



Ebonyi State Government

BUDGET IMPLEMENTATION REPORT QUARTER 1 2026

28TH APRIL 2026

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1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Ebonyi State is prepared quarterly and issued within 30 days from the end of each quarter.

This report includes the original approved budget appropriations for the year 2026 against each organisational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q1, attributed to each organisational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

This Q1 report is assessed against the 2026 Original budget.

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

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

This report includes sections 3 and 4 detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

This Budget Implementation Report is produced by the Ministry of Budget, Planning, Research and Monitoring and published on the Ebonyi State website.

1.B Revenue Performance

As at the end of the first quarter (Q1) of the 2026 financial year, total revenue performance (inclusive of opening balance) stood at **₦115.09 billion**, representing **13.0%** of the approved Original Budget of **₦885.81 billion**. Revenue inflows during the period were primarily driven by statutory allocations from the Federation Account, with modest contributions from internally generated revenue and capital receipts.

The opening balance for the year stood significantly higher than projected at **₦36.59 billion**, representing **406.6%** of the budgeted opening balance of **₦9.00 billion**. This reflects stronger-than-anticipated cash carryover from the 2025 financial year, thereby providing initial liquidity support for budget execution in 2026.

Recurrent Revenue

Total recurrent revenue recorded in Q1 amounted to **₦58.50 billion**, representing **11.3%** of the approved recurrent revenue target of **₦519.62 billion**. This performance is broadly consistent with early-year revenue patterns, where inflows typically track below proportional annual targets.

- **Government Share of FAAC (Statutory Revenue):** A total of **₦53.85 billion** was realized, representing **11.5%** performance against the annual estimate.
- **Independent Revenue (IGR):** Internally Generated Revenue amounted to **₦4.66 billion**, achieving **9.4%** performance. While slightly below proportional expectations, this outcome reflects the need for sustained efforts to strengthen domestic revenue mobilization and broaden the State's revenue base.

Other Receipts

Other receipts, comprising Aid and Grants as well as Capital Development Fund (CDF) receipts, amounted to **₦20.00 billion**, representing **5.6%** of the approved budget of **₦357.18 billion**.

- **Aid and Grants:** No inflows were recorded under this category during the quarter, resulting in **0.0%** performance. This is consistent with the typically long lead times associated with donor-funded programmes.
- **Capital Development Fund (CDF) Receipts:** A total of **₦20.00 billion** was realized, representing **5.9%** performance. The relatively low outturn reflects the phased nature of capital financing arrangements and expected drawdown patterns over the fiscal year.

Overall, revenue performance in Q1 reflects the structural characteristics of public sector revenue flows, with stronger inflows anticipated in subsequent quarters as financing arrangements mature and collection efforts intensify.

1.C Recurrent Expenditure Performance

Total recurrent expenditure as at the end of Q1 2026 stood at **₦20.78 billion**, representing **12.5%** of the approved budget of **₦166.26 billion**. This level of performance indicates a measured and controlled approach to recurrent spending in the early part of the fiscal year.

- **Personnel Costs:** Expenditure on personnel costs amounted to **₦6.16 billion**, representing **10.7%** performance. This relatively moderate level of spending reflects normal payroll cycle adjustments and ongoing verification processes.
- **Other Recurrent Costs:** Other recurrent expenditure stood at **₦14.62 billion**, representing **13.4%** performance.
 - **Overhead Costs:** Overhead expenditure totaled **₦9.14 billion**, achieving **12.6%** performance. This reflects the provision of essential administrative and operational funding across Ministries, Departments and Agencies (MDAs).
 - **Other Recurrent Items (2203–2209):** Expenditure under this category amounted to **₦5.48 billion**, representing **15.1%** performance, indicating a needs-based and phased implementation approach.

Overall, recurrent expenditure remains within prudent limits, ensuring continuity of government operations while maintaining fiscal discipline.

1.D Capital Expenditure Performance

The 2026 Original Budget for Capital Expenditure is **₦719.55 billion**. During the first quarter under review, the State recorded capital expenditure of **₦31.77 billion**, representing **4.4%** of the approved budget.

The relatively low level of capital expenditure in Q1 is attributable to the typical budget implementation cycle, which involves procurement processes, project mobilization, and administrative clearances that precede significant disbursements. Furthermore, capital receipts—particularly from borrowing and donor-funded sources—are expected to materialize more substantially in subsequent quarters, thereby accelerating project execution.

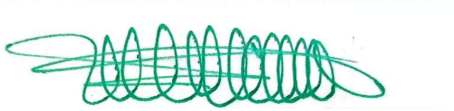
1.E Conclusions

In summary, Ebonyi State's budget performance for the first quarter of 2026 reflects a stable but early-stage implementation profile, consistent with fiscal trends observed at the beginning of financial years.

Revenue performance was moderate, supported largely by statutory allocations and an unusually strong opening balance, while internally generated revenue and other capital receipts recorded relatively modest inflows. On the expenditure side, both recurrent and capital spending remained within controlled limits, reflecting prudent fiscal management and adherence to phased budget execution.

Capital expenditure performance was understandably low during the quarter due to implementation lead times.

The Ebonyi State Ministry of Budget, Planning, Research & Monitoring remains committed to enhancing revenue mobilization, improving budget execution efficiency, and ensuring that fiscal resources are effectively deployed to achieve the State's development objectives over the course of the 2026 financial year.



Chief Mrs. Deborah Chinwe Okah

Honourable Commissioner

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

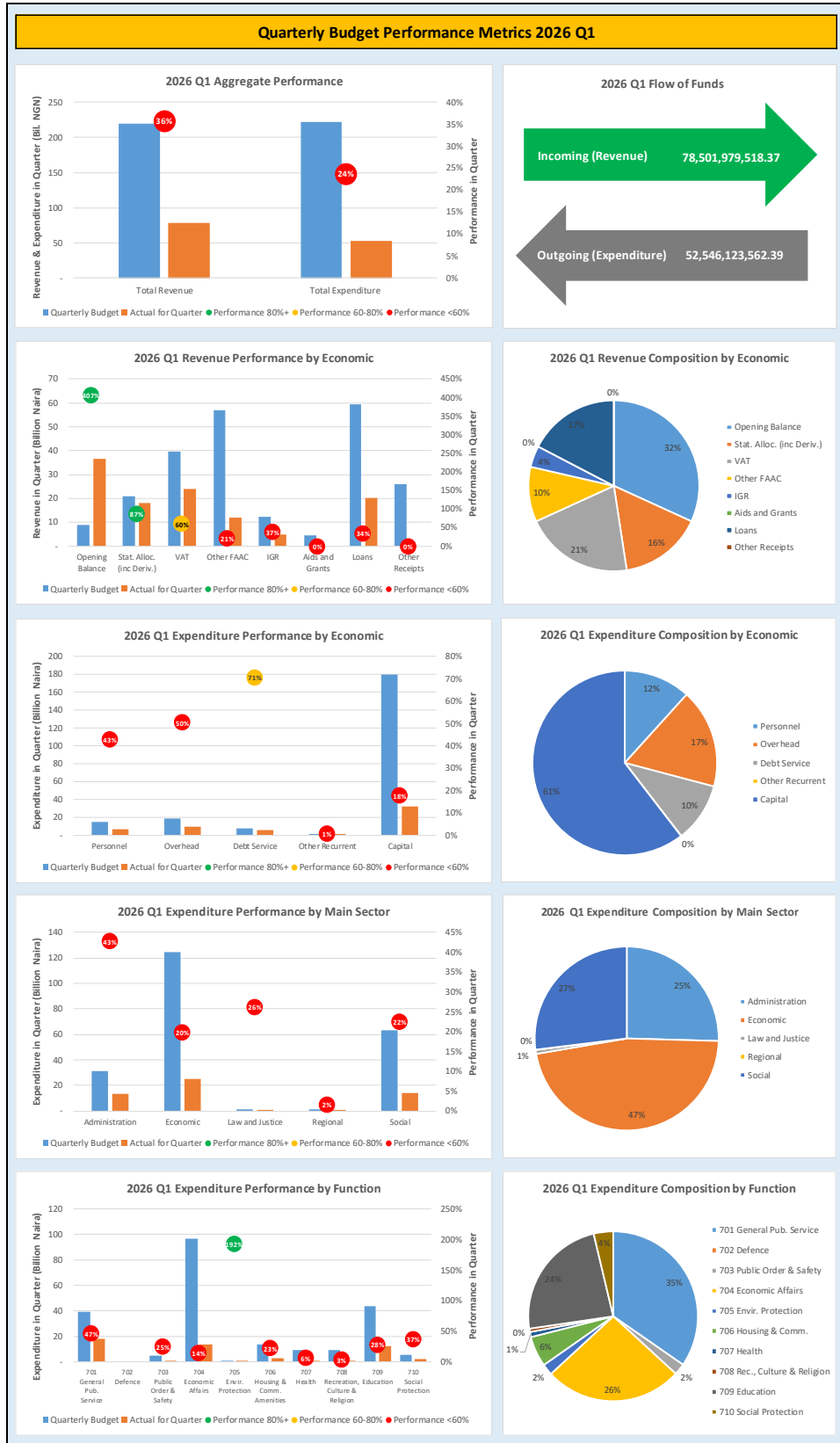
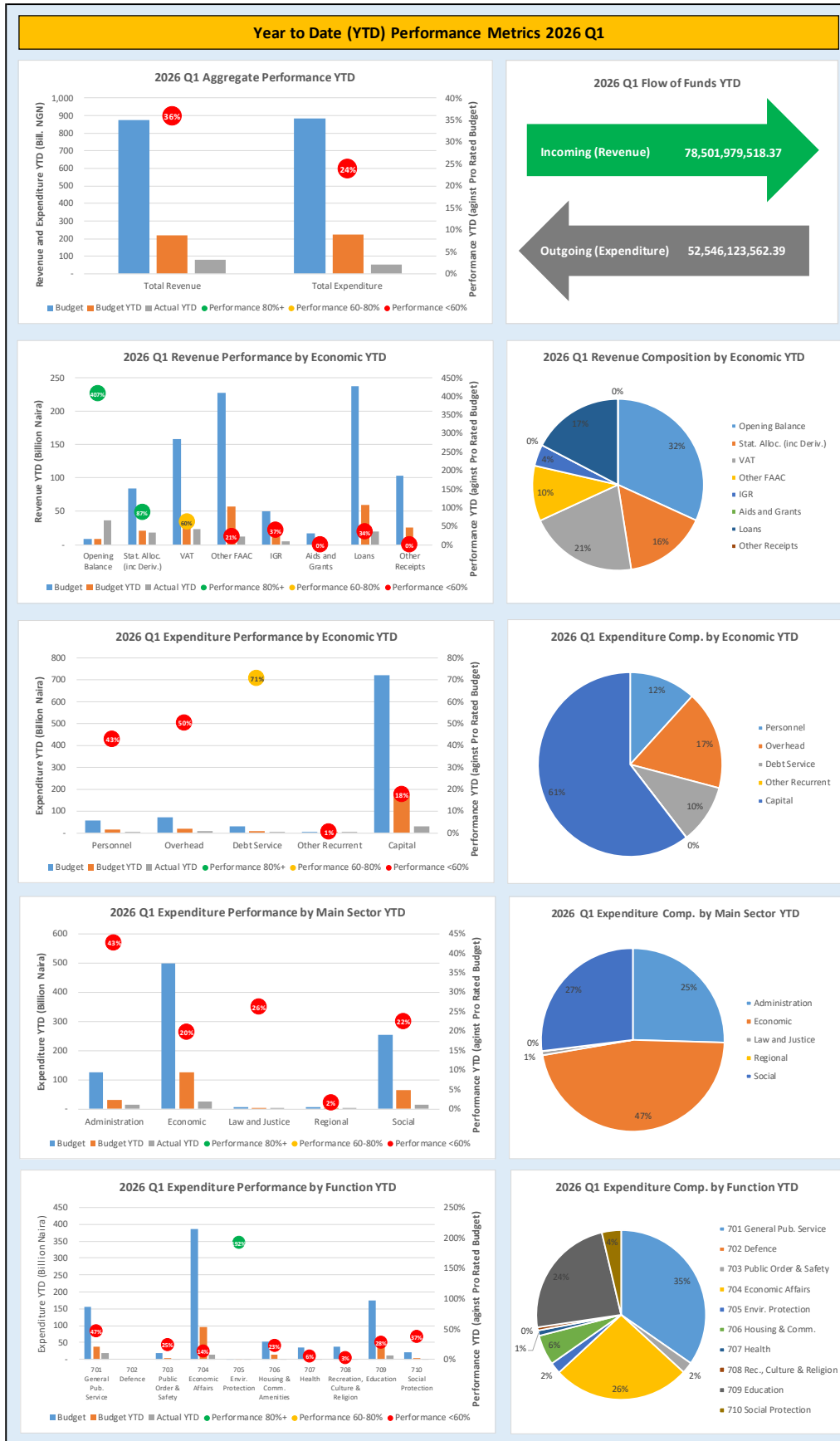


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Ebonyi State Government 2026 Q1 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	9,000,000,000.00	36,589,798,911.54	36,589,798,911.54	406.6%	- 27,589,798,911.54
Recurrent Revenue	519,623,579,739.56	58,501,979,518.37	58,501,979,518.37	11.3%	461,121,600,221.19
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	469,910,682,166.06	53,846,712,642.53	53,846,712,642.53	11.5%	416,063,969,523.53
12 - INDEPENDENT REVENUE	49,712,897,573.50	4,655,266,875.84	4,655,266,875.84	9.4%	45,057,630,697.66
Recurrent Expenditure	166,258,795,515.96	20,778,330,446.85	20,778,330,446.85	12.5%	145,480,465,069.11
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	57,488,355,402.52	6,160,754,264.99	6,160,754,264.99	10.7%	51,327,601,137.53
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	108,770,440,113.44	14,617,576,181.86	14,617,576,181.86	13.4%	94,152,863,931.58
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	72,520,140,113.44	9,135,446,836.01	9,135,446,836.01	12.6%	63,384,693,277.43
OTHER RECURRENT (2203-2209)	36,250,300,000.00	5,482,129,345.85	5,482,129,345.85	15.1%	30,768,170,654.15
Transfer to Capital Account	362,364,784,223.60	74,313,447,983.06	74,313,447,983.06	20.5%	288,051,336,240.54
Other Receipts	357,183,538,359.62	20,000,000,000.00	20,000,000,000.00	5.6%	337,183,538,359.62
13 - AID AND GRANTS	17,149,335,693.25	-	-	0.0%	17,149,335,693.25
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	340,034,202,666.37	20,000,000,000.00	20,000,000,000.00	5.9%	320,034,202,666.37
Capital Expenditure	719,548,322,583.22	31,767,793,115.54	31,767,793,115.54	4.4%	687,780,529,467.68
23 - CAPITAL EXPENDITURE	719,548,322,583.22	31,767,793,115.54	31,767,793,115.54	4.4%	687,780,529,467.68
Total Revenue (including OB)	885,807,118,099.18	115,091,778,429.91	115,091,778,429.91	13.0%	770,715,339,669.27
Total Expenditure	885,807,118,099.18	52,546,123,562.39	52,546,123,562.39	5.9%	833,260,994,536.79

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	876,807,118,099.18	78,501,979,518.37	78,501,979,518.37	9.0%	798,305,138,580.81
01000000000	Administration Sector	95,600,415.33	393,694.10	393,694.10	0.4%	95,206,721.23
01110000000	Governor's Office	2,940,251.75	-	-	0.0%	2,940,251.75
011101000100	Ebonyi State Bureau of Public Procurement	2,940,251.75	-	-	0.0%	2,940,251.75
01250000000	Office of the Head of Service	28,680,109.02	331,344.10	331,344.10	1.2%	28,348,764.92
012500100100	Office of the Head of Service	28,680,109.02	331,344.10	331,344.10	1.2%	28,348,764.92
01280000000	Ministry of Information Communication and State Technology	63,980,054.56	62,350.00	62,350.00	0.1%	63,917,704.56
012800100100	Ministry of Information Communication and State Technology	63,980,054.56	62,350.00	62,350.00	0.1%	63,917,704.56
02000000000	Economic Sector	840,538,141,449.95	78,441,862,368.80	78,441,862,368.80	9.3%	762,096,279,081.15
02150000000	Ministry of Agriculture and Natural Resources	7,349,038,130.83	63,200.35	63,200.35	0.0%	7,348,974,930.48
021500100100	Ministry of Agriculture and Natural Resources	7,349,038,130.83	63,200.35	63,200.35	0.0%	7,348,974,930.48
02200000000	Ministry of Finance and Economic Development	822,923,056,410.66	78,386,462,485.92	78,386,462,485.92	9.5%	744,536,593,924.74
022000700100	Office of the Accountant General	796,849,219,450.89	74,587,067,456.88	74,587,067,456.88	9.4%	722,262,151,994.01
022000800100	Internal Revenue Board	26,073,836,959.77	3,799,395,029.04	3,799,395,029.04	14.6%	22,274,441,930.73
02270000000	Ministry of Human Capital Dev. and Monitoring	4,979,712,906.31	-	-	0.0%	4,979,712,906.31
022700100100	Ministry of Human Capital Dev. and Monitoring	4,979,712,906.31	-	-	0.0%	4,979,712,906.31
02340000000	Ministry of Works	77,942,680.92	33,116,927.10	33,116,927.10	42.5%	44,825,753.82
023400100100	Ministry of Works	77,942,680.92	33,116,927.10	33,116,927.10	42.5%	44,825,753.82
02290000000	Ministry of Transport and Special Projects	49,334,484.16	-	-	0.0%	49,334,484.16
022900100100	Ministry of Transport and Special Projects	49,334,484.16	-	-	0.0%	49,334,484.16
02360000000	Ministry of Culture and Tourism	3,624,111.20	-	-	0.0%	3,624,111.20
023600100100	Ministry of Culture and Tourism	3,624,111.20	-	-	0.0%	3,624,111.20
02520000000	Ministry of Water Resources	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
025200100100	Ministry of Water Resources	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
02600000000	Ministry of Lands and Survey	1,137,192,178.27	21,727,665.03	21,727,665.03	1.9%	1,115,464,513.24
026000100100	Ministry of Lands and Survey	1,137,192,178.27	21,727,665.03	21,727,665.03	1.9%	1,115,464,513.24
02310000000	Ministry of Power and Energy	1,960,167.84	23,710.00	23,710.00	1.2%	1,936,457.84
023100100100	Ministry of Power and Energy	1,960,167.84	23,710.00	23,710.00	1.2%	1,936,457.84
02720000000	Ministry of Solid Mineral Development Communities	3,016,280,379.77	468,380.40	468,380.40	0.0%	3,015,811,999.37
027200100100	Ministry of Solid Mineral Development Communities	3,016,280,379.77	468,380.40	468,380.40	0.0%	3,015,811,999.37
03000000000	Law and Justice Sector	31,902,918.09	218,320.15	218,320.15	0.7%	31,684,597.94
03180000000	The State Judiciary	3,288,917.28	3,200.00	3,200.00	0.1%	3,285,717.28
031805100100	State High Court	3,288,917.28	3,200.00	3,200.00	0.1%	3,285,717.28
03260000000	Ministry of Justice	28,614,000.81	215,120.15	215,120.15	0.8%	28,398,880.66
032600100100	Ministry of Justice	28,614,000.81	215,120.15	215,120.15	0.8%	28,398,880.66
04000000000	Regional Sector	4,298,988,760.36	37,385,527.00	37,385,527.00	0.9%	4,261,603,233.36
04370000000	Ministry of Capital City and Urban Development	4,298,988,760.36	37,385,527.00	37,385,527.00	0.9%	4,261,603,233.36
043700200100	Abakaliki Capital Territory Development Board	4,298,988,760.36	37,385,527.00	37,385,527.00	0.9%	4,261,603,233.36
05000000000	Social Sector	31,842,484,555.45	22,119,608.32	22,119,608.32	0.1%	31,820,364,947.13
05390000000	Ministry of Youth Development and Sports	1,480,034.52	315,425.00	315,425.00	21.3%	1,164,609.52
053900100100	Ministry of Youth Development and Sports	1,480,034.52	315,425.00	315,425.00	21.3%	1,164,609.52
05140000000	Ministry of Women Affairs and Social Development	9,444,088,630.43	-	-	0.0%	9,444,088,630.43
051400100100	Ministry of Women Affairs and Social Development	9,444,088,630.43	-	-	0.0%	9,444,088,630.43

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
05170000000	Ministry of Primary and Secondary Education	55,254,622.26	15,901,354.58	15,901,354.58	28.8%	39,353,267.68
051700100100	Ministry of Primary and Secondary Education	55,254,622.26	15,901,354.58	15,901,354.58	28.8%	39,353,267.68
05210000000	Ministry of Health	9,425,312,808.03	3,137,064.99	3,137,064.99	0.0%	9,422,175,743.04
052100100100	Ministry of Health	56,241,311.95	1,625,464.99	1,625,464.99	2.9%	54,615,846.96
052110200100	Ebonyi Hospital Management Board	1,677,372.46	1,511,600.00	1,511,600.00	90.1%	165,772.46
052100300100	Ebonyi State Primary Health Care Development Agency	8,146,756,449.06	-	-	0.0%	8,146,756,449.06
052100200100	Ebonyi State Health Insurance Agency	1,220,637,674.56	-	-	0.0%	1,220,637,674.56
05350000000	Ministry of Environment	3,967,688,329.81	2,765,763.75	2,765,763.75	0.1%	3,964,922,566.06
053500100100	Ministry of Environment	3,967,688,329.81	2,765,763.75	2,765,763.75	0.1%	3,964,922,566.06
05770000000	Ministry of Tertiary Education	2,088,072,706.88	-	-	0.0%	2,088,072,706.88
057701900100	Ebonyi State College of Education, Ikwo	614,139,204.39	-	-	0.0%	614,139,204.39
057702100100	Ebonyi State University	1,473,933,502.49	-	-	0.0%	1,473,933,502.49
05790000000	Ministry of Rural Development	6,860,587,423.52	-	-	0.0%	6,860,587,423.52
057900100100	Ministry of Rural Development	6,860,587,423.52	-	-	0.0%	6,860,587,423.52

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	REVENUE	876,807,118,099.18	78,501,979,518.37	78,501,979,518.37	9.0%	798,305,138,580.81
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	469,910,682,166.06	53,846,712,642.53	53,846,712,642.53	11.5%	416,063,969,523.53
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	469,910,682,166.06	53,846,712,642.53	53,846,712,642.53	11.5%	416,063,969,523.53
110101	GOVERNMENT SHARE OF FAAC	83,855,664,441.06	18,151,711,032.92	18,151,711,032.92	21.6%	65,703,953,408.14
11010101	STATUTORY ALLOCATION	83,855,664,441.06	18,151,711,032.92	18,151,711,032.92	21.6%	65,703,953,408.14
110102	GOVERNMENT SHARE OF VAT	157,842,344,371.02	23,711,747,140.78	23,711,747,140.78	15.0%	134,130,597,230.24
11010201	SHARE OF VAT	157,842,344,371.02	23,711,747,140.78	23,711,747,140.78	15.0%	134,130,597,230.24
110103	OTHER FAAC	228,212,673,353.98	11,983,254,468.83	11,983,254,468.83	5.3%	216,229,418,885.15
11010301	Excess Crude	15,485,325,898.80	-	-	0.0%	15,485,325,898.80
11010302	Excess Non-Oil	193,468,565.34	-	-	0.0%	193,468,565.34
11010303	Exchange Gain	28,422,433,611.71	-	-	0.0%	28,422,433,611.71
11010304	Ecological Fund	1,960,167,835.29	502,662,767.07	502,662,767.07	25.6%	1,457,505,068.22
11010305	Electronic Money Transfer LEVY (EMTL)	7,352,201,402.35	367,185,446.33	367,185,446.33	5.0%	6,985,015,956.02
11010306	FOREX Equalization Mineral	490,041,958.82	-	-	0.0%	490,041,958.82
11010312	Stabilization Funds	2,940,251,752.94	-	-	0.0%	2,940,251,752.94
11010313	State Infrastructure and Security	88,406,713,411.63	-	-	0.0%	88,406,713,411.63
11010314	Signature Bonus	42,772,822,333.88	-	-	0.0%	42,772,822,333.88
11010399	Other FAAC Distributions	40,189,246,583.22	11,113,406,255.43	11,113,406,255.43	27.7%	29,075,840,327.79
12	INDEPENDENT REVENUE	49,712,897,573.50	4,655,266,875.84	4,655,266,875.84	9.4%	45,057,630,697.66
1201	TAX REVENUE	26,123,922,658.66	3,897,530,628.57	3,897,530,628.57	14.9%	22,226,392,030.09
120101	PERSONAL TAXES	22,979,121,597.51	3,430,821,536.74	3,430,821,536.74	14.9%	19,548,300,060.77
12010101	PERSONAL TAXES	22,979,121,597.51	3,430,821,536.74	3,430,821,536.74	14.9%	19,548,300,060.77
120103	OTHER TAXES	3,144,801,061.15	466,709,091.83	466,709,091.83	14.8%	2,678,091,969.32
12010302	Direct Assessment Tax (Current)	1,090,202,848.01	32,736,847.78	32,736,847.78	3.0%	1,057,466,000.23
12010303	Pools Betting Tax	44,401,035.75	-	-	0.0%	44,401,035.75
12010304	5% Withholding Tax on Contractors	833,071,330.00	82,853,983.22	82,853,983.22	9.9%	750,217,346.78
12010306	10% Withholding Tax on Dividends	5,920,138.10	744,745.72	744,745.72	12.6%	5,175,392.38
12010307	10% Withholding Tax on Bank Interests	158,857,039.00	102,660,624.25	102,660,624.25	64.6%	56,196,414.75
12010310	Withholding Tax on Consultancies	32,264,752.64	-	-	0.0%	32,264,752.64
12010314	Educational Levy	980,083,917.65	247,712,890.86	247,712,890.86	25.3%	732,371,026.79
1202	NON-TAX REVENUE	23,588,974,914.84	757,736,247.27	757,736,247.27	3.2%	22,831,238,667.57
120201	LICENCES - GENERAL	168,000,633.90	25,695,700.00	25,695,700.00	15.3%	142,304,933.90
12020131	MOTOR VEHICLE LICENCES	168,000,633.90	25,695,700.00	25,695,700.00	15.3%	142,304,933.90
120204	FEES - GENERAL	6,319,408,593.45	237,993,074.28	237,993,074.28	3.8%	6,081,415,519.17
12020401	COURT FEES	28,614,000.81	215,120.15	215,120.15	0.8%	28,398,880.66
12020417	CONTRACTOR REGISTRATION FEES	12,215,605.22	3,116,927.10	3,116,927.10	25.5%	9,098,678.12
12020418	MARRIAGE/ DIVORCE FEES	2,104,889.62	-	-	0.0%	2,104,889.62
12020427	TENDER FEES	2,940,251.75	-	-	0.0%	2,940,251.75
12020430	PROFESSIONAL REGISTRATION FEES	49,004,195.88	36,809.00	36,809.00	0.1%	48,967,386.88
12020436	BILL BOARD ADVERTISEMENT FEES	9,800,839.18	-	-	0.0%	9,800,839.18
12020438	SURVEY/ PLANNING/ BUILDING FEES	321,689,245.45	-	-	0.0%	321,689,245.45
12020441	LABORATORY FEES	1,677,372.46	1,511,600.00	1,511,600.00	90.1%	165,772.46
12020445	CHANGE OF OWNERSHIP FEES	26,640,621.45	158,125.00	158,125.00	0.6%	26,482,496.45
12020446	AGRICULTURAL/VETINARY SERVICES FEES	19,601,678.35	63,200.35	63,200.35	0.3%	19,538,478.00
12020447	LAND USE FEES	852,830,210.35	21,437,265.03	21,437,265.03	2.5%	831,392,945.32
12020448	DEVELOPMENT LEVIES	2,954,193,010.58	37,385,527.00	37,385,527.00	1.3%	2,916,807,483.58
12020450	INSPECTION FEES	13,213,903.01	-	-	0.0%	13,213,903.01
12020451	TIMBER & FOREST FEES	1,578,703.49	48,500.00	48,500.00	3.1%	1,530,203.49

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020453	APPLICATIONS FEES	2,466,724.21	-	-	0.0%	2,466,724.21
12020454	PARKING FEES	60,990,965.22	30,000,000.00	30,000,000.00	49.2%	30,990,965.22
12020455	PROBATE FEES	1,184,027.66	3,200.00	3,200.00	0.3%	1,180,827.66
12020465	Commission	5,880,503.51	-	-	0.0%	5,880,503.51
12020466	Registration of SMEs	960,049.06	-	-	0.0%	960,049.06
12020468	Fire Service Fee	1,960,167.84	23,710.00	23,710.00	1.2%	1,936,457.84
12020469	SSCE (WAEC & NECO) Fees	55,254,622.26	15,901,354.58	15,901,354.58	28.8%	39,353,267.68
12020471	Land Allocation Fee	937,355.20	-	-	0.0%	937,355.20
12020472	Street Naming Fees	91,762.14	-	-	0.0%	91,762.14
12020473	Mast Location Fee	63,980,054.56	62,350.00	62,350.00	0.1%	63,917,704.56
12020475	Annual Renewals	56,241,311.95	1,625,464.99	1,625,464.99	2.9%	54,615,846.96
12020479	Rent on Government Lands	92,884,258.22	2,717,263.75	2,717,263.75	2.9%	90,166,994.47
12020480	OTHER FEES	680,472,264.02	123,686,657.33	123,686,657.33	18.2%	556,785,606.69
12020481	PROPERTY RATE	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
120205	FINES - GENERAL	65,614,863.93	468,380.40	468,380.40	0.7%	65,146,483.53
12020501	FINES/PENALTIES	16,280,379.77	468,380.40	468,380.40	2.9%	15,811,999.37
12020502	Traffic Offence	49,334,484.16	-	-	0.0%	49,334,484.16
120206	SALES - GENERAL	96,800,390.88	40,344.10	40,344.10	0.0%	96,760,046.78
12020603	SALES OF ID CARDS	66,108.21	40,344.10	40,344.10	61.0%	25,764.11
12020617	Receipts from 3 State rice mills	96,734,282.67	-	-	0.0%	96,734,282.67
120207	EARNINGS - GENERAL	15,928,064,058.23	456,604,347.49	456,604,347.49	2.9%	15,471,459,710.74
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	134,683,141.76	-	-	0.0%	134,683,141.76
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	4,736,110.48	-	-	0.0%	4,736,110.48
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	670,948.98	-	-	0.0%	670,948.98
12020712	Earnings from sales of Mkt Stores, Lands and Others	1,999,859,846.16	456,604,347.49	456,604,347.49	22.8%	1,543,255,498.67
12020713	Receipts from Ebonyi State University (EBSU)	13,449,177,023.20	-	-	0.0%	13,449,177,023.20
12020714	Net Receipts from Ikwo College of Education	19,935,000.97	-	-	0.0%	19,935,000.97
12020716	Ebonyi State College of Nursing and Midwifery Uburu	253,656,636.02	-	-	0.0%	253,656,636.02
12020717	Expected Revenue from Rice and Other Agric Product	65,345,350.66	-	-	0.0%	65,345,350.66
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	127,341,396.64	36,328,576.00	36,328,576.00	28.5%	91,012,820.64
12020801	RENT ON GOVT. QUARTERS	28,614,000.81	291,000.00	291,000.00	1.0%	28,323,000.81
12020803	RENT ON GOVT BUILDINGS	1,302,430.38	-	-	0.0%	1,302,430.38
12020804	RENT ON CONFERENCE CENTRES	690,682.78	-	-	0.0%	690,682.78
12020807	Rent - Ebonyi State mall stalls and event centers	96,734,282.67	36,037,576.00	36,037,576.00	37.3%	60,696,706.67
120209	RENT ON LAND & OTHERS - GENERAL	283,375,278.23	605,825.00	605,825.00	0.2%	282,769,453.23
12020901	RENT ON GOVT. LAND	7,893,517.47	-	-	0.0%	7,893,517.47
12020906	RENTS ON GOVT. PROPERTIES	1,480,034.52	315,425.00	315,425.00	21.3%	1,164,609.52
12020908	Tenement Rate	274,001,726.24	290,400.00	290,400.00	0.1%	273,711,326.24
120210	REPAYMENTS - GENERAL	562,146,426.79	-	-	0.0%	562,146,426.79
12021008	Recovery on Civil/Public Servants Agric Loan	424,009,871.13	-	-	0.0%	424,009,871.13
12021009	Agric and Other Empowerment Loan Recovery	138,136,555.66	-	-	0.0%	138,136,555.66
120211	INVESTMENT INCOME	38,223,272.79	-	-	0.0%	38,223,272.79
12021103	OTHER INVESTMENT INCOME	38,223,272.79	-	-	0.0%	38,223,272.79
13	AID AND GRANTS	17,149,335,693.25	-	-	0.0%	17,149,335,693.25
1302	GRANTS	17,149,335,693.25	-	-	0.0%	17,149,335,693.25
130201	DOMESTIC GRANTS	17,149,335,693.25	-	-	0.0%	17,149,335,693.25
13020101	CURRENT GRANTS FROM FGN	483,671,413.36	-	-	0.0%	483,671,413.36
13020102	CAPITAL GRANTS FROM FGN	16,472,195,714.55	-	-	0.0%	16,472,195,714.55
13020104	CAPITAL GRANTS FROM LGAs	193,468,565.34	-	-	0.0%	193,468,565.34

