

| | |
|--------------------------------------|-----------------------------|
| State | Akwa Ibom |
| LGC | 503115 - INI |
| Budget being prepared for | 2025 |
| Budget Status | Original Budget |
| Current Year Performance | Performance January to June |
| Code for receipt of State IGR | 12021304 |

| Column | Time Period | Item | Item to Tag (as appropriate) |
|---------------|-------------|-----------------------------|------------------------------|
| Data Column 1 | 2023 | Full Year Actuals | |
| Data Column 2 | 2024 | Approved Budget | |
| Data Column 3 | 2024 | Performance January to June | |
| Data Column 4 | | | |
| Data Column 5 | | | |
| Data Column 6 | 2025 | Approved Budget | |
| Data Column 7 | | | |
| Data Column 8 | | | |

Note this should be the budget for 2024. If not, the columns for Current Year Performance in worksheets 1-5 will need adjusting.
Note this should be the current year performance. If not, the columns for Current Year Performance in worksheets 1-5 will need adjusting.

Note this should be the budget for the 2025 Budget
If the LG is preparing a Revised Budget, put adjustments in this column
If the LG is preparing a Revised Budget, this column will automatically calculate the revised budget using the Original Budget and Adjustments

Instructions (see Instructions Manual for more detailed guidance)

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

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

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

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

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

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

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

Opening Balance in A.1 Budget Overview

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

Use X-Checks to check of coding and arithmetic issues

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

Password: LGC

| Summary | | | | | | | |
|-------------------|------------------------|----------------------|--------------------------|--|--|----------------------|--|
| Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January | | | 2025 Approved Budget | |
| Recurrent Revenue | | | | | | | |
| Personnel | | | | | | | |
| Overheads | | | | | | | |
| Capital | | | | | | | |
| Capital Receipts | | | | | | | |
| Total Expenditure | | | | | | | |
| Total Revenue | | | | | | | |

| Admin A.2 | |
|-------------------|----------------------|
| Item | 2025 Original Budget |
| Recurrent Revenue | |
| Personnel | |
| Overheads | |
| Capital | |
| Capital Receipts | |
| Total Expenditure | |
| Total Revenue | |

| Admin | | | | | | | |
|-------------------|------------------------|----------------------|--------------------------|--|--|----------------------|--|
| Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January | | | 2025 Approved Budget | |
| Recurrent Revenue | | | | | | | |
| Personnel | | | | | | | |
| Overheads | | | | | | | |
| Capital | | | | | | | |
| Capital Receipts | | | | | | | |
| Total Expenditure | | | | | | | |
| Total Revenue | | | | | | | |

| Economic | | | | | | | |
|-------------------|------------------------|----------------------|--------------------------|--|--|----------------------|--|
| Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January | | | 2025 Approved Budget | |
| Recurrent Revenue | | | | | | | |
| Personnel | | | | | | | |
| Overheads | | | | | | | |
| Capital | | | | | | | |
| Capital Receipts | | | | | | | |
| Total Expenditure | | | | | | | |
| Total Revenue | | | | | | | |

| Fund | |
|-------------------|----------------------|
| Item | 2025 Original Budget |
| Recurrent Revenue | |
| Personnel | |
| Overheads | |
| Capital | |
| Capital Receipts | |
| Total Expenditure | |
| Total Revenue | |

| Function | | | | | | | |
|-------------------|------------------------|----------------------|--------------------------|--|--|----------------------|--|
| Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January | | | 2025 Approved Budget | |
| Recurrent Revenue | | | | | | | |
| Personnel | | | | | | | |
| Overheads | | | | | | | |
| Capital | | | | | | | |
| Capital Receipts | | | | | | | |

| | | | | | | | |
|-------------------|--|--|--|--|--|--|--|
| Total Expenditure | | | | | | | |
| Total Revenue | | | | | | | |

| Location | | | | | | | |
|-------------------|------------------------|----------------------|--------------------------|--|--|----------------------|--|
| Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January | | | 2025 Approved Budget | |
| Recurrent Revenue | | | | | | | |
| Personnel | | | | | | | |
| Overheads | | | | | | | |
| Capital | | | | | | | |
| Capital Receipts | | | | | | | |
| Total Expenditure | | | | | | | |
| Total Revenue | | | | | | | |

| Capital Receipts | | | | | | | |
|-------------------|------------------------|----------------------|--------------------------|--|--|----------------------|--|
| Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January | | | 2025 Approved Budget | |
| Recurrent Revenue | | | | | | | |
| Personnel | | | | | | | |
| Overheads | | | | | | | |
| Capital | | | | | | | |
| Capital Receipts | | | | | | | |
| Total Expenditure | | | | | | | |
| Total Revenue | | | | | | | |

| Capital Projects | | | | | | | |
|-------------------|------------------------|----------------------|--------------------------|--|--|----------------------|--|
| Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January | | | 2025 Approved Budget | |
| Recurrent Revenue | | | | | | | |
| Personnel | | | | | | | |
| Overheads | | | | | | | |
| Capital | | | | | | | |
| Capital Receipts | | | | | | | |
| Total Expenditure | | | | | | | |
| Total Revenue | | | | | | | |

Akwa Ibom State - INI Local Government: 2025 Budget Overview (Original Budget)

| Revenue by Economic | 2025 Budget |
|--------------------------|-------------------------|
| Opening Balance | 1,000,000.00 |
| Statutory Allocation | 4,530,000,000.00 |
| VAT | 1,560,000,000.00 |
| Other FAAC | 78,000,000.00 |
| LG IGR | 22,000,000.00 |
| Share of State IGR | 210,000,000.00 |
| Other (Capital Receipts) | 100,000,000.00 |
| Total Revenue | 6,501,000,000.00 |

| Expenditure by Economic | 2025 Budget |
|---------------------------------|-------------------------|
| Personnel | 1,920,373,600.00 |
| Grants / Contributions to State | - |
| Other Recurrent | 664,910,000.00 |
| Capital | 3,915,716,400.00 |
| Total Expenditure | 6,501,000,000.00 |

| Expenditure by Sector | 2025 Budget |
|--------------------------|-------------------------|
| Education | 793,074,000.00 |
| Health | 336,351,600.00 |
| Other Social | 138,790,000.00 |
| Agriculture | 421,166,400.00 |
| Other Economic | 3,617,112,000.00 |
| Administration | 1,194,506,000.00 |
| Law and Justice | - |
| Total Expenditure | 6,501,000,000.00 |

| Expenditure by Capital Project (10 Largest Projects) | Capital Expenditure |
|--|-------------------------|
| CONSTRUCTION/TARRING OF COUNCIL MAIN ROAD | 300,000,000.00 |
| RETICULATION OF WATER SUPPLY IN IKPE IKOT NKON | 300,000,000.00 |
| CONSTRUCTION OF MINI STADIUM | 200,000,000.00 |
| PURCHASE OF FARM IMPLEMENTS FOR COMMERCIAL FARMING | 200,000,000.00 |
| CONSTRUCTION OF LEGISLATIVE BUILDING (STOREY BUILDING) | 200,000,000.00 |
| CONSTRUCTION OF A 1 STOREY ADMINISTRATIVE BLOCK WITHIN THE SECRETARIAT | 200,000,000.00 |
| Construction of a Standard ICT centre in Odoro Ikpe | 150,000,000.00 |
| PURCHASE OF 1 NOS JEEP FOR CHAIRMAN | 120,000,000.00 |
| PURCHASE OF 4 NOS TOYOTA CAMERY FOR PRINCIPAL OFFICERS OF THE COUNCIL | 100,000,000.00 |
| PROVISION OF SOLAR LIGHT FROM ODORO IKPE TO COUNCIL SECRETARIAT | 100,000,000.00 |
| <i>Other Capital Projects</i> | 2,045,716,400.00 |
| Total | 3,915,716,400.00 |

