIN ENVELOP - BUDGETARY ALLOCATION







**2026 Approved Budget**

***12,280,924,582.10***

**9,857,172,625.80**

**9,857,172,625.80**

9,857,172,625.80

**2,423,751,956.30**

**2,423,751,956.30**

2,423,751,956.30