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	340,034,202,666.37	20,000,000,000.00	20,000,000,000.00	5.9%	320,034,202,666.37
1402	OTHER CAPITAL RECEIPTS	103,093,686,376.02	-	-	0.0%	103,093,686,376.02
140201	OTHER CAPITAL RECEIPTS	103,093,686,376.02	-	-	0.0%	103,093,686,376.02
14020101	OTHER CAPITAL RECEIPTS TO CDF	103,093,686,376.02	-	-	0.0%	103,093,686,376.02
1403	LOANS/ BORROWINGS RECEIPT	236,940,516,290.35	20,000,000,000.00	20,000,000,000.00	8.4%	216,940,516,290.35
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	186,904,615,470.49	20,000,000,000.00	20,000,000,000.00	10.7%	166,904,615,470.49
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	186,904,615,470.49	20,000,000,000.00	20,000,000,000.00	10.7%	166,904,615,470.49
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	50,035,900,819.85	-	-	0.0%	50,035,900,819.85
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	50,035,900,819.85	-	-	0.0%	50,035,900,819.85

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	885,807,118,099.18	52,546,123,562.39	52,546,123,562.39	5.9%	833,260,994,536.79
010000000000	Administration Sector	125,192,820,515.96	13,373,146,132.98	13,373,146,132.98	10.7%	111,819,674,382.98
011100000000	Governor's Office	37,733,479,000.00	2,646,037,136.96	2,646,037,136.96	7.0%	35,087,441,863.04
011100100100	Office of the Executive Governor	33,065,069,000.00	2,244,042,323.85	2,244,042,323.85	6.8%	30,821,026,676.15
011100100200	Office of the Deputy Governor	870,900,000.00	137,438,493.82	137,438,493.82	15.8%	733,461,506.18
011100400100	Department of Special Projects and Implementation	95,100,000.00	-	-	0.0%	95,100,000.00
011100500100	Sustainable Development Goals (SDGs) (PSU)	2,014,840,000.00	-	-	0.0%	2,014,840,000.00
011100800100	Ebonyi State Emergency Mgt. Agency (SEMA)	311,520,000.00	80,665,433.41	80,665,433.41	25.9%	230,854,566.59
011101000100	Ebonyi State Bureau of Public Procurement	76,050,000.00	8,030,885.88	8,030,885.88	10.6%	68,019,114.12
011119100100	Office of Religious and Welfare Matters	1,300,000,000.00	175,860,000.00	175,860,000.00	13.5%	1,124,140,000.00
016100000000	Office of Secretary the State Government	62,632,522,404.86	9,264,418,901.84	9,264,418,901.84	14.8%	53,368,103,503.02
016100100100	Office of Secretary the State Government	45,199,542,404.86	9,188,598,458.20	9,188,598,458.20	20.3%	36,010,943,946.66
016100200100	Economic Affairs Department	30,610,000.00	3,578,108.44	3,578,108.44	11.7%	27,031,891.56
016100300100	Executive Council (EXCO) Department	28,900,000.00	3,392,269.50	3,392,269.50	11.7%	25,507,730.50
016100500100	Department of General Services	139,650,000.00	20,380,009.53	20,380,009.53	14.6%	119,269,990.47
016100700100	Political and Social Services Department (PSSD)	419,600,000.00	2,841,455.77	2,841,455.77	0.7%	416,758,544.23
016102100100	Liaison Office, Lagos	801,620,000.00	11,134,345.88	11,134,345.88	1.4%	790,485,654.12
016102100200	Liaison Office, Abuja	16,012,600,000.00	34,494,254.52	34,494,254.52	0.2%	15,978,105,745.48
011200000000	Ebonyi State House of Assembly	5,180,248,002.52	424,582,223.76	424,582,223.76	8.2%	4,755,665,778.76
011200300100	Ebonyi State House of Assembly	3,274,000,000.00	290,443,734.14	290,443,734.14	8.9%	2,983,556,265.86
011200400100	Ebonyi State House of Assembly Service Commission	1,906,248,002.52	134,138,489.62	134,138,489.62	7.0%	1,772,109,512.90
012300000000	Ministry of Information and State Orientation	3,658,173,708.58	70,875,822.63	70,875,822.63	1.9%	3,587,297,885.95
012300100100	Ministry of Information and State Orientation	3,160,963,708.58	64,397,506.28	64,397,506.28	2.0%	3,096,566,202.30
012300300100	Ebonyi State Broadcasting Corporation (EBBC)	384,000,000.00	-	-	0.0%	384,000,000.00
012301300100	Government Printing and Stationery Department	32,500,000.00	50,000.00	50,000.00	0.2%	32,450,000.00
012305500100	Ebonyi State Newspaper and Publishing Corporation	80,710,000.00	6,428,316.35	6,428,316.35	8.0%	74,281,683.65
012500000000	Office of the Head of Service	662,173,400.00	96,780,838.37	96,780,838.37	14.6%	565,392,561.63
012500100100	Office of the Head of Service	369,000,000.00	64,055,662.31	64,055,662.31	17.4%	304,944,337.69
012500500100	Establishment, Pension and Management Services	87,200,000.00	4,305,471.24	4,305,471.24	4.9%	82,894,528.76
012500600100	Administration and General Services	107,773,400.00	20,636,724.11	20,636,724.11	19.1%	87,136,675.89
012500700100	Public Service Manpower	98,200,000.00	7,782,980.71	7,782,980.71	7.9%	90,417,019.29
014000000000	Office of Auditor General	957,510,000.00	34,748,246.93	34,748,246.93	3.6%	922,761,753.07
014000100100	Office of Auditor General - State	726,000,000.00	-	-	0.0%	726,000,000.00
014000200100	Office of Auditor General - Local Government	231,510,000.00	34,748,246.93	34,748,246.93	15.0%	196,761,753.07
014500000000	Ebonyi Public Complaints and Anti-Corruption Commission	179,800,000.00	17,894,140.90	17,894,140.90	10.0%	161,905,859.10
014500100100	Ebonyi Public Complaints and Anti-Corruption Commission	179,800,000.00	17,894,140.90	17,894,140.90	10.0%	161,905,859.10
014700000000	Civil Service Commission	180,000,000.00	18,456,778.16	18,456,778.16	10.3%	161,543,221.84
014700100100	Civil Service Commission	180,000,000.00	18,456,778.16	18,456,778.16	10.3%	161,543,221.84
014900000000	Local Government Service Commission	69,500,000.00	-	-	0.0%	69,500,000.00
014900100100	Local Government Service Commission	47,100,000.00	-	-	0.0%	47,100,000.00
014900200100	Local Government Staff Pension Board	22,400,000.00	-	-	0.0%	22,400,000.00
014800000000	Ebonyi State Independent Electoral Commission	746,000,000.00	38,205,391.22	38,205,391.22	5.1%	707,794,608.78
014800100100	Ebonyi State Independent Electoral Commission	746,000,000.00	38,205,391.22	38,205,391.22	5.1%	707,794,608.78

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
012400000000	Ministry of Internal Security	12,466,454,000.00	716,257,360.67	716,257,360.67	5.7%	11,750,196,639.33
012400100100	Ministry of Internal Security	12,466,454,000.00	716,257,360.67	716,257,360.67	5.7%	11,750,196,639.33
012800000000	Ministry of Information Communication and State Technology	153,200,000.00	5,144,060.55	5,144,060.55	3.4%	148,055,939.45
012800100100	Ministry of Information Communication and State Technology	153,200,000.00	5,144,060.55	5,144,060.55	3.4%	148,055,939.45
017000000000	Ministry of Special Duties	64,040,000.00	4,786,114.71	4,786,114.71	7.5%	59,253,885.29
017000100100	Ministry of Special Duties	54,040,000.00	4,786,114.71	4,786,114.71	8.9%	49,253,885.29
017000200100	Diaspora Agency	10,000,000.00	-	-	0.0%	10,000,000.00
017500000000	Ministry of Inter-Party Affairs and Labour Matters	358,000,000.00	5,143,987.69	5,143,987.69	1.4%	352,856,012.31
017500100100	Ministry of Inter-Party Affairs and Labour Matters	358,000,000.00	5,143,987.69	5,143,987.69	1.4%	352,856,012.31
017600000000	Ministry of Grants and Donor Agency	57,420,000.00	5,468,343.29	5,468,343.29	9.5%	51,951,656.71
017600100100	Ministry of Grants and Donor Agency	57,420,000.00	5,468,343.29	5,468,343.29	9.5%	51,951,656.71
018000000000	Ministry of Border Peace and Conflict Resolution	94,300,000.00	24,346,785.30	24,346,785.30	25.8%	69,953,214.70
018000100100	Ministry of Border Peace and Conflict Resolution	94,300,000.00	24,346,785.30	24,346,785.30	25.8%	69,953,214.70
020000000000	Economic Sector	498,489,172,583.22	24,617,577,886.63	24,617,577,886.63	4.9%	473,871,594,696.59
021500000000	Ministry of Agriculture and Natural Resources	24,035,364,000.00	189,621,870.85	189,621,870.85	0.8%	23,845,742,129.15
021500100100	Ministry of Agriculture and Natural Resources	21,628,500,000.00	135,064,436.76	135,064,436.76	0.6%	21,493,435,563.24
021510200100	Ebonyi State Agric. Dev. Programme	221,744,000.00	20,338,460.28	20,338,460.28	9.2%	201,405,539.72
021510300100	Ebonyi State Agricultural Land Dev. Authority Board	118,120,000.00	14,405,254.04	14,405,254.04	12.2%	103,714,745.96
021510200200	FADAMA	1,900,000,000.00	-	-	0.0%	1,900,000,000.00
021511000100	Ebonyi State Fertilizer and Chemical Co. Ltd.	167,000,000.00	19,813,719.77	19,813,719.77	11.9%	147,186,280.23
022000000000	Ministry of Finance and Economic Development	52,185,250,000.00	6,639,536,543.71	6,639,536,543.71	12.7%	45,545,713,456.29
022000100100	Ministry of Finance and Economic Development	6,344,500,000.00	91,357,979.18	91,357,979.18	1.4%	6,253,142,020.82
022000200100	Debt Management Department	17,500,000.00	-	-	0.0%	17,500,000.00
022000700100	Office of the Accountant General	45,126,450,000.00	6,535,313,919.63	6,535,313,919.63	14.5%	38,591,136,080.37
022000800100	Internal Revenue Board	594,000,000.00	-	-	0.0%	594,000,000.00
022000800200	Revenue Appeal Commission	102,800,000.00	12,864,644.90	12,864,644.90	12.5%	89,935,355.10
022200000000	Ministry of Commerce and Industry	143,204,636,000.00	11,766,382.55	11,766,382.55	0.0%	143,192,869,617.45
022200100100	Ministry of Commerce and Industry	129,877,930,000.00	8,219,792.00	8,219,792.00	0.0%	129,869,710,208.00
022200200100	Ebonyi State Pipes Production Limited	7,906,000.00	400,000.00	400,000.00	5.1%	7,506,000.00
022200400100	Ebonyi Building Material Ind. Ltd	2,086,800,000.00	1,596,117.81	1,596,117.81	0.1%	2,085,203,882.19
022200500100	Ebonyi State Small and Medium Enterprise Development Agency (ESMEDA)	11,232,000,000.00	1,550,472.74	1,550,472.74	0.0%	11,230,449,527.26
022700000000	Ministry of Human Capital Dev. and Monitoring	11,416,000,000.00	834,396,149.29	834,396,149.29	7.3%	10,581,603,850.71
022700100100	Ministry of Human Capital Dev. and Monitoring	6,416,000,000.00	834,396,149.29	834,396,149.29	13.0%	5,581,603,850.71
022700200100	Ebonyi State Community and Social Development Agency (EB-CSDA)	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
023000000000	Ministry of Aviation and Technology	4,565,700,000.00	181,391,346.27	181,391,346.27	4.0%	4,384,308,653.73
023000100100	Ministry of Aviation and Technology	4,565,700,000.00	181,391,346.27	181,391,346.27	4.0%	4,384,308,653.73
023400000000	Ministry of Works	126,753,700,000.00	7,681,405,046.02	7,681,405,046.02	6.1%	119,072,294,953.98
023400100100	Ministry of Works	120,625,000,000.00	7,617,439,178.25	7,617,439,178.25	6.3%	113,007,560,821.75
023400400100	Ebonyi State Road Maintenance Agency (EBROMA)	6,128,700,000.00	63,965,867.77	63,965,867.77	1.0%	6,064,734,132.23
022900000000	Ministry of Transport and Special Projects	1,404,750,000.00	12,428,389.95	12,428,389.95	0.9%	1,392,321,610.05
022900100100	Ministry of Transport and Special Projects	1,217,750,000.00	10,928,389.95	10,928,389.95	0.9%	1,206,821,610.05
022900200100	Ebonyi State Transport Service (EBOTRANS)	187,000,000.00	1,500,000.00	1,500,000.00	0.8%	185,500,000.00
023600000000	Ministry of Culture and Tourism	7,605,700,000.00	282,318,156.41	282,318,156.41	3.7%	7,323,381,843.59
023600100100	Ministry of Culture and Tourism	7,479,000,000.00	282,318,156.41	282,318,156.41	3.8%	7,196,681,843.59
023600400100	Ebonyi State Council for Arts and Culture	126,700,000.00	-	-	0.0%	126,700,000.00
023800000000	Ministry of Budget, Planning Research and Monitoring	512,000,000.00	33,820,965.46	33,820,965.46	6.6%	478,179,034.54
023800100100	Ministry of Budget, Planning Research and Monitoring	416,000,000.00	28,606,910.83	28,606,910.83	6.9%	387,393,089.17
023800200100	Ebonyi State Bureau of Statistics	96,000,000.00	5,214,054.63	5,214,054.63	5.4%	90,785,945.37
025000000000	Fiscal Responsibility Commission	103,500,000.00	11,338,108.95	11,338,108.95	11.0%	92,161,891.05

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
025000100100	Fiscal Responsibility Commission	103,500,000.00	11,338,108.95	11,338,108.95	11.0%	92,161,891.05
025200000000	Ministry of Water Resources	5,761,000,000.00	351,565,132.13	351,565,132.13	6.1%	5,409,434,867.87
025200100100	Ministry of Water Resources	5,684,000,000.00	344,249,604.22	344,249,604.22	6.1%	5,339,750,395.78
025210300100	EB-RUWASSA	77,000,000.00	7,315,527.91	7,315,527.91	9.5%	69,684,472.09
026000000000	Ministry of Lands and Survey	4,496,672,583.22	36,481,740.20	36,481,740.20	0.8%	4,460,190,843.02
026000100100	Ministry of Lands and Survey	4,253,672,583.22	36,381,740.20	36,381,740.20	0.9%	4,217,290,843.02
026000200100	Office of the Surveyor-General	243,000,000.00	100,000.00	100,000.00	0.0%	242,900,000.00
023100000000	Ministry of Power and Energy	40,739,000,000.00	2,239,075,591.93	2,239,075,591.93	5.5%	38,499,924,408.07
023100100100	Ministry of Power and Energy	35,246,500,000.00	2,039,704,779.15	2,039,704,779.15	5.8%	33,206,795,220.85
023100200100	Ebonyi State Rural Electrification Board	5,492,500,000.00	199,370,812.78	199,370,812.78	3.6%	5,293,129,187.22
025300000000	Ministry of Housing and Urban Development	33,030,200,000.00	2,675,966,985.99	2,675,966,985.99	8.1%	30,354,233,014.01
025300100100	Ministry of Housing and Urban Development	25,949,000,000.00	2,673,982,790.61	2,673,982,790.61	10.3%	23,275,017,209.39
025302000100	Ebonyi State Housing Corporation	7,081,200,000.00	1,984,195.38	1,984,195.38	0.0%	7,079,215,804.62
026600000000	Ministry of Project Monitoring and Evaluation	158,000,000.00	7,405,731.66	7,405,731.66	4.7%	150,594,268.34
026600100100	Ministry of Project Monitoring and Evaluation	158,000,000.00	7,405,731.66	7,405,731.66	4.7%	150,594,268.34
026700000000	Ministry of Infrastructural Development and Concession	36,385,000,000.00	3,352,363,285.41	3,352,363,285.41	9.2%	33,032,636,714.59
026700100100	Ministry of Infrastructural Development and Concession	36,385,000,000.00	3,352,363,285.41	3,352,363,285.41	9.2%	33,032,636,714.59
026900000000	Ministry of Market Development and Management	1,665,000,000.00	8,098,989.62	8,098,989.62	0.5%	1,656,901,010.38
026900100100	Ministry of Market Development and Management	323,500,000.00	7,498,989.62	7,498,989.62	2.3%	316,001,010.38
026900200100	Ebonyi State Market Development Board	1,341,500,000.00	600,000.00	600,000.00	0.0%	1,340,900,000.00
027200000000	Ministry of Solid Mineral Development Communities	391,000,000.00	12,241,441.67	12,241,441.67	3.1%	378,758,558.33
027200100100	Ministry of Solid Mineral Development Communities	391,000,000.00	12,241,441.67	12,241,441.67	3.1%	378,758,558.33
027300000000	Ministry of Trade and Investment	2,065,500,000.00	48,775,368.58	48,775,368.58	2.4%	2,016,724,631.42
027300100100	Ministry of Trade and Investment	1,945,500,000.00	48,775,368.58	48,775,368.58	2.5%	1,896,724,631.42
027300300100	Ebonyi State Investment and Property Ltd	120,000,000.00	-	-	0.0%	120,000,000.00
027800000000	Ministry of Skill Development and Job Creation	2,011,200,000.00	7,580,659.98	7,580,659.98	0.4%	2,003,619,340.02
027800100100	Ministry of Skill Development and Job Creation	1,011,200,000.00	7,580,659.98	7,580,659.98	0.7%	1,003,619,340.02
027800200100	Ebonyi Vocational College	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
030000000000	Law and Justice Sector	5,658,915,000.00	370,528,165.42	370,528,165.42	6.5%	5,288,386,834.58
031800000000	The State Judiciary	4,579,120,000.00	284,654,329.69	284,654,329.69	6.2%	4,294,465,670.31
031801100100	Judicial Service Commission	291,010,000.00	17,528,859.04	17,528,859.04	6.0%	273,481,140.96
031805100100	State High Court	2,785,230,000.00	260,912,137.31	260,912,137.31	9.4%	2,524,317,862.69
031805200100	Customary Court of Appeal	1,502,880,000.00	6,213,333.34	6,213,333.34	0.4%	1,496,666,666.66
032600000000	Ministry of Justice	1,079,795,000.00	85,873,835.73	85,873,835.73	8.0%	993,921,164.27
032600100100	Ministry of Justice	1,079,795,000.00	85,873,835.73	85,873,835.73	8.0%	993,921,164.27
040000000000	Regional Sector	4,367,000,000.00	17,341,305.67	17,341,305.67	0.4%	4,349,658,694.33
043700000000	Ministry of Capital City and Urban Development	4,367,000,000.00	17,341,305.67	17,341,305.67	0.4%	4,349,658,694.33
043700100100	Ministry of Capital City and Urban Development	4,367,000,000.00	17,341,305.67	17,341,305.67	0.4%	4,349,658,694.33
050000000000	Social Sector	252,099,210,000.00	14,167,530,071.69	14,167,530,071.69	5.6%	237,931,679,928.31
053900000000	Ministry of Youth Development and Sports	25,612,300,000.00	24,665,297.97	24,665,297.97	0.1%	25,587,634,702.03
053900100100	Ministry of Youth Development and Sports	25,405,800,000.00	18,127,105.23	18,127,105.23	0.1%	25,387,672,894.77
053905100100	Ebonyi State Sports Council	206,500,000.00	6,538,192.74	6,538,192.74	3.2%	199,961,807.26
051400000000	Ministry of Women Affairs and Social Development	1,098,730,000.00	42,178,232.21	42,178,232.21	3.8%	1,056,551,767.79
051400100100	Ministry of Women Affairs and Social Development	829,000,000.00	42,178,232.21	42,178,232.21	5.1%	786,821,767.79
051400200100	Women Development Centre	269,730,000.00	-	-	0.0%	269,730,000.00
051700000000	Ministry of Primary and Secondary Education	40,460,740,000.00	4,147,867,964.86	4,147,867,964.86	10.3%	36,312,872,035.14
051700100100	Ministry of Primary and Secondary Education	11,579,730,000.00	2,017,757,493.02	2,017,757,493.02	17.4%	9,561,972,506.98
051700300100	Ebonyi State Universal Basic Education Board	12,992,670,000.00	101,555,041.69	101,555,041.69	0.8%	12,891,114,958.31
051700800100	Ebonyi State Library Board	1,145,600,000.00	150,000.00	150,000.00	0.0%	1,145,450,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700900100	Examinations Development Centre	295,680,000.00	-	-	0.0%	295,680,000.00
051701000100	Agency for Mass Literacy	42,750,000.00	2,546,552.05	2,546,552.05	6.0%	40,203,447.95
051701100100	King David Gifted Children	1,084,810,000.00	-	-	0.0%	1,084,810,000.00
051705100100	Secondary Education Board	13,319,500,000.00	2,025,858,878.10	2,025,858,878.10	15.2%	11,293,641,121.90
052100000000	Ministry of Health	37,257,240,000.00	593,699,249.66	593,699,249.66	1.6%	36,663,540,750.34
052100100100	Ministry of Health	22,850,000,000.00	36,250,000.00	36,250,000.00	0.2%	22,813,750,000.00
052103300100	Ebonyi State Agency for Control of AIDS	156,000,000.00	-	-	0.0%	156,000,000.00
052110600100	School of Health Technology, Ngbo	965,100,000.00	64,584,663.26	64,584,663.26	6.7%	900,515,336.74
052110400100	College of Nursing and Midwifery, Uburu	664,000,000.00	2,500,000.00	2,500,000.00	0.4%	661,500,000.00
052110200100	Ebonyi Hospital Management Board	2,317,140,000.00	407,513,975.19	407,513,975.19	17.6%	1,909,626,024.81
052100300100	Ebonyi State Primary Health Care Development Agency	8,434,200,000.00	500,000.00	500,000.00	0.0%	8,433,700,000.00
052100200100	Ebonyi State Health Insurance Agency	1,440,000,000.00	82,350,611.21	82,350,611.21	5.7%	1,357,649,388.79
052111500100	Ebonyi State Committee on Food and Nutrition	110,000,000.00	-	-	0.0%	110,000,000.00
052111800100	Ebonyi State Drugs and Medical Commodities Management Agency	320,800,000.00	-	-	0.0%	320,800,000.00
053500000000	Ministry of Environment	2,330,400,000.00	1,120,604,873.39	1,120,604,873.39	48.1%	1,209,795,126.61
053500100100	Ministry of Environment	2,324,700,000.00	1,120,604,873.39	1,120,604,873.39	48.2%	1,204,095,126.61
053500100200	Ebonyi State Pulverization Plant, Umuoghara	5,700,000.00	-	-	0.0%	5,700,000.00
055100000000	Ministry of Local Government and Chieftaincy Matters	2,169,500,000.00	400,000.00	400,000.00	0.0%	2,169,100,000.00
055100100100	Ministry of Local Government and Chieftaincy Matters	2,169,500,000.00	400,000.00	400,000.00	0.0%	2,169,100,000.00
057700000000	Ministry of Tertiary Education	135,426,300,000.00	8,214,612,003.31	8,214,612,003.31	6.1%	127,211,687,996.69
057700100100	Ministry of Tertiary Education	78,748,500,000.00	4,726,076,696.64	4,726,076,696.64	6.0%	74,022,423,303.36
057701900100	Ebonyi State College of Education, Ikwo	2,545,000,000.00	202,000,000.00	202,000,000.00	7.9%	2,343,000,000.00
057702100100	Ebonyi State University	27,385,800,000.00	-	-	0.0%	27,385,800,000.00
057702100300	Aeronautic University, Ezza	862,000,000.00	17,628,222.15	17,628,222.15	2.0%	844,371,777.85
057702100400	ICT University, Izzi	1,720,000,000.00	24,064,894.39	24,064,894.39	1.4%	1,695,935,105.61
057705600100	Ebonyi State Scholarship Board	24,165,000,000.00	3,244,842,190.13	3,244,842,190.13	13.4%	20,920,157,809.87
057900000000	Ministry of Rural Development	7,744,000,000.00	23,502,450.29	23,502,450.29	0.3%	7,720,497,549.71
057900100100	Ministry of Rural Development	4,069,000,000.00	8,726,789.18	8,726,789.18	0.2%	4,060,273,210.82
057900100200	Ebonyi State Rural Access Road Agency	3,086,500,000.00	-	-	0.0%	3,086,500,000.00
057900100300	Ebonyi State Rural Roads Fund Board	588,500,000.00	14,775,661.11	14,775,661.11	2.5%	573,724,338.89

Table 5: Personnel Expenditure by Administrative Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	57,488,355,402.52	6,160,754,264.99	6,160,754,264.99	10.7%	51,327,601,137.53
010000000000	Administration Sector	6,772,691,402.52	1,019,413,105.12	1,019,413,105.12	15.1%	5,753,278,297.40
011100000000	Governor's Office	2,001,740,000.00	381,368,932.77	381,368,932.77	19.1%	1,620,371,067.23
011100100100	Office of the Executive Governor	1,712,000,000.00	341,434,119.66	341,434,119.66	19.9%	1,370,565,880.34
011100100200	Office of the Deputy Governor	125,000,000.00	22,438,493.82	22,438,493.82	18.0%	102,561,506.18
011100400100	Department of Special Projects and Implementation	36,900,000.00	-	-	0.0%	36,900,000.00
011100500100	Sustainable Development Goals (SDGs) (PSU)	10,840,000.00	-	-	0.0%	10,840,000.00
011100800100	Ebonyi State Emergency Mgt. Agency (SEMA)	64,000,000.00	10,065,433.41	10,065,433.41	15.7%	53,934,566.59
011101000100	Ebonyi State Bureau of Public Procurement	53,000,000.00	7,430,885.88	7,430,885.88	14.0%	45,569,114.12
016100000000	Office of Secretary the State Government	1,085,830,000.00	113,176,535.24	113,176,535.24	10.4%	972,653,464.76
016100100100	Office of Secretary the State Government	724,100,000.00	65,985,691.60	65,985,691.60	9.1%	658,114,308.40
016100200100	Economic Affairs Department	29,310,000.00	3,528,108.44	3,528,108.44	12.0%	25,781,891.56
016100300100	Executive Council (EXCO) Department	22,900,000.00	2,392,269.50	2,392,269.50	10.4%	20,507,730.50
016100500100	Department of General Services	138,300,000.00	20,330,009.53	20,330,009.53	14.7%	117,969,990.47
016100700100	Political and Social Services Department (PSSD)	17,500,000.00	2,311,855.77	2,311,855.77	13.2%	15,188,144.23
016102100100	Liaison Office, Lagos	78,120,000.00	8,134,345.88	8,134,345.88	10.4%	69,985,654.12
016102100200	Liaison Office, Abuja	75,600,000.00	10,494,254.52	10,494,254.52	13.9%	65,105,745.48
011200000000	Ebonyi State House of Assembly	1,166,248,002.52	223,332,223.75	223,332,223.75	19.1%	942,915,778.77
011200300100	Ebonyi State House of Assembly	707,000,000.00	90,443,734.14	90,443,734.14	12.8%	616,556,265.86
011200400100	Ebonyi State House of Assembly Service Commission	459,248,002.52	132,888,489.61	132,888,489.61	28.9%	326,359,512.91
012300000000	Ministry of Information and State Orientation	672,000,000.00	64,125,822.63	64,125,822.63	9.5%	607,874,177.37
012300100100	Ministry of Information and State Orientation	211,000,000.00	57,847,506.28	57,847,506.28	27.4%	153,152,493.72
012300300100	Ebonyi State Broadcasting Corporation (EBBC)	378,000,000.00	-	-	0.0%	378,000,000.00
012301300100	Government Printing and Stationery Department	30,500,000.00	-	-	0.0%	30,500,000.00
012305500100	Ebonyi State Newspaper and Publishing Corporation	52,500,000.00	6,278,316.35	6,278,316.35	12.0%	46,221,683.65
012500000000	Office of the Head of Service	596,773,400.00	95,780,838.37	95,780,838.37	16.0%	500,992,561.63
012500100100	Office of the Head of Service	309,000,000.00	63,055,662.31	63,055,662.31	20.4%	245,944,337.69
012500500100	Establishment. Pension and Management Services	84,800,000.00	4,305,471.24	4,305,471.24	5.1%	80,494,528.76
012500600100	Administration and General Services	107,173,400.00	20,636,724.11	20,636,724.11	19.3%	86,536,675.89
012500700100	Public Service Manpower	95,800,000.00	7,782,980.71	7,782,980.71	8.1%	88,017,019.29
014000000000	Office of Auditor General	515,500,000.00	34,748,246.93	34,748,246.93	6.7%	480,751,753.07
014000100100	Office of Auditor General - State	298,500,000.00	-	-	0.0%	298,500,000.00
014000200100	Office of Auditor General - Local Government	217,000,000.00	34,748,246.93	34,748,246.93	16.0%	182,251,753.07
014500000000	Ebonyi Public Complaints and Anti-Corruption Commission	103,000,000.00	15,894,140.90	15,894,140.90	15.4%	87,105,859.10
014500100100	Ebonyi Public Complaints and Anti-Corruption Commission	103,000,000.00	15,894,140.90	15,894,140.90	15.4%	87,105,859.10
014700000000	Civil Service Commission	118,500,000.00	16,956,778.16	16,956,778.16	14.3%	101,543,221.84
014700100100	Civil Service Commission	118,500,000.00	16,956,778.16	16,956,778.16	14.3%	101,543,221.84
014900000000	Local Government Service Commission	38,500,000.00	-	-	0.0%	38,500,000.00
014900100100	Local Government Service Commission	38,500,000.00	-	-	0.0%	38,500,000.00
014800000000	Ebonyi State Independent Electoral Commission	210,000,000.00	36,205,391.22	36,205,391.22	17.2%	173,794,608.78
014800100100	Ebonyi State Independent Electoral Commission	210,000,000.00	36,205,391.22	36,205,391.22	17.2%	173,794,608.78
012400000000	Ministry of Internal Security	71,500,000.00	10,034,903.61	10,034,903.61	14.0%	61,465,096.39
012400100100	Ministry of Internal Security	71,500,000.00	10,034,903.61	10,034,903.61	14.0%	61,465,096.39
012800000000	Ministry of Information Communication and State Technology	39,700,000.00	4,944,060.55	4,944,060.55	12.5%	34,755,939.45
012800100100	Ministry of Information Communication and State Technology	39,700,000.00	4,944,060.55	4,944,060.55	12.5%	34,755,939.45
017000000000	Ministry of Special Duties	24,000,000.00	4,286,114.71	4,286,114.71	17.9%	19,713,885.29
017000100100	Ministry of Special Duties	24,000,000.00	4,286,114.71	4,286,114.71	17.9%	19,713,885.29
017500000000	Ministry of Inter-Party Affairs and Labour Matters	46,000,000.00	4,743,987.69	4,743,987.69	10.3%	41,256,012.31