| Expenditure by Ward | 2025 Budget - Total Expenditure | |
|---------------------|---------------------------------|-------------------------|
| | Total Expenditure | Capital Expenditure |
| IKPE I | 2,029,400,000.00 | 2,029,400,000.00 |
| IKPE II | 140,000,000.00 | 140,000,000.00 |
| IKPE III | 90,000,000.00 | 90,000,000.00 |
| ITU MBONUSO | 100,000,000.00 | 100,000,000.00 |
| NKARI | 80,000,000.00 | 80,000,000.00 |
| IWERRE | 80,000,000.00 | 80,000,000.00 |
| IKONO NORTH I | 110,000,000.00 | 110,000,000.00 |
| IKONO NORTH II | 170,000,000.00 | 170,000,000.00 |
| IKONO NORTH III | 80,000,000.00 | 80,000,000.00 |
| ODORO UKWOK | 80,000,000.00 | 80,000,000.00 |
| USUK UKWOK | 50,000,000.00 | 50,000,000.00 |
| LG Wide | 3,491,600,000.00 | 906,316,400.00 |
| Outside LG | - | - |
| Outside State | - | - |
| Total | 6,501,000,000.00 | 6,501,000,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Summary

| Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|--|-------------------------|-------------------------|----------------------------------|-------------------------|
| Opening Balance | | 1,000,000.00 | | 1,000,000.00 |
| Recurrent Revenue | 1,046,048,780.87 | 5,383,000,000.00 | 530,623,568.21 | 6,400,000,000.00 |
| 11 - GOVERNMENT SHARE OF FAAC | 1,040,442,855.87 | 5,206,000,000.00 | 526,671,968.21 | 6,168,000,000.00 |
| 12 - INDEPENDENT REVENUE | 5,605,925.00 | 177,000,000.00 | 3,951,600.00 | 232,000,000.00 |
| Recurrent Expenditure | 831,761,816.09 | 2,325,000,000.00 | 342,531,998.12 | 2,585,283,600.00 |
| 21 - PERSONNEL COST | 681,929,316.09 | 1,965,000,000.00 | 236,757,298.12 | 1,920,373,600.00 |
| 22 - OTHER RECURRENT COSTS | 149,832,500.00 | 360,000,000.00 | 105,774,700.00 | 664,910,000.00 |
| Transfer to Capital Account | 214,286,964.78 | 3,059,000,000.00 | 188,091,570.09 | 3,815,716,400.00 |
| Capital Receipts | - | 30,000,000.00 | - | 100,000,000.00 |
| 13 - AID AND GRANTS | - | 20,000,000.00 | - | 100,000,000.00 |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | - | 10,000,000.00 | - | - |
| 23 - CAPITAL EXPENDITURE | - | 3,089,000,000.00 | 129,625,600.00 | 3,915,716,400.00 |
| Total Revenue (including OB) | 1,046,048,780.87 | 5,414,000,000.00 | 530,623,568.21 | 6,501,000,000.00 |
| Total Expenditure | 831,761,816.09 | 5,414,000,000.00 | 472,157,598.12 | 6,501,000,000.00 |
| Closing Balance | 214,286,964.78 | - | 58,465,970.09 | - |

503115 - INI Local Government, Akwa Ibom State - 2025 Original Budget : Expenditure by MDA

| Code | Administrative Unit | Personnel Expenditure | Overhead Expenditure | Total Recurrent Expenditure | Capital Expenditure | Total Expenditure |
|---------------------|--|-------------------------|-----------------------|-----------------------------|-------------------------|-------------------------|
| | Total Expenditure | 1,920,373,600.00 | 664,910,000.00 | 2,585,283,600.00 | 3,915,716,400.00 | 6,501,000,000.00 |
| 010000000000 | ADMINISTRATION SECTOR | 308,626,000.00 | 471,080,000.00 | 779,706,000.00 | 414,800,000.00 | 1,194,506,000.00 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 114,850,000.00 | 370,600,000.00 | 485,450,000.00 | - | 485,450,000.00 |
| 011100100100 | Chairman | 66,700,000.00 | 304,700,000.00 | 371,400,000.00 | - | 371,400,000.00 |
| 011100100200 | Vice-Chairman | 3,400,000.00 | 24,000,000.00 | 27,400,000.00 | - | 27,400,000.00 |
| 011118300100 | INTERNAL AUDIT | 3,250,000.00 | 7,700,000.00 | 10,950,000.00 | - | 10,950,000.00 |
| 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | 41,500,000.00 | 34,200,000.00 | 75,700,000.00 | - | 75,700,000.00 |
| 011200000000 | LOCAL GOVT COUNCIL | 37,740,000.00 | 68,680,000.00 | 106,420,000.00 | - | 106,420,000.00 |
| 011200100100 | THE COUNCIL | 26,900,000.00 | 33,000,000.00 | 59,900,000.00 | - | 59,900,000.00 |
| 011200500100 | ASSISTANTS/AIDES/ADVISERS | 2,600,000.00 | 4,500,000.00 | 7,100,000.00 | - | 7,100,000.00 |
| 011200700100 | COUNCIL COMMITTEES | - | 9,300,000.00 | 9,300,000.00 | - | 9,300,000.00 |
| 011202100100 | OFFICE OF THE LEADER | 3,250,000.00 | 10,100,000.00 | 13,350,000.00 | - | 13,350,000.00 |
| 011202100200 | OFFICE OF THE DEPUTY LEADER | 3,110,000.00 | 7,700,000.00 | 10,810,000.00 | - | 10,810,000.00 |
| 011202200100 | CLERK TO THE HOUSE | 1,880,000.00 | 4,080,000.00 | 5,960,000.00 | - | 5,960,000.00 |
| 012500000000 | OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE | 8,200,000.00 | 9,900,000.00 | 18,100,000.00 | - | 18,100,000.00 |
| 012500100100 | OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE | 8,200,000.00 | 9,900,000.00 | 18,100,000.00 | - | 18,100,000.00 |
| 016200000000 | ADMINISTRATION & GENERAL SERVICES | 144,636,000.00 | 12,900,000.00 | 157,536,000.00 | 414,800,000.00 | 572,336,000.00 |
| 016200100100 | ADMINISTRATION & GENERAL SERVICES | 144,636,000.00 | 12,900,000.00 | 157,536,000.00 | 414,800,000.00 | 572,336,000.00 |
| 016100000000 | SECRETARY TO THE LOCAL GOVERNMENT | 3,200,000.00 | 9,000,000.00 | 12,200,000.00 | - | 12,200,000.00 |
| 016100100100 | SECRETARY TO THE LOCAL GOVERNMENT | 3,200,000.00 | 9,000,000.00 | 12,200,000.00 | - | 12,200,000.00 |
| 020000000000 | ECONOMIC SECTOR | 601,762,000.00 | 120,600,000.00 | 722,362,000.00 | 3,315,916,400.00 | 4,038,278,400.00 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 38,066,400.00 | 3,100,000.00 | 41,166,400.00 | 380,000,000.00 | 421,166,400.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 38,066,400.00 | 3,100,000.00 | 41,166,400.00 | 380,000,000.00 | 421,166,400.00 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLIES | 476,452,000.00 | 9,700,000.00 | 486,152,000.00 | 8,500,000.00 | 494,652,000.00 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLIES | 476,452,000.00 | 9,700,000.00 | 486,152,000.00 | 8,500,000.00 | 494,652,000.00 |
| 023400000000 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | 60,282,000.00 | 7,900,000.00 | 68,182,000.00 | 2,864,400,000.00 | 2,932,582,000.00 |
| 023400100100 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | 60,282,000.00 | 7,900,000.00 | 68,182,000.00 | 2,864,400,000.00 | 2,932,582,000.00 |
| 023800000000 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | 24,561,600.00 | 95,500,000.00 | 120,061,600.00 | 63,016,400.00 | 183,078,000.00 |
| 023800100100 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | 24,561,600.00 | 95,500,000.00 | 120,061,600.00 | 63,016,400.00 | 183,078,000.00 |
| 025200000000 | WATER, SANITATION & HYGIENE (WASH) | 2,400,000.00 | 4,400,000.00 | 6,800,000.00 | - | 6,800,000.00 |
| 025200100100 | WATER, SANITATION & HYGIENE (WASH) | 2,400,000.00 | 4,400,000.00 | 6,800,000.00 | - | 6,800,000.00 |
| 050000000000 | SOCIAL SECTOR | 1,009,985,600.00 | 73,230,000.00 | 1,083,215,600.00 | 185,000,000.00 | 1,268,215,600.00 |
| 051400000000 | WOMEN DEVELOPMENT OFFICE | 2,290,000.00 | 15,200,000.00 | 17,490,000.00 | 60,000,000.00 | 77,490,000.00 |
| 051400100100 | WOMEN DEVELOPMENT OFFICE | 2,290,000.00 | 15,200,000.00 | 17,490,000.00 | 60,000,000.00 | 77,490,000.00 |
| 051700000000 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION | 769,544,000.00 | 23,530,000.00 | 793,074,000.00 | - | 793,074,000.00 |
| 051700100100 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION | 119,544,000.00 | 9,430,000.00 | 128,974,000.00 | - | 128,974,000.00 |
| 051702600100 | PRIMARY SCHOOL TEACHERS | 650,000,000.00 | 14,100,000.00 | 664,100,000.00 | - | 664,100,000.00 |
| 052100000000 | DEPARTMENT OF PRIMARY HEALTH CARE (PHC) | 188,151,600.00 | 23,200,000.00 | 211,351,600.00 | 125,000,000.00 | 336,351,600.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE (PHC) | 182,151,600.00 | 18,500,000.00 | 200,651,600.00 | 125,000,000.00 | 325,651,600.00 |
| 052100100200 | ENVIRONMENTAL HEALTH UNIT | 6,000,000.00 | 4,700,000.00 | 10,700,000.00 | - | 10,700,000.00 |
| 055100000000 | TRADITIONAL RULERS' COUNCIL | 50,000,000.00 | 11,300,000.00 | 61,300,000.00 | - | 61,300,000.00 |
| 055100100100 | TRADITIONAL RULERS' COUNCIL | 50,000,000.00 | 11,300,000.00 | 61,300,000.00 | - | 61,300,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Total Revenue by Administrative Unit

| Code | Administrative Unit | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|--------------|--|--------------------------------|--------------------------------|-------------------------------------|--------------------------------|
| | <i>Total Revenue</i> | <u>1,046,048,780.87</u> | <u>5,413,000,000.00</u> | <u>530,623,568.21</u> | <u>6,500,000,000.00</u> |
| 020000000000 | ECONOMIC SECTOR | 1,046,048,780.87 | 5,413,000,000.00 | 530,623,568.21 | 6,500,000,000.00 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLIES | 1,046,048,780.87 | 5,413,000,000.00 | 530,623,568.21 | 6,500,000,000.00 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLIES | 1,046,048,780.87 | 5,413,000,000.00 | 530,623,568.21 | 6,500,000,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Total Revenue by Economic Classification