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
017500100100	Ministry of Inter-Party Affairs and Labour Matters	46,000,000.00	4,743,987.69	4,743,987.69	10.3%	41,256,012.31
017600000000	Ministry of Grants and Donor Agency	35,000,000.00	4,968,343.29	4,968,343.29	14.2%	30,031,656.71
017600100100	Ministry of Grants and Donor Agency	35,000,000.00	4,968,343.29	4,968,343.29	14.2%	30,031,656.71
018000000000	Ministry of Border Peace and Conflict Resolution	48,400,000.00	8,846,785.30	8,846,785.30	18.3%	39,553,214.70
018000100100	Ministry of Border Peace and Conflict Resolution	48,400,000.00	8,846,785.30	8,846,785.30	18.3%	39,553,214.70
020000000000	Economic Sector	10,060,644,000.00	1,813,918,567.62	1,813,918,567.62	18.0%	8,246,725,432.38
021500000000	Ministry of Agriculture and Natural Resources	1,313,044,000.00	187,271,870.85	187,271,870.85	14.3%	1,125,772,129.15
021500100100	Ministry of Agriculture and Natural Resources	950,000,000.00	134,764,436.76	134,764,436.76	14.2%	815,235,563.24
021510200100	Ebonyi State Agric. Dev. Programme	166,044,000.00	20,288,460.28	20,288,460.28	12.2%	145,755,539.72
021510300100	Ebonyi State Agricultural Land Dev. Authority Board	70,000,000.00	12,405,254.04	12,405,254.04	17.7%	57,594,745.96
021511000100	Ebonyi State Fertilizer and Chemical Co. Ltd.	127,000,000.00	19,813,719.77	19,813,719.77	15.6%	107,186,280.23
022000000000	Ministry of Finance and Economic Development	4,578,500,000.00	1,088,632,797.86	1,088,632,797.86	23.8%	3,489,867,202.14
022000100100	Ministry of Finance and Economic Development	189,000,000.00	28,391,479.18	28,391,479.18	15.0%	160,608,520.82
022000700100	Office of the Accountant General	3,808,000,000.00	1,049,376,673.78	1,049,376,673.78	27.6%	2,758,623,326.22
022000800100	Internal Revenue Board	510,000,000.00	-	-	0.0%	510,000,000.00
022000800200	Revenue Appeal Commission	71,500,000.00	10,864,644.90	10,864,644.90	15.2%	60,635,355.10
022200000000	Ministry of Commerce and Industry	187,300,000.00	11,150,521.92	11,150,521.92	6.0%	176,149,478.08
022200100100	Ministry of Commerce and Industry	156,000,000.00	8,019,792.00	8,019,792.00	5.1%	147,980,208.00
022200400100	Ebonyi Building Material Ind. Ltd	8,800,000.00	1,596,117.81	1,596,117.81	18.1%	7,203,882.19
022200500100	Ebonyi State Small and Medium Enterprise Development Agency (ESMEDA)	22,500,000.00	1,534,612.11	1,534,612.11	6.8%	20,965,387.89
022700000000	Ministry of Human Capital Dev. and Monitoring	90,000,000.00	11,496,149.29	11,496,149.29	12.8%	78,503,850.71
022700100100	Ministry of Human Capital Dev. and Monitoring	90,000,000.00	11,496,149.29	11,496,149.29	12.8%	78,503,850.71
023000000000	Ministry of Aviation and Technology	1,010,700,000.00	153,929,091.61	153,929,091.61	15.2%	856,770,908.39
023000100100	Ministry of Aviation and Technology	1,010,700,000.00	153,929,091.61	153,929,091.61	15.2%	856,770,908.39
023400000000	Ministry of Works	408,700,000.00	63,069,952.06	63,069,952.06	15.4%	345,630,047.94
023400100100	Ministry of Works	288,000,000.00	46,104,084.29	46,104,084.29	16.0%	241,895,915.71
023400400100	Ebonyi State Road Maintenance Agency (EBROMA)	120,700,000.00	16,965,867.77	16,965,867.77	14.1%	103,734,132.23
022900000000	Ministry of Transport and Special Projects	175,500,000.00	9,428,389.95	9,428,389.95	5.4%	166,071,610.05
022900100100	Ministry of Transport and Special Projects	40,500,000.00	9,428,389.95	9,428,389.95	23.3%	31,071,610.05
022900200100	Ebonyi State Transport Service (EBOTRANS)	135,000,000.00	-	-	0.0%	135,000,000.00
023600000000	Ministry of Culture and Tourism	279,500,000.00	22,118,156.41	22,118,156.41	7.9%	257,381,843.59
023600100100	Ministry of Culture and Tourism	167,000,000.00	22,118,156.41	22,118,156.41	13.2%	144,881,843.59
023600400100	Ebonyi State Council for Arts and Culture	112,500,000.00	-	-	0.0%	112,500,000.00
023800000000	Ministry of Budget, Planning Research and Monitoring	197,200,000.00	26,743,865.46	26,743,865.46	13.6%	170,456,134.54
023800100100	Ministry of Budget, Planning Research and Monitoring	155,500,000.00	21,529,810.83	21,529,810.83	13.8%	133,970,189.17
023800200100	Ebonyi State Bureau of Statistics	41,700,000.00	5,214,054.63	5,214,054.63	12.5%	36,485,945.37
025000000000	Fiscal Responsibility Commission	88,500,000.00	11,238,108.95	11,238,108.95	12.7%	77,261,891.05
025000100100	Fiscal Responsibility Commission	88,500,000.00	11,238,108.95	11,238,108.95	12.7%	77,261,891.05
025200000000	Ministry of Water Resources	349,000,000.00	50,615,132.13	50,615,132.13	14.5%	298,384,867.87
025200100100	Ministry of Water Resources	288,000,000.00	43,849,604.22	43,849,604.22	15.2%	244,150,395.78
025210300100	EB-RUWASSA	61,000,000.00	6,765,527.91	6,765,527.91	11.1%	54,234,472.09
026000000000	Ministry of Lands and Survey	338,000,000.00	36,181,740.20	36,181,740.20	10.7%	301,818,259.80
026000100100	Ministry of Lands and Survey	233,000,000.00	36,181,740.20	36,181,740.20	15.5%	196,818,259.80
026000200100	Office of the Surveyor-General	105,000,000.00	-	-	0.0%	105,000,000.00
023100000000	Ministry of Power and Energy	351,500,000.00	60,289,815.27	60,289,815.27	17.2%	291,210,184.73
023100100100	Ministry of Power and Energy	321,000,000.00	53,288,002.49	53,288,002.49	16.6%	267,711,997.51
023100200100	Ebonyi State Rural Electrification Board	30,500,000.00	7,001,812.78	7,001,812.78	23.0%	23,498,187.22
025300000000	Ministry of Housing and Urban Development	246,200,000.00	25,156,985.99	25,156,985.99	10.2%	221,043,014.01
025300100100	Ministry of Housing and Urban Development	178,000,000.00	23,172,790.61	23,172,790.61	13.0%	154,827,209.39
025302000100	Ebonyi State Housing Corporation	68,200,000.00	1,984,195.38	1,984,195.38	2.9%	66,215,804.62
026600000000	Ministry of Project Monitoring and Evaluation	46,000,000.00	7,405,731.66	7,405,731.66	16.1%	38,594,268.34
026600100100	Ministry of Project Monitoring and Evaluation	46,000,000.00	7,405,731.66	7,405,731.66	16.1%	38,594,268.34
026700000000	Ministry of Infrastructural Development and Concession	79,000,000.00	11,143,798.16	11,143,798.16	14.1%	67,856,201.84
026700100100	Ministry of Infrastructural Development and Concession	79,000,000.00	11,143,798.16	11,143,798.16	14.1%	67,856,201.84

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
026900000000	Ministry of Market Development and Management	81,000,000.00	6,698,989.62	6,698,989.62	8.3%	74,301,010.38
026900100100	Ministry of Market Development and Management	51,500,000.00	6,698,989.62	6,698,989.62	13.0%	44,801,010.38
026900200100	Ebonyi State Market Development Board	29,500,000.00	-	-	0.0%	29,500,000.00
027200000000	Ministry of Solid Mineral Development Communities	79,000,000.00	11,991,441.67	11,991,441.67	15.2%	67,008,558.33
027200100100	Ministry of Solid Mineral Development Communities	79,000,000.00	11,991,441.67	11,991,441.67	15.2%	67,008,558.33
027300000000	Ministry of Trade and Investment	110,500,000.00	12,175,368.58	12,175,368.58	11.0%	98,324,631.42
027300100100	Ministry of Trade and Investment	73,500,000.00	12,175,368.58	12,175,368.58	16.6%	61,324,631.42
027300300100	Ebonyi State Investment and Property Ltd	37,000,000.00	-	-	0.0%	37,000,000.00
027800000000	Ministry of Skill Development and Job Creation	51,500,000.00	7,180,659.98	7,180,659.98	13.9%	44,319,340.02
027800100100	Ministry of Skill Development and Job Creation	51,500,000.00	7,180,659.98	7,180,659.98	13.9%	44,319,340.02
030000000000	Law and Justice Sector	2,927,130,000.00	293,471,498.74	293,471,498.74	10.0%	2,633,658,501.26
031800000000	The State Judiciary	2,594,730,000.00	246,197,663.01	246,197,663.01	9.5%	2,348,532,336.99
031801100100	Judicial Service Commission	248,000,000.00	14,338,859.04	14,338,859.04	5.8%	233,661,140.96
031805100100	State High Court	1,384,730,000.00	231,858,803.97	231,858,803.97	16.7%	1,152,871,196.03
031805200100	Customary Court of Appeal	962,000,000.00	-	-	0.0%	962,000,000.00
032600000000	Ministry of Justice	332,400,000.00	47,273,835.73	47,273,835.73	14.2%	285,126,164.27
032600100100	Ministry of Justice	332,400,000.00	47,273,835.73	47,273,835.73	14.2%	285,126,164.27
040000000000	Regional Sector	112,000,000.00	16,841,305.67	16,841,305.67	15.0%	95,158,694.33
043700000000	Ministry of Capital City and Urban Development	112,000,000.00	16,841,305.67	16,841,305.67	15.0%	95,158,694.33
043700100100	Ministry of Capital City and Urban Development	112,000,000.00	16,841,305.67	16,841,305.67	15.0%	95,158,694.33
050000000000	Social Sector	37,615,890,000.00	3,017,109,787.84	3,017,109,787.84	8.0%	34,598,780,212.16
053900000000	Ministry of Youth Development and Sports	161,500,000.00	23,515,297.97	23,515,297.97	14.6%	137,984,702.03
053900100100	Ministry of Youth Development and Sports	112,000,000.00	17,127,105.23	17,127,105.23	15.3%	94,872,894.77
053905100100	Ebonyi State Sports Council	49,500,000.00	6,388,192.74	6,388,192.74	12.9%	43,111,807.26
051400000000	Ministry of Women Affairs and Social Development	333,000,000.00	41,678,232.21	41,678,232.21	12.5%	291,321,767.79
051400100100	Ministry of Women Affairs and Social Development	239,000,000.00	41,678,232.21	41,678,232.21	17.4%	197,321,767.79
051400200100	Women Development Centre	94,000,000.00	-	-	0.0%	94,000,000.00
051700000000	Ministry of Primary and Secondary Education	14,236,190,000.00	2,169,542,964.86	2,169,542,964.86	15.2%	12,066,647,035.14
051700100100	Ministry of Primary and Secondary Education	227,580,000.00	42,657,493.02	42,657,493.02	18.7%	184,922,506.98
051700300100	Ebonyi State Universal Basic Education Board	565,000,000.00	101,555,041.69	101,555,041.69	18.0%	463,444,958.31
051700800100	Ebonyi State Library Board	88,000,000.00	-	-	0.0%	88,000,000.00
051700900100	Examinations Development Centre	8,800,000.00	-	-	0.0%	8,800,000.00
051701000100	Agency for Mass Literacy	22,000,000.00	2,471,552.05	2,471,552.05	11.2%	19,528,447.95
051701100100	King David Gifted Children	84,810,000.00	-	-	0.0%	84,810,000.00
051705100100	Secondary Education Board	13,240,000,000.00	2,022,858,878.10	2,022,858,878.10	15.3%	11,217,141,121.90
052100000000	Ministry of Health	3,337,000,000.00	456,130,219.80	456,130,219.80	13.7%	2,880,869,780.20
052100100100	Ministry of Health	723,000,000.00	-	-	0.0%	723,000,000.00
052110600100	School of Health Technology, Ngbo	315,000,000.00	42,079,663.26	42,079,663.26	13.4%	272,920,336.74
052110200100	Ebonyi Hospital Management Board	2,130,000,000.00	402,713,975.19	402,713,975.19	18.9%	1,727,286,024.81
052100200100	Ebonyi State Health Insurance Agency	119,000,000.00	11,336,581.35	11,336,581.35	9.5%	107,663,418.65
052111800100	Ebonyi State Drugs and Medical Commodities Management Agency	50,000,000.00	-	-	0.0%	50,000,000.00
053500000000	Ministry of Environment	297,700,000.00	54,204,873.39	54,204,873.39	18.2%	243,495,126.61
053500100100	Ministry of Environment	297,700,000.00	54,204,873.39	54,204,873.39	18.2%	243,495,126.61
055100000000	Ministry of Local Government and Chieftaincy Matters	156,000,000.00	-	-	0.0%	156,000,000.00
055100100100	Ministry of Local Government and Chieftaincy Matters	156,000,000.00	-	-	0.0%	156,000,000.00
057700000000	Ministry of Tertiary Education	18,884,500,000.00	250,035,749.32	250,035,749.32	1.3%	18,634,464,250.68
057700100100	Ministry of Tertiary Education	40,500,000.00	6,849,472.65	6,849,472.65	16.9%	33,650,527.35
057701900100	Ebonyi State College of Education, Ikwo	1,200,000,000.00	202,000,000.00	202,000,000.00	16.8%	998,000,000.00
057702100100	Ebonyi State University	15,200,000,000.00	-	-	0.0%	15,200,000,000.00
057702100300	Aeronautic University, Ezza	850,000,000.00	14,628,222.15	14,628,222.15	1.7%	835,371,777.85
057702100400	ICT University, Izzi	1,500,000,000.00	11,064,894.39	11,064,894.39	0.7%	1,488,935,105.61
057705600100	Ebonyi State Scholarship Board	94,000,000.00	15,493,160.13	15,493,160.13	16.5%	78,506,839.87
057900000000	Ministry of Rural Development	210,000,000.00	22,002,450.29	22,002,450.29	10.5%	187,997,549.71
057900100100	Ministry of Rural Development	57,000,000.00	7,226,789.18	7,226,789.18	12.7%	49,773,210.82
057900100200	Ebonyi State Rural Access Road Agency	76,500,000.00	-	-	0.0%	76,500,000.00
057900100300	Ebonyi State Rural Roads Fund Board	76,500,000.00	14,775,661.11	14,775,661.11	19.3%	61,724,338.89

Table 6: Overhead Expenditure by Administrative Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	72,520,140,113.44	9,135,446,836.01	9,135,446,836.01	12.6%	63,384,693,277.43
01000000000	Administration Sector	60,303,169,113.44	8,787,856,039.47	8,787,856,039.47	14.6%	51,515,313,073.97
01110000000	Governor's Office	11,310,739,000.00	2,105,702,229.19	2,105,702,229.19	18.6%	9,205,036,770.81
011100100100	Office of the Executive Governor	9,338,069,000.00	1,813,642,229.19	1,813,642,229.19	19.4%	7,524,426,770.81
011100100200	Office of the Deputy Governor	600,000,000.00	115,000,000.00	115,000,000.00	19.2%	485,000,000.00
011100400100	Department of Special Projects and Implementation	58,200,000.00	-	-	0.0%	58,200,000.00
011100500100	Sustainable Development Goals (SDGs) (PSU)	4,000,000.00	-	-	0.0%	4,000,000.00
011100800100	Ebonyi State Emergency Mgt. Agency (SEMA)	4,520,000.00	600,000.00	600,000.00	13.3%	3,920,000.00
011101000100	Ebonyi State Bureau of Public Procurement	5,950,000.00	600,000.00	600,000.00	10.1%	5,350,000.00
011119100100	Office of Religious and Welfare Matters	1,300,000,000.00	175,860,000.00	175,860,000.00	13.5%	1,124,140,000.00
01610000000	Office of Secretary the State Government	38,264,242,404.86	5,852,682,353.21	5,852,682,353.21	15.3%	32,411,560,051.65
016100100100	Office of Secretary the State Government	37,136,942,404.86	5,824,512,353.21	5,824,512,353.21	15.7%	31,312,430,051.65
016100200100	Economic Affairs Department	600,000.00	50,000.00	50,000.00	8.3%	550,000.00
016100300100	Executive Council (EXCO) Department	6,000,000.00	1,000,000.00	1,000,000.00	16.7%	5,000,000.00
016100500100	Department of General Services	600,000.00	50,000.00	50,000.00	8.3%	550,000.00
016100700100	Political and Social Services Department (PSSD)	396,600,000.00	70,000.00	70,000.00	0.0%	396,530,000.00
016102100100	Liaison Office, Lagos	16,500,000.00	3,000,000.00	3,000,000.00	18.2%	13,500,000.00
016102100200	Liaison Office, Abuja	707,000,000.00	24,000,000.00	24,000,000.00	3.4%	683,000,000.00
01120000000	Ebonyi State House of Assembly	2,607,000,000.00	201,250,000.01	201,250,000.01	7.7%	2,405,749,999.99
011200300100	Ebonyi State House of Assembly	1,300,000,000.00	200,000,000.00	200,000,000.00	15.4%	1,100,000,000.00
011200400100	Ebonyi State House of Assembly Service Commission	1,307,000,000.00	1,250,000.01	1,250,000.01	0.1%	1,305,749,999.99
01230000000	Ministry of Information and State Orientation	2,810,173,708.58	6,750,000.00	6,750,000.00	0.2%	2,803,423,708.58
012300100100	Ministry of Information and State Orientation	2,797,963,708.58	6,550,000.00	6,550,000.00	0.2%	2,791,413,708.58
012300300100	Ebonyi State Broadcasting Corporation (EBBC)	6,000,000.00	-	-	0.0%	6,000,000.00
012301300100	Government Printing and Stationery Department	2,000,000.00	50,000.00	50,000.00	2.5%	1,950,000.00
012305500100	Ebonyi State Newspaper and Publishing Corporation	4,210,000.00	150,000.00	150,000.00	3.6%	4,060,000.00
01250000000	Office of the Head of Service	25,400,000.00	1,000,000.00	1,000,000.00	3.9%	24,400,000.00
012500100100	Office of the Head of Service	20,000,000.00	1,000,000.00	1,000,000.00	5.0%	19,000,000.00
012500500100	Establishment. Pension and Management Services	2,400,000.00	-	-	0.0%	2,400,000.00
012500600100	Administration and General Services	600,000.00	-	-	0.0%	600,000.00
012500700100	Public Service Manpower	2,400,000.00	-	-	0.0%	2,400,000.00
01400000000	Office of Auditor General	119,500,000.00	-	-	0.0%	119,500,000.00
014000100100	Office of Auditor General - State	107,500,000.00	-	-	0.0%	107,500,000.00
014000200100	Office of Auditor General - Local Government	12,000,000.00	-	-	0.0%	12,000,000.00
01450000000	Ebonyi Public Complaints and Anti-Corruption Commission	24,000,000.00	2,000,000.00	2,000,000.00	8.3%	22,000,000.00
014500100100	Ebonyi Public Complaints and Anti-Corruption Commission	24,000,000.00	2,000,000.00	2,000,000.00	8.3%	22,000,000.00
01470000000	Civil Service Commission	32,500,000.00	1,500,000.00	1,500,000.00	4.6%	31,000,000.00
014700100100	Civil Service Commission	32,500,000.00	1,500,000.00	1,500,000.00	4.6%	31,000,000.00
01490000000	Local Government Service Commission	4,800,000.00	-	-	0.0%	4,800,000.00
014900100100	Local Government Service Commission	2,400,000.00	-	-	0.0%	2,400,000.00
014900200100	Local Government Staff Pension Board	2,400,000.00	-	-	0.0%	2,400,000.00
01480000000	Ebonyi State Independent Electoral Commission	18,000,000.00	2,000,000.00	2,000,000.00	11.1%	16,000,000.00
014800100100	Ebonyi State Independent Electoral Commission	18,000,000.00	2,000,000.00	2,000,000.00	11.1%	16,000,000.00
01240000000	Ministry of Internal Security	5,009,954,000.00	612,871,457.06	612,871,457.06	12.2%	4,397,082,542.94
012400100100	Ministry of Internal Security	5,009,954,000.00	612,871,457.06	612,871,457.06	12.2%	4,397,082,542.94
01280000000	Ministry of Information Communication and State Technology	18,500,000.00	200,000.00	200,000.00	1.1%	18,300,000.00
012800100100	Ministry of Information Communication and State Technology	18,500,000.00	200,000.00	200,000.00	1.1%	18,300,000.00
01700000000	Ministry of Special Duties	15,440,000.00	500,000.00	500,000.00	3.2%	14,940,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
017000100100	Ministry of Special Duties	15,440,000.00	500,000.00	500,000.00	3.2%	14,940,000.00
017500000000	Ministry of Inter-Party Affairs and Labour Matters	12,000,000.00	400,000.00	400,000.00	3.3%	11,600,000.00
017500100100	Ministry of Inter-Party Affairs and Labour Matters	12,000,000.00	400,000.00	400,000.00	3.3%	11,600,000.00
017600000000	Ministry of Grants and Donor Agency	12,420,000.00	500,000.00	500,000.00	4.0%	11,920,000.00
017600100100	Ministry of Grants and Donor Agency	12,420,000.00	500,000.00	500,000.00	4.0%	11,920,000.00
018000000000	Ministry of Border Peace and Conflict Resolution	18,500,000.00	500,000.00	500,000.00	2.7%	18,000,000.00
018000100100	Ministry of Border Peace and Conflict Resolution	18,500,000.00	500,000.00	500,000.00	2.7%	18,000,000.00
020000000000	Economic Sector	7,949,306,000.00	158,180,100.00	158,180,100.00	2.0%	7,791,125,900.00
021500000000	Ministry of Agriculture and Natural Resources	23,820,000.00	2,350,000.00	2,350,000.00	9.9%	21,470,000.00
021500100100	Ministry of Agriculture and Natural Resources	11,000,000.00	300,000.00	300,000.00	2.7%	10,700,000.00
021510200100	Ebonyi State Agric. Dev. Programme	5,700,000.00	50,000.00	50,000.00	0.9%	5,650,000.00
021510300100	Ebonyi State Agricultural Land Dev. Authority Board	7,120,000.00	2,000,000.00	2,000,000.00	28.1%	5,120,000.00
022000000000	Ministry of Finance and Economic Development	6,261,450,000.00	73,234,000.00	73,234,000.00	1.2%	6,188,216,000.00
022000100100	Ministry of Finance and Economic Development	6,087,000,000.00	62,966,500.00	62,966,500.00	1.0%	6,024,033,500.00
022000700100	Office of the Accountant General	124,450,000.00	8,267,500.00	8,267,500.00	6.6%	116,182,500.00
022000800100	Internal Revenue Board	38,000,000.00	-	-	0.0%	38,000,000.00
022000800200	Revenue Appeal Commission	12,000,000.00	2,000,000.00	2,000,000.00	16.7%	10,000,000.00
022200000000	Ministry of Commerce and Industry	25,836,000.00	600,000.00	600,000.00	2.3%	25,236,000.00
022200100100	Ministry of Commerce and Industry	14,930,000.00	200,000.00	200,000.00	1.3%	14,730,000.00
022200200100	Ebonyi State Pipes Production Limited	7,906,000.00	400,000.00	400,000.00	5.1%	7,506,000.00
022200400100	Ebonyi Building Material Ind. Ltd	3,000,000.00	-	-	0.0%	3,000,000.00
022700000000	Ministry of Human Capital Dev. and Monitoring	16,000,000.00	1,000,000.00	1,000,000.00	6.3%	15,000,000.00
022700100100	Ministry of Human Capital Dev. and Monitoring	16,000,000.00	1,000,000.00	1,000,000.00	6.3%	15,000,000.00
023000000000	Ministry of Aviation and Technology	832,000,000.00	14,700,000.00	14,700,000.00	1.8%	817,300,000.00
023000100100	Ministry of Aviation and Technology	832,000,000.00	14,700,000.00	14,700,000.00	1.8%	817,300,000.00
023400000000	Ministry of Works	14,000,000.00	400,000.00	400,000.00	2.9%	13,600,000.00
023400100100	Ministry of Works	12,000,000.00	400,000.00	400,000.00	3.3%	11,600,000.00
023400400100	Ebonyi State Road Maintenance Agency (EBROMA)	2,000,000.00	-	-	0.0%	2,000,000.00
022900000000	Ministry of Transport and Special Projects	24,000,000.00	3,000,000.00	3,000,000.00	12.5%	21,000,000.00
022900100100	Ministry of Transport and Special Projects	12,000,000.00	1,500,000.00	1,500,000.00	12.5%	10,500,000.00
022900200100	Ebonyi State Transport Service (EBOTRANS)	12,000,000.00	1,500,000.00	1,500,000.00	12.5%	10,500,000.00
023600000000	Ministry of Culture and Tourism	20,200,000.00	200,000.00	200,000.00	1.0%	20,000,000.00
023600100100	Ministry of Culture and Tourism	12,000,000.00	200,000.00	200,000.00	1.7%	11,800,000.00
023600400100	Ebonyi State Council for Arts and Culture	8,200,000.00	-	-	0.0%	8,200,000.00
023800000000	Ministry of Budget, Planning Research and Monitoring	63,000,000.00	7,077,100.00	7,077,100.00	11.2%	55,922,900.00
023800100100	Ministry of Budget, Planning Research and Monitoring	60,000,000.00	7,077,100.00	7,077,100.00	11.8%	52,922,900.00
023800200100	Ebonyi State Bureau of Statistics	3,000,000.00	-	-	0.0%	3,000,000.00
025000000000	Fiscal Responsibility Commission	12,000,000.00	100,000.00	100,000.00	0.8%	11,900,000.00
025000100100	Fiscal Responsibility Commission	12,000,000.00	100,000.00	100,000.00	0.8%	11,900,000.00
025200000000	Ministry of Water Resources	18,000,000.00	950,000.00	950,000.00	5.3%	17,050,000.00
025200100100	Ministry of Water Resources	12,000,000.00	400,000.00	400,000.00	3.3%	11,600,000.00
025210300100	EB-RUWASSA	6,000,000.00	550,000.00	550,000.00	9.2%	5,450,000.00
026000000000	Ministry of Lands and Survey	20,000,000.00	300,000.00	300,000.00	1.5%	19,700,000.00
026000100100	Ministry of Lands and Survey	12,000,000.00	200,000.00	200,000.00	1.7%	11,800,000.00
026000200100	Office of the Surveyor-General	8,000,000.00	100,000.00	100,000.00	1.3%	7,900,000.00
023100000000	Ministry of Power and Energy	274,000,000.00	50,309,000.00	50,309,000.00	18.4%	223,691,000.00
023100100100	Ministry of Power and Energy	262,000,000.00	48,940,000.00	48,940,000.00	18.7%	213,060,000.00
023100200100	Ebonyi State Rural Electrification Board	12,000,000.00	1,369,000.00	1,369,000.00	11.4%	10,631,000.00
025300000000	Ministry of Housing and Urban Development	14,000,000.00	310,000.00	310,000.00	2.2%	13,690,000.00
025300100100	Ministry of Housing and Urban Development	11,000,000.00	310,000.00	310,000.00	2.8%	10,690,000.00
025302000100	Ebonyi State Housing Corporation	3,000,000.00	-	-	0.0%	3,000,000.00
026600000000	Ministry of Project Monitoring and Evaluation	12,000,000.00	-	-	0.0%	12,000,000.00
026600100100	Ministry of Project Monitoring and Evaluation	12,000,000.00	-	-	0.0%	12,000,000.00
026700000000	Ministry of Infrastructural Development and Concession	6,000,000.00	-	-	0.0%	6,000,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
026700100100	Ministry of Infrastructural Development and Concession	6,000,000.00	-	-	0.0%	6,000,000.00
026900000000	Ministry of Market Development and Management	24,000,000.00	1,400,000.00	1,400,000.00	5.8%	22,600,000.00
026900100100	Ministry of Market Development and Management	12,000,000.00	800,000.00	800,000.00	6.7%	11,200,000.00
026900200100	Ebonyi State Market Development Board	12,000,000.00	600,000.00	600,000.00	5.0%	11,400,000.00
027200000000	Ministry of Solid Mineral Development Communities	12,000,000.00	250,000.00	250,000.00	2.1%	11,750,000.00
027200100100	Ministry of Solid Mineral Development Communities	12,000,000.00	250,000.00	250,000.00	2.1%	11,750,000.00
027300000000	Ministry of Trade and Investment	15,000,000.00	1,600,000.00	1,600,000.00	10.7%	13,400,000.00
027300100100	Ministry of Trade and Investment	12,000,000.00	1,600,000.00	1,600,000.00	13.3%	10,400,000.00
027300300100	Ebonyi State Investment and Property Ltd	3,000,000.00	-	-	0.0%	3,000,000.00
027800000000	Ministry of Skill Development and Job Creation	262,000,000.00	400,000.00	400,000.00	0.2%	261,600,000.00
027800100100	Ministry of Skill Development and Job Creation	262,000,000.00	400,000.00	400,000.00	0.2%	261,600,000.00
030000000000	Law and Justice Sector	1,003,485,000.00	74,766,666.68	74,766,666.68	7.5%	928,718,333.32
031800000000	The State Judiciary	476,490,000.00	36,666,666.68	36,666,666.68	7.7%	439,823,333.32
031801100100	Judicial Service Commission	12,010,000.00	1,400,000.00	1,400,000.00	11.7%	10,610,000.00
031805100100	State High Court	295,000,000.00	29,053,333.34	29,053,333.34	9.8%	265,946,666.66
031805200100	Customary Court of Appeal	169,480,000.00	6,213,333.34	6,213,333.34	3.7%	163,266,666.66
032600000000	Ministry of Justice	526,995,000.00	38,100,000.00	38,100,000.00	7.2%	488,895,000.00
032600100100	Ministry of Justice	526,995,000.00	38,100,000.00	38,100,000.00	7.2%	488,895,000.00
040000000000	Regional Sector	15,000,000.00	500,000.00	500,000.00	3.3%	14,500,000.00
043700000000	Ministry of Capital City and Urban Development	15,000,000.00	500,000.00	500,000.00	3.3%	14,500,000.00
043700100100	Ministry of Capital City and Urban Development	15,000,000.00	500,000.00	500,000.00	3.3%	14,500,000.00
050000000000	Social Sector	3,249,180,000.00	114,144,029.86	114,144,029.86	3.5%	3,135,035,970.14
053900000000	Ministry of Youth Development and Sports	167,000,000.00	1,150,000.00	1,150,000.00	0.7%	165,850,000.00
053900100100	Ministry of Youth Development and Sports	12,000,000.00	1,000,000.00	1,000,000.00	8.3%	11,000,000.00
053905100100	Ebonyi State Sports Council	155,000,000.00	150,000.00	150,000.00	0.1%	154,850,000.00
051400000000	Ministry of Women Affairs and Social Development	50,000,000.00	500,000.00	500,000.00	1.0%	49,500,000.00
051400100100	Ministry of Women Affairs and Social Development	38,000,000.00	500,000.00	500,000.00	1.3%	37,500,000.00
051400200100	Women Development Centre	12,000,000.00	-	-	0.0%	12,000,000.00
051700000000	Ministry of Primary and Secondary Education	70,980,000.00	4,125,000.00	4,125,000.00	5.8%	66,855,000.00
051700100100	Ministry of Primary and Secondary Education	24,000,000.00	900,000.00	900,000.00	3.8%	23,100,000.00
051700300100	Ebonyi State Universal Basic Education Board	12,000,000.00	-	-	0.0%	12,000,000.00
051700800100	Ebonyi State Library Board	3,600,000.00	150,000.00	150,000.00	4.2%	3,450,000.00
051700900100	Examinations Development Centre	4,380,000.00	-	-	0.0%	4,380,000.00
051701000100	Agency for Mass Literacy	3,000,000.00	75,000.00	75,000.00	2.5%	2,925,000.00
051705100100	Secondary Education Board	24,000,000.00	3,000,000.00	3,000,000.00	12.5%	21,000,000.00
052100000000	Ministry of Health	485,500,000.00	86,769,029.86	86,769,029.86	17.9%	398,730,970.14
052100100100	Ministry of Health	97,600,000.00	10,250,000.00	10,250,000.00	10.5%	87,350,000.00
052103300100	Ebonyi State Agency for Control of AIDS	6,000,000.00	-	-	0.0%	6,000,000.00
052110600100	School of Health Technology, Ngbo	50,100,000.00	2,505,000.00	2,505,000.00	5.0%	47,595,000.00
052110400100	College of Nursing and Midwifery, Uburu	30,000,000.00	2,500,000.00	2,500,000.00	8.3%	27,500,000.00
052110200100	Ebonyi Hospital Management Board	6,000,000.00	-	-	0.0%	6,000,000.00
052100300100	Ebonyi State Primary Health Care Development Agency	12,000,000.00	500,000.00	500,000.00	4.2%	11,500,000.00
052100200100	Ebonyi State Health Insurance Agency	278,000,000.00	71,014,029.86	71,014,029.86	25.5%	206,985,970.14
052111800100	Ebonyi State Drugs and Medical Commodities Management Agency	5,800,000.00	-	-	0.0%	5,800,000.00
053500000000	Ministry of Environment	27,700,000.00	200,000.00	200,000.00	0.7%	27,500,000.00
053500100100	Ministry of Environment	22,000,000.00	200,000.00	200,000.00	0.9%	21,800,000.00
053500100200	Ebonyi State Pulverization Plant, Umuoghara	5,700,000.00	-	-	0.0%	5,700,000.00
055100000000	Ministry of Local Government and Chieftaincy Matters	12,000,000.00	400,000.00	400,000.00	3.3%	11,600,000.00
055100100100	Ministry of Local Government and Chieftaincy Matters	12,000,000.00	400,000.00	400,000.00	3.3%	11,600,000.00
057700000000	Ministry of Tertiary Education	2,402,000,000.00	19,500,000.00	19,500,000.00	0.8%	2,382,500,000.00
057700100100	Ministry of Tertiary Education	12,000,000.00	1,500,000.00	1,500,000.00	12.5%	10,500,000.00
057701900100	Ebonyi State College of Education, Ikwo	45,000,000.00	-	-	0.0%	45,000,000.00
057702100100	Ebonyi State University	2,099,000,000.00	-	-	0.0%	2,099,000,000.00
057702100300	Aeronautic University, Ezza	12,000,000.00	3,000,000.00	3,000,000.00	25.0%	9,000,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
057702100400	ICT University, Izzi	220,000,000.00	13,000,000.00	13,000,000.00	5.9%	207,000,000.00
057705600100	Ebonyi State Scholarship Board	14,000,000.00	2,000,000.00	2,000,000.00	14.3%	12,000,000.00
057900000000	Ministry of Rural Development	34,000,000.00	1,500,000.00	1,500,000.00	4.4%	32,500,000.00
057900100100	Ministry of Rural Development	12,000,000.00	1,500,000.00	1,500,000.00	12.5%	10,500,000.00
057900100200	Ebonyi State Rural Access Road Agency	10,000,000.00	-	-	0.0%	10,000,000.00
057900100300	Ebonyi State Rural Roads Fund Board	12,000,000.00	-	-	0.0%	12,000,000.00