| Code | Economic | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------|--|-------------------------|-------------------------|----------------------------------|-------------------------|
| 1 | REVENUE | 1,046,048,780.87 | 5,413,000,000.00 | 530,623,568.21 | 6,500,000,000.00 |
| 11 | GOVERNMENT SHARE OF FAAC | 1,040,442,855.87 | 5,206,000,000.00 | 526,671,968.21 | 6,168,000,000.00 |
| 1101 | GOVERNMENT SHARE OF FAAC | 1,040,442,855.87 | 5,206,000,000.00 | 526,671,968.21 | 6,168,000,000.00 |
| 110101 | LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES | 1,040,442,855.87 | 3,951,000,000.00 | 526,671,968.21 | 4,530,000,000.00 |
| 11010101 | STATUTORY ALLOCATION | 1,040,442,855.87 | 3,951,000,000.00 | 526,671,968.21 | 4,530,000,000.00 |
| 110102 | LOCAL GOVERNMENT SHARE OF VAT | - | 1,195,000,000.00 | - | 1,560,000,000.00 |
| 11010201 | SHARE OF VAT | - | 1,195,000,000.00 | - | 1,560,000,000.00 |
| 110103 | LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES | - | 60,000,000.00 | - | 78,000,000.00 |
| 11010305 | Excess Crude | - | 60,000,000.00 | - | 78,000,000.00 |
| 12 | INDEPENDENT REVENUE | 5,605,925.00 | 177,000,000.00 | 3,951,600.00 | 232,000,000.00 |
| 1201 | TAX REVENUE | - | 2,200,000.00 | - | 2,000,000.00 |
| 120101 | PERSONAL TAXES | - | 1,000,000.00 | - | 1,000,000.00 |
| 12010104 | Community or Poll Taxes | - | 1,000,000.00 | - | 1,000,000.00 |
| 120103 | OTHER TAXES | - | 1,200,000.00 | - | 1,000,000.00 |
| 12010304 | Development Tax or Levy(Shops) | - | 1,200,000.00 | - | 1,000,000.00 |
| 1202 | NON-TAX REVENUE | 5,605,925.00 | 174,800,000.00 | 3,951,600.00 | 230,000,000.00 |
| 120201 | LICENCES - GENERAL | 470,000.00 | 1,045,000.00 | - | 1,045,000.00 |
| 12020101 | Bicycle License | - | 150,000.00 | - | 150,000.00 |
| 12020102 | Canoe License | - | 50,000.00 | - | 50,000.00 |
| 12020103 | Dog License | - | 125,000.00 | - | 125,000.00 |
| 12020105 | Hawker Permit License | - | 100,000.00 | - | 100,000.00 |
| 12020106 | Liquor License | - | 100,000.00 | - | 100,000.00 |
| 12020117 | Bakery House License | - | 30,000.00 | - | 30,000.00 |
| 12020119 | Cattle Dealers License | - | 20,000.00 | - | 20,000.00 |
| 12020120 | Dried Fish/Dried Meat License | - | 150,000.00 | - | 150,000.00 |
| 12020124 | Goldsmith & Gold Sellers License | - | 10,000.00 | - | 10,000.00 |
| 12020125 | Dane Gun License | - | 25,000.00 | - | 25,000.00 |
| 12020126 | Hunting License | - | 60,000.00 | - | 60,000.00 |
| 12020129 | Cinematography License | - | 50,000.00 | - | 50,000.00 |
| 12020132 | Radio & Television License | - | 15,000.00 | - | 15,000.00 |
| 12020137 | Trade License | 470,000.00 | 90,000.00 | - | 90,000.00 |
| 12020163 | Block making Machines License | - | 20,000.00 | - | 20,000.00 |
| 12020166 | Advertisement Rate License (Sign Post) | - | 50,000.00 | - | 50,000.00 |
| 120204 | FEES- GENERAL | 4,017,125.00 | 11,235,000.00 | 3,121,600.00 | 10,435,000.00 |
| 12020402 | Slaughter/Abattoir Fees | - | 250,000.00 | - | 250,000.00 |
| 12020403 | Marriage Registration Fees | - | 200,000.00 | - | 400,000.00 |
| 12020408 | Burial Fees | - | 100,000.00 | - | 100,000.00 |
| 12020412 | Pest Control & Disinfectant Fees | - | 20,000.00 | - | 20,000.00 |
| 12020413 | Birth & Death Registration Fees(Not applicable) | - | 70,000.00 | - | 70,000.00 |
| 12020415 | General Contractor Registration Fees | 20,000.00 | 1,200,000.00 | - | 1,200,000.00 |
| 12020416 | Tenders Fees | - | 1,000,000.00 | - | 1,000,000.00 |
| 12020417 | Forestry & Fuel Exploitation Fees | - | 200,000.00 | - | 200,000.00 |
| 12020419 | Produce Buying/Haulage Fees | - | 50,000.00 | - | 1,050,000.00 |
| 12020422 | Private borehole Operating fees | - | 100,000.00 | - | 100,000.00 |
| 12020425 | Market Fees(As applicable) | - | - | - | 1,000,000.00 |
| 12020433 | Certificate of Origin/Affidavit | - | - | - | 1,000,000.00 |
| 12020434 | Registration of Cultural Organization | - | 50,000.00 | - | 50,000.00 |
| 12020436 | Other Registration not Specified above(As applicable) | 3,997,125.00 | 7,995,000.00 | 3,121,600.00 | 3,995,000.00 |
| 120205 | FINES - GENERAL | - | 1,035,000.00 | 830,000.00 | 2,035,000.00 |
| 12020505 | Penalty on Tenement Rate | - | 1,035,000.00 | 830,000.00 | 2,035,000.00 |
| 120206 | SALES - GENERAL | 1,094,800.00 | 630,000.00 | - | 630,000.00 |
| 12020602 | Sales of Unserviceable Stores(Refer to scrap value/auctioneer) | 1,094,800.00 | 630,000.00 | - | 630,000.00 |
| 120207 | EARNINGS -GENERAL | - | 3,620,000.00 | - | 3,620,000.00 |
| 12020702 | Earning from Environmental Sanitation Activities | - | 3,620,000.00 | - | 3,620,000.00 |
| 120208 | RENT ON GOVERNMENT BUILDINGS - GENERAL | - | 50,000.00 | - | 50,000.00 |
| 12020812 | Hiring of ICT Centre | - | 50,000.00 | - | 50,000.00 |
| 120209 | RENT ON LAND & OTHERS - GENERAL | 24,000.00 | 1,325,000.00 | - | 1,325,000.00 |

| Code | Economic | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------|---|------------------------|-----------------------|-------------------------------------|-----------------------|
| 12020901 | Rent on State Lands (Residential) | - | 725,000.00 | - | 725,000.00 |
| 12020906 | Rent on Government Building / other Premises | 24,000.00 | 600,000.00 | - | 600,000.00 |
| 120212 | INTEREST EARNED | - | 860,000.00 | - | 860,000.00 |
| 12021202 | Interest on Loans to other Local Governments (Receivable) | - | 460,000.00 | - | 460,000.00 |
| 12021204 | Interest on Staff Housing & other Loans (Receivable) | - | 400,000.00 | - | 400,000.00 |
| 120213 | RE-IMBURSEMENT GENERAL | - | 155,000,000.00 | - | 210,000,000.00 |
| 12021304 | LG Share of State IGR | - | 155,000,000.00 | - | 210,000,000.00 |
| 13 | AID AND GRANTS | - | 20,000,000.00 | - | 100,000,000.00 |
| 1302 | GRANTS | - | 20,000,000.00 | - | 100,000,000.00 |
| 130201 | DOMESTIC GRANTS | - | 20,000,000.00 | - | 100,000,000.00 |
| 13020102 | CAPITAL GRANTS FROM FGN | - | 20,000,000.00 | - | 100,000,000.00 |
| 14 | CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | - | 10,000,000.00 | - | - |
| 1402 | OTHER CAPITAL RECEIPTS | - | 10,000,000.00 | - | - |
| 140201 | OTHER CAPITAL RECEIPTS | - | 10,000,000.00 | - | - |
| 14020102 | SALE OF FIXED ASSETS | - | 10,000,000.00 | - | - |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Total Revenue by Fund

| Code | Fund | 2025 Approved Budget |
|-------------|--|--------------------------------|
| | <i>Total Revenue (including Capital Receipts, excluding Open Balance)</i> | <i>6,500,000,000.00</i> |
| 01 | FEDERATION ACCOUNT | 6,168,000,000.00 |
| 011 | FAAC DIRECT ALLOCATION | 6,168,000,000.00 |
| 01101 | FAAC DIRECT ALLOCATION | 6,168,000,000.00 |
| 02 | CONSOLIDATED REVENUE FUND | 232,000,000.00 |
| 021 | MAIN ENVELOP | 232,000,000.00 |
| 02101 | MAIN ENVELOP - BUDGETARY ALLOCATION | 232,000,000.00 |
| 03 | CAPITAL DEVELOPMENT FUND | 100,000,000.00 |
| 031 | CDF MAIN | 100,000,000.00 |
| 03101 | CAPITAL DEVELOPMENT FUND | 100,000,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Capital Receipts

| Receipt Description | Economic Code and Description | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|--|------------------------------------|------------------------|----------------------|----------------------------------|-----------------------|
| Total Capital Receipts | | - | 30,000,000.00 | - | 100,000,000.00 |
| HUMAN CAPITAL DEVELOPMENT(HCD) PROJECTS/HOPE | 13020102 - CAPITAL GRANTS FROM FGN | - | - | - | 100,000,000.00 |
| GRANT FROM FEDERAL GOVERNMENT | 13020102 - CAPITAL GRANTS FROM FGN | - | 20,000,000.00 | - | - |
| RECEIPTS FROM DISPOSAL OF CAPITAL ASSETS | 14020102 - SALE OF FIXED ASSETS | - | 10,000,000.00 | - | - |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Total Expenditure by Administrative Unit

| Code | Administrative Unit | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------------|--|------------------------|-------------------------|----------------------------------|-------------------------|
| | Total Expenditure | 831,761,816.09 | 5,414,000,000.00 | 472,157,598.12 | 6,501,000,000.00 |
| 010000000000 | ADMINISTRATION SECTOR | 354,637,896.17 | 2,049,450,000.00 | 195,052,997.24 | 1,194,506,000.00 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 127,889,311.38 | 326,750,000.00 | 93,162,711.40 | 485,450,000.00 |
| 011100100100 | Chairman | 78,887,418.24 | 241,600,000.00 | 63,077,409.12 | 371,400,000.00 |
| 011100100200 | Vice-Chairman | 8,626,918.40 | 16,900,000.00 | 6,863,459.20 | 27,400,000.00 |
| 011118300100 | INTERNAL AUDIT | 3,292,240.54 | 7,600,000.00 | 2,768,214.20 | 10,950,000.00 |
| 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | 37,082,734.20 | 60,650,000.00 | 20,453,628.88 | 75,700,000.00 |
| 011200000000 | LOCAL GOVT COUNCIL | 59,228,510.93 | 111,800,000.00 | 13,313,451.90 | 106,420,000.00 |
| 011200100100 | THE COUNCIL | 47,775,006.09 | 70,100,000.00 | 2,540,000.00 | 59,900,000.00 |
| 011200500100 | ASSISTANTS/AIDES/ADVISERS | 890,000.00 | 9,900,000.00 | 5,716,976.18 | 7,100,000.00 |
| 011200700100 | COUNCIL COMMITTEES | 3,250,000.00 | 10,000,000.00 | 3,400,000.00 | 9,300,000.00 |
| 011202100100 | OFFICE OF THE LEADER | 5,913,504.84 | 13,400,000.00 | - | 13,350,000.00 |
| 011202100200 | OFFICE OF THE DEPUTY LEADER | - | - | - | 10,810,000.00 |
| 011202200100 | CLERK TO THE HOUSE | 1,400,000.00 | 8,400,000.00 | 1,656,475.72 | 5,960,000.00 |
| 012500000000 | OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE | - | - | 1,638,151.20 | 18,100,000.00 |
| 012500100100 | OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE | - | - | 1,638,151.20 | 18,100,000.00 |
| 016200000000 | ADMINISTRATION & GENERAL SERVICES | 161,915,758.66 | 1,595,000,000.00 | 79,810,525.14 | 572,336,000.00 |
| 016200100100 | ADMINISTRATION & GENERAL SERVICES | 161,915,758.66 | 1,595,000,000.00 | 79,810,525.14 | 572,336,000.00 |
| 016100000000 | SECRETARY TO THE LOCAL GOVERNMENT | 5,604,315.20 | 15,900,000.00 | 7,128,157.60 | 12,200,000.00 |
| 016100100100 | SECRETARY TO THE LOCAL GOVERNMENT | 5,604,315.20 | 15,900,000.00 | 7,128,157.60 | 12,200,000.00 |
| 020000000000 | ECONOMIC SECTOR | 198,500,806.21 | 1,684,840,000.00 | 183,467,293.00 | 4,038,278,400.00 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 21,941,226.15 | 122,490,000.00 | 9,153,694.70 | 421,166,400.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 21,941,226.15 | 122,490,000.00 | 9,153,694.70 | 421,166,400.00 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLIES | 118,465,149.99 | 208,300,000.00 | 58,018,780.38 | 494,652,000.00 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLIES | 118,465,149.99 | 208,300,000.00 | 58,018,780.38 | 494,652,000.00 |
| 023400000000 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | 40,522,924.59 | 1,043,550,000.00 | 106,098,623.22 | 2,932,582,000.00 |
| 023400100100 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | 40,522,924.59 | 1,043,550,000.00 | 106,098,623.22 | 2,932,582,000.00 |
| 023800000000 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | 15,996,505.48 | 270,500,000.00 | 9,611,194.70 | 183,078,000.00 |
| 023800100100 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | 15,996,505.48 | 270,500,000.00 | 9,611,194.70 | 183,078,000.00 |
| 025200000000 | WATER, SANITATION & HYGIENE (WASH) | 1,575,000.00 | 40,000,000.00 | 585,000.00 | 6,800,000.00 |
| 025200100100 | WATER, SANITATION & HYGIENE (WASH) | 1,575,000.00 | 40,000,000.00 | 585,000.00 | 6,800,000.00 |
| 050000000000 | SOCIAL SECTOR | 278,623,113.71 | 1,679,710,000.00 | 93,637,307.88 | 1,268,215,600.00 |
| 051400000000 | WOMEN DEVELOPMENT OFFICE | 2,392,000.00 | 178,000,000.00 | 1,776,670.06 | 77,490,000.00 |
| 051400100100 | WOMEN DEVELOPMENT OFFICE | 2,392,000.00 | 178,000,000.00 | 1,776,670.06 | 77,490,000.00 |
| 051700000000 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION | 75,927,974.37 | 841,600,000.00 | 40,831,311.92 | 793,074,000.00 |
| 051700100100 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION | 75,927,974.37 | 841,600,000.00 | 40,831,311.92 | 793,074,000.00 |
| 051702600100 | PRIMARY SCHOOL TEACHERS | 50,000.00 | 633,600,000.00 | 300,000.00 | 664,100,000.00 |
| 052100000000 | DEPARTMENT OF PRIMARY HEALTH CARE (PHC) | 198,553,139.34 | 609,010,000.00 | 51,029,325.90 | 336,351,600.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE (PHC) | 198,553,139.34 | 609,010,000.00 | 51,029,325.90 | 336,351,600.00 |
| 052100100200 | ENVIRONMENTAL HEALTH UNIT | 690,000.00 | 124,410,000.00 | 60,000.00 | 10,700,000.00 |
| 055100000000 | TRADITIONAL RULERS' COUNCIL | 1,750,000.00 | 51,100,000.00 | - | 61,300,000.00 |
| 055100100100 | TRADITIONAL RULERS' COUNCIL | 1,750,000.00 | 51,100,000.00 | - | 61,300,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Personnel Expenditure by Administrative Unit