Table 7: Capital Expenditure by Administrative Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	719,548,322,583.22	31,767,793,115.54	31,767,793,115.54	4.4%	687,780,529,467.68
01000000000	Administration Sector	58,102,760,000.00	3,563,717,388.39	3,563,717,388.39	6.1%	54,539,042,611.61
01110000000	Governor's Office	24,421,000,000.00	158,965,975.00	158,965,975.00	0.7%	24,262,034,025.00
011100100100	Office of the Executive Governor	22,015,000,000.00	88,965,975.00	88,965,975.00	0.4%	21,926,034,025.00
011100100200	Office of the Deputy Governor	145,900,000.00	-	-	0.0%	145,900,000.00
011100500100	Sustainable Development Goals (SDGs) (PSU)	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
011100800100	Ebonyi State Emergency Mgt. Agency (SEMA)	243,000,000.00	70,000,000.00	70,000,000.00	28.8%	173,000,000.00
011101000100	Ebonyi State Bureau of Public Procurement	17,100,000.00	-	-	0.0%	17,100,000.00
01610000000	Office of Secretary the State Government	23,268,250,000.00	3,296,400,413.39	3,296,400,413.39	14.2%	19,971,849,586.61
016100100100	Office of Secretary the State Government	7,328,300,000.00	3,296,400,413.39	3,296,400,413.39	45.0%	4,031,899,586.61
016100200100	Economic Affairs Department	700,000.00	-	-	0.0%	700,000.00
016100500100	Department of General Services	750,000.00	-	-	0.0%	750,000.00
016100700100	Political and Social Services Department (PSSD)	1,500,000.00	-	-	0.0%	1,500,000.00
016102100100	Liaison Office, Lagos	707,000,000.00	-	-	0.0%	707,000,000.00
016102100200	Liaison Office, Abuja	15,230,000,000.00	-	-	0.0%	15,230,000,000.00
01120000000	Ebonyi State House of Assembly	1,407,000,000.00	-	-	0.0%	1,407,000,000.00
011200300100	Ebonyi State House of Assembly	1,267,000,000.00	-	-	0.0%	1,267,000,000.00
011200400100	Ebonyi State House of Assembly Service Commission	140,000,000.00	-	-	0.0%	140,000,000.00
01230000000	Ministry of Information and State Orientation	176,000,000.00	-	-	0.0%	176,000,000.00
012300100100	Ministry of Information and State Orientation	152,000,000.00	-	-	0.0%	152,000,000.00
012305500100	Ebonyi State Newspaper and Publishing Corporation	24,000,000.00	-	-	0.0%	24,000,000.00
01250000000	Office of the Head of Service	40,000,000.00	-	-	0.0%	40,000,000.00
012500100100	Office of the Head of Service	40,000,000.00	-	-	0.0%	40,000,000.00
01400000000	Office of Auditor General	322,510,000.00	-	-	0.0%	322,510,000.00
014000100100	Office of Auditor General - State	320,000,000.00	-	-	0.0%	320,000,000.00
014000200100	Office of Auditor General - Local Government	2,510,000.00	-	-	0.0%	2,510,000.00
01450000000	Ebonyi Public Complaints and Anti-Corruption Commission	52,800,000.00	-	-	0.0%	52,800,000.00
014500100100	Ebonyi Public Complaints and Anti-Corruption Commission	52,800,000.00	-	-	0.0%	52,800,000.00
01470000000	Civil Service Commission	29,000,000.00	-	-	0.0%	29,000,000.00
014700100100	Civil Service Commission	29,000,000.00	-	-	0.0%	29,000,000.00
01490000000	Local Government Service Commission	26,200,000.00	-	-	0.0%	26,200,000.00
014900100100	Local Government Service Commission	6,200,000.00	-	-	0.0%	6,200,000.00
014900200100	Local Government Staff Pension Board	20,000,000.00	-	-	0.0%	20,000,000.00
01480000000	Ebonyi State Independent Electoral Commission	518,000,000.00	-	-	0.0%	518,000,000.00
014800100100	Ebonyi State Independent Electoral Commission	518,000,000.00	-	-	0.0%	518,000,000.00
01240000000	Ministry of Internal Security	7,385,000,000.00	93,351,000.00	93,351,000.00	1.3%	7,291,649,000.00
012400100100	Ministry of Internal Security	7,385,000,000.00	93,351,000.00	93,351,000.00	1.3%	7,291,649,000.00
01280000000	Ministry of Information Communication and State Technology	95,000,000.00	-	-	0.0%	95,000,000.00
012800100100	Ministry of Information Communication and State Technology	95,000,000.00	-	-	0.0%	95,000,000.00
01700000000	Ministry of Special Duties	24,600,000.00	-	-	0.0%	24,600,000.00
017000100100	Ministry of Special Duties	14,600,000.00	-	-	0.0%	14,600,000.00
017000200100	Diaspora Agency	10,000,000.00	-	-	0.0%	10,000,000.00
01750000000	Ministry of Inter-Party Affairs and Labour Matters	300,000,000.00	-	-	0.0%	300,000,000.00
017500100100	Ministry of Inter-Party Affairs and Labour Matters	300,000,000.00	-	-	0.0%	300,000,000.00
01760000000	Ministry of Grants and Donor Agency	10,000,000.00	-	-	0.0%	10,000,000.00
017600100100	Ministry of Grants and Donor Agency	10,000,000.00	-	-	0.0%	10,000,000.00
01800000000	Ministry of Border Peace and Conflict Resolution	27,400,000.00	15,000,000.00	15,000,000.00	54.7%	12,400,000.00
018000100100	Ministry of Border Peace and Conflict Resolution	27,400,000.00	15,000,000.00	15,000,000.00	54.7%	12,400,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
020000000000	Economic Sector	444,479,222,583.22	17,170,809,473.16	17,170,809,473.16	3.9%	427,308,413,110.06
021500000000	Ministry of Agriculture and Natural Resources	22,698,500,000.00	-	-	0.0%	22,698,500,000.00
021500100100	Ministry of Agriculture and Natural Resources	20,667,500,000.00	-	-	0.0%	20,667,500,000.00
021510200100	Ebonyi State Agric. Dev. Programme	50,000,000.00	-	-	0.0%	50,000,000.00
021510300100	Ebonyi State Agricultural Land Dev. Authority Board	41,000,000.00	-	-	0.0%	41,000,000.00
021510200200	FADAMA	1,900,000,000.00	-	-	0.0%	1,900,000,000.00
021511000100	Ebonyi State Fertilizer and Chemical Co. Ltd.	40,000,000.00	-	-	0.0%	40,000,000.00
022000000000	Ministry of Finance and Economic Development	5,345,300,000.00	3,000,000.00	3,000,000.00	0.1%	5,342,300,000.00
022000100100	Ministry of Finance and Economic Development	68,500,000.00	-	-	0.0%	68,500,000.00
022000200100	Debt Management Department	17,500,000.00	-	-	0.0%	17,500,000.00
022000700100	Office of the Accountant General	5,194,000,000.00	3,000,000.00	3,000,000.00	0.1%	5,191,000,000.00
022000800100	Internal Revenue Board	46,000,000.00	-	-	0.0%	46,000,000.00
022000800200	Revenue Appeal Commission	19,300,000.00	-	-	0.0%	19,300,000.00
022200000000	Ministry of Commerce and Industry	142,991,500,000.00	15,860.63	15,860.63	0.0%	142,991,484,139.37
022200100100	Ministry of Commerce and Industry	129,707,000,000.00	-	-	0.0%	129,707,000,000.00
022200400100	Ebonyi Building Material Ind. Ltd	2,075,000,000.00	-	-	0.0%	2,075,000,000.00
022200500100	Ebonyi State Small and Medium Enterprise Development Agency (ESMEDA)	11,209,500,000.00	15,860.63	15,860.63	0.0%	11,209,484,139.37
022700000000	Ministry of Human Capital Dev. and Monitoring	11,310,000,000.00	821,900,000.00	821,900,000.00	7.3%	10,488,100,000.00
022700100100	Ministry of Human Capital Dev. and Monitoring	6,310,000,000.00	821,900,000.00	821,900,000.00	13.0%	5,488,100,000.00
022700200100	Ebonyi State Community and Social Development Agency (EB-CSDA)	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
023000000000	Ministry of Aviation and Technology	2,723,000,000.00	12,762,254.66	12,762,254.66	0.5%	2,710,237,745.34
023000100100	Ministry of Aviation and Technology	2,723,000,000.00	12,762,254.66	12,762,254.66	0.5%	2,710,237,745.34
023400000000	Ministry of Works	126,331,000,000.00	7,617,935,093.96	7,617,935,093.96	6.0%	118,713,064,906.04
023400100100	Ministry of Works	120,325,000,000.00	7,570,935,093.96	7,570,935,093.96	6.3%	112,754,064,906.04
023400400100	Ebonyi State Road Maintenance Agency (EBROMA)	6,006,000,000.00	47,000,000.00	47,000,000.00	0.8%	5,959,000,000.00
022900000000	Ministry of Transport and Special Projects	1,205,250,000.00	-	-	0.0%	1,205,250,000.00
022900100100	Ministry of Transport and Special Projects	1,165,250,000.00	-	-	0.0%	1,165,250,000.00
022900200100	Ebonyi State Transport Service (EBOTRANS)	40,000,000.00	-	-	0.0%	40,000,000.00
023600000000	Ministry of Culture and Tourism	7,306,000,000.00	260,000,000.00	260,000,000.00	3.6%	7,046,000,000.00
023600100100	Ministry of Culture and Tourism	7,300,000,000.00	260,000,000.00	260,000,000.00	3.6%	7,040,000,000.00
023600400100	Ebonyi State Council for Arts and Culture	6,000,000.00	-	-	0.0%	6,000,000.00
023800000000	Ministry of Budget, Planning Research and Monitoring	251,800,000.00	-	-	0.0%	251,800,000.00
023800100100	Ministry of Budget, Planning Research and Monitoring	200,500,000.00	-	-	0.0%	200,500,000.00
023800200100	Ebonyi State Bureau of Statistics	51,300,000.00	-	-	0.0%	51,300,000.00
025000000000	Fiscal Responsibility Commission	3,000,000.00	-	-	0.0%	3,000,000.00
025000100100	Fiscal Responsibility Commission	3,000,000.00	-	-	0.0%	3,000,000.00
025200000000	Ministry of Water Resources	5,394,000,000.00	300,000,000.00	300,000,000.00	5.6%	5,094,000,000.00
025200100100	Ministry of Water Resources	5,384,000,000.00	300,000,000.00	300,000,000.00	5.6%	5,084,000,000.00
025210300100	EB-RUWASSA	10,000,000.00	-	-	0.0%	10,000,000.00
026000000000	Ministry of Lands and Survey	4,138,672,583.22	-	-	0.0%	4,138,672,583.22
026000100100	Ministry of Lands and Survey	4,008,672,583.22	-	-	0.0%	4,008,672,583.22
026000200100	Office of the Surveyor-General	130,000,000.00	-	-	0.0%	130,000,000.00
023100000000	Ministry of Power and Energy	40,113,500,000.00	2,128,476,776.66	2,128,476,776.66	5.3%	37,985,023,223.34
023100100100	Ministry of Power and Energy	34,663,500,000.00	1,937,476,776.66	1,937,476,776.66	5.6%	32,726,023,223.34
023100200100	Ebonyi State Rural Electrification Board	5,450,000,000.00	191,000,000.00	191,000,000.00	3.5%	5,259,000,000.00
025300000000	Ministry of Housing and Urban Development	32,770,000,000.00	2,650,500,000.00	2,650,500,000.00	8.1%	30,119,500,000.00
025300100100	Ministry of Housing and Urban Development	25,760,000,000.00	2,650,500,000.00	2,650,500,000.00	10.3%	23,109,500,000.00
025302000100	Ebonyi State Housing Corporation	7,010,000,000.00	-	-	0.0%	7,010,000,000.00
026600000000	Ministry of Project Monitoring and Evaluation	100,000,000.00	-	-	0.0%	100,000,000.00
026600100100	Ministry of Project Monitoring and Evaluation	100,000,000.00	-	-	0.0%	100,000,000.00
026700000000	Ministry of Infrastructural Development and Concession	36,300,000,000.00	3,341,219,487.25	3,341,219,487.25	9.2%	32,958,780,512.75
026700100100	Ministry of Infrastructural Development and Concession	36,300,000,000.00	3,341,219,487.25	3,341,219,487.25	9.2%	32,958,780,512.75
026900000000	Ministry of Market Development and Management	1,560,000,000.00	-	-	0.0%	1,560,000,000.00
026900100100	Ministry of Market Development and Management	260,000,000.00	-	-	0.0%	260,000,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
026900200100	Ebonyi State Market Development Board	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
027200000000	Ministry of Solid Mineral Development Communities	300,000,000.00	-	-	0.0%	300,000,000.00
027200100100	Ministry of Solid Mineral Development Communities	300,000,000.00	-	-	0.0%	300,000,000.00
027300000000	Ministry of Trade and Investment	1,940,000,000.00	35,000,000.00	35,000,000.00	1.8%	1,905,000,000.00
027300100100	Ministry of Trade and Investment	1,860,000,000.00	35,000,000.00	35,000,000.00	1.9%	1,825,000,000.00
027300300100	Ebonyi State Investment and Property Ltd	80,000,000.00	-	-	0.0%	80,000,000.00
027800000000	Ministry of Skill Development and Job Creation	1,697,700,000.00	-	-	0.0%	1,697,700,000.00
027800100100	Ministry of Skill Development and Job Creation	697,700,000.00	-	-	0.0%	697,700,000.00
027800200100	Ebonyi Vocational College	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
030000000000	Law and Justice Sector	1,722,600,000.00	1,790,000.00	1,790,000.00	0.1%	1,720,810,000.00
031800000000	The State Judiciary	1,507,900,000.00	1,790,000.00	1,790,000.00	0.1%	1,506,110,000.00
031801100100	Judicial Service Commission	31,000,000.00	1,790,000.00	1,790,000.00	5.8%	29,210,000.00
031805100100	State High Court	1,105,500,000.00	-	-	0.0%	1,105,500,000.00
031805200100	Customary Court of Appeal	371,400,000.00	-	-	0.0%	371,400,000.00
032600000000	Ministry of Justice	214,700,000.00	-	-	0.0%	214,700,000.00
032600100100	Ministry of Justice	214,700,000.00	-	-	0.0%	214,700,000.00
040000000000	Regional Sector	4,240,000,000.00	-	-	0.0%	4,240,000,000.00
043700000000	Ministry of Capital City and Urban Development	4,240,000,000.00	-	-	0.0%	4,240,000,000.00
043700100100	Ministry of Capital City and Urban Development	4,240,000,000.00	-	-	0.0%	4,240,000,000.00
050000000000	Social Sector	211,003,740,000.00	11,031,476,253.99	11,031,476,253.99	5.2%	199,972,263,746.01
053900000000	Ministry of Youth Development and Sports	25,133,800,000.00	-	-	0.0%	25,133,800,000.00
053900100100	Ministry of Youth Development and Sports	25,131,800,000.00	-	-	0.0%	25,131,800,000.00
053905100100	Ebonyi State Sports Council	2,000,000.00	-	-	0.0%	2,000,000.00
051400000000	Ministry of Women Affairs and Social Development	703,730,000.00	-	-	0.0%	703,730,000.00
051400100100	Ministry of Women Affairs and Social Development	540,000,000.00	-	-	0.0%	540,000,000.00
051400200100	Women Development Centre	163,730,000.00	-	-	0.0%	163,730,000.00
051700000000	Ministry of Primary and Secondary Education	26,153,570,000.00	1,974,200,000.00	1,974,200,000.00	7.5%	24,179,370,000.00
051700100100	Ministry of Primary and Secondary Education	11,328,150,000.00	1,974,200,000.00	1,974,200,000.00	17.4%	9,353,950,000.00
051700300100	Ebonyi State Universal Basic Education Board	12,415,670,000.00	-	-	0.0%	12,415,670,000.00
051700800100	Ebonyi State Library Board	1,054,000,000.00	-	-	0.0%	1,054,000,000.00
051700900100	Examinations Development Centre	282,500,000.00	-	-	0.0%	282,500,000.00
051701000100	Agency for Mass Literacy	17,750,000.00	-	-	0.0%	17,750,000.00
051701100100	King David Gifted Children	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
051705100100	Secondary Education Board	55,500,000.00	-	-	0.0%	55,500,000.00
052100000000	Ministry of Health	33,372,340,000.00	46,000,000.00	46,000,000.00	0.1%	33,326,340,000.00
052100100100	Ministry of Health	22,027,000,000.00	26,000,000.00	26,000,000.00	0.1%	22,001,000,000.00
052103300100	Ebonyi State Agency for Control of AIDS	150,000,000.00	-	-	0.0%	150,000,000.00
052110600100	School of Health Technology, Ngbo	600,000,000.00	20,000,000.00	20,000,000.00	3.3%	580,000,000.00
052110400100	College of Nursing and Midwifery, Uburu	634,000,000.00	-	-	0.0%	634,000,000.00
052110200100	Ebonyi Hospital Management Board	121,140,000.00	-	-	0.0%	121,140,000.00
052100300100	Ebonyi State Primary Health Care Development Agency	8,422,200,000.00	-	-	0.0%	8,422,200,000.00
052100200100	Ebonyi State Health Insurance Agency	1,043,000,000.00	-	-	0.0%	1,043,000,000.00
052111500100	Ebonyi State Committee on Food and Nutrition	110,000,000.00	-	-	0.0%	110,000,000.00
052111800100	Ebonyi State Drugs and Medical Commodities Management Agency	265,000,000.00	-	-	0.0%	265,000,000.00
053500000000	Ministry of Environment	1,999,000,000.00	1,066,200,000.00	1,066,200,000.00	53.3%	932,800,000.00
053500100100	Ministry of Environment	1,999,000,000.00	1,066,200,000.00	1,066,200,000.00	53.3%	932,800,000.00
055100000000	Ministry of Local Government and Chieftaincy Matters	2,001,500,000.00	-	-	0.0%	2,001,500,000.00
055100100100	Ministry of Local Government and Chieftaincy Matters	2,001,500,000.00	-	-	0.0%	2,001,500,000.00
057700000000	Ministry of Tertiary Education	114,139,800,000.00	7,945,076,253.99	7,945,076,253.99	7.0%	106,194,723,746.01
057700100100	Ministry of Tertiary Education	78,696,000,000.00	4,717,727,223.99	4,717,727,223.99	6.0%	73,978,272,776.01
057701900100	Ebonyi State College of Education, Ikwo	1,300,000,000.00	-	-	0.0%	1,300,000,000.00
057702100100	Ebonyi State University	10,086,800,000.00	-	-	0.0%	10,086,800,000.00
057705600100	Ebonyi State Scholarship Board	24,057,000,000.00	3,227,349,030.00	3,227,349,030.00	13.4%	20,829,650,970.00
057900000000	Ministry of Rural Development	7,500,000,000.00	-	-	0.0%	7,500,000,000.00
057900100100	Ministry of Rural Development	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
057900100200	Ebonyi State Rural Access Road Agency	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
057900100300	Ebonyi State Rural Roads Fund Board	500,000,000.00	-	-	0.0%	500,000,000.00

Table 8: Other Expenditure by Administrative Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	36,250,300,000.00	5,482,129,345.85	5,482,129,345.85	15.1%	30,768,170,654.15
010000000000	Administration Sector	14,200,000.00	2,159,600.00	2,159,600.00	15.2%	12,040,400.00
016100000000	Office of Secretary the State Government	14,200,000.00	2,159,600.00	2,159,600.00	15.2%	12,040,400.00
016100100100	Office of Secretary the State Government	10,200,000.00	1,700,000.00	1,700,000.00	16.7%	8,500,000.00
016100700100	Political and Social Services Department (PSSD)	4,000,000.00	459,600.00	459,600.00	11.5%	3,540,400.00
020000000000	Economic Sector	36,000,000,000.00	5,474,669,745.85	5,474,669,745.85	15.2%	30,525,330,254.15
022000000000	Ministry of Finance and Economic Development	36,000,000,000.00	5,474,669,745.85	5,474,669,745.85	15.2%	30,525,330,254.15
022000700100	Office of the Accountant General	36,000,000,000.00	5,474,669,745.85	5,474,669,745.85	15.2%	30,525,330,254.15
030000000000	Law and Justice Sector	5,700,000.00	500,000.00	500,000.00	8.8%	5,200,000.00
032600000000	Ministry of Justice	5,700,000.00	500,000.00	500,000.00	8.8%	5,200,000.00
032600100100	Ministry of Justice	5,700,000.00	500,000.00	500,000.00	8.8%	5,200,000.00
050000000000	Social Sector	230,400,000.00	4,800,000.00	4,800,000.00	2.1%	225,600,000.00
053900000000	Ministry of Youth Development and Sports	150,000,000.00	-	-	0.0%	150,000,000.00
053900100100	Ministry of Youth Development and Sports	150,000,000.00	-	-	0.0%	150,000,000.00
051400000000	Ministry of Women Affairs and Social Development	12,000,000.00	-	-	0.0%	12,000,000.00
051400100100	Ministry of Women Affairs and Social Development	12,000,000.00	-	-	0.0%	12,000,000.00
052100000000	Ministry of Health	62,400,000.00	4,800,000.00	4,800,000.00	7.7%	57,600,000.00
052100100100	Ministry of Health	2,400,000.00	-	-	0.0%	2,400,000.00
052110200100	Ebonyi Hospital Management Board	60,000,000.00	4,800,000.00	4,800,000.00	8.0%	55,200,000.00
053500000000	Ministry of Environment	6,000,000.00	-	-	0.0%	6,000,000.00
053500100100	Ministry of Environment	6,000,000.00	-	-	0.0%	6,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	885,807,118,099.18	52,546,123,562.39	52,546,123,562.39	5.9%	833,260,994,536.79
2	EXPENDITURES	885,807,118,099.18	52,546,123,562.39	52,546,123,562.39	5.9%	833,260,994,536.79
21	PERSONNEL COST	57,488,355,402.52	6,160,754,264.99	6,160,754,264.99	10.7%	51,327,601,137.53
2101	SALARY	47,832,210,000.00	4,791,932,294.57	4,791,932,294.57	10.0%	43,040,277,705.43
210101	SALARIES AND WAGES	47,832,210,000.00	4,791,932,294.57	4,791,932,294.57	10.0%	43,040,277,705.43
21010101	SALARY	44,034,500,000.00	4,231,757,159.27	4,231,757,159.27	9.6%	39,802,742,840.73
21010102	OVER TIME PAYMENTS	61,000,000.00	-	-	0.0%	61,000,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	2,187,230,000.00	348,679,474.91	348,679,474.91	15.9%	1,838,550,525.09
21010104	POLITICAL OFFICE HOLDERS' SALARIES	1,529,480,000.00	211,495,660.39	211,495,660.39	13.8%	1,317,984,339.61
21010105	CASUAL WORKERS WAGES	20,000,000.00	-	-	0.0%	20,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,016,145,402.52	391,424,481.65	391,424,481.65	6.5%	5,624,720,920.87
210201	ALLOWANCES	5,439,145,402.52	391,424,481.65	391,424,481.65	7.2%	5,047,720,920.87
21020103	LEAVE/OTHER ALLOWANCES	2,647,260,000.00	206,578,110.84	206,578,110.84	7.8%	2,440,681,889.16
21020104	SHIFT DUTY ALLOWANCE	88,700,000.00	7,864,130.16	7,864,130.16	8.9%	80,835,869.84
21020105	HARZARD ALLOWANCE	136,610,000.00	18,605,000.00	18,605,000.00	13.6%	118,005,000.00
21020106	RURAL POSTING ALLOWANCE	118,804,000.00	16,188,186.78	16,188,186.78	13.6%	102,615,813.22
21020107	CALL DUTY ALLOWANCE	100,000,000.00	23,601,520.00	23,601,520.00	23.6%	76,398,480.00
21020108	NON-CLINICAL ALLOWANCE	112,700,000.00	12,387,976.45	12,387,976.45	11.0%	100,312,023.55
21020110	INDUCEMENT ALLOWANCE	390,124,001.76	25,939,400.72	25,939,400.72	6.6%	364,184,601.04
21020111	DUTY ALLOWANCE	359,723,400.00	8,817,800.00	8,817,800.00	2.5%	350,905,600.00
21020112	CORP MEMBERS ALLOWANCE	4,000,000.00	-	-	0.0%	4,000,000.00
21020113	RESEARCH ALLOWANCE	600,000,000.00	-	-	0.0%	600,000,000.00
21020114	EXTERNAL EXAMINERS' ALLOWANCE	100,000,000.00	-	-	0.0%	100,000,000.00
21020115	ADJUNCT STAFF ALLOWANCE	114,000,000.00	-	-	0.0%	114,000,000.00
21020116	FURNITURE ALLOWANCE	400,000,000.00	11,143,305.36	11,143,305.36	2.8%	388,856,694.64
21020117	WARDROBE ALLOWANCE	94,124,000.76	27,780,282.56	27,780,282.56	29.5%	66,343,718.20
21020118	WEIGH-IN ALLOWANCE	44,500,000.00	-	-	0.0%	44,500,000.00
21020119	TEACHING ALLOWANCE	26,000,000.00	1,868,768.78	1,868,768.78	7.2%	24,131,231.22
21020120	FOUNDING FATHERS ALLOWANCE	60,000,000.00	20,000,000.00	20,000,000.00	33.3%	40,000,000.00
21020121	ELDERS COUNCIL ALLOWANCE	42,600,000.00	10,650,000.00	10,650,000.00	25.0%	31,950,000.00
210202	SOCIAL CONTRIBUTIONS	577,000,000.00	-	-	0.0%	577,000,000.00
21020201	NHIS CONTRIBUTION	150,000,000.00	-	-	0.0%	150,000,000.00
21020202	CONTRIBUTORY PENSION	427,000,000.00	-	-	0.0%	427,000,000.00
2103	SOCIAL BENEFITS	3,640,000,000.00	977,397,488.77	977,397,488.77	26.9%	2,662,602,511.23
210301	SOCIAL BENEFITS	3,640,000,000.00	977,397,488.77	977,397,488.77	26.9%	2,662,602,511.23
21030101	GRATUITY	1,211,000,000.00	255,715,337.70	255,715,337.70	21.1%	955,284,662.30
21030102	PENSION	2,420,000,000.00	721,682,151.07	721,682,151.07	29.8%	1,698,317,848.93
21030103	DEATH BENEFITS	9,000,000.00	-	-	0.0%	9,000,000.00
22	OTHER RECURRENT COSTS	108,770,440,113.44	14,617,576,181.86	14,617,576,181.86	13.4%	94,152,863,931.58
2202	OVERHEAD COST	72,520,140,113.44	9,135,446,836.01	9,135,446,836.01	12.6%	63,384,693,277.43
220201	TRAVEL & TRANSPORT - GENERAL	5,605,122,404.86	527,970,983.52	527,970,983.52	9.4%	5,077,151,421.34
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	196,778,000.00	10,051,500.00	10,051,500.00	5.1%	186,726,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,638,272,000.00	182,395,650.00	182,395,650.00	6.9%	2,455,876,350.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,300,000.00	-	-	0.0%	10,300,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,759,772,404.86	335,523,833.52	335,523,833.52	12.2%	2,424,248,571.34
220202	UTILITIES - GENERAL	825,077,000.00	55,551,700.00	55,551,700.00	6.7%	769,525,300.00
22020201	ELECTRICITY CHARGES	537,312,000.00	52,738,700.00	52,738,700.00	9.8%	484,573,300.00
22020202	TELEPHONE CHARGES	80,700,000.00	800,000.00	800,000.00	1.0%	79,900,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22020203	INTERNET ACCESS CHARGES	66,175,000.00	1,733,000.00	1,733,000.00	2.6%	64,442,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,040,000.00	-	-	0.0%	2,040,000.00
22020205	WATER RATES	47,200,000.00	40,000.00	40,000.00	0.1%	47,160,000.00
22020206	SEWERAGE CHARGES	50,500,000.00	-	-	0.0%	50,500,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	41,150,000.00	240,000.00	240,000.00	0.6%	40,910,000.00
220203	MATERIALS & SUPPLIES - GENERAL	952,726,000.00	50,263,616.67	50,263,616.67	5.3%	902,462,383.33
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	243,546,000.00	21,430,066.67	21,430,066.67	8.8%	222,115,933.33
22020302	BOOKS	99,500,000.00	814,000.00	814,000.00	0.8%	98,686,000.00
22020303	NEWSPAPERS	35,510,000.00	178,000.00	178,000.00	0.5%	35,332,000.00
22020304	MAGAZINES & PERIODICALS	7,680,000.00	-	-	0.0%	7,680,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	208,160,000.00	11,289,750.00	11,289,750.00	5.4%	196,870,250.00
22020306	PRINTING OF SECURITY DOCUMENTS	125,550,000.00	3,000,000.00	3,000,000.00	2.4%	122,550,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	80,500,000.00	-	-	0.0%	80,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	20,400,000.00	-	-	0.0%	20,400,000.00
22020309	UNIFORMS & OTHER CLOTHING	47,380,000.00	-	-	0.0%	47,380,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	30,400,000.00	800,000.00	800,000.00	2.6%	29,600,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	52,600,000.00	12,501,800.00	12,501,800.00	23.8%	40,098,200.00
22020312	CHEMICALS AND REAGENTS	1,500,000.00	250,000.00	250,000.00	16.7%	1,250,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,179,766,700.00	70,272,481.53	70,272,481.53	6.0%	1,109,494,218.47
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	437,395,000.00	24,279,981.53	24,279,981.53	5.6%	413,115,018.47
22020402	MAINTENANCE OF OFFICE FURNITURE	92,855,000.00	2,537,100.00	2,537,100.00	2.7%	90,317,900.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	376,262,800.00	21,439,100.00	21,439,100.00	5.7%	354,823,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	108,223,900.00	7,857,300.00	7,857,300.00	7.3%	100,366,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	80,210,000.00	3,609,000.00	3,609,000.00	4.5%	76,601,000.00
22020406	OTHER MAINTENANCE SERVICES	27,620,000.00	-	-	0.0%	27,620,000.00
22020407	MAINTENANCE OF AIRCRAFTS	1,000,000.00	-	-	0.0%	1,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	200,000.00	-	-	0.0%	200,000.00
22020414	MAINTENANCE OF GOVT. LODGE	56,000,000.00	10,550,000.00	10,550,000.00	18.8%	45,450,000.00
220205	TRAINING - GENERAL	814,700,000.00	20,214,265.00	20,214,265.00	2.5%	794,485,735.00
22020501	LOCAL TRAINING	529,850,000.00	17,044,265.00	17,044,265.00	3.2%	512,805,735.00
22020502	INTERNATIONAL TRAINING	65,250,000.00	-	-	0.0%	65,250,000.00
22020503	LOCAL SEMINARS AND CONFERENCES	219,600,000.00	3,170,000.00	3,170,000.00	1.4%	216,430,000.00
220206	OTHER SERVICES - GENERAL	11,696,120,000.00	2,188,674,657.06	2,188,674,657.06	18.7%	9,507,445,342.94
22020601	SECURITY SERVICES	5,539,060,000.00	683,976,457.06	683,976,457.06	12.3%	4,855,083,542.94
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,002,000,000.00	1,500,000,000.00	1,500,000,000.00	25.0%	4,502,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	155,060,000.00	4,698,200.00	4,698,200.00	3.0%	150,361,800.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,474,389,110.00	94,505,000.00	94,505,000.00	1.5%	6,379,884,110.00
22020701	FINANCIAL CONSULTING	6,014,500,000.00	58,905,000.00	58,905,000.00	1.0%	5,955,595,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	13,510,000.00	-	-	0.0%	13,510,000.00
22020703	LEGAL SERVICES	416,529,110.00	33,700,000.00	33,700,000.00	8.1%	382,829,110.00
22020706	SURVEYING SERVICES	350,000.00	-	-	0.0%	350,000.00
22020708	MEDICAL CONSULTING	4,800,000.00	1,200,000.00	1,200,000.00	25.0%	3,600,000.00
22020710	AUDIT FEES	19,000,000.00	700,000.00	700,000.00	3.7%	18,300,000.00
22020711	OTHER CONSULTING	5,700,000.00	-	-	0.0%	5,700,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,310,160,000.00	221,669,912.54	221,669,912.54	9.6%	2,088,490,087.46
22020801	MOTOR VEHICLE FUEL COST	1,199,760,000.00	151,255,471.02	151,255,471.02	12.6%	1,048,504,528.98
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	14,030,000.00	205,000.00	205,000.00	1.5%	13,825,000.00
22020803	PLANT / GENERATOR FUEL COST	582,970,000.00	51,442,441.52	51,442,441.52	8.8%	531,527,558.48
22020804	AIRCRAFT FUEL COST	500,000,000.00	13,200,000.00	13,200,000.00	2.6%	486,800,000.00
22020806	COOKING GAS/FUEL COST	13,400,000.00	5,567,000.00	5,567,000.00	41.5%	7,833,000.00
220209	FINANCIAL CHARGES - GENERAL	26,607,190.00	-	-	0.0%	26,607,190.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,077,190.00	-	-	0.0%	14,077,190.00
22020902	INSURANCE PREMIUM	12,500,000.00	-	-	0.0%	12,500,000.00
22020904	OTHER CRF BANK CHARGES	30,000.00	-	-	0.0%	30,000.00