| Code | Administrative Unit | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------------|--|------------------------|-------------------------|----------------------------------|-------------------------|
| | Total Personnel Expenditure | 681,929,316.09 | 1,965,000,000.00 | 236,757,298.12 | 1,920,373,600.00 |
| 010000000000 | ADMINISTRATION SECTOR | 227,791,896.17 | 615,500,000.00 | 66,285,197.24 | 308,626,000.00 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 35,696,311.38 | 151,900,000.00 | 20,656,511.40 | 114,850,000.00 |
| 011100100100 | Chairman | 3,542,418.24 | 107,500,000.00 | 1,771,209.12 | 66,700,000.00 |
| 011100100200 | Vice-Chairman | 3,326,918.40 | 6,400,000.00 | 1,663,459.20 | 3,400,000.00 |
| 011118300100 | INTERNAL AUDIT | 1,464,240.54 | 4,000,000.00 | 918,214.20 | 3,250,000.00 |
| 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | 27,362,734.20 | 34,000,000.00 | 16,303,628.88 | 41,500,000.00 |
| 011200000000 | LOCAL GOVT COUNCIL | 33,278,510.93 | 44,800,000.00 | 1,648,451.90 | 37,740,000.00 |
| 011200100100 | THE COUNCIL | 30,155,006.09 | 34,900,000.00 | - | 26,900,000.00 |
| 011200500100 | ASSISTANTS/AIDES/ADVISERS | - | 6,000,000.00 | 1,021,976.18 | 2,600,000.00 |
| 011202100100 | OFFICE OF THE LEADER | 3,123,504.84 | 3,900,000.00 | - | 3,250,000.00 |
| 011202100200 | OFFICE OF THE DEPUTY LEADER | - | - | - | 3,110,000.00 |
| 011202200100 | CLERK TO THE HOUSE | - | - | 626,475.72 | 1,880,000.00 |
| 012500000000 | OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE | - | - | 1,188,151.20 | 8,200,000.00 |
| 012500100100 | OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE | - | - | 1,188,151.20 | 8,200,000.00 |
| 016200000000 | ADMINISTRATION & GENERAL SERVICES | 155,662,758.66 | 415,000,000.00 | 41,214,925.14 | 144,636,000.00 |
| 016200100100 | ADMINISTRATION & GENERAL SERVICES | 155,662,758.66 | 415,000,000.00 | 41,214,925.14 | 144,636,000.00 |
| 016100000000 | SECRETARY TO THE LOCAL GOVERNMENT | 3,154,315.20 | 3,800,000.00 | 1,577,157.60 | 3,200,000.00 |
| 016100100100 | SECRETARY TO THE LOCAL GOVERNMENT | 3,154,315.20 | 3,800,000.00 | 1,577,157.60 | 3,200,000.00 |
| 020000000000 | ECONOMIC SECTOR | 187,871,306.21 | 307,500,000.00 | 85,294,793.00 | 601,762,000.00 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 20,804,226.15 | 35,000,000.00 | 6,831,194.70 | 38,066,400.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 20,804,226.15 | 35,000,000.00 | 6,831,194.70 | 38,066,400.00 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLIES | 116,216,149.99 | 171,500,000.00 | 54,873,780.38 | 476,452,000.00 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLIES | 116,216,149.99 | 171,500,000.00 | 54,873,780.38 | 476,452,000.00 |
| 023400000000 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | 36,814,424.59 | 62,000,000.00 | 16,758,623.22 | 60,282,000.00 |
| 023400100100 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | 36,814,424.59 | 62,000,000.00 | 16,758,623.22 | 60,282,000.00 |
| 023800000000 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | 14,036,505.48 | 30,000,000.00 | 6,831,194.70 | 24,561,600.00 |
| 023800100100 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | 14,036,505.48 | 30,000,000.00 | 6,831,194.70 | 24,561,600.00 |
| 025200000000 | WATER, SANITATION & HYGIENE (WASH) | - | 9,000,000.00 | - | 2,400,000.00 |
| 025200100100 | WATER, SANITATION & HYGIENE (WASH) | - | 9,000,000.00 | - | 2,400,000.00 |
| 050000000000 | SOCIAL SECTOR | 266,266,113.71 | 1,042,000,000.00 | 85,177,307.88 | 1,009,985,600.00 |
| 051400000000 | WOMEN DEVELOPMENT OFFICE | - | 3,000,000.00 | 776,670.06 | 2,290,000.00 |
| 051400100100 | WOMEN DEVELOPMENT OFFICE | - | 3,000,000.00 | 776,670.06 | 2,290,000.00 |
| 051700000000 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION | 70,687,974.37 | 707,000,000.00 | 33,431,311.92 | 769,544,000.00 |
| 051700100100 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION | 70,687,974.37 | 707,000,000.00 | 33,431,311.92 | 769,544,000.00 |
| 051702600100 | PRIMARY SCHOOL TEACHERS | - | 620,000,000.00 | - | 650,000,000.00 |
| 052100000000 | DEPARTMENT OF PRIMARY HEALTH CARE (PHC) | 195,578,139.34 | 287,000,000.00 | 50,969,325.90 | 188,151,600.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE (PHC) | 195,578,139.34 | 287,000,000.00 | 50,969,325.90 | 188,151,600.00 |
| 052100100200 | ENVIRONMENTAL HEALTH UNIT | - | 7,000,000.00 | - | 6,000,000.00 |
| 055100000000 | TRADITIONAL RULERS' COUNCIL | - | 45,000,000.00 | - | 50,000,000.00 |
| 055100100100 | TRADITIONAL RULERS' COUNCIL | - | 45,000,000.00 | - | 50,000,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Overhead Expenditure by Administrative Unit