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220210	MISCELLANEOUS EXPENSES GENERAL	42,635,471,708.58	5,906,324,219.69	5,906,324,219.69	13.9%	36,729,147,488.89
22021001	REFRESHMENT & MEALS	486,749,000.00	86,912,600.00	86,912,600.00	17.9%	399,836,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	143,460,000.00	17,761,300.00	17,761,300.00	12.4%	125,698,700.00
22021003	PUBLICITY & ADVERTISEMENTS	2,056,660,000.00	7,870,000.00	7,870,000.00	0.4%	2,048,790,000.00
22021004	MEDICAL EXPENSES-LOCAL	178,100,000.00	10,000,000.00	10,000,000.00	5.6%	168,100,000.00
22021006	POSTAGES & COURIER SERVICES	25,223,000.00	72,300.00	72,300.00	0.3%	25,150,700.00
22021007	WELFARE PACKAGES	18,100,140,000.00	3,546,527,575.66	3,546,527,575.66	19.6%	14,553,612,424.34
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	54,750,000.00	50,500.00	50,500.00	0.1%	54,699,500.00
22021009	SPORTING ACTIVITIES	159,100,000.00	500,000.00	500,000.00	0.3%	158,600,000.00
22021010	DIRECT TEACHING & LABORATORY COST	3,000,000.00	-	-	0.0%	3,000,000.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	41,300,000.00	-	-	0.0%	41,300,000.00
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	500,000.00	-	-	0.0%	500,000.00
22021013	PROMOTION (SERVICE WIDE)	9,360,000.00	-	-	0.0%	9,360,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	76,265,000.00	-	-	0.0%	76,265,000.00
22021016	SERVICOM EXPENSES	200,000.00	-	-	0.0%	200,000.00
22021017	ANTI-CORRUPTION PROGRAM	2,000,000.00	-	-	0.0%	2,000,000.00
22021018	GENDER PROGRAM	200,000.00	-	-	0.0%	200,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	300,000,000.00	-	-	0.0%	300,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	892,333,708.58	-	-	0.0%	892,333,708.58
22021022	DONATIONS TO OFFICIAL STATE GUESTS	18,133,000,000.00	2,106,329,944.03	2,106,329,944.03	11.6%	16,026,670,055.97
22021023	CIVIL SERVICE EXAMINATIONS	2,000,000.00	-	-	0.0%	2,000,000.00
22021026	COMMON SERVICES	824,550,000.00	126,500,000.00	126,500,000.00	15.3%	698,050,000.00
22021028	STUDENTS' UNION GOVERNMENT	41,000,000.00	-	-	0.0%	41,000,000.00
22021029	IDENTITY CARD	8,900,000.00	-	-	0.0%	8,900,000.00
22021030	JUPEB PROGRAM MAINTENANCE	15,000,000.00	-	-	0.0%	15,000,000.00
22021032	OFFICIAL HOSPITALITY	10,000,000.00	-	-	0.0%	10,000,000.00
22021033	HOTEL ACCOMMODATION	60,000,000.00	-	-	0.0%	60,000,000.00
22021034	COMMITTEE AND MANAGEMENT EXPENSES	15,000,000.00	-	-	0.0%	15,000,000.00
22021035	MATRICULATION/CONVOCACTION EXPENSES	12,000,000.00	-	-	0.0%	12,000,000.00
22021036	NURSERY & PRIMARY SCHOOL EXPENSES	8,000,000.00	-	-	0.0%	8,000,000.00
22021040	RE-ACCREDITATION EXPENSES	117,000,000.00	-	-	0.0%	117,000,000.00
22021041	AFFILIATION EXPENSES	4,500,000.00	-	-	0.0%	4,500,000.00
22021047	EBSU ALUMNI ASSOCIATION	200,000.00	-	-	0.0%	200,000.00
22021053	EXAMINATION EXPENSES	62,000,000.00	-	-	0.0%	62,000,000.00
22021054	NON-ACCIDENT BONUS	770,581,000.00	-	-	0.0%	770,581,000.00
22021055	STAFF SECONDARY SCHOOL EXPENSES	10,400,000.00	-	-	0.0%	10,400,000.00
22021056	GOVT. HOUSE UPKEEP	12,000,000.00	3,800,000.00	3,800,000.00	31.7%	8,200,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	250,300,000.00	7,459,600.00	7,459,600.00	3.0%	242,840,400.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	250,300,000.00	7,459,600.00	7,459,600.00	3.0%	242,840,400.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	246,300,000.00	7,000,000.00	7,000,000.00	2.8%	239,300,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	4,000,000.00	459,600.00	459,600.00	11.5%	3,540,400.00
2206	PUBLIC DEBT CHARGES	31,000,000,000.00	5,474,669,745.85	5,474,669,745.85	17.7%	25,525,330,254.15
220601	FOREIGN INTEREST/ DISCOUNT	5,500,000,000.00	1,894,346,806.95	1,894,346,806.95	34.4%	3,605,653,193.05
22060102	FOREIGN INTEREST/DISCOUNT - LONG TERM BORROWINGS	5,500,000,000.00	1,894,346,806.95	1,894,346,806.95	34.4%	3,605,653,193.05
220602	DOMESTIC INTEREST/ DISCOUNT	3,500,000,000.00	592,637,434.40	592,637,434.40	16.9%	2,907,362,565.60
22060201	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
22060202	DOMESTIC INTEREST/DISCOUNT - LONG TERM BORROWINGS	2,500,000,000.00	592,637,434.40	592,637,434.40	23.7%	1,907,362,565.60
220603	FOREIGN PRINCIPAL	10,500,000,000.00	1,493,842,752.25	1,493,842,752.25	14.2%	9,006,157,247.75
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	10,500,000,000.00	1,493,842,752.25	1,493,842,752.25	14.2%	9,006,157,247.75
220604	DOMESTIC PRINCIPAL	11,500,000,000.00	1,493,842,752.25	1,493,842,752.25	13.0%	10,006,157,247.75
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	11,500,000,000.00	1,493,842,752.25	1,493,842,752.25	13.0%	10,006,157,247.75
2207	TRANSFERS-PAYMENT	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
22070104	TRANSFER TO CONTINGENCY FUND	5,000,000,000.00	-	-	0.0%	5,000,000,000.00

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23	CAPITAL EXPENDITURE	719,548,322,583.22	31,767,793,115.54	31,767,793,115.54	4.4%	687,780,529,467.68
2301	FIXED ASSETS PURCHASED	64,508,450,000.00	5,987,634,535.63	5,987,634,535.63	9.3%	58,520,815,464.37
230101	PURCHASE OF FIXED ASSETS - GENERAL	64,508,450,000.00	5,987,634,535.63	5,987,634,535.63	9.3%	58,520,815,464.37
23010101	PURCHASE / ACQUISITION OF LAND	1,930,000,000.00	-	-	0.0%	1,930,000,000.00
23010104	PURCHASE MOTOR CYCLES	1,128,400,000.00	-	-	0.0%	1,128,400,000.00
23010105	PURCHASE OF MOTOR VEHICLES	8,566,400,000.00	3,283,680,000.00	3,283,680,000.00	38.3%	5,282,720,000.00
23010106	PURCHASE OF VANS	555,000,000.00	-	-	0.0%	555,000,000.00
23010107	PURCHASE OF TRUCKS	300,000,000.00	203,000,000.00	203,000,000.00	67.7%	97,000,000.00
23010108	PURCHASE OF BUSES	732,500,000.00	-	-	0.0%	732,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,076,050,000.00	849,687,675.00	849,687,675.00	10.5%	7,226,362,325.00
23010113	PURCHASE OF COMPUTERS	214,370,000.00	-	-	0.0%	214,370,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	41,730,000.00	-	-	0.0%	41,730,000.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	68,000,000.00	-	-	0.0%	68,000,000.00
23010116	PURCHASE OF TYPEWRITERS	8,500,000.00	-	-	0.0%	8,500,000.00
23010118	PURCHASE OF SCANNERS	1,750,000.00	-	-	0.0%	1,750,000.00
23010119	PURCHASE OF POWER GENERATING SET	1,458,150,000.00	700,000,000.00	700,000,000.00	48.0%	758,150,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	6,919,940,000.00	-	-	0.0%	6,919,940,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	177,900,000.00	-	-	0.0%	177,900,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,012,650,000.00	15,860.63	15,860.63	0.0%	2,012,634,139.37
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,368,500,000.00	-	-	0.0%	1,368,500,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	2,000,000.00	-	-	0.0%	2,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	3,157,700,000.00	-	-	0.0%	3,157,700,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	4,566,600,000.00	93,351,000.00	93,351,000.00	2.0%	4,473,249,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,897,500,000.00	-	-	0.0%	5,897,500,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	352,000,000.00	-	-	0.0%	352,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	40,000,000.00	-	-	0.0%	40,000,000.00
23010138	PURCHASE OF AERO SPARES/MAINTENANCE	100,000,000.00	-	-	0.0%	100,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	16,827,810,000.00	857,900,000.00	857,900,000.00	5.1%	15,969,910,000.00
23010140	PURCHASE OF ORNAMENTAL LIGHTS	5,000,000.00	-	-	0.0%	5,000,000.00
2302	CONSTRUCTION / PROVISION	508,381,172,583.22	19,290,393,607.60	19,290,393,607.60	3.8%	489,090,778,975.62
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	508,381,172,583.22	19,290,393,607.60	19,290,393,607.60	3.8%	489,090,778,975.62
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12,569,000,000.00	-	-	0.0%	12,569,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	13,100,000,000.00	-	-	0.0%	13,100,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	35,972,000,000.00	1,523,822,000.00	1,523,822,000.00	4.2%	34,448,178,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	10,375,000,000.00	1,137,500,000.00	1,137,500,000.00	11.0%	9,237,500,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,777,000,000.00	-	-	0.0%	3,777,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	11,578,000,000.00	-	-	0.0%	11,578,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	59,953,000,000.00	5,114,262,249.73	5,114,262,249.73	8.5%	54,838,737,750.27
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	25,043,400,000.00	-	-	0.0%	25,043,400,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,630,000,000.00	-	-	0.0%	1,630,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	167,793,000,000.00	10,912,154,581.21	10,912,154,581.21	6.5%	156,880,845,418.79
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	8,000,000.00	-	-	0.0%	8,000,000.00
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	100,000,000.00	-	-	0.0%	100,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	135,762,200,000.00	15,000,000.00	15,000,000.00	0.0%	135,747,200,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	400,000,000.00	-	-	0.0%	400,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	22,432,572,583.22	20,000,000.00	20,000,000.00	0.1%	22,412,572,583.22
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	4,620,000,000.00	567,654,776.66	567,654,776.66	12.3%	4,052,345,223.34
23020124	CONSTRUCTION OF MARKETS/PARKS	1,678,000,000.00	-	-	0.0%	1,678,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	90,000,000.00	-	-	0.0%	90,000,000.00
2303	REHABILITATION / REPAIRS	29,669,800,000.00	2,253,580,554.66	2,253,580,554.66	7.6%	27,416,219,445.34
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	29,669,800,000.00	2,253,580,554.66	2,253,580,554.66	7.6%	27,416,219,445.34
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	10,000,000.00	-	-	0.0%	10,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	580,000,000.00	-	-	0.0%	580,000,000.00

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23030103	REHABILITATION / REPAIRS - HOUSING	232,000,000.00	-	-	0.0%	232,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	778,500,000.00	300,000,000.00	300,000,000.00	38.5%	478,500,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,750,000,000.00	-	-	0.0%	1,750,000,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70,000,000.00	1,000,000.00	1,000,000.00	1.4%	69,000,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	610,000,000.00	-	-	0.0%	610,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	20,000,000.00	-	-	0.0%	20,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	232,000,000.00	-	-	0.0%	232,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	6,050,000,000.00	47,000,000.00	47,000,000.00	0.8%	6,003,000,000.00
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES	2,173,000,000.00	12,762,254.66	12,762,254.66	0.6%	2,160,237,745.34
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	8,410,000,000.00	260,000,000.00	260,000,000.00	3.1%	8,150,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	8,615,500,000.00	1,597,818,300.00	1,597,818,300.00	18.5%	7,017,681,700.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	13,800,000.00	-	-	0.0%	13,800,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	70,000,000.00	35,000,000.00	35,000,000.00	50.0%	35,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	55,000,000.00	-	-	0.0%	55,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	1,154,200,000.00	163,200,000.00	163,200,000.00	14.1%	991,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	1,154,200,000.00	163,200,000.00	163,200,000.00	14.1%	991,000,000.00
23040101	TREE PLANTING	973,000,000.00	163,200,000.00	163,200,000.00	16.8%	809,800,000.00
23040102	EROSION & FLOOD CONTROL	1,200,000.00	-	-	0.0%	1,200,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	175,000,000.00	-	-	0.0%	175,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	5,000,000.00	-	-	0.0%	5,000,000.00
2305	OTHER CAPITAL PROJECTS	115,834,700,000.00	4,072,984,417.65	4,072,984,417.65	3.5%	111,761,715,582.35
230501	ACQUISITION OF NON TANGIBLE ASSETS	115,834,700,000.00	4,072,984,417.65	4,072,984,417.65	3.5%	111,761,715,582.35
23050101	RESEARCH AND DEVELOPMENT	108,071,000,000.00	4,060,264,004.26	4,060,264,004.26	3.8%	104,010,735,995.74
23050102	COMPUTER SOFTWARE ACQUISITION	1,161,700,000.00	-	-	0.0%	1,161,700,000.00
23050103	MONITORING AND EVALUATION	219,000,000.00	-	-	0.0%	219,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	1,383,000,000.00	12,720,413.39	12,720,413.39	0.9%	1,370,279,586.61
23050107	MARGIN FOR INCREASES IN COSTS	5,000,000,000.00	-	-	0.0%	5,000,000,000.00

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	885,807,118,099.18	52,546,123,562.39	52,546,123,562.39	5.9%	833,260,994,536.79
701	GENERAL PUBLIC SERVICES	156,545,452,807.38	18,206,625,480.38	18,206,625,480.38	11.6%	138,338,827,327.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	59,731,087,002.52	3,220,968,497.23	3,220,968,497.23	5.4%	56,510,118,505.29
70111	EXECUTIVE AND LEGISLATIVE ORGANS	41,483,127,002.52	2,964,228,535.30	2,964,228,535.30	7.1%	38,518,898,467.22
70112	FINANCIAL AND FISCAL AFFAIRS	18,247,960,000.00	256,739,961.93	256,739,961.93	1.4%	17,991,220,038.07
7012	FOREIGN ECONOMIC AID	22,420,000.00	500,000.00	500,000.00	2.2%	21,920,000.00
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	22,420,000.00	500,000.00	500,000.00	2.2%	21,920,000.00
7013	GENERAL SERVICES	65,456,645,804.86	9,509,487,237.30	9,509,487,237.30	14.5%	55,947,158,567.56
70131	GENERAL PERSONNEL SERVICES	2,921,583,400.00	312,485,870.96	312,485,870.96	10.7%	2,609,097,529.04
70132	OVERALL PLANNING AND STATISTICAL SERVICES	317,400,000.00	7,077,100.00	7,077,100.00	2.2%	310,322,900.00
70133	OTHER GENERAL SERVICES	62,217,662,404.86	9,189,924,266.34	9,189,924,266.34	14.8%	53,027,738,138.52
7016	GENERAL PUBLIC SERVICES N.E.C.	335,300,000.00	1,000,000.00	1,000,000.00	0.3%	334,300,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	335,300,000.00	1,000,000.00	1,000,000.00	0.3%	334,300,000.00
7017	PUBLIC DEBT TRANSACTIONS	31,000,000,000.00	5,474,669,745.85	5,474,669,745.85	17.7%	25,525,330,254.15
70171	PUBLIC DEBT TRANSACTIONS	31,000,000,000.00	5,474,669,745.85	5,474,669,745.85	17.7%	25,525,330,254.15
703	PUBLIC ORDER AND SAFETY	18,322,669,000.00	1,127,026,452.29	1,127,026,452.29	6.2%	17,195,642,547.71
7033	LAW COURTS	5,658,915,000.00	370,528,165.42	370,528,165.42	6.5%	5,288,386,834.58
70331	LAW COURTS	5,658,915,000.00	370,528,165.42	370,528,165.42	6.5%	5,288,386,834.58
7036	PUBLIC ORDER AND SAFETY N.E.C.	12,663,754,000.00	756,498,286.87	756,498,286.87	6.0%	11,907,255,713.13
70361	PUBLIC ORDER AND SAFETY N.E.C.	12,663,754,000.00	756,498,286.87	756,498,286.87	6.0%	11,907,255,713.13
704	ECONOMIC AFFAIRS	386,247,480,000.00	13,836,423,873.21	13,836,423,873.21	3.6%	372,411,056,126.79
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	147,917,876,000.00	96,931,485.95	96,931,485.95	0.1%	147,820,944,514.05
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	147,917,876,000.00	96,931,485.95	96,931,485.95	0.1%	147,820,944,514.05
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	24,035,364,000.00	189,621,870.85	189,621,870.85	0.8%	23,845,742,129.15
70421	AGRICULTURE	24,035,364,000.00	189,621,870.85	189,621,870.85	0.8%	23,845,742,129.15
7043	FUEL AND ENERGY	41,020,500,000.00	2,232,323,779.15	2,232,323,779.15	5.4%	38,788,176,220.85
70431	COAL AND OTHER SOLID MINERAL FUEL	312,000,000.00	250,000.00	250,000.00	0.1%	311,750,000.00
70435	ELECTRICITY	40,708,500,000.00	2,232,073,779.15	2,232,073,779.15	5.5%	38,476,426,220.85
7044	MINING, MANUFACTURING, AND CONSTRUCTION	149,684,700,000.00	9,918,631,247.51	9,918,631,247.51	6.6%	139,766,068,752.49
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	79,000,000.00	11,991,441.67	11,991,441.67	15.2%	67,008,558.33
70443	CONSTRUCTION	149,605,700,000.00	9,906,639,805.84	9,906,639,805.84	6.6%	139,699,060,194.16
7045	TRANSPORT	23,178,450,000.00	1,335,723,922.92	1,335,723,922.92	5.8%	21,842,726,077.08
70451	ROAD TRANSPORT	18,612,750,000.00	1,154,332,576.65	1,154,332,576.65	6.2%	17,458,417,423.35
70454	AIR TRANSPORT	4,565,700,000.00	181,391,346.27	181,391,346.27	4.0%	4,384,308,653.73
7046	COMMUNICATION	298,590,000.00	63,191,566.83	63,191,566.83	21.2%	235,398,433.17
70461	COMMUNICATION	298,590,000.00	63,191,566.83	63,191,566.83	21.2%	235,398,433.17
7047	OTHER INDUSTRIES	112,000,000.00	-	-	0.0%	112,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	112,000,000.00	-	-	0.0%	112,000,000.00
705	ENVIRONMENTAL PROTECTION	2,330,600,000.00	1,120,604,873.39	1,120,604,873.39	48.1%	1,209,995,126.61
7051	WASTE MANAGEMENT	100,000.00	-	-	0.0%	100,000.00
70511	WASTE MANAGEMENT	100,000.00	-	-	0.0%	100,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	2,330,500,000.00	1,120,604,873.39	1,120,604,873.39	48.1%	1,209,895,126.61
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,330,500,000.00	1,120,604,873.39	1,120,604,873.39	48.1%	1,209,895,126.61

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
706	HOUSING AND COMMUNITY AMENITIES	53,401,872,583.22	3,037,233,930.90	3,037,233,930.90	5.7%	50,364,638,652.32
7061	HOUSING DEVELOPMENT	41,236,672,583.22	2,674,372,790.61	2,674,372,790.61	6.5%	38,562,299,792.61
70611	HOUSING DEVELOPMENT	41,236,672,583.22	2,674,372,790.61	2,674,372,790.61	6.5%	38,562,299,792.61
7062	COMMUNITY DEVELOPMENT	6,257,700,000.00	3,984,195.38	3,984,195.38	0.1%	6,253,715,804.62
70621	COMMUNITY DEVELOPMENT	6,257,700,000.00	3,984,195.38	3,984,195.38	0.1%	6,253,715,804.62
7063	WATER SUPPLY	5,761,000,000.00	351,565,132.13	351,565,132.13	6.1%	5,409,434,867.87
70631	WATER SUPPLY	5,761,000,000.00	351,565,132.13	351,565,132.13	6.1%	5,409,434,867.87
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	146,500,000.00	7,311,812.78	7,311,812.78	5.0%	139,188,187.22
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	146,500,000.00	7,311,812.78	7,311,812.78	5.0%	139,188,187.22
707	HEALTH	36,289,140,000.00	529,114,586.40	529,114,586.40	1.5%	35,760,025,413.60
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	55,800,000.00	-	-	0.0%	55,800,000.00
70711	PHARMACEUTICAL PRODUCTS	55,800,000.00	-	-	0.0%	55,800,000.00
7072	OUTPATIENT SERVICES	680,800,000.00	-	-	0.0%	680,800,000.00
70721	GENERAL MEDICAL SERVICES	181,000,000.00	-	-	0.0%	181,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	414,800,000.00	-	-	0.0%	414,800,000.00
70724	PARAMEDICAL SERVICES	85,000,000.00	-	-	0.0%	85,000,000.00
7073	HOSPITAL SERVICES	2,259,000,000.00	414,050,556.54	414,050,556.54	18.3%	1,844,949,443.46
70731	GENERAL HOSPITAL SERVICES	2,259,000,000.00	414,050,556.54	414,050,556.54	18.3%	1,844,949,443.46
7074	PUBLIC HEALTH SERVICES	10,097,340,000.00	76,314,029.86	76,314,029.86	0.8%	10,021,025,970.14
70741	PUBLIC HEALTH SERVICES	10,097,340,000.00	76,314,029.86	76,314,029.86	0.8%	10,021,025,970.14
7075	R & D HEALTH	715,000,000.00	-	-	0.0%	715,000,000.00
70751	R & D HEALTH	715,000,000.00	-	-	0.0%	715,000,000.00
7076	HEALTH N.E.C.	22,481,200,000.00	38,750,000.00	38,750,000.00	0.2%	22,442,450,000.00
70761	HEALTH N.E.C.	22,481,200,000.00	38,750,000.00	38,750,000.00	0.2%	22,442,450,000.00
708	RECREATION, CULTURE AND RELIGION	36,770,783,708.58	319,811,770.73	319,811,770.73	0.9%	36,450,971,937.85
7081	RECREATIONAL AND SPORTING SERVICES	25,612,300,000.00	24,665,297.97	24,665,297.97	0.1%	25,587,634,702.03
70811	RECREATIONAL AND SPORTING SERVICES	25,612,300,000.00	24,665,297.97	24,665,297.97	0.1%	25,587,634,702.03
7082	CULTURAL SERVICES	7,605,700,000.00	282,318,156.41	282,318,156.41	3.7%	7,323,381,843.59
70821	CULTURAL SERVICES	7,605,700,000.00	282,318,156.41	282,318,156.41	3.7%	7,323,381,843.59
7083	BROADCASTING AND PUBLISHING SERVICES	3,512,783,708.58	12,828,316.35	12,828,316.35	0.4%	3,499,955,392.23
70831	BROADCASTING AND PUBLISHING SERVICES	3,512,783,708.58	12,828,316.35	12,828,316.35	0.4%	3,499,955,392.23
7086	RECREATION, CULTURE AND RELIGION N.E.C.	40,000,000.00	-	-	0.0%	40,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	40,000,000.00	-	-	0.0%	40,000,000.00
709	EDUCATION	174,999,830,000.00	12,427,064,631.43	12,427,064,631.43	7.1%	162,572,765,368.57
7091	PRE-PRIMARY AND PRIMARY EDUCATION	14,129,070,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,052,339,958.31
70912	PRIMARY EDUCATION	14,129,070,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,052,339,958.31
7092	SECONDARY EDUCATION	13,337,680,000.00	2,025,858,878.10	2,025,858,878.10	15.2%	11,311,821,121.90
70921	LOWER SECONDARY EDUCATION	9,380,000.00	-	-	0.0%	9,380,000.00
70922	UPPER-SECONDARY EDUCATION	13,328,300,000.00	2,025,858,878.10	2,025,858,878.10	15.2%	11,302,441,121.90
7094	TERTIARY EDUCATION	135,803,900,000.00	8,256,854,033.79	8,256,854,033.79	6.1%	127,547,045,966.21
70941	FIRST STAGE OF TERTIARY EDUCATION	13,596,900,000.00	266,584,663.26	266,584,663.26	2.0%	13,330,315,336.74
70942	SECOND STAGE OF TERTIARY EDUCATION	122,207,000,000.00	7,990,269,370.53	7,990,269,370.53	6.5%	114,216,730,629.47
7095	EDUCATION NOT DEFINABLE BY LEVEL	11,655,180,000.00	58,300,653.15	58,300,653.15	0.5%	11,596,879,346.85
70951	EDUCATION NOT DEFINABLE BY LEVEL	11,655,180,000.00	58,300,653.15	58,300,653.15	0.5%	11,596,879,346.85
7097	R & D EDUCATION	11,500,000.00	-	-	0.0%	11,500,000.00
70971	R & D EDUCATION	11,500,000.00	-	-	0.0%	11,500,000.00
7098	EDUCATION N.E.C.	62,500,000.00	9,321,024.70	9,321,024.70	14.9%	53,178,975.30
70981	EDUCATION N.E.C.	62,500,000.00	9,321,024.70	9,321,024.70	14.9%	53,178,975.30
710	SOCIAL PROTECTION	20,899,290,000.00	1,942,217,963.66	1,942,217,963.66	9.3%	18,957,072,036.34
7101	SICKNESS AND DISABILITY	7,000,000.00	-	-	0.0%	7,000,000.00
71012	DISABILITY	7,000,000.00	-	-	0.0%	7,000,000.00
7102	OLD AGE	4,078,000,000.00	977,397,488.77	977,397,488.77	24.0%	3,100,602,511.23
71021	OLD AGE	4,078,000,000.00	977,397,488.77	977,397,488.77	24.0%	3,100,602,511.23
7103	SURVIVORS	732,520,000.00	70,600,000.00	70,600,000.00	9.6%	661,920,000.00

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
71031	SURVIVORS	732,520,000.00	70,600,000.00	70,600,000.00	9.6%	661,920,000.00
7104	FAMILY AND CHILDREN	571,730,000.00	42,178,232.21	42,178,232.21	7.4%	529,551,767.79
71041	FAMILY AND CHILDREN	571,730,000.00	42,178,232.21	42,178,232.21	7.4%	529,551,767.79
7105	UNEMPLOYMENT	13,337,200,000.00	830,480,659.98	830,480,659.98	6.2%	12,506,719,340.02
71051	UNEMPLOYMENT	13,337,200,000.00	830,480,659.98	830,480,659.98	6.2%	12,506,719,340.02
7107	SOCIAL EXCLUSION N.E.C	2,500,000.00	-	-	0.0%	2,500,000.00
71071	SOCIAL EXCLUSION N.E.C.	2,500,000.00	-	-	0.0%	2,500,000.00
7108	R & D SOCIAL PROTECTION	4,000,000.00	-	-	0.0%	4,000,000.00
71081	R & D SOCIAL PROTECTION	4,000,000.00	-	-	0.0%	4,000,000.00
7109	SOCIAL PROTECTION N.E.C.	2,166,340,000.00	21,561,582.70	21,561,582.70	1.0%	2,144,778,417.30
71091	SOCIAL PROTECTION N.E.C.	2,166,340,000.00	21,561,582.70	21,561,582.70	1.0%	2,144,778,417.30

Table 11: Personnel Expenditure by Functional Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	57,488,355,402.52	6,160,754,264.99	6,160,754,264.99	10.7%	51,327,601,137.53
701	GENERAL PUBLIC SERVICES	6,833,561,402.52	1,096,568,203.10	1,096,568,203.10	16.0%	5,736,993,199.42
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	4,227,458,002.52	751,916,293.03	751,916,293.03	17.8%	3,475,541,709.49
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,011,958,002.52	569,510,331.10	569,510,331.10	18.9%	2,442,447,671.42
70112	FINANCIAL AND FISCAL AFFAIRS	1,215,500,000.00	182,405,961.93	182,405,961.93	15.0%	1,033,094,038.07
7013	GENERAL SERVICES	2,606,103,400.00	344,651,910.07	344,651,910.07	13.2%	2,261,451,489.93
70131	GENERAL PERSONNEL SERVICES	2,296,083,400.00	308,985,870.96	308,985,870.96	13.5%	1,987,097,529.04
70133	OTHER GENERAL SERVICES	310,020,000.00	35,666,039.11	35,666,039.11	11.5%	274,353,960.89
703	PUBLIC ORDER AND SAFETY	3,150,030,000.00	328,247,328.55	328,247,328.55	10.4%	2,821,782,671.45
7033	LAW COURTS	2,927,130,000.00	293,471,498.74	293,471,498.74	10.0%	2,633,658,501.26
70331	LAW COURTS	2,927,130,000.00	293,471,498.74	293,471,498.74	10.0%	2,633,658,501.26
7036	PUBLIC ORDER AND SAFETY N.E.C.	222,900,000.00	34,775,829.81	34,775,829.81	15.6%	188,124,170.19
70361	PUBLIC ORDER AND SAFETY N.E.C.	222,900,000.00	34,775,829.81	34,775,829.81	15.6%	188,124,170.19
704	ECONOMIC AFFAIRS	4,862,144,000.00	623,521,260.68	623,521,260.68	12.8%	4,238,622,739.32
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,071,500,000.00	55,831,485.95	55,831,485.95	5.2%	1,015,668,514.05
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,071,500,000.00	55,831,485.95	55,831,485.95	5.2%	1,015,668,514.05
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,313,044,000.00	187,271,870.85	187,271,870.85	14.3%	1,125,772,129.15
70421	AGRICULTURE	1,313,044,000.00	187,271,870.85	187,271,870.85	14.3%	1,125,772,129.15
7043	FUEL AND ENERGY	321,000,000.00	53,288,002.49	53,288,002.49	16.6%	267,711,997.51
70435	ELECTRICITY	321,000,000.00	53,288,002.49	53,288,002.49	16.6%	267,711,997.51
7044	MINING, MANUFACTURING, AND CONSTRUCTION	719,700,000.00	100,980,853.00	100,980,853.00	14.0%	618,719,147.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	79,000,000.00	11,991,441.67	11,991,441.67	15.2%	67,008,558.33
70443	CONSTRUCTION	640,700,000.00	88,989,411.33	88,989,411.33	13.9%	551,710,588.67
7045	TRANSPORT	1,186,200,000.00	163,357,481.56	163,357,481.56	13.8%	1,022,842,518.44
70451	ROAD TRANSPORT	175,500,000.00	9,428,389.95	9,428,389.95	5.4%	166,071,610.05
70454	AIR TRANSPORT	1,010,700,000.00	153,929,091.61	153,929,091.61	15.2%	856,770,908.39
7046	COMMUNICATION	250,700,000.00	62,791,566.83	62,791,566.83	25.0%	187,908,433.17
70461	COMMUNICATION	250,700,000.00	62,791,566.83	62,791,566.83	25.0%	187,908,433.17
705	ENVIRONMENTAL PROTECTION	297,700,000.00	54,204,873.39	54,204,873.39	18.2%	243,495,126.61
7056	ENVIRONMENTAL PROTECTION N.E.C.	297,700,000.00	54,204,873.39	54,204,873.39	18.2%	243,495,126.61
70561	ENVIRONMENTAL PROTECTION N.E.C.	297,700,000.00	54,204,873.39	54,204,873.39	18.2%	243,495,126.61
706	HOUSING AND COMMUNITY AMMENITIES	886,700,000.00	82,773,930.90	82,773,930.90	9.3%	803,926,069.10
7061	HOUSING DEVELOPMENT	178,000,000.00	23,172,790.61	23,172,790.61	13.0%	154,827,209.39
70611	HOUSING DEVELOPMENT	178,000,000.00	23,172,790.61	23,172,790.61	13.0%	154,827,209.39
7062	COMMUNITY DEVELOPMENT	224,200,000.00	1,984,195.38	1,984,195.38	0.9%	222,215,804.62
70621	COMMUNITY DEVELOPMENT	224,200,000.00	1,984,195.38	1,984,195.38	0.9%	222,215,804.62
7063	WATER SUPPLY	349,000,000.00	50,615,132.13	50,615,132.13	14.5%	298,384,867.87
70631	WATER SUPPLY	349,000,000.00	50,615,132.13	50,615,132.13	14.5%	298,384,867.87
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	135,500,000.00	7,001,812.78	7,001,812.78	5.2%	128,498,187.22
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	135,500,000.00	7,001,812.78	7,001,812.78	5.2%	128,498,187.22
707	HEALTH	3,022,000,000.00	414,050,556.54	414,050,556.54	13.7%	2,607,949,443.46
7073	HOSPITAL SERVICES	2,249,000,000.00	414,050,556.54	414,050,556.54	18.4%	1,834,949,443.46
70731	GENERAL HOSPITAL SERVICES	2,249,000,000.00	414,050,556.54	414,050,556.54	18.4%	1,834,949,443.46
7074	PUBLIC HEALTH SERVICES	50,000,000.00	-	-	0.0%	50,000,000.00
70741	PUBLIC HEALTH SERVICES	50,000,000.00	-	-	0.0%	50,000,000.00
7076	HEALTH N.E.C.	723,000,000.00	-	-	0.0%	723,000,000.00
70761	HEALTH N.E.C.	723,000,000.00	-	-	0.0%	723,000,000.00
708	RECREATION, CULTURE AND RELIGION	902,000,000.00	51,911,770.73	51,911,770.73	5.8%	850,088,229.27

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7081	RECREATIONAL AND SPORTING SERVICES	161,500,000.00	23,515,297.97	23,515,297.97	14.6%	137,984,702.03
70811	RECREATIONAL AND SPORTING SERVICES	161,500,000.00	23,515,297.97	23,515,297.97	14.6%	137,984,702.03
7082	CULTURAL SERVICES	279,500,000.00	22,118,156.41	22,118,156.41	7.9%	257,381,843.59
70821	CULTURAL SERVICES	279,500,000.00	22,118,156.41	22,118,156.41	7.9%	257,381,843.59
7083	BROADCASTING AND PUBLISHING SERVICES	461,000,000.00	6,278,316.35	6,278,316.35	1.4%	454,721,683.65
70831	BROADCASTING AND PUBLISHING SERVICES	461,000,000.00	6,278,316.35	6,278,316.35	1.4%	454,721,683.65
709	EDUCATION	32,897,880,000.00	2,461,658,377.44	2,461,658,377.44	7.5%	30,436,221,622.56
7091	PRE-PRIMARY AND PRIMARY EDUCATION	565,000,000.00	101,555,041.69	101,555,041.69	18.0%	463,444,958.31
70912	PRIMARY EDUCATION	565,000,000.00	101,555,041.69	101,555,041.69	18.0%	463,444,958.31
7092	SECONDARY EDUCATION	13,248,800,000.00	2,022,858,878.10	2,022,858,878.10	15.3%	11,225,941,121.90
70922	UPPER-SECONDARY EDUCATION	13,248,800,000.00	2,022,858,878.10	2,022,858,878.10	15.3%	11,225,941,121.90
7094	TERTIARY EDUCATION	18,612,000,000.00	269,772,779.80	269,772,779.80	1.4%	18,342,227,220.20
70941	FIRST STAGE OF TERTIARY EDUCATION	1,515,000,000.00	244,079,663.26	244,079,663.26	16.1%	1,270,920,336.74
70942	SECOND STAGE OF TERTIARY EDUCATION	17,097,000,000.00	25,693,116.54	25,693,116.54	0.2%	17,071,306,883.46
7095	EDUCATION NOT DEFINABLE BY LEVEL	409,580,000.00	58,150,653.15	58,150,653.15	14.2%	351,429,346.85
70951	EDUCATION NOT DEFINABLE BY LEVEL	409,580,000.00	58,150,653.15	58,150,653.15	14.2%	351,429,346.85
7098	EDUCATION N.E.C.	62,500,000.00	9,321,024.70	9,321,024.70	14.9%	53,178,975.30
70981	EDUCATION N.E.C.	62,500,000.00	9,321,024.70	9,321,024.70	14.9%	53,178,975.30
710	SOCIAL PROTECTION	4,636,340,000.00	1,047,817,963.66	1,047,817,963.66	22.6%	3,588,522,036.34
7102	OLD AGE	4,078,000,000.00	977,397,488.77	977,397,488.77	24.0%	3,100,602,511.23
71021	OLD AGE	4,078,000,000.00	977,397,488.77	977,397,488.77	24.0%	3,100,602,511.23
7103	SURVIVORS	9,000,000.00	-	-	0.0%	9,000,000.00
71031	SURVIVORS	9,000,000.00	-	-	0.0%	9,000,000.00
7104	FAMILY AND CHILDREN	333,000,000.00	41,678,232.21	41,678,232.21	12.5%	291,321,767.79
71041	FAMILY AND CHILDREN	333,000,000.00	41,678,232.21	41,678,232.21	12.5%	291,321,767.79
7105	UNEMPLOYMENT	51,500,000.00	7,180,659.98	7,180,659.98	13.9%	44,319,340.02
71051	UNEMPLOYMENT	51,500,000.00	7,180,659.98	7,180,659.98	13.9%	44,319,340.02
7109	SOCIAL PROTECTION N.E.C.	164,840,000.00	21,561,582.70	21,561,582.70	13.1%	143,278,417.30
71091	SOCIAL PROTECTION N.E.C.	164,840,000.00	21,561,582.70	21,561,582.70	13.1%	143,278,417.30

Table 12: Overhead Expenditure by Functional Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	72,520,140,113.44	9,135,446,836.01	9,135,446,836.01	12.6%	63,384,693,277.43
701	GENERAL PUBLIC SERVICES	58,746,131,404.86	8,244,845,682.41	8,244,845,682.41	14.0%	50,501,285,722.45
	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	20,284,219,000.00	2,377,086,229.20	2,377,086,229.20	11.7%	17,907,132,770.80
70111	EXECUTIVE AND LEGISLATIVE ORGANS	13,903,269,000.00	2,305,752,229.20	2,305,752,229.20	16.6%	11,597,516,770.80
70112	FINANCIAL AND FISCAL AFFAIRS	6,380,950,000.00	71,334,000.00	71,334,000.00	1.1%	6,309,616,000.00
7012	FOREIGN ECONOMIC AID	12,420,000.00	500,000.00	500,000.00	4.0%	11,920,000.00
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	12,420,000.00	500,000.00	500,000.00	4.0%	11,920,000.00
7013	GENERAL SERVICES	38,431,292,404.86	5,866,259,453.21	5,866,259,453.21	15.3%	32,565,032,951.65
70131	GENERAL PERSONNEL SERVICES	51,550,000.00	3,500,000.00	3,500,000.00	6.8%	48,050,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	65,600,000.00	7,077,100.00	7,077,100.00	10.8%	58,522,900.00
70133	OTHER GENERAL SERVICES	38,314,142,404.86	5,855,682,353.21	5,855,682,353.21	15.3%	32,458,460,051.65
7016	GENERAL PUBLIC SERVICES N.E.C.	18,200,000.00	1,000,000.00	1,000,000.00	5.5%	17,200,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	18,200,000.00	1,000,000.00	1,000,000.00	5.5%	17,200,000.00
703	PUBLIC ORDER AND SAFETY	6,031,939,000.00	688,138,123.74	688,138,123.74	11.4%	5,343,800,876.26
7033	LAW COURTS	1,003,485,000.00	74,766,666.68	74,766,666.68	7.5%	928,718,333.32
70331	LAW COURTS	1,003,485,000.00	74,766,666.68	74,766,666.68	7.5%	928,718,333.32
7036	PUBLIC ORDER AND SAFETY N.E.C.	5,028,454,000.00	613,371,457.06	613,371,457.06	12.2%	4,415,082,542.94
70361	PUBLIC ORDER AND SAFETY N.E.C.	5,028,454,000.00	613,371,457.06	613,371,457.06	12.2%	4,415,082,542.94
704	ECONOMIC AFFAIRS	1,336,186,000.00	77,509,000.00	77,509,000.00	5.8%	1,258,677,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	92,476,000.00	6,100,000.00	6,100,000.00	6.6%	86,376,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	92,476,000.00	6,100,000.00	6,100,000.00	6.6%	86,376,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	23,820,000.00	2,350,000.00	2,350,000.00	9.9%	21,470,000.00
70421	AGRICULTURE	23,820,000.00	2,350,000.00	2,350,000.00	9.9%	21,470,000.00
7043	FUEL AND ENERGY	286,000,000.00	50,559,000.00	50,559,000.00	17.7%	235,441,000.00
70431	COAL AND OTHER SOLID MINERAL FUEL	12,000,000.00	250,000.00	250,000.00	2.1%	11,750,000.00
70435	ELECTRICITY	274,000,000.00	50,309,000.00	50,309,000.00	18.4%	223,691,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	40,000,000.00	400,000.00	400,000.00	1.0%	39,600,000.00
70443	CONSTRUCTION	40,000,000.00	400,000.00	400,000.00	1.0%	39,600,000.00
7045	TRANSPORT	858,000,000.00	17,700,000.00	17,700,000.00	2.1%	840,300,000.00
70451	ROAD TRANSPORT	26,000,000.00	3,000,000.00	3,000,000.00	11.5%	23,000,000.00
70454	AIR TRANSPORT	832,000,000.00	14,700,000.00	14,700,000.00	1.8%	817,300,000.00
7046	COMMUNICATION	23,890,000.00	400,000.00	400,000.00	1.7%	23,490,000.00
70461	COMMUNICATION	23,890,000.00	400,000.00	400,000.00	1.7%	23,490,000.00
7047	OTHER INDUSTRIES	12,000,000.00	-	-	0.0%	12,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	12,000,000.00	-	-	0.0%	12,000,000.00
705	ENVIRONMENTAL PROTECTION	27,900,000.00	200,000.00	200,000.00	0.7%	27,700,000.00
7051	WASTE MANAGEMENT	100,000.00	-	-	0.0%	100,000.00
70511	WASTE MANAGEMENT	100,000.00	-	-	0.0%	100,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	27,800,000.00	200,000.00	200,000.00	0.7%	27,600,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	27,800,000.00	200,000.00	200,000.00	0.7%	27,600,000.00
706	HOUSING AND COMMUNITY AMMENITIES	91,000,000.00	3,960,000.00	3,960,000.00	4.4%	87,040,000.00
7061	HOUSING DEVELOPMENT	30,000,000.00	700,000.00	700,000.00	2.3%	29,300,000.00
70611	HOUSING DEVELOPMENT	30,000,000.00	700,000.00	700,000.00	2.3%	29,300,000.00
7062	COMMUNITY DEVELOPMENT	32,000,000.00	2,000,000.00	2,000,000.00	6.3%	30,000,000.00
70621	COMMUNITY DEVELOPMENT	32,000,000.00	2,000,000.00	2,000,000.00	6.3%	30,000,000.00
7063	WATER SUPPLY	18,000,000.00	950,000.00	950,000.00	5.3%	17,050,000.00
70631	WATER SUPPLY	18,000,000.00	950,000.00	950,000.00	5.3%	17,050,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	11,000,000.00	310,000.00	310,000.00	2.8%	10,690,000.00

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	11,000,000.00	310,000.00	310,000.00	2.8%	10,690,000.00
707	HEALTH	435,400,000.00	84,264,029.86	84,264,029.86	19.4%	351,135,970.14
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	5,800,000.00	-	-	0.0%	5,800,000.00
70711	PHARMACEUTICAL PRODUCTS	5,800,000.00	-	-	0.0%	5,800,000.00
7072	OUTPATIENT SERVICES	6,000,000.00	-	-	0.0%	6,000,000.00
70721	GENERAL MEDICAL SERVICES	6,000,000.00	-	-	0.0%	6,000,000.00
7074	PUBLIC HEALTH SERVICES	296,000,000.00	71,514,029.86	71,514,029.86	24.2%	224,485,970.14
70741	PUBLIC HEALTH SERVICES	296,000,000.00	71,514,029.86	71,514,029.86	24.2%	224,485,970.14
7076	HEALTH N.E.C.	127,600,000.00	12,750,000.00	12,750,000.00	10.0%	114,850,000.00
70761	HEALTH N.E.C.	127,600,000.00	12,750,000.00	12,750,000.00	10.0%	114,850,000.00
708	RECREATION, CULTURE AND RELIGION	2,991,983,708.58	7,900,000.00	7,900,000.00	0.3%	2,984,083,708.58
7081	RECREATIONAL AND SPORTING SERVICES	167,000,000.00	1,150,000.00	1,150,000.00	0.7%	165,850,000.00
70811	RECREATIONAL AND SPORTING SERVICES	167,000,000.00	1,150,000.00	1,150,000.00	0.7%	165,850,000.00
7082	CULTURAL SERVICES	20,200,000.00	200,000.00	200,000.00	1.0%	20,000,000.00
70821	CULTURAL SERVICES	20,200,000.00	200,000.00	200,000.00	1.0%	20,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,804,783,708.58	6,550,000.00	6,550,000.00	0.2%	2,798,233,708.58
70831	BROADCASTING AND PUBLISHING SERVICES	2,804,783,708.58	6,550,000.00	6,550,000.00	0.2%	2,798,233,708.58
709	EDUCATION	2,523,080,000.00	26,130,000.00	26,130,000.00	1.0%	2,496,950,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	39,000,000.00	975,000.00	975,000.00	2.5%	38,025,000.00
70912	PRIMARY EDUCATION	39,000,000.00	975,000.00	975,000.00	2.5%	38,025,000.00
7092	SECONDARY EDUCATION	28,380,000.00	3,000,000.00	3,000,000.00	10.6%	25,380,000.00
70921	LOWER SECONDARY EDUCATION	4,380,000.00	-	-	0.0%	4,380,000.00
70922	UPPER SECONDARY EDUCATION	24,000,000.00	3,000,000.00	3,000,000.00	12.5%	21,000,000.00
7094	TERTIARY EDUCATION	2,452,100,000.00	22,005,000.00	22,005,000.00	0.9%	2,430,095,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	95,100,000.00	2,505,000.00	2,505,000.00	2.6%	92,595,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,357,000,000.00	19,500,000.00	19,500,000.00	0.8%	2,337,500,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	3,600,000.00	150,000.00	150,000.00	4.2%	3,450,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	3,600,000.00	150,000.00	150,000.00	4.2%	3,450,000.00
710	SOCIAL PROTECTION	336,520,000.00	2,500,000.00	2,500,000.00	0.7%	334,020,000.00
7103	SURVIVORS	4,520,000.00	600,000.00	600,000.00	13.3%	3,920,000.00
71031	SURVIVORS	4,520,000.00	600,000.00	600,000.00	13.3%	3,920,000.00
7104	FAMILY AND CHILDREN	50,000,000.00	500,000.00	500,000.00	1.0%	49,500,000.00
71041	FAMILY AND CHILDREN	50,000,000.00	500,000.00	500,000.00	1.0%	49,500,000.00
7105	UNEMPLOYMENT	278,000,000.00	1,400,000.00	1,400,000.00	0.5%	276,600,000.00
71051	UNEMPLOYMENT	278,000,000.00	1,400,000.00	1,400,000.00	0.5%	276,600,000.00
7107	SOCIAL EXCLUSION N.E.C	2,500,000.00	-	-	0.0%	2,500,000.00
71071	SOCIAL EXCLUSION N.E.C.	2,500,000.00	-	-	0.0%	2,500,000.00
7109	SOCIAL PROTECTION N.E.C.	1,500,000.00	-	-	0.0%	1,500,000.00
71091	SOCIAL PROTECTION N.E.C.	1,500,000.00	-	-	0.0%	1,500,000.00

Table 13: Capital Expenditure by Functional Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	719,548,322,583.22	31,767,793,115.54	31,767,793,115.54	4.4%	687,780,529,467.68
701	GENERAL PUBLIC SERVICES	54,951,560,000.00	3,388,382,249.02	3,388,382,249.02	6.2%	51,563,177,750.98
	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	30,219,410,000.00	91,965,975.00	91,965,975.00	0.3%	30,127,444,025.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	24,567,900,000.00	88,965,975.00	88,965,975.00	0.4%	24,478,934,025.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,651,510,000.00	3,000,000.00	3,000,000.00	0.1%	5,648,510,000.00
7012	FOREIGN ECONOMIC AID	10,000,000.00	-	-	0.0%	10,000,000.00
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	10,000,000.00	-	-	0.0%	10,000,000.00
7013	GENERAL SERVICES	24,405,050,000.00	3,296,416,274.02	3,296,416,274.02	13.5%	21,108,633,725.98
70131	GENERAL PERSONNEL SERVICES	573,950,000.00	-	-	0.0%	573,950,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	251,800,000.00	-	-	0.0%	251,800,000.00
70133	OTHER GENERAL SERVICES	23,579,300,000.00	3,296,416,274.02	3,296,416,274.02	14.0%	20,282,883,725.98
7016	GENERAL PUBLIC SERVICES N.E.C.	317,100,000.00	-	-	0.0%	317,100,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	317,100,000.00	-	-	0.0%	317,100,000.00
703	PUBLIC ORDER AND SAFETY	9,135,000,000.00	110,141,000.00	110,141,000.00	1.2%	9,024,859,000.00
7033	LAW COURTS	1,722,600,000.00	1,790,000.00	1,790,000.00	0.1%	1,720,810,000.00
70331	LAW COURTS	1,722,600,000.00	1,790,000.00	1,790,000.00	0.1%	1,720,810,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	7,412,400,000.00	108,351,000.00	108,351,000.00	1.5%	7,304,049,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	7,412,400,000.00	108,351,000.00	108,351,000.00	1.5%	7,304,049,000.00
704	ECONOMIC AFFAIRS	380,049,150,000.00	13,135,393,612.53	13,135,393,612.53	3.5%	366,913,756,387.47
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	146,753,900,000.00	35,000,000.00	35,000,000.00	0.0%	146,718,900,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	146,753,900,000.00	35,000,000.00	35,000,000.00	0.0%	146,718,900,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	22,698,500,000.00	-	-	0.0%	22,698,500,000.00
70421	AGRICULTURE	22,698,500,000.00	-	-	0.0%	22,698,500,000.00
7043	FUEL AND ENERGY	40,413,500,000.00	2,128,476,776.66	2,128,476,776.66	5.3%	38,285,023,223.34
70431	COAL AND OTHER SOLID MINERAL FUEL	300,000,000.00	-	-	0.0%	300,000,000.00
70435	ELECTRICITY	40,113,500,000.00	2,128,476,776.66	2,128,476,776.66	5.3%	37,985,023,223.34
7044	MINING, MANUFACTURING, AND CONSTRUCTION	148,925,000,000.00	9,817,250,394.51	9,817,250,394.51	6.6%	139,107,749,605.49
70443	CONSTRUCTION	148,925,000,000.00	9,817,250,394.51	9,817,250,394.51	6.6%	139,107,749,605.49
7045	TRANSPORT	21,134,250,000.00	1,154,666,441.36	1,154,666,441.36	5.5%	19,979,583,558.64
70451	ROAD TRANSPORT	18,411,250,000.00	1,141,904,186.70	1,141,904,186.70	6.2%	17,269,345,813.30
70454	AIR TRANSPORT	2,723,000,000.00	12,762,254.66	12,762,254.66	0.5%	2,710,237,745.34
7046	COMMUNICATION	24,000,000.00	-	-	0.0%	24,000,000.00
70461	COMMUNICATION	24,000,000.00	-	-	0.0%	24,000,000.00
7047	OTHER INDUSTRIES	100,000,000.00	-	-	0.0%	100,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	100,000,000.00	-	-	0.0%	100,000,000.00
705	ENVIRONMENTAL PROTECTION	1,999,000,000.00	1,066,200,000.00	1,066,200,000.00	53.3%	932,800,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,999,000,000.00	1,066,200,000.00	1,066,200,000.00	53.3%	932,800,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,999,000,000.00	1,066,200,000.00	1,066,200,000.00	53.3%	932,800,000.00
706	HOUSING AND COMMUNITY AMMENITIES	52,424,172,583.22	2,950,500,000.00	2,950,500,000.00	5.6%	49,473,672,583.22
7061	HOUSING DEVELOPMENT	41,028,672,583.22	2,650,500,000.00	2,650,500,000.00	6.5%	38,378,172,583.22
70611	HOUSING DEVELOPMENT	41,028,672,583.22	2,650,500,000.00	2,650,500,000.00	6.5%	38,378,172,583.22
7062	COMMUNITY DEVELOPMENT	6,001,500,000.00	-	-	0.0%	6,001,500,000.00
70621	COMMUNITY DEVELOPMENT	6,001,500,000.00	-	-	0.0%	6,001,500,000.00
7063	WATER SUPPLY	5,394,000,000.00	300,000,000.00	300,000,000.00	5.6%	5,094,000,000.00
70631	WATER SUPPLY	5,394,000,000.00	300,000,000.00	300,000,000.00	5.6%	5,094,000,000.00
707	HEALTH	32,769,340,000.00	26,000,000.00	26,000,000.00	0.1%	32,743,340,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	50,000,000.00	-	-	0.0%	50,000,000.00
70711	PHARMACEUTICAL PRODUCTS	50,000,000.00	-	-	0.0%	50,000,000.00

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7072	OUTPATIENT SERVICES	674,800,000.00	-	-	0.0%	674,800,000.00
70721	GENERAL MEDICAL SERVICES	175,000,000.00	-	-	0.0%	175,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	414,800,000.00	-	-	0.0%	414,800,000.00
70724	PARAMEDICAL SERVICES	85,000,000.00	-	-	0.0%	85,000,000.00
7073	HOSPITAL SERVICES	10,000,000.00	-	-	0.0%	10,000,000.00
70731	GENERAL HOSPITAL SERVICES	10,000,000.00	-	-	0.0%	10,000,000.00
7074	PUBLIC HEALTH SERVICES	9,691,340,000.00	-	-	0.0%	9,691,340,000.00
70741	PUBLIC HEALTH SERVICES	9,691,340,000.00	-	-	0.0%	9,691,340,000.00
7075	R & D HEALTH	715,000,000.00	-	-	0.0%	715,000,000.00
70751	R & D HEALTH	715,000,000.00	-	-	0.0%	715,000,000.00
7076	HEALTH N.E.C.	21,628,200,000.00	26,000,000.00	26,000,000.00	0.1%	21,602,200,000.00
70761	HEALTH N.E.C.	21,628,200,000.00	26,000,000.00	26,000,000.00	0.1%	21,602,200,000.00
708	RECREATION, CULTURE AND RELIGION	32,726,800,000.00	260,000,000.00	260,000,000.00	0.8%	32,466,800,000.00
7081	RECREATIONAL AND SPORTING SERVICES	25,133,800,000.00	-	-	0.0%	25,133,800,000.00
70811	RECREATIONAL AND SPORTING SERVICES	25,133,800,000.00	-	-	0.0%	25,133,800,000.00
7082	CULTURAL SERVICES	7,306,000,000.00	260,000,000.00	260,000,000.00	3.6%	7,046,000,000.00
70821	CULTURAL SERVICES	7,306,000,000.00	260,000,000.00	260,000,000.00	3.6%	7,046,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	247,000,000.00	-	-	0.0%	247,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	247,000,000.00	-	-	0.0%	247,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	40,000,000.00	-	-	0.0%	40,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	40,000,000.00	-	-	0.0%	40,000,000.00
709	EDUCATION	139,578,870,000.00	9,939,276,253.99	9,939,276,253.99	7.1%	129,639,593,746.01
7091	PRE-PRIMARY AND PRIMARY EDUCATION	13,525,070,000.00	1,974,200,000.00	1,974,200,000.00	14.6%	11,550,870,000.00
70912	PRIMARY EDUCATION	13,525,070,000.00	1,974,200,000.00	1,974,200,000.00	14.6%	11,550,870,000.00
7092	SECONDARY EDUCATION	60,500,000.00	-	-	0.0%	60,500,000.00
70921	LOWER SECONDARY EDUCATION	5,000,000.00	-	-	0.0%	5,000,000.00
70922	UPPER-SECONDARY EDUCATION	55,500,000.00	-	-	0.0%	55,500,000.00
7094	TERTIARY EDUCATION	114,739,800,000.00	7,965,076,253.99	7,965,076,253.99	6.9%	106,774,723,746.01
70941	FIRST STAGE OF TERTIARY EDUCATION	11,986,800,000.00	20,000,000.00	20,000,000.00	0.2%	11,966,800,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	102,753,000,000.00	7,945,076,253.99	7,945,076,253.99	7.7%	94,807,923,746.01
7095	EDUCATION NOT DEFINABLE BY LEVEL	11,242,000,000.00	-	-	0.0%	11,242,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	11,242,000,000.00	-	-	0.0%	11,242,000,000.00
7097	R & D EDUCATION	11,500,000.00	-	-	0.0%	11,500,000.00
70971	R & D EDUCATION	11,500,000.00	-	-	0.0%	11,500,000.00
710	SOCIAL PROTECTION	15,914,430,000.00	891,900,000.00	891,900,000.00	5.6%	15,022,530,000.00
7101	SICKNESS AND DISABILITY	7,000,000.00	-	-	0.0%	7,000,000.00
71012	DISABILITY	7,000,000.00	-	-	0.0%	7,000,000.00
7103	SURVIVORS	719,000,000.00	70,000,000.00	70,000,000.00	9.7%	649,000,000.00
71031	SURVIVORS	719,000,000.00	70,000,000.00	70,000,000.00	9.7%	649,000,000.00
7104	FAMILY AND CHILDREN	176,730,000.00	-	-	0.0%	176,730,000.00
71041	FAMILY AND CHILDREN	176,730,000.00	-	-	0.0%	176,730,000.00
7105	UNEMPLOYMENT	13,007,700,000.00	821,900,000.00	821,900,000.00	6.3%	12,185,800,000.00
71051	UNEMPLOYMENT	13,007,700,000.00	821,900,000.00	821,900,000.00	6.3%	12,185,800,000.00
7108	R & D SOCIAL PROTECTION	4,000,000.00	-	-	0.0%	4,000,000.00
71081	R & D SOCIAL PROTECTION	4,000,000.00	-	-	0.0%	4,000,000.00
7109	SOCIAL PROTECTION N.E.C.	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
71091	SOCIAL PROTECTION N.E.C.	2,000,000,000.00	-	-	0.0%	2,000,000,000.00

Table 14: Other Expenditure by Functional Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<i>Total Other Expenditure</i>	<i>36,250,300,000.00</i>	<i>5,482,129,345.85</i>	<i>5,482,129,345.85</i>	<i>15.1%</i>	<i>30,768,170,654.15</i>
701	GENERAL PUBLIC SERVICES	36,014,200,000.00	5,476,829,345.85	5,476,829,345.85	15.2%	30,537,370,654.15
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
7013	GENERAL SERVICES	14,200,000.00	2,159,600.00	2,159,600.00	15.2%	12,040,400.00
70133	OTHER GENERAL SERVICES	14,200,000.00	2,159,600.00	2,159,600.00	15.2%	12,040,400.00
7017	PUBLIC DEBT TRANSACTIONS	31,000,000,000.00	5,474,669,745.85	5,474,669,745.85	17.7%	25,525,330,254.15
70171	PUBLIC DEBT TRANSACTIONS	31,000,000,000.00	5,474,669,745.85	5,474,669,745.85	17.7%	25,525,330,254.15
703	PUBLIC ORDER AND SAFETY	5,700,000.00	500,000.00	500,000.00	8.8%	5,200,000.00
7033	LAW COURTS	5,700,000.00	500,000.00	500,000.00	8.8%	5,200,000.00
70331	LAW COURTS	5,700,000.00	500,000.00	500,000.00	8.8%	5,200,000.00
705	ENVIRONMENTAL PROTECTION	6,000,000.00	-	-	0.0%	6,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	6,000,000.00	-	-	0.0%	6,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	6,000,000.00	-	-	0.0%	6,000,000.00
707	HEALTH	62,400,000.00	4,800,000.00	4,800,000.00	7.7%	57,600,000.00
7074	PUBLIC HEALTH SERVICES	60,000,000.00	4,800,000.00	4,800,000.00	8.0%	55,200,000.00
70741	PUBLIC HEALTH SERVICES	60,000,000.00	4,800,000.00	4,800,000.00	8.0%	55,200,000.00
7076	HEALTH N.E.C.	2,400,000.00	-	-	0.0%	2,400,000.00
70761	HEALTH N.E.C.	2,400,000.00	-	-	0.0%	2,400,000.00
708	RECREATION, CULTURE AND RELIGION	150,000,000.00	-	-	0.0%	150,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	150,000,000.00	-	-	0.0%	150,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	150,000,000.00	-	-	0.0%	150,000,000.00
710	SOCIAL PROTECTION	12,000,000.00	-	-	0.0%	12,000,000.00
7104	FAMILY AND CHILDREN	12,000,000.00	-	-	0.0%	12,000,000.00
71041	FAMILY AND CHILDREN	12,000,000.00	-	-	0.0%	12,000,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	885,807,118,099.18	52,546,123,562.39	52,546,123,562.39	5.9%	833,260,994,536.79
01	Agriculture	23,488,364,000.00	204,397,531.96	204,397,531.96	0.9%	23,283,966,468.04
0101	Effective governance of the Agriculture Sector	101,000,000.00	300,000.00	300,000.00	0.3%	100,700,000.00
0102	Development of the livestock value chain	1,595,000,000.00	-	-	0.0%	1,595,000,000.00
0103	Enhancement of food production and productivity	20,093,200,000.00	50,000.00	50,000.00	0.0%	20,093,150,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	40,000,000.00	-	-	0.0%	40,000,000.00
0107	Promotion of enabling environment for increased agricultural development	312,120,000.00	16,775,661.11	16,775,661.11	5.4%	295,344,338.89
0110	Agriculture Sector Expenditures Not Elsewhere Classified	1,347,044,000.00	187,271,870.85	187,271,870.85	13.9%	1,159,772,129.15
02	Societal Re-orientation	7,605,700,000.00	282,318,156.41	282,318,156.41	3.7%	7,323,381,843.59
0210	Societal Re-orientation - General	7,605,700,000.00	282,318,156.41	282,318,156.41	3.7%	7,323,381,843.59
03	Poverty Alleviation	855,200,000.00	19,676,809.27	19,676,809.27	2.3%	835,523,190.73
0310	Poverty Alleviation - General	855,200,000.00	19,676,809.27	19,676,809.27	2.3%	835,523,190.73
04	Health	36,964,560,000.00	589,194,249.66	589,194,249.66	1.6%	36,375,365,750.34
0401	Effective governance of the health system	1,538,820,000.00	36,750,000.00	36,750,000.00	2.4%	1,502,070,000.00
0402	Community engagement and participation in health	95,000,000.00	-	-	0.0%	95,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	4,921,000,000.00	-	-	0.0%	4,921,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive	4,571,000,000.00	62,579,663.26	62,579,663.26	1.4%	4,508,420,336.74
0405	Provision of adequate and modern health infrastructure for health services delivery	16,622,440,000.00	407,513,975.19	407,513,975.19	2.5%	16,214,926,024.81
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	6,932,800,000.00	-	-	0.0%	6,932,800,000.00
0407	Evidence generation and utilisation	978,500,000.00	-	-	0.0%	978,500,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	1,260,000,000.00	82,350,611.21	82,350,611.21	6.5%	1,177,649,388.79
0410	Health Sector Expenditures Not Elsewhere Classified	45,000,000.00	-	-	0.0%	45,000,000.00
05	Education	175,729,140,000.00	12,356,820,073.78	12,356,820,073.78	7.0%	163,372,319,926.22
0501	Effective governance of the education system	89,638,200,000.00	4,495,684,010.89	4,495,684,010.89	5.0%	85,142,515,989.11
0502	Increase in access, retention, and completion rate at all levels	24,088,000,000.00	3,227,349,030.00	3,227,349,030.00	13.4%	20,860,650,970.00
0503	Equity and inclusiveness in the provision of educational services	12,000,000.00	-	-	0.0%	12,000,000.00
0504	Improved quality of teaching and learning outcomes	10,716,550,000.00	2,209,123,213.10	2,209,123,213.10	20.6%	8,507,426,786.90
0505	Adequate infrastructure at all levels	18,365,610,000.00	16,000,000.00	16,000,000.00	0.1%	18,349,610,000.00
0506	Improved education information management system (EIMS)	1,376,700,000.00	150,000.00	150,000.00	0.0%	1,376,550,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	31,532,080,000.00	2,408,513,819.79	2,408,513,819.79	7.6%	29,123,566,180.21
06	Housing and Urban Development	37,650,872,583.22	2,730,790,031.86	2,730,790,031.86	7.3%	34,920,082,551.36
0610	Housing and Urban Development - General	37,650,872,583.22	2,730,790,031.86	2,730,790,031.86	7.3%	34,920,082,551.36
07	Gender	118,972,730,000.00	6,370,013,326.17	6,370,013,326.17	5.4%	112,602,716,673.83
0710	Gender - General	118,972,730,000.00	6,370,013,326.17	6,370,013,326.17	5.4%	112,602,716,673.83
08	Youth	25,612,300,000.00	24,665,297.97	24,665,297.97	0.1%	25,587,634,702.03
0810	Youth - General	25,612,300,000.00	24,665,297.97	24,665,297.97	0.1%	25,587,634,702.03
09	Environmental Improvement	2,357,400,000.00	1,121,354,873.39	1,121,354,873.39	47.6%	1,236,045,126.61
0910	Environmental Improvement - General	2,357,400,000.00	1,121,354,873.39	1,121,354,873.39	47.6%	1,236,045,126.61
10	Water Resources and Rural Development	11,160,000,000.00	358,791,921.31	358,791,921.31	3.2%	10,801,208,078.69
1010	Water Resources and Rural Deve - General	11,160,000,000.00	358,791,921.31	358,791,921.31	3.2%	10,801,208,078.69
11	Information Communication and Technology	5,216,373,708.58	87,084,777.57	87,084,777.57	1.7%	5,129,288,931.01
1110	Information Communication and Technology - General	5,216,373,708.58	87,084,777.57	87,084,777.57	1.7%	5,129,288,931.01
12	Growing the Private Sector	147,382,136,000.00	79,232,182.42	79,232,182.42	0.1%	147,302,903,817.58
1210	Growing the Private Sector - General	147,382,136,000.00	79,232,182.42	79,232,182.42	0.1%	147,302,903,817.58
13	Reform of Government and Governance	185,132,191,807.38	20,361,055,765.00	20,361,055,765.00	11.0%	164,771,136,042.38
1310	Reform of Government and Governance - General	185,132,191,807.38	20,361,055,765.00	20,361,055,765.00	11.0%	164,771,136,042.38
14	Power	41,421,000,000.00	2,239,075,591.93	2,239,075,591.93	5.4%	39,181,924,408.07
1410	Power - General	41,421,000,000.00	2,239,075,591.93	2,239,075,591.93	5.4%	39,181,924,408.07