| Code | Administrative Unit | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------------|---|------------------------|-----------------------|----------------------------------|-----------------------|
| | Total Overhead Expenditure | 149,832,500.00 | 360,000,000.00 | 105,774,700.00 | 664,910,000.00 |
| 010000000000 | ADMINISTRATION SECTOR | 126,846,000.00 | 268,450,000.00 | 91,142,200.00 | 471,080,000.00 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 92,193,000.00 | 174,850,000.00 | 72,506,200.00 | 370,600,000.00 |
| 011100100100 | Chairman | 75,345,000.00 | 134,100,000.00 | 61,306,200.00 | 304,700,000.00 |
| 011100100200 | Vice-Chairman | 5,300,000.00 | 10,500,000.00 | 5,200,000.00 | 24,000,000.00 |
| 011118300100 | INTERNAL AUDIT | 1,828,000.00 | 3,600,000.00 | 1,850,000.00 | 7,700,000.00 |
| 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | 9,720,000.00 | 26,650,000.00 | 4,150,000.00 | 34,200,000.00 |
| 011200000000 | LOCAL GOVT COUNCIL | 25,950,000.00 | 67,000,000.00 | 11,665,000.00 | 68,680,000.00 |
| 011200100100 | THE COUNCIL | 17,620,000.00 | 35,200,000.00 | 2,540,000.00 | 33,000,000.00 |
| 011200500100 | ASSISTANTS/AIDES/ADVISERS | 890,000.00 | 3,900,000.00 | 4,695,000.00 | 4,500,000.00 |
| 011200700100 | COUNCIL COMMITTEES | 3,250,000.00 | 10,000,000.00 | 3,400,000.00 | 9,300,000.00 |
| 011202100100 | OFFICE OF THE LEADER | 2,790,000.00 | 9,500,000.00 | - | 10,100,000.00 |
| 011202100200 | OFFICE OF THE DEPUTY LEADER | - | - | - | 7,700,000.00 |
| 011202200100 | CLERK TO THE HOUSE | 1,400,000.00 | 8,400,000.00 | 1,030,000.00 | 4,080,000.00 |
| 012500000000 | OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE | - | - | 450,000.00 | 9,900,000.00 |
| 012500100100 | OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE | - | - | 450,000.00 | 9,900,000.00 |
| 016200000000 | ADMINISTRATION & GENERAL SERVICES | 6,253,000.00 | 14,500,000.00 | 970,000.00 | 12,900,000.00 |
| 016200100100 | ADMINISTRATION & GENERAL SERVICES | 6,253,000.00 | 14,500,000.00 | 970,000.00 | 12,900,000.00 |
| 016100000000 | SECRETARY TO THE LOCAL GOVERNMENT | 2,450,000.00 | 12,100,000.00 | 5,551,000.00 | 9,000,000.00 |
| 016100100100 | SECRETARY TO THE LOCAL GOVERNMENT | 2,450,000.00 | 12,100,000.00 | 5,551,000.00 | 9,000,000.00 |
| 020000000000 | ECONOMIC SECTOR | 10,629,500.00 | 43,840,000.00 | 9,172,500.00 | 120,600,000.00 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 1,137,000.00 | 4,640,000.00 | 2,322,500.00 | 3,100,000.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 1,137,000.00 | 4,640,000.00 | 2,322,500.00 | 3,100,000.00 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLIES | 2,249,000.00 | 8,000,000.00 | 3,145,000.00 | 9,700,000.00 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLIES | 2,249,000.00 | 8,000,000.00 | 3,145,000.00 | 9,700,000.00 |
| 023400000000 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | 3,708,500.00 | 19,000,000.00 | 1,340,000.00 | 7,900,000.00 |
| 023400100100 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | 3,708,500.00 | 19,000,000.00 | 1,340,000.00 | 7,900,000.00 |
| 023800000000 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | 1,960,000.00 | 9,200,000.00 | 1,780,000.00 | 95,500,000.00 |
| 023800100100 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | 1,960,000.00 | 9,200,000.00 | 1,780,000.00 | 95,500,000.00 |
| 025200000000 | WATER, SANITATION & HYGIENE (WASH) | 1,575,000.00 | 3,000,000.00 | 585,000.00 | 4,400,000.00 |
| 025200100100 | WATER, SANITATION & HYGIENE (WASH) | 1,575,000.00 | 3,000,000.00 | 585,000.00 | 4,400,000.00 |
| 050000000000 | SOCIAL SECTOR | 12,357,000.00 | 47,710,000.00 | 5,460,000.00 | 73,230,000.00 |
| 051400000000 | WOMEN DEVELOPMENT OFFICE | 2,392,000.00 | 7,000,000.00 | 1,000,000.00 | 15,200,000.00 |
| 051400100100 | WOMEN DEVELOPMENT OFFICE | 2,392,000.00 | 7,000,000.00 | 1,000,000.00 | 15,200,000.00 |
| 051700000000 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SP | 5,240,000.00 | 22,600,000.00 | 4,400,000.00 | 23,530,000.00 |
| 051700100100 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AN | 5,190,000.00 | 9,000,000.00 | 4,100,000.00 | 9,430,000.00 |
| 051702600100 | PRIMARY SCHOOL TEACHERS | 50,000.00 | 13,600,000.00 | 300,000.00 | 14,100,000.00 |
| 052100000000 | DEPARMENT OF PRIMARY HEALTH CARE (PHC) | 2,975,000.00 | 12,010,000.00 | 60,000.00 | 23,200,000.00 |
| 052100100100 | DEPARMENT OF PRIMARY HEALTH CARE (PHC) | 2,285,000.00 | 8,600,000.00 | - | 18,500,000.00 |
| 052100100200 | ENVIRONMENTAL HEALTH UNIT | 690,000.00 | 3,410,000.00 | 60,000.00 | 4,700,000.00 |
| 055100000000 | TRADITIONAL RULERS' COUNCIL | 1,750,000.00 | 6,100,000.00 | - | 11,300,000.00 |
| 055100100100 | TRADITIONAL RULERS' COUNCIL | 1,750,000.00 | 6,100,000.00 | - | 11,300,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Capital Expenditure by Administrative Unit

| Code | Administrative Unit | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------------|--|------------------------|-------------------------|----------------------------------|-------------------------|
| | Total Capital Expenditure | - | 3,089,000,000.00 | 129,625,600.00 | 3,915,716,400.00 |
| 010000000000 | ADMINISTRATION SECTOR | - | 1,165,500,000.00 | 37,625,600.00 | 414,800,000.00 |
| 016200000000 | ADMINISTRATION & GENERAL SERVICES | - | 1,165,500,000.00 | 37,625,600.00 | 414,800,000.00 |
| 016200100100 | ADMINISTRATION & GENERAL SERVICES | - | 1,165,500,000.00 | 37,625,600.00 | 414,800,000.00 |
| 020000000000 | ECONOMIC SECTOR | - | 1,333,500,000.00 | 89,000,000.00 | 3,315,916,400.00 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | - | 82,850,000.00 | - | 380,000,000.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | - | 82,850,000.00 | - | 380,000,000.00 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLIES | - | 28,800,000.00 | - | 8,500,000.00 |
| 022000100100 | DEPARTMENT FINANCE AND SUPPLIES | - | 28,800,000.00 | - | 8,500,000.00 |
| 023400000000 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | - | 962,550,000.00 | 88,000,000.00 | 2,864,400,000.00 |
| 023400100100 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | - | 962,550,000.00 | 88,000,000.00 | 2,864,400,000.00 |
| 023800000000 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | - | 231,300,000.00 | 1,000,000.00 | 63,016,400.00 |
| 023800100100 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | - | 231,300,000.00 | 1,000,000.00 | 63,016,400.00 |
| 025200000000 | WATER, SANITATION & HYGIENE (WASH) | - | 28,000,000.00 | - | - |
| 025200100100 | WATER, SANITATION & HYGIENE (WASH) | - | 28,000,000.00 | - | - |
| 050000000000 | SOCIAL SECTOR | - | 590,000,000.00 | 3,000,000.00 | 185,000,000.00 |
| 051400000000 | WOMEN DEVELOPMENT OFFICE | - | 168,000,000.00 | - | 60,000,000.00 |
| 051400100100 | WOMEN DEVELOPMENT OFFICE | - | 168,000,000.00 | - | 60,000,000.00 |
| 051700000000 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION | - | 112,000,000.00 | 3,000,000.00 | - |
| 051700100100 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND RECREATION | - | 112,000,000.00 | 3,000,000.00 | - |
| 052100000000 | DEPARTMENT OF PRIMARY HEALTH CARE (PHC) | - | 310,000,000.00 | - | 125,000,000.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE (PHC) | - | 310,000,000.00 | - | 125,000,000.00 |
| 052100100200 | ENVIRONMENTAL HEALTH UNIT | - | 114,000,000.00 | - | - |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Expenditure by Economic Classification