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
15	Rail	12,000,000.00	-	-	0.0%	12,000,000.00
1510	Rail - General	12,000,000.00	-	-	0.0%	12,000,000.00
17	Road	61,681,450,000.00	5,540,261,627.42	5,540,261,627.42	9.0%	56,141,188,372.58
1710	Road - General	61,681,450,000.00	5,540,261,627.42	5,540,261,627.42	9.0%	56,141,188,372.58
18	Airways	4,565,700,000.00	181,391,346.27	181,391,346.27	4.0%	4,384,308,653.73
1810	Airways - General	4,565,700,000.00	181,391,346.27	181,391,346.27	4.0%	4,384,308,653.73

Table 16: Personnel Expenditure by Programme Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	57,488,355,402.52	6,160,754,264.99	6,160,754,264.99	10.7%	51,327,601,137.53
01	Agriculture	1,466,044,000.00	202,047,531.96	202,047,531.96	13.8%	1,263,996,468.04
0107	Promotion of enabling environment for increased agricultural development	153,000,000.00	14,775,661.11	14,775,661.11	9.7%	138,224,338.89
0110	Agriculture Sector Expenditures Not Elsewhere Classified	1,313,044,000.00	187,271,870.85	187,271,870.85	14.3%	1,125,772,129.15
02	Societal Re-orientation	279,500,000.00	22,118,156.41	22,118,156.41	7.9%	257,381,843.59
0210	Societal Re-orientation - General	279,500,000.00	22,118,156.41	22,118,156.41	7.9%	257,381,843.59
03	Poverty Alleviation	141,500,000.00	18,676,809.27	18,676,809.27	13.2%	122,823,190.73
0310	Poverty Alleviation - General	141,500,000.00	18,676,809.27	18,676,809.27	13.2%	122,823,190.73
04	Health	3,287,000,000.00	456,130,219.80	456,130,219.80	13.9%	2,830,869,780.20
0401	Effective governance of the health system	723,000,000.00	-	-	0.0%	723,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive	315,000,000.00	42,079,663.26	42,079,663.26	13.4%	272,920,336.74
0405	Provision of adequate and modern health infrastructure for health services delivery	2,130,000,000.00	402,713,975.19	402,713,975.19	18.9%	1,727,286,024.81
0409	Provision of universal health coverage and financial risk protection for citizens	119,000,000.00	11,336,581.35	11,336,581.35	9.5%	107,663,418.65
05	Education	31,620,690,000.00	2,408,513,819.79	2,408,513,819.79	7.6%	29,212,176,180.21
0504	Improved quality of teaching and learning outcomes	8,800,000.00	-	-	0.0%	8,800,000.00
0505	Adequate infrastructure at all levels	84,810,000.00	-	-	0.0%	84,810,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	31,527,080,000.00	2,408,513,819.79	2,408,513,819.79	7.6%	29,118,566,180.21
06	Housing and Urban Development	696,200,000.00	78,180,031.86	78,180,031.86	11.2%	618,019,968.14
0610	Housing and Urban Development - General	696,200,000.00	78,180,031.86	78,180,031.86	11.2%	618,019,968.14
07	Gender	333,000,000.00	41,678,232.21	41,678,232.21	12.5%	291,321,767.79
0710	Gender - General	333,000,000.00	41,678,232.21	41,678,232.21	12.5%	291,321,767.79
08	Youth	161,500,000.00	23,515,297.97	23,515,297.97	14.6%	137,984,702.03
0810	Youth - General	161,500,000.00	23,515,297.97	23,515,297.97	14.6%	137,984,702.03
09	Environmental Improvement	297,700,000.00	54,204,873.39	54,204,873.39	18.2%	243,495,126.61
0910	Environmental Improvement - General	297,700,000.00	54,204,873.39	54,204,873.39	18.2%	243,495,126.61
10	Water Resources and Rural Deve	406,000,000.00	57,841,921.31	57,841,921.31	14.2%	348,158,078.69
1010	Water Resources and Rural Deve - General	406,000,000.00	57,841,921.31	57,841,921.31	14.2%	348,158,078.69
11	Information Communication and Technology	2,211,700,000.00	80,134,777.57	80,134,777.57	3.6%	2,131,565,222.43
1110	Information Communication and Technology - General	2,211,700,000.00	80,134,777.57	80,134,777.57	3.6%	2,131,565,222.43
12	Growing the Private Sector	457,800,000.00	42,016,321.79	42,016,321.79	9.2%	415,783,678.21
1210	Growing the Private Sector - General	457,800,000.00	42,016,321.79	42,016,321.79	9.2%	415,783,678.21
13	Reform of Government and Governance	14,104,321,402.52	2,377,835,224.61	2,377,835,224.61	16.9%	11,726,486,177.91
1310	Reform of Government and Governance - General	14,104,321,402.52	2,377,835,224.61	2,377,835,224.61	16.9%	11,726,486,177.91
14	Power	351,500,000.00	60,289,815.27	60,289,815.27	17.2%	291,210,184.73
1410	Power - General	351,500,000.00	60,289,815.27	60,289,815.27	17.2%	291,210,184.73
17	Road	663,200,000.00	83,642,140.17	83,642,140.17	12.6%	579,557,859.83
1710	Road - General	663,200,000.00	83,642,140.17	83,642,140.17	12.6%	579,557,859.83
18	Airways	1,010,700,000.00	153,929,091.61	153,929,091.61	15.2%	856,770,908.39
1810	Airways - General	1,010,700,000.00	153,929,091.61	153,929,091.61	15.2%	856,770,908.39

Table 17: Overhead Expenditure by Programme Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	72,520,140,113.44	9,135,446,836.01	9,135,446,836.01	12.6%	63,384,693,277.43
01	Agriculture	23,820,000.00	2,350,000.00	2,350,000.00	9.9%	21,470,000.00
0101	Effective governance of the Agriculture Sector	11,000,000.00	300,000.00	300,000.00	2.7%	10,700,000.00
0103	Enhancement of food production and productivity	5,700,000.00	50,000.00	50,000.00	0.9%	5,650,000.00
0107	Promotion of enabling environment for increased agricultural development	7,120,000.00	2,000,000.00	2,000,000.00	28.1%	5,120,000.00
02	Societal Re-orientation	20,200,000.00	200,000.00	200,000.00	1.0%	20,000,000.00
0210	Societal Re-orientation - General	20,200,000.00	200,000.00	200,000.00	1.0%	20,000,000.00
03	Poverty Alleviation	16,000,000.00	1,000,000.00	1,000,000.00	6.3%	15,000,000.00
0310	Poverty Alleviation - General	16,000,000.00	1,000,000.00	1,000,000.00	6.3%	15,000,000.00
04	Health	417,820,000.00	82,264,029.86	82,264,029.86	19.7%	335,555,970.14
0401	Effective governance of the health system	116,020,000.00	10,750,000.00	10,750,000.00	9.3%	105,270,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive	12,000,000.00	500,000.00	500,000.00	4.2%	11,500,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	6,000,000.00	-	-	0.0%	6,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	5,800,000.00	-	-	0.0%	5,800,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	278,000,000.00	71,014,029.86	71,014,029.86	25.5%	206,985,970.14
05	Education	2,815,080,000.00	29,030,000.00	29,030,000.00	1.0%	2,786,050,000.00
0501	Effective governance of the education system	468,480,000.00	12,880,000.00	12,880,000.00	2.7%	455,600,000.00
0503	Equity and inclusiveness in the provision of educational services	12,000,000.00	-	-	0.0%	12,000,000.00
0504	Improved quality of teaching and learning outcomes	2,099,000,000.00	-	-	0.0%	2,099,000,000.00
0505	Adequate infrastructure at all levels	232,000,000.00	16,000,000.00	16,000,000.00	6.9%	216,000,000.00
0506	Improved education information management system (EIMS)	3,600,000.00	150,000.00	150,000.00	4.2%	3,450,000.00
06	Housing and Urban Development	46,000,000.00	2,110,000.00	2,110,000.00	4.6%	43,890,000.00
0610	Housing and Urban Development - General	46,000,000.00	2,110,000.00	2,110,000.00	4.6%	43,890,000.00
07	Gender	50,000,000.00	500,000.00	500,000.00	1.0%	49,500,000.00
0710	Gender - General	50,000,000.00	500,000.00	500,000.00	1.0%	49,500,000.00
08	Youth	167,000,000.00	1,150,000.00	1,150,000.00	0.7%	165,850,000.00
0810	Youth - General	167,000,000.00	1,150,000.00	1,150,000.00	0.7%	165,850,000.00
09	Environmental Improvement	54,700,000.00	950,000.00	950,000.00	1.7%	53,750,000.00
0910	Environmental Improvement - General	54,700,000.00	950,000.00	950,000.00	1.7%	53,750,000.00
10	Water Resources and Rural Development	18,000,000.00	950,000.00	950,000.00	5.3%	17,050,000.00
1010	Water Resources and Rural Deve - General	18,000,000.00	950,000.00	950,000.00	5.3%	17,050,000.00
11	Information Communication and Technology	2,828,673,708.58	6,950,000.00	6,950,000.00	0.2%	2,821,723,708.58
1110	Information Communication and Technology - General	2,828,673,708.58	6,950,000.00	6,950,000.00	0.2%	2,821,723,708.58
12	Growing the Private Sector	37,836,000.00	2,200,000.00	2,200,000.00	5.8%	35,636,000.00
1210	Growing the Private Sector - General	37,836,000.00	2,200,000.00	2,200,000.00	5.8%	35,636,000.00
13	Reform of Government and Governance	64,853,010,404.86	8,937,383,806.15	8,937,383,806.15	13.8%	55,915,626,598.71
1310	Reform of Government and Governance - General	64,853,010,404.86	8,937,383,806.15	8,937,383,806.15	13.8%	55,915,626,598.71
14	Power	274,000,000.00	50,309,000.00	50,309,000.00	18.4%	223,691,000.00
1410	Power - General	274,000,000.00	50,309,000.00	50,309,000.00	18.4%	223,691,000.00
15	Rail	12,000,000.00	-	-	0.0%	12,000,000.00
1510	Rail - General	12,000,000.00	-	-	0.0%	12,000,000.00
17	Road	54,000,000.00	3,400,000.00	3,400,000.00	6.3%	50,600,000.00
1710	Road - General	54,000,000.00	3,400,000.00	3,400,000.00	6.3%	50,600,000.00
18	Airways	832,000,000.00	14,700,000.00	14,700,000.00	1.8%	817,300,000.00
1810	Airways - General	832,000,000.00	14,700,000.00	14,700,000.00	1.8%	817,300,000.00

Table 18: Capital Expenditure by Programme Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	719,548,322,583.22	31,767,793,115.54	31,767,793,115.54	4.4%	687,780,529,467.68
01	Agriculture	21,998,500,000.00	-	-	0.0%	21,998,500,000.00
0101	Effective governance of the Agriculture Sector	90,000,000.00	-	-	0.0%	90,000,000.00
0102	Development of the livestock value chain	1,595,000,000.00	-	-	0.0%	1,595,000,000.00
0103	Enhancement of food production and productivity	20,087,500,000.00	-	-	0.0%	20,087,500,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	40,000,000.00	-	-	0.0%	40,000,000.00
0107	Promotion of enabling environment for increased agricultural development	152,000,000.00	-	-	0.0%	152,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	34,000,000.00	-	-	0.0%	34,000,000.00
02	Societal Re-orientation	7,306,000,000.00	260,000,000.00	260,000,000.00	3.6%	7,046,000,000.00
0210	Societal Re-orientation - General	7,306,000,000.00	260,000,000.00	260,000,000.00	3.6%	7,046,000,000.00
03	Poverty Alleviation	697,700,000.00	-	-	0.0%	697,700,000.00
0310	Poverty Alleviation - General	697,700,000.00	-	-	0.0%	697,700,000.00
04	Health	33,197,340,000.00	46,000,000.00	46,000,000.00	0.1%	33,151,340,000.00
0401	Effective governance of the health system	697,400,000.00	26,000,000.00	26,000,000.00	3.7%	671,400,000.00
0402	Community engagement and participation in health	95,000,000.00	-	-	0.0%	95,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	4,921,000,000.00	-	-	0.0%	4,921,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive	4,244,000,000.00	20,000,000.00	20,000,000.00	0.5%	4,224,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	14,426,440,000.00	-	-	0.0%	14,426,440,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	6,927,000,000.00	-	-	0.0%	6,927,000,000.00
0407	Evidence generation and utilisation	978,500,000.00	-	-	0.0%	978,500,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	863,000,000.00	-	-	0.0%	863,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	45,000,000.00	-	-	0.0%	45,000,000.00
05	Education	141,293,370,000.00	9,919,276,253.99	9,919,276,253.99	7.0%	131,374,093,746.01
0501	Effective governance of the education system	89,169,720,000.00	4,482,804,010.89	4,482,804,010.89	5.0%	84,686,915,989.11
0502	Increase in access, retention, and completion rate at all levels	24,088,000,000.00	3,227,349,030.00	3,227,349,030.00	13.4%	20,860,650,970.00
0504	Improved quality of teaching and learning outcomes	8,608,750,000.00	2,209,123,213.10	2,209,123,213.10	25.7%	6,399,626,786.90
0505	Adequate infrastructure at all levels	18,048,800,000.00	-	-	0.0%	18,048,800,000.00
0506	Improved education information management system (EIMS)	1,373,100,000.00	-	-	0.0%	1,373,100,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	5,000,000.00	-	-	0.0%	5,000,000.00
06	Housing and Urban Development	36,908,672,583.22	2,650,500,000.00	2,650,500,000.00	7.2%	34,258,172,583.22
0610	Housing and Urban Development - General	36,908,672,583.22	2,650,500,000.00	2,650,500,000.00	7.2%	34,258,172,583.22
07	Gender	118,577,730,000.00	6,327,835,093.96	6,327,835,093.96	5.3%	112,249,894,906.04
0710	Gender - General	118,577,730,000.00	6,327,835,093.96	6,327,835,093.96	5.3%	112,249,894,906.04
08	Youth	25,133,800,000.00	-	-	0.0%	25,133,800,000.00
0810	Youth - General	25,133,800,000.00	-	-	0.0%	25,133,800,000.00
09	Environmental Improvement	1,999,000,000.00	1,066,200,000.00	1,066,200,000.00	53.3%	932,800,000.00
0910	Environmental Improvement - General	1,999,000,000.00	1,066,200,000.00	1,066,200,000.00	53.3%	932,800,000.00
10	Water Resources and Rural Development	10,736,000,000.00	300,000,000.00	300,000,000.00	2.8%	10,436,000,000.00
1010	Water Resources and Rural Deve - General	10,736,000,000.00	300,000,000.00	300,000,000.00	2.8%	10,436,000,000.00
11	Information Communication and Technology	176,000,000.00	-	-	0.0%	176,000,000.00
1110	Information Communication and Technology - General	176,000,000.00	-	-	0.0%	176,000,000.00
12	Growing the Private Sector	146,886,500,000.00	35,015,860.63	35,015,860.63	0.0%	146,851,484,139.37
1210	Growing the Private Sector - General	146,886,500,000.00	35,015,860.63	35,015,860.63	0.0%	146,851,484,139.37
13	Reform of Government and Governance	70,154,960,000.00	3,568,507,388.39	3,568,507,388.39	5.1%	66,586,452,611.61
1310	Reform of Government and Governance - General	70,154,960,000.00	3,568,507,388.39	3,568,507,388.39	5.1%	66,586,452,611.61
14	Power	40,795,500,000.00	2,128,476,776.66	2,128,476,776.66	5.2%	38,667,023,223.34
1410	Power - General	40,795,500,000.00	2,128,476,776.66	2,128,476,776.66	5.2%	38,667,023,223.34
17	Road	60,964,250,000.00	5,453,219,487.25	5,453,219,487.25	8.9%	55,511,030,512.75
1710	Road - General	60,964,250,000.00	5,453,219,487.25	5,453,219,487.25	8.9%	55,511,030,512.75
18	Airways	2,723,000,000.00	12,762,254.66	12,762,254.66	0.5%	2,710,237,745.34
1810	Airways - General	2,723,000,000.00	12,762,254.66	12,762,254.66	0.5%	2,710,237,745.34

Table 19: Other Expenditure by Programme Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	36,250,300,000.00	5,482,129,345.85	5,482,129,345.85	15.1%	30,768,170,654.15
04	Health	62,400,000.00	4,800,000.00	4,800,000.00	7.7%	57,600,000.00
0401	Effective governance of the health system	2,400,000.00	-	-	0.0%	2,400,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	60,000,000.00	4,800,000.00	4,800,000.00	8.0%	55,200,000.00
07	Gender	12,000,000.00	-	-	0.0%	12,000,000.00
0710	Gender - General	12,000,000.00	-	-	0.0%	12,000,000.00
08	Youth	150,000,000.00	-	-	0.0%	150,000,000.00
0810	Youth - General	150,000,000.00	-	-	0.0%	150,000,000.00
09	Environmental Improvement	6,000,000.00	-	-	0.0%	6,000,000.00
0910	Environmental Improvement - General	6,000,000.00	-	-	0.0%	6,000,000.00
13	Reform of Government and Governance	36,019,900,000.00	5,477,329,345.85	5,477,329,345.85	15.2%	30,542,570,654.15
1310	Reform of Government and Governance - General	36,019,900,000.00	5,477,329,345.85	5,477,329,345.85	15.2%	30,542,570,654.15

3 Primary Healthcare Budget Performance

3.A Overview

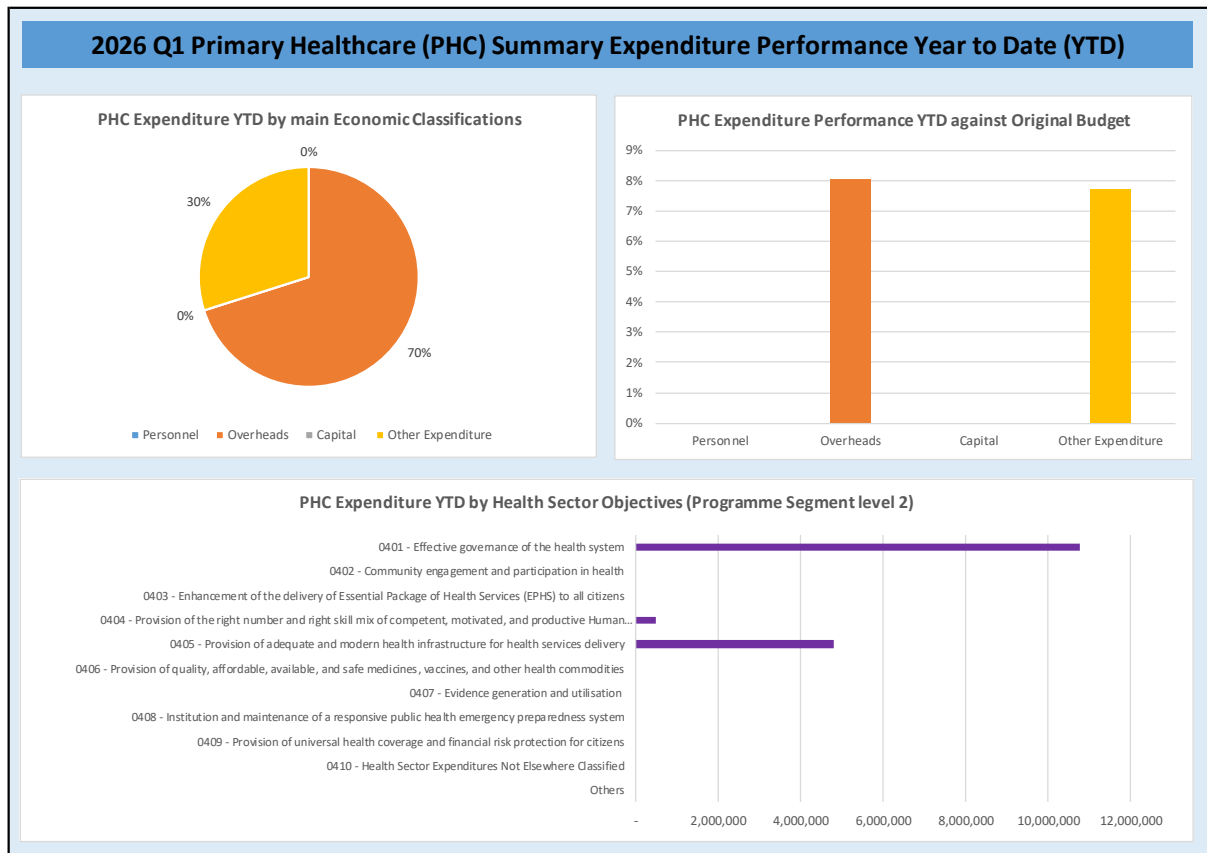
Primary Health Care (PHC) expenditure in Q1 2026 totaled **₦16.05 million** against an approved annual budget of **₦9.53 billion**, representing **0.2%** overall performance. This outturn reflects the early phase of the budget implementation cycle, particularly for capital-intensive health programmes which typically record limited activity in the first quarter.

Recurrent expenditure accounted for the spending during the period, amounting to **₦16.05 million (7.9%** of the recurrent allocation). Expenditure was mainly directed toward overhead costs such as logistics and administrative support, alongside **₦10.0 million** in medical-related expenses, indicating the continuation of essential primary healthcare service delivery. Grants and contributions also recorded modest activity.

No capital expenditure was recorded during the quarter, despite significant budgetary provision for medical equipment and health facility development. This is largely attributable to ongoing procurement processes, project planning, and administrative approvals, which are necessary precursors to capital project execution.

Looking ahead, implementation is expected to gather momentum from Q2 as procurement processes are finalized, and project execution commences. This is anticipated to translate into increased capital spending and strengthened delivery of primary healthcare services across the State.

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



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	9,525,960,000.00	16,050,000.00	16,050,000.00	0.2%	9,509,910,000.00
010000000000	Administration Sector	12,420,000.00	500,000.00	500,000.00	4.0%	11,920,000.00
017600000000	Ministry of Grants and Donor Agency	12,420,000.00	500,000.00	500,000.00	4.0%	11,920,000.00
017600100100	Ministry of Grants and Donor Agency	12,420,000.00	500,000.00	500,000.00	4.0%	11,920,000.00
050000000000	Social Sector	9,513,540,000.00	15,550,000.00	15,550,000.00	0.2%	9,497,990,000.00
052100000000	Ministry of Health	9,513,540,000.00	15,550,000.00	15,550,000.00	0.2%	9,497,990,000.00
052100100100	Ministry of Health	265,000,000.00	10,250,000.00	10,250,000.00	3.9%	254,750,000.00
052103300100	Ebonyi State Agency for Control of AIDS	6,000,000.00	-	-	0.0%	6,000,000.00
052110400100	College of Nursing and Midwifery, Uburu	634,000,000.00	-	-	0.0%	634,000,000.00
052110200100	Ebonyi Hospital Management Board	168,540,000.00	4,800,000.00	4,800,000.00	2.8%	163,740,000.00
052100300100	Ebonyi State Primary Health Care Development Agency	8,434,200,000.00	500,000.00	500,000.00	0.0%	8,433,700,000.00
052111800100	Ebonyi State Drugs and Medical Commodities Management Agency	5,800,000.00	-	-	0.0%	5,800,000.00

Table 21: Primary Healthcare Expenditure by Functional Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	9,525,960,000.00	16,050,000.00	16,050,000.00	0.2%	9,509,910,000.00
701	GENERAL PUBLIC SERVICES	12,420,000.00	500,000.00	500,000.00	4.0%	11,920,000.00
7012	FOREIGN ECONOMIC AID	12,420,000.00	500,000.00	500,000.00	4.0%	11,920,000.00
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	12,420,000.00	500,000.00	500,000.00	4.0%	11,920,000.00
707	HEALTH	9,513,540,000.00	15,550,000.00	15,550,000.00	0.2%	9,497,990,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	55,800,000.00	-	-	0.0%	55,800,000.00
70711	PHARMACEUTICAL PRODUCTS	55,800,000.00	-	-	0.0%	55,800,000.00
7072	OUTPATIENT SERVICES	6,000,000.00	-	-	0.0%	6,000,000.00
70721	GENERAL MEDICAL SERVICES	6,000,000.00	-	-	0.0%	6,000,000.00
7074	PUBLIC HEALTH SERVICES	8,717,740,000.00	5,300,000.00	5,300,000.00	0.1%	8,712,440,000.00
70741	PUBLIC HEALTH SERVICES	8,717,740,000.00	5,300,000.00	5,300,000.00	0.1%	8,712,440,000.00
7076	HEALTH N.E.C.	734,000,000.00	10,250,000.00	10,250,000.00	1.4%	723,750,000.00
70761	HEALTH N.E.C.	734,000,000.00	10,250,000.00	10,250,000.00	1.4%	723,750,000.00

Table 22: Primary Healthcare Expenditure by Programme Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	9,525,960,000.00	16,050,000.00	16,050,000.00	0.2%	9,509,910,000.00
04	Health	9,525,960,000.00	16,050,000.00	16,050,000.00	0.2%	9,509,910,000.00
0401	Effective governance of the health system	621,820,000.00	10,750,000.00	10,750,000.00	1.7%	611,070,000.00
0402	Community engagement and participation in health	95,000,000.00	-	-	0.0%	95,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	4,333,000,000.00	-	-	0.0%	4,333,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive health workers	646,000,000.00	500,000.00	500,000.00	0.1%	645,500,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	789,840,000.00	4,800,000.00	4,800,000.00	0.6%	785,040,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health products	2,891,800,000.00	-	-	0.0%	2,891,800,000.00
0407	Evidence generation and utilisation	148,500,000.00	-	-	0.0%	148,500,000.00

Table 23: Primary Healthcare Expenditure by Economic Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	9,525,960,000.00	16,050,000.00	16,050,000.00	0.2%	9,509,910,000.00
2	EXPENDITURES	9,525,960,000.00	16,050,000.00	16,050,000.00	0.2%	9,509,910,000.00
22	OTHER RECURRENT COSTS	202,220,000.00	16,050,000.00	16,050,000.00	7.9%	186,170,000.00
2202	OVERHEAD COST	139,820,000.00	11,250,000.00	11,250,000.00	8.0%	128,570,000.00
220201	TRAVEL & TRANSPORT - GENERAL	8,150,000.00	620,000.00	620,000.00	7.6%	7,530,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	120,000.00	120,000.00	6.0%	1,880,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,150,000.00	500,000.00	500,000.00	8.1%	5,650,000.00
220202	UTILITIES - GENERAL	200,000.00	-	-	0.0%	200,000.00
22020203	INTERNET ACCESS CHARGES	200,000.00	-	-	0.0%	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	8,480,000.00	330,000.00	330,000.00	3.9%	8,150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,500,000.00	330,000.00	330,000.00	7.3%	4,170,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,600,000.00	-	-	0.0%	3,600,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000.00	-	-	0.0%	100,000.00
22020309	UNIFORMS & OTHER CLOTHING	280,000.00	-	-	0.0%	280,000.00
220204	MAINTENANCE SERVICES - GENERAL	8,920,000.00	-	-	0.0%	8,920,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,500,000.00	-	-	0.0%	4,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,250,000.00	-	-	0.0%	1,250,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,000.00	-	-	0.0%	700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,150,000.00	-	-	0.0%	2,150,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	320,000.00	-	-	0.0%	320,000.00
220205	TRAINING - GENERAL	4,650,000.00	-	-	0.0%	4,650,000.00
22020501	LOCAL TRAINING	3,750,000.00	-	-	0.0%	3,750,000.00
22020503	LOCAL SEMINARS AND CONFERENCES	900,000.00	-	-	0.0%	900,000.00
220206	OTHER SERVICES - GENERAL	1,750,000.00	-	-	0.0%	1,750,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,750,000.00	-	-	0.0%	1,750,000.00
220208	FUEL & LUBRICANTS - GENERAL	8,930,000.00	300,000.00	300,000.00	3.4%	8,630,000.00
22020801	MOTOR VEHICLE FUEL COST	5,600,000.00	250,000.00	250,000.00	4.5%	5,350,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	80,000.00	-	-	0.0%	80,000.00
22020803	PLANT / GENERATOR FUEL COST	3,250,000.00	50,000.00	50,000.00	1.5%	3,200,000.00
220209	FINANCIAL CHARGES - GENERAL	290,000.00	-	-	0.0%	290,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	290,000.00	-	-	0.0%	290,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	98,450,000.00	10,000,000.00	10,000,000.00	10.2%	88,450,000.00
22021001	REFRESHMENT & MEALS	200,000.00	-	-	0.0%	200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,200,000.00	-	-	0.0%	1,200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,640,000.00	-	-	0.0%	1,640,000.00
22021004	MEDICAL EXPENSES-LOCAL	87,100,000.00	10,000,000.00	10,000,000.00	11.5%	77,100,000.00
22021006	POSTAGES & COURIER SERVICES	740,000.00	-	-	0.0%	740,000.00
22021007	WELFARE PACKAGES	370,000.00	-	-	0.0%	370,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,200,000.00	-	-	0.0%	2,200,000.00
22021026	COMMON SERVICES	5,000,000.00	-	-	0.0%	5,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	62,400,000.00	4,800,000.00	4,800,000.00	7.7%	57,600,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	62,400,000.00	4,800,000.00	4,800,000.00	7.7%	57,600,000.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	62,400,000.00	4,800,000.00	4,800,000.00	7.7%	57,600,000.00
23	CAPITAL EXPENDITURE	9,323,740,000.00	-	-	0.0%	9,323,740,000.00
2301	FIXED ASSETS PURCHASED	5,627,440,000.00	-	-	0.0%	5,627,440,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,627,440,000.00	-	-	0.0%	5,627,440,000.00
23010104	PURCHASE MOTOR CYCLES	42,000,000.00	-	-	0.0%	42,000,000.00
23010106	PURCHASE OF VANS	45,000,000.00	-	-	0.0%	45,000,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,600,000.00	-	-	0.0%	7,600,000.00
23010113	PURCHASE OF COMPUTERS	55,900,000.00	-	-	0.0%	55,900,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	13,500,000.00	-	-	0.0%	13,500,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	5,259,940,000.00	-	-	0.0%	5,259,940,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	14,000,000.00	-	-	0.0%	14,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	103,000,000.00	-	-	0.0%	103,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	86,500,000.00	-	-	0.0%	86,500,000.00
2302	CONSTRUCTION / PROVISION	3,221,000,000.00	-	-	0.0%	3,221,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,221,000,000.00	-	-	0.0%	3,221,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	620,000,000.00	-	-	0.0%	620,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	2,600,000,000.00	-	-	0.0%	2,600,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,000,000.00	-	-	0.0%	1,000,000.00
2303	REHABILITATION / REPAIRS	140,300,000.00	-	-	0.0%	140,300,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	140,300,000.00	-	-	0.0%	140,300,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	117,000,000.00	-	-	0.0%	117,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	4,500,000.00	-	-	0.0%	4,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,000,000.00	-	-	0.0%	5,000,000.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	13,800,000.00	-	-	0.0%	13,800,000.00
2305	OTHER CAPITAL PROJECTS	335,000,000.00	-	-	0.0%	335,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	335,000,000.00	-	-	0.0%	335,000,000.00
23050101	RESEARCH AND DEVELOPMENT	333,000,000.00	-	-	0.0%	333,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	-	-	0.0%	2,000,000.00

3.C Primary Healthcare Capital Expenditure by Project

Table 24: Primary Healthcare Capital Expenditure by Project

Ebonyi State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100100100 - Ministry of Health	Procurement of equipment for NIGEP Surveillance and Other emergency response to	15,000,000.00	-	-	0.0%	15,000,000.00	
052100100100 - Ministry of Health	Procurement of cancer screening equipment/kits for cancer screening across the 13 LGAs	150,000,000.00	-	-	0.0%	150,000,000.00	
052100300100 - Ebonyi State Primary Health Care	NUT.3.IDH. Procurement of immunization equipments to strengthen routine immunization	50,000,000.00	-	-	0.0%	50,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Conduct biannual LID in settlements with high unimmunized to forestall the risk of	8,000,000.00	-	-	0.0%	8,000,000.00	
052100300100 - Ebonyi State Primary Health Care	NUT.3.IDH. Procurement of Medical equipments to support the conduct of Biannual	200,000,000.00	-	-	0.0%	200,000,000.00	
052100300100 - Ebonyi State Primary Health Care	NUT.3.IDH. Procurement of 1No. Van for vaccine security & cold chain, pushing vaccines	45,000,000.00	-	-	0.0%	45,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Provision of public address system for outreach services, advocacy, communication & social	60,000,000.00	-	-	0.0%	60,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Provision of support for the conduct of SPHCDA and LGHA Annual Performance Review	17,000,000.00	-	-	0.0%	17,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of minimum Service Package (MSP) pictorial fliers	5,000,000.00	-	-	0.0%	5,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Decentralized facility Funding (DFF to PHC)	50,000,000.00	-	-	0.0%	50,000,000.00	
052100300100 - Ebonyi State Primary Health Care	NUT.3.IDH. Procurement of equipment for Supplemental Immunization (measles, yellow	22,000,000.00	-	-	0.0%	22,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Support the development of departmental and PHC level Annual Operational Plan (AOP)	11,000,000.00	-	-	0.0%	11,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Conduct of Operational Research on PHC Leadership and System Strengthening by the	22,000,000.00	-	-	0.0%	22,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of ANC and PHC equipment and Commodities to primary health care facilities	150,000,000.00	-	-	0.0%	150,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of 7 numbers of Multi-purpose Metal Bookshelf for SHE, CHIPS and PRS offices	6,400,000.00	-	-	0.0%	6,400,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of 5 numbers of All-in-One Coloured Printer	7,500,000.00	-	-	0.0%	7,500,000.00	
052100300100 - Ebonyi State Primary Health Care	Purchase of 2 number of Universal 4G Router for Internet Access in the Agency	2,000,000.00	-	-	0.0%	2,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of 15 numbers of CG125 Motorcycles for LGA and State Social Mobilization	22,500,000.00	-	-	0.0%	22,500,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of 13 numbers of CG125 Motorcycles for LGA RTOs to Facilitate Quality RI	19,500,000.00	-	-	0.0%	19,500,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of 1,300 number of Baby Shower Packs Containing Baby Lotion, Oil, and Soap	50,000,000.00	-	-	0.0%	50,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of Ante Natal Care and Delivery Equipment such as Blood Pressure Apparatus,	200,000,000.00	-	-	0.0%	200,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Provision of Alternative Power Source (Solar Power) in 9 selected PHCs, 3 per Senatorial	117,000,000.00	-	-	0.0%	117,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Revitalization of 96 Primary Healthcare Centers (PHCs),(IMPACT PHC Revitalization	4,000,000,000.00	-	-	0.0%	4,000,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Construction of 13 nos Model PHCs (Hospital Buiding, Staff quarters and Security House),	2,600,000,000.00	-	-	0.0%	2,600,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of Hospital equipment to 34 selected BEMoNC PHCs	340,000,000.00	-	-	0.0%	340,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of health commodities for CBHWs program implementation	229,000,000.00	-	-	0.0%	229,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of weather protective equipments for climatic resilience.	103,000,000.00	-	-	0.0%	103,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Support the conduct of Integrated Supportive Supervision at 171 PHCs	33,000,000.00	-	-	0.0%	33,000,000.00	
052100300100 - Ebonyi State Primary Health Care	Procurement of 171 nos Bgb Tablets for PHC digital health program implementation	51,300,000.00	-	-	0.0%	51,300,000.00	
052100300100 - Ebonyi State Primary Health Care	Construction of 2 nos Agency Sign post	1,000,000.00	-	-	0.0%	1,000,000.00	
052110200100 - Ebonyi Hospital Management Board	Renovation of collapsed perimeter fencing at General Hospital Ezzamajbo	3,800,000.00	-	-	0.0%	3,800,000.00	
052110200100 - Ebonyi Hospital Management Board	Provision/Installation of 4 number water pulps and water reticulation at General Hospital	4,500,000.00	-	-	0.0%	4,500,000.00	
052110200100 - Ebonyi Hospital Management Board	replacement of damaged PVC ceiling board in Itimu Ukwu general Hospital ward	5,200,000.00	-	-	0.0%	5,200,000.00	
052110200100 - Ebonyi Hospital Management Board	Renovation/ reconstruction of collapsed perimeter fence at General Hospital Ishiagu	10,000,000.00	-	-	0.0%	10,000,000.00	
052110200100 - Ebonyi Hospital Management Board	Repair of toilet and the leaking roof at General Hospital Nwofe	6,000,000.00	-	-	0.0%	6,000,000.00	
052110200100 - Ebonyi Hospital Management Board	Repair of hospital toilet and soapkit at General Hospital Aqba	5,500,000.00	-	-	0.0%	5,500,000.00	
052110200100 - Ebonyi Hospital Management Board	Repairing of pvc ceiling and toilet at General Hospital Onueke	4,600,000.00	-	-	0.0%	4,600,000.00	
052110200100 - Ebonyi Hospital Management Board	Repair/ replacement of collapsed pvc ceiling at General Hospital Iboko	4,800,000.00	-	-	0.0%	4,800,000.00	
052110200100 - Ebonyi Hospital Management Board	Re-roofing of burnt solar house at General Hospital Onicha	6,000,000.00	-	-	0.0%	6,000,000.00	
052110200100 - Ebonyi Hospital Management Board	Purchase of Binocular microscope @ 10 pcs	6,000,000.00	-	-	0.0%	6,000,000.00	
052110200100 - Ebonyi Hospital Management Board	Purchase of Hematology Machine 10 pcs @ 1, 400,000	14,000,000.00	-	-	0.0%	14,000,000.00	
052110200100 - Ebonyi Hospital Management Board	Purchase of Hematology Machine 10 pcs @ 350,000	3,500,000.00	-	-	0.0%	3,500,000.00	
052110200100 - Ebonyi Hospital Management Board	Purchase of Genotype machine/Tank @ 10 pcs X 40 000	400,000.00	-	-	0.0%	400,000.00	
052110200100 - Ebonyi Hospital Management Board	Purchase of Cellular Accettate paper 4 pack @ 10,000	40,000.00	-	-	0.0%	40,000.00	
052110200100 - Ebonyi Hospital Management Board	Purchase of genotype buffer 40 liters @ 100,000	4,000,000.00	-	-	0.0%	4,000,000.00	
052110200100 - Ebonyi Hospital Management Board	Purchase of chemistry analyzer @10pcs x 1.8m	18,000,000.00	-	-	0.0%	18,000,000.00	
052110200100 - Ebonyi Hospital Management Board	Purchase of 3 No Air Conditioner for Staff Clinic, Chief Executive's Office, and Chief	1,200,000.00	-	-	0.0%	1,200,000.00	
052110200100 - Ebonyi Hospital Management Board	Renovations of Board members office at the Headquarter	5,000,000.00	-	-	0.0%	5,000,000.00	
052110400100 - College of Nursing and Midwifery, Uburu	Construction of 1 no cadaver building for Experimental Learning	20,000,000.00	-	-	0.0%	20,000,000.00	
052110400100 - College of Nursing and Midwifery, Uburu	Construction of 1000No. capacity Auditorium	600,000,000.00	-	-	0.0%	600,000,000.00	
052110400100 - College of Nursing and Midwifery, Uburu	Purchase of 200Nos. Telescope Equip for student use	6,000,000.00	-	-	0.0%	6,000,000.00	
052110400100 - College of Nursing and Midwifery, Uburu	Purchase of Learning/Teaching Aid like Marker, board, Mr. Jones, human skeleton, etc.	3,000,000.00	-	-	0.0%	3,000,000.00	
052110400100 - College of Nursing and Midwifery, Uburu	Procurement of 35Nos. Ceiling fans	5,000,000.00	-	-	0.0%	5,000,000.00	

4 Basic Education Budget Performance

4.A Overview

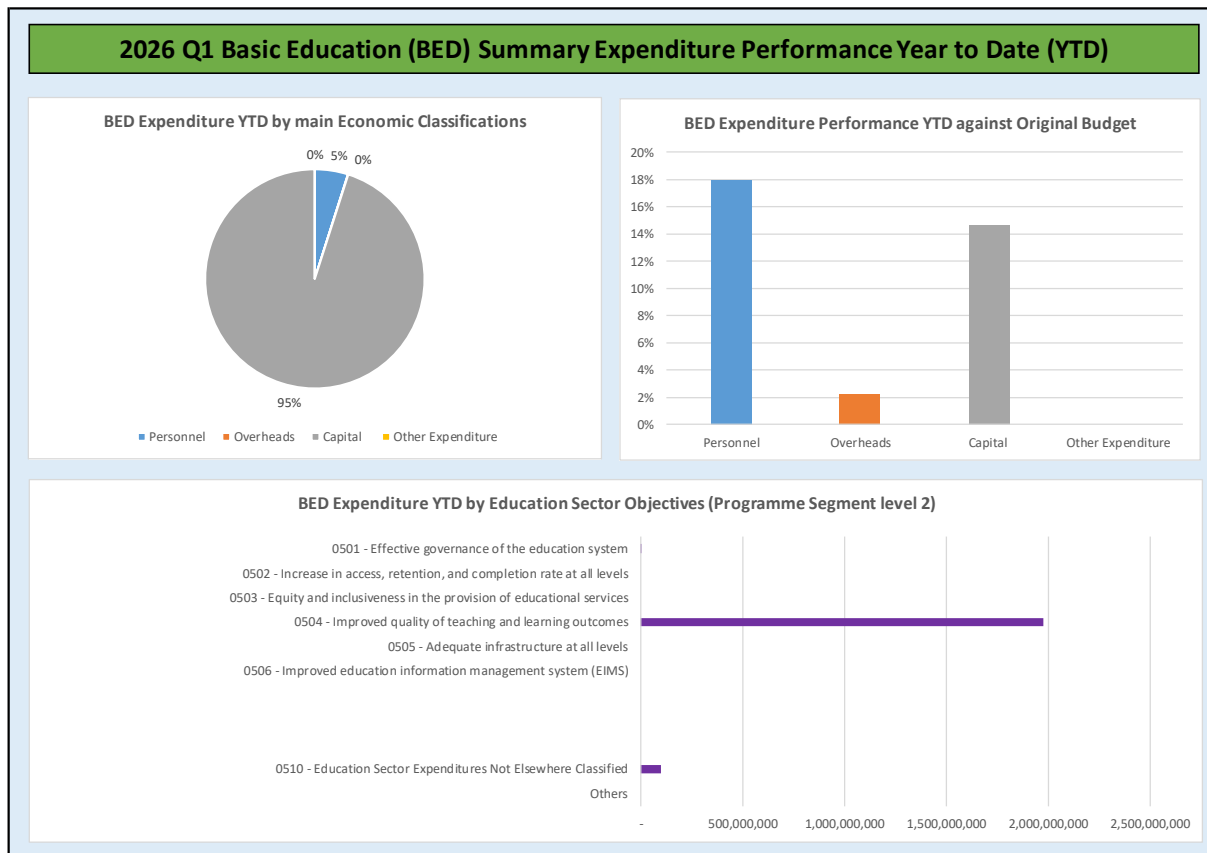
Basic Education expenditure in Q1 2026 stood at **₦2.08 billion** against an approved annual budget of **₦14.14 billion**, representing **14.7%** overall performance. This reflects a relatively strong start to the year, largely driven by early capital project implementation.

Recurrent expenditure performance was moderate. Personnel costs amounted to **₦101.56 million (18.0%)**, reflecting stable salary payments and related obligations. Other recurrent costs recorded **₦0.98 million (2.2%)**, indicating a cautious approach to overhead spending in the early part of the fiscal year, with limited activity across administrative and operational cost items.

Capital expenditure was the major driver of overall performance, with **₦1.97 billion** recorded (**14.6%** of the capital budget). Other capital components, including fixed asset purchases, rehabilitation works, and non-tangible assets, are yet to record significant activity, reflecting ongoing procurement and project preparation processes.

Overall, the Q1 performance indicates a positive commencement of capital project execution within the education sector, particularly in school infrastructure development. Implementation is expected to broaden in subsequent quarters as additional capital components come on stream and recurrent activities, including training and instructional support, are further activated.

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



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	14,138,450,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,061,719,958.31
050000000000	Social Sector	14,138,450,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,061,719,958.31
051700000000	Ministry of Primary and Secondary Education	14,138,450,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,061,719,958.31
051700100100	Ministry of Primary and Secondary Education	11,312,150,000.00	1,975,100,000.00	1,975,100,000.00	17.5%	9,337,050,000.00
051700300100	Ebonyi State Universal Basic Education Board	2,801,170,000.00	101,555,041.69	101,555,041.69	3.6%	2,699,614,958.31
051700900100	Examinations Development Centre	4,380,000.00	-	-	0.0%	4,380,000.00
051701000100	Agency for Mass Literacy	20,750,000.00	75,000.00	75,000.00	0.4%	20,675,000.00

Table 26: Basic Education Expenditure by Functional Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	14,138,450,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,061,719,958.31
709	EDUCATION	14,138,450,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,061,719,958.31
7091	PRE-PRIMARY AND PRIMARY EDUCATION	14,129,070,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,052,339,958.31
70912	PRIMARY EDUCATION	14,129,070,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,052,339,958.31
7092	SECONDARY EDUCATION	9,380,000.00	-	-	0.0%	9,380,000.00
70921	LOWER SECONDARY EDUCATION	9,380,000.00	-	-	0.0%	9,380,000.00

Table 27: Basic Education Expenditure by Programme Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	14,138,450,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,061,719,958.31
05	Education	14,138,450,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,061,719,958.31
0501	Effective governance of the education system	2,197,100,000.00	975,000.00	975,000.00	0.0%	2,196,125,000.00
0502	Increase in access, retention, and completion rate at all levels	31,000,000.00	-	-	0.0%	31,000,000.00
0503	Equity and inclusiveness in the provision of educational services	12,000,000.00	-	-	0.0%	12,000,000.00
0504	Improved quality of teaching and learning outcomes	6,448,750,000.00	1,974,200,000.00	1,974,200,000.00	30.6%	4,474,550,000.00
0505	Adequate infrastructure at all levels	4,572,500,000.00	-	-	0.0%	4,572,500,000.00
0506	Improved education information management system (EIMS)	307,100,000.00	-	-	0.0%	307,100,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	570,000,000.00	101,555,041.69	101,555,041.69	17.8%	468,444,958.31

Table 28: Basic Education Expenditure by Economic Classification

Ebonyi State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	14,138,450,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,061,719,958.31
2	EXPENDITURES	14,138,450,000.00	2,076,730,041.69	2,076,730,041.69	14.7%	12,061,719,958.31
21	PERSONNEL COST	565,000,000.00	101,555,041.69	101,555,041.69	18.0%	463,444,958.31
2101	SALARY	535,000,000.00	97,128,978.24	97,128,978.24	18.2%	437,871,021.76
210101	SALARIES AND WAGES	535,000,000.00	97,128,978.24	97,128,978.24	18.2%	437,871,021.76
21010101	SALARY	500,000,000.00	88,521,263.94	88,521,263.94	17.7%	411,478,736.06
21010104	POLITICAL OFFICE HOLDERS' SALARIES	35,000,000.00	8,607,714.30	8,607,714.30	24.6%	26,392,285.70
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,000,000.00	4,426,063.45	4,426,063.45	14.8%	25,573,936.55
210201	ALLOWANCES	30,000,000.00	4,426,063.45	4,426,063.45	14.8%	25,573,936.55
21020103	LEAVE/OTHER ALLOWANCES	30,000,000.00	4,426,063.45	4,426,063.45	14.8%	25,573,936.55
22	OTHER RECURRENT COSTS	43,380,000.00	975,000.00	975,000.00	2.2%	42,405,000.00
2202	OVERHEAD COST	43,380,000.00	975,000.00	975,000.00	2.2%	42,405,000.00
220201	TRAVEL & TRANSPORT - GENERAL	16,550,000.00	465,000.00	465,000.00	2.8%	16,085,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,550,000.00	465,000.00	465,000.00	2.8%	16,085,000.00
220202	UTILITIES - GENERAL	2,700,000.00	-	-	0.0%	2,700,000.00
22020201	ELECTRICITY CHARGES	2,600,000.00	-	-	0.0%	2,600,000.00
22020203	INTERNET ACCESS CHARGES	100,000.00	-	-	0.0%	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,310,000.00	90,000.00	90,000.00	1.2%	7,220,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,010,000.00	90,000.00	90,000.00	3.0%	2,920,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	-	-	0.0%	2,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	400,000.00	-	-	0.0%	400,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,400,000.00	-	-	0.0%	1,400,000.00
220204	MAINTENANCE SERVICES - GENERAL	5,740,000.00	90,000.00	90,000.00	1.6%	5,650,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,600,000.00	-	-	0.0%	3,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	600,000.00	5,000.00	5,000.00	0.8%	595,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	700,000.00	-	-	0.0%	700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000.00	85,000.00	85,000.00	21.3%	315,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	440,000.00	-	-	0.0%	440,000.00
220205	TRAINING - GENERAL	2,600,000.00	-	-	0.0%	2,600,000.00
22020501	LOCAL TRAINING	1,600,000.00	-	-	0.0%	1,600,000.00
22020503	LOCAL SEMINARS AND CONFERENCES	1,000,000.00	-	-	0.0%	1,000,000.00
220206	OTHER SERVICES - GENERAL	300,000.00	-	-	0.0%	300,000.00
22020601	SECURITY SERVICES	200,000.00	-	-	0.0%	200,000.00
22020605	CLEANING & FUMIGATION SERVICES	100,000.00	-	-	0.0%	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,970,000.00	230,000.00	230,000.00	4.6%	4,740,000.00
22020801	MOTOR VEHICLE FUEL COST	4,300,000.00	230,000.00	230,000.00	5.3%	4,070,000.00
22020803	PLANT / GENERATOR FUEL COST	670,000.00	-	-	0.0%	670,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,210,000.00	100,000.00	100,000.00	3.1%	3,110,000.00
22021001	REFRESHMENT & MEALS	200,000.00	-	-	0.0%	200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	620,000.00	-	-	0.0%	620,000.00
22021006	POSTAGES & COURIER SERVICES	110,000.00	-	-	0.0%	110,000.00
22021007	WELFARE PACKAGES	1,200,000.00	100,000.00	100,000.00	8.3%	1,100,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,080,000.00	-	-	0.0%	1,080,000.00
23	CAPITAL EXPENDITURE	13,530,070,000.00	1,974,200,000.00	1,974,200,000.00	14.6%	11,555,870,000.00
2301	FIXED ASSETS PURCHASED	2,013,870,000.00	-	-	0.0%	2,013,870,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,013,870,000.00	-	-	0.0%	2,013,870,000.00
23010106	PURCHASE OF VANS	250,000,000.00	-	-	0.0%	250,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	250,000,000.00	-	-	0.0%	250,000,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23010113	PURCHASE OF COMPUTERS	2,470,000.00	-	-	0.0%	2,470,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	2,500,000.00	-	-	0.0%	2,500,000.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	2,000,000.00	-	-	0.0%	2,000,000.00
23010116	PURCHASE OF TYPEWRITERS	3,000,000.00	-	-	0.0%	3,000,000.00
23010118	PURCHASE OF SCANNERS	1,000,000.00	-	-	0.0%	1,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	1,000,000.00	-	-	0.0%	1,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	709,650,000.00	-	-	0.0%	709,650,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	750,000,000.00	-	-	0.0%	750,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	20,000,000.00	-	-	0.0%	20,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	22,250,000.00	-	-	0.0%	22,250,000.00
2302	CONSTRUCTION / PROVISION	9,750,000,000.00	1,974,200,000.00	1,974,200,000.00	20.2%	7,775,800,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	9,750,000,000.00	1,974,200,000.00	1,974,200,000.00	20.2%	7,775,800,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,700,000,000.00	-	-	0.0%	3,700,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	50,000,000.00	-	-	0.0%	50,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	2,000,000,000.00	1,974,200,000.00	1,974,200,000.00	98.7%	25,800,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
2303	REHABILITATION / REPAIRS	1,100,000,000.00	-	-	0.0%	1,100,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,100,000,000.00	-	-	0.0%	1,100,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	750,000,000.00	-	-	0.0%	750,000,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	300,000,000.00	-	-	0.0%	300,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	-	-	0.0%	50,000,000.00
2305	OTHER CAPITAL PROJECTS	666,200,000.00	-	-	0.0%	666,200,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	666,200,000.00	-	-	0.0%	666,200,000.00
23050101	RESEARCH AND DEVELOPMENT	375,000,000.00	-	-	0.0%	375,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	281,200,000.00	-	-	0.0%	281,200,000.00
23050103	MONITORING AND EVALUATION	10,000,000.00	-	-	0.0%	10,000,000.00

4.C Basic Education Capital Expenditure by Project

Table 29: Basic Education Capital Expenditure by Project

Ebonyi State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051700100100 - Ministry of Primary and Secondary	Perimeter fencing of 30Nos Primary and Secondary Schools across the State (10 per zone)	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
051700100100 - Ministry of Primary and Secondary	Procurement of 5000 school census booklet for conduct of school census exercise for	30,000,000.00	-	-	0.0%	30,000,000.00	
051700100100 - Ministry of Primary and Secondary	Establishment/computer equipment of 30No. 500-seat capacity CBT Centres (10 per zone)	3,000,000,000.00	-	-	0.0%	3,000,000,000.00	
051700100100 - Ministry of Primary and Secondary	Purchase of essential teaching/learning materials (Diaries, Attendance registers etc. for	100,000,000.00	-	-	0.0%	100,000,000.00	
051700100100 - Ministry of Primary and Secondary	Equipping of Early Child Care Dev. Edu Centres with Age appropriate seats and tables In	180,000,000.00	-	-	0.0%	180,000,000.00	
051700100100 - Ministry of Primary and Secondary	Administrative and Internet Subscriptions for MOE E-learning platforms	50,000,000.00	-	-	0.0%	50,000,000.00	
051700100100 - Ministry of Primary and Secondary	Development and hosting of mobile website for enhancement of E-learning and Visual	10,000,000.00	-	-	0.0%	10,000,000.00	
051700100100 - Ministry of Primary and Secondary	Rehabilitation of 60 NO.Public Dilapidated School Buildings 20 per Zone (CCD)	750,000,000.00	-	-	0.0%	750,000,000.00	
051700100100 - Ministry of Primary and Secondary	Provision/building of teachers quarters in 50 schools (16 for each zone)	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
051700100100 - Ministry of Primary and Secondary	Establishment of E-learning/CBT Control Room in MOE Headquarter	50,000,000.00	-	-	0.0%	50,000,000.00	
051700100100 - Ministry of Primary and Secondary	Provision Of 60 Pieces Of Tape Recorders for special Schools	4,200,000.00	-	-	0.0%	4,200,000.00	
051700100100 - Ministry of Primary and Secondary	Provision Of 10 Pieces Of Typewriting Machines for special Schools	3,000,000.00	-	-	0.0%	3,000,000.00	
051700100100 - Ministry of Primary and Secondary	Provision Of 2Nos. Photocopying Machines for Special Schools	2,000,000.00	-	-	0.0%	2,000,000.00	
051700100100 - Ministry of Primary and Secondary	Provision Of 5Nos. Printers for Special Schools, Admin. Education services, Basic Education	2,500,000.00	-	-	0.0%	2,500,000.00	
051700100100 - Ministry of Primary and Secondary	Provision of 4Nos. Scanners for 2no. Special Schools and Admin of the Ministry	1,000,000.00	-	-	0.0%	1,000,000.00	
051700100100 - Ministry of Primary and Secondary	NUT.1.EE. Procurement of equipment for Youths And Women In Agriculture	20,000,000.00	-	-	0.0%	20,000,000.00	
051700100100 - Ministry of Primary and Secondary	Procurement of 4 No. Braille Embossers (for translating Soft Copy or Print into Braille) for	40,000,000.00	-	-	0.0%	40,000,000.00	
051700100100 - Ministry of Primary and Secondary	Procurement Of Textbooks And Reference Materials for distribution to School Libraries	15,000,000.00	-	-	0.0%	15,000,000.00	
051700100100 - Ministry of Primary and Secondary	Completion of 41 No. 22-Classroom blocks(3per LGA)	2,000,000,000.00	1,974,200,000.00	1,974,200,000.00	98.7%	25,800,000.00	
051700100100 - Ministry of Primary and Secondary	Monitoring and Evaluation of Education Policies ,Programmes,Projects, And Quality	10,000,000.00	-	-	0.0%	10,000,000.00	
051700100100 - Ministry of Primary and Secondary	Establishment of CBT Digital Educational Website for SSS 3 students	30,000,000.00	-	-	0.0%	30,000,000.00	
051700100100 - Ministry of Primary and Secondary	Setting up of E-Learning Classes to connect 3 Secondary Schools (1 per zone) to E-	140,000,000.00	-	-	0.0%	140,000,000.00	
051700100100 - Ministry of Primary and Secondary	Purchase and distribution of Science, Technical and Arts laboratory equipment to	300,450,000.00	-	-	0.0%	300,450,000.00	
051700100100 - Ministry of Primary and Secondary	Purchase of 3No. Toyota Buses for monitoring and supervision	250,000,000.00	-	-	0.0%	250,000,000.00	
051700100100 - Ministry of Primary and Secondary	Reactivation of some School Libraries in the 3 Sen Zones.(CCD)	300,000,000.00	-	-	0.0%	300,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Renovation of SUBEB Headquarters	50,000,000.00	-	-	0.0%	50,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Procurement of wireless Public Address System	300,000.00	-	-	0.0%	300,000.00	
051700300100 - Ebonyi State Universal Basic Education	Development of Local Area Network for UBEB ICT Centre, at the UBEB HQTRS	1,200,000.00	-	-	0.0%	1,200,000.00	
051700300100 - Ebonyi State Universal Basic Education	Procurement of 3no. UPS for office of the Chairman and PRS	600,000.00	-	-	0.0%	600,000.00	
051700300100 - Ebonyi State Universal Basic Education	Procurement of Library Books for Primary and JSS for distribution to basic schools in the	50,000,000.00	-	-	0.0%	50,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Establishment of 300 Education Officers/Management Units for the zone in the State	45,000,000.00	-	-	0.0%	45,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Procurement of 100No. Executive Tables with 200 of chairs for distribution to zones across	60,000,000.00	-	-	0.0%	60,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Procurement of 1 Steel Cabinet for use in the Accounts Department	200,000.00	-	-	0.0%	200,000.00	
051700300100 - Ebonyi State Universal Basic Education	Procurement of 1000watts 3 Stabilizers for use in the offices of the Admn, PRS and	600,000.00	-	-	0.0%	600,000.00	
051700300100 - Ebonyi State Universal Basic Education	Provision of ICT Equipment with accessories and speech enhancers for special schools	15,000,000.00	-	-	0.0%	15,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Provision of Braille Slates for special Basic schools at Opefia in Izzi LGA and Okposi in	1,800,000.00	-	-	0.0%	1,800,000.00	
051700300100 - Ebonyi State Universal Basic Education	Provision of Hearing aids for the Basic School of the deaf at MacGregor, Afikpo in	3,000,000.00	-	-	0.0%	3,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Production and distribution of Syllabus for Junior Secondary Schools in the State	5,000,000.00	-	-	0.0%	5,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Provision of Collapsible Guides care for the visually impaired in the special Basic schools in	3,000,000.00	-	-	0.0%	3,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Production and distribution 250,000 copies of Early Grade Reading (EGR) P1 -P3 Pupils	75,000,000.00	-	-	0.0%	75,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Production and distribution of Early Grade Reading (EGR) P1 - P3 Teachers Guide in English	14,000,000.00	-	-	0.0%	14,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Purchase of 4,000 Early Grade Readers (EGR) Teaching Guide	120,000,000.00	-	-	0.0%	120,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Empowerment of 5,000 School Support Officers (SSOs)	5,000,000.00	-	-	0.0%	5,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Coaching and Mentoring of Schools by Consultants 2025/2027	20,000,000.00	-	-	0.0%	20,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Construction of Staff Canteen in EBS-UBEB Headquarters	50,000,000.00	-	-	0.0%	50,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Purchase of 10KVA Ino. Power generating set	1,000,000.00	-	-	0.0%	1,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Purchase of 1No Refrigerator for the Admin Office.	1,000,000.00	-	-	0.0%	1,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Procurement of 200,000 Copies of Literacy (English) Textbooks for distribution to Basic	700,000,000.00	-	-	0.0%	700,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Procurement of 200,000 Copies of Numeracy (Mathematics) Textbooks for distribution to	700,000,000.00	-	-	0.0%	700,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Development of 3,000 structured pedagogy package (SPP) for Basic Schools across the	300,000,000.00	-	-	0.0%	300,000,000.00	
051700300100 - Ebonyi State Universal Basic Education	Procurement of 10 Digital device (Tablets) for the 10 Department	2,470,000.00	-	-	0.0%	2,470,000.00	
051701000100 - Agency for Mass Literacy	Purchase of 5000 smallradio sets for literacy -by- radio Programme	2,000,000.00	-	-	0.0%	2,000,000.00	
051701000100 - Agency for Mass Literacy	Purchase of office & school Furniture and Fittings, viz: 50sets of reading Desks & seats,	10,000,000.00	-	-	0.0%	10,000,000.00	
051701000100 - Agency for Mass Literacy	Purchase of teaching / Learning Aids/Equipment, viz: 20Nos. White Boards; sundry Text	5,000,000.00	-	-	0.0%	5,000,000.00	
051701000100 - Agency for Mass Literacy	Purchase of 5Nos. Ceiling Fans	750,000.00	-	-	0.0%	750,000.00	