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------|--|------------------------|-------------------------|----------------------------------|-------------------------|
| 2 | EXPENDITURES | 831,761,816.09 | 5,414,000,000.00 | 472,157,598.12 | 6,501,000,000.00 |
| 21 | PERSONNEL COST | 681,929,316.09 | 1,965,000,000.00 | 236,757,298.12 | 1,920,373,600.00 |
| 2101 | SALARY | 681,929,316.09 | 1,844,500,000.00 | 132,550,097.48 | 837,602,000.00 |
| 210101 | SALARIES AND WAGES | 681,929,316.09 | 1,844,500,000.00 | 132,550,097.48 | 837,602,000.00 |
| 21010101 | BASIC SALARIES | 611,264,419.12 | 1,738,000,000.00 | 127,108,957.76 | 687,842,000.00 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 70,664,896.97 | 85,000,000.00 | 5,441,139.72 | 19,760,000.00 |
| 21010105 | PROMOTION ARREAS | - | - | - | 30,000,000.00 |
| 21010106 | MARGIN FOR INCREASE COST/EMERGENCY PROVISIONS (PERSONNEL COST) | - | 21,500,000.00 | - | 100,000,000.00 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | - | 20,500,000.00 | 104,207,200.64 | 869,771,600.00 |
| 210201 | ALLOWANCES | - | 5,500,000.00 | 104,207,200.64 | 869,771,600.00 |
| 21020101 | NON REGULAR ALLOWANCES | - | 5,500,000.00 | - | - |
| 21020103 | ANNUAL LEAVE GRANT | - | - | - | 63,225,200.00 |
| 21020104 | CONSOLIDATED ALLOWANCES | - | - | 88,332,885.56 | 741,246,400.00 |
| 21020107 | CONSOLIDATE REVENUE FUND CHARGES - ALLOWANCE | - | - | 15,874,315.08 | 65,300,000.00 |
| 210202 | SOCIAL CONTRIBUTIONS | - | 15,000,000.00 | - | - |
| 21020205 | HOUSING FUND CONTRIBUTION | - | 15,000,000.00 | - | - |
| 2103 | SOCIAL BENEFITS | - | 100,000,000.00 | - | 213,000,000.00 |
| 210301 | SOCIAL BENEFITS | - | 100,000,000.00 | - | 213,000,000.00 |
| 21030101 | GRATUITY | - | - | - | 100,000,000.00 |
| 21030102 | PENSION | - | - | - | 50,000,000.00 |
| 21030104 | SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS | - | 100,000,000.00 | - | 63,000,000.00 |
| 22 | OTHER RECURRENT COSTS | 149,832,500.00 | 360,000,000.00 | 105,774,700.00 | 664,910,000.00 |
| 2202 | OVERHEAD COST | 149,832,500.00 | 348,700,000.00 | 103,274,700.00 | 610,510,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 15,149,000.00 | 32,800,000.00 | 4,849,200.00 | 47,000,000.00 |
| 22020101 | LOCAL TRAVEL AND TRANSPORT - TRAINING | 7,497,000.00 | 21,800,000.00 | 3,649,200.00 | 32,200,000.00 |
| 22020102 | LOCAL TRAVEL AND TRANSPORT - OTHERS | 7,652,000.00 | 11,000,000.00 | 1,200,000.00 | 14,800,000.00 |
| 220202 | UTILITIES - GENERAL | 100,000.00 | 4,600,000.00 | 3,840,000.00 | 5,600,000.00 |
| 22020201 | ELECTRICITY CHARGES | - | 500,000.00 | 1,200,000.00 | 600,000.00 |
| 22020202 | TELEPHONE CHARGES | 100,000.00 | 3,000,000.00 | 2,640,000.00 | 2,800,000.00 |
| 22020203 | INTERNET ACCESS CHARGES | - | 600,000.00 | - | 200,000.00 |
| 22020204 | SATELLITE BROADCAST CHARGES | - | 500,000.00 | - | 2,000,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 7,876,000.00 | 25,200,000.00 | 1,550,000.00 | 36,160,000.00 |
| 22020301 | OFFICE STATIONARY / COMPUTER CONSUMABLES | 3,181,000.00 | 4,300,000.00 | 50,000.00 | 5,300,000.00 |
| 22020302 | BOOKS | - | 300,000.00 | 250,000.00 | 300,000.00 |
| 22020303 | NEWSPAPERS | - | 1,600,000.00 | - | 3,600,000.00 |
| 22020304 | MAGAZINE AND PERIODICALS | - | 500,000.00 | - | 300,000.00 |
| 22020305 | PRINTING OF SECURITY DOCUMENTS | 133,000.00 | 1,300,000.00 | 950,000.00 | 2,800,000.00 |
| 22020306 | PRINTING OF NON - SECURITY DOCUMENTS | 4,362,000.00 | 7,100,000.00 | 300,000.00 | 9,760,000.00 |
| 22020307 | DRUGS / LABORATORY / MEDICAL SUPPLIES | 200,000.00 | 1,000,000.00 | - | 1,600,000.00 |
| 22020308 | FIELD AND CAMPING MATERIAL SUPPLIES | - | 4,700,000.00 | - | 5,500,000.00 |
| 22020309 | UNIFORM AND OTHER CLOTHING | - | 700,000.00 | - | 400,000.00 |
| 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | - | 1,200,000.00 | - | 2,600,000.00 |
| 22020311 | FOOD STUFF/ CATERING MATERIALS SUPPLIES | - | 2,500,000.00 | - | 4,000,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 8,978,500.00 | 49,900,000.00 | 16,893,000.00 | 36,500,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE | 750,000.00 | 7,400,000.00 | 12,600,000.00 | 5,900,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 6,500,000.00 | 12,450,000.00 | 600,000.00 | 8,300,000.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING | - | 1,000,000.00 | - | 2,800,000.00 |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENT | - | 800,000.00 | 500,000.00 | 1,300,000.00 |
| 22020405 | MAINTENANCE OF PLANTS / GENERATORS | 150,000.00 | 3,600,000.00 | - | 7,800,000.00 |
| 22020406 | OTHER MAINTENANCE SERVICES | 1,038,500.00 | 6,350,000.00 | 500,000.00 | 5,000,000.00 |
| 22020410 | MAINTENANCE OF STREET LIGHTING | - | 600,000.00 | - | - |

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------|---|------------------------|-----------------------|----------------------------------|-----------------------|
| 22020412 | MAINTENANCE OF MARKETS/PUBLIC PLACES | 500,000.00 | 8,700,000.00 | 2,693,000.00 | 3,100,000.00 |
| 22020413 | MINOR ROAD MAINTAINANCE | 40,000.00 | 9,000,000.00 | - | 2,300,000.00 |
| 220205 | TRAINING - GENERAL | 2,400,000.00 | 24,500,000.00 | 1,785,000.00 | 50,250,000.00 |
| 22020501 | LOCAL TRAINING | 2,400,000.00 | 18,500,000.00 | 1,785,000.00 | 35,250,000.00 |
| 22020502 | INTERNATIONAL TRAINING | - | 6,000,000.00 | - | 10,000,000.00 |
| 22020511 | CAPACITY BUILDING ON LACTATION MANAGEMENT | - | - | - | 5,000,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 51,594,000.00 | 68,990,000.00 | 26,670,000.00 | 65,200,000.00 |
| 22020601 | SECURITY SERVICES | 5,470,000.00 | 6,000,000.00 | 7,200,000.00 | 9,000,000.00 |
| 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 39,960,000.00 | 32,400,000.00 | 12,000,000.00 | 40,900,000.00 |
| 22020605 | CLEANING AND FUMIGATION SERVICES | 450,000.00 | 4,800,000.00 | - | 4,000,000.00 |
| 22020607 | RESCUE SERVICES | 5,040,000.00 | 6,150,000.00 | 4,950,000.00 | 6,300,000.00 |
| 22020610 | OTHER SERVICES | 674,000.00 | 19,640,000.00 | 2,520,000.00 | 5,000,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 2,490,000.00 | 18,620,000.00 | 9,079,000.00 | 26,900,000.00 |
| 22020701 | FINANCIAL CONSULTING | 1,170,000.00 | 1,900,000.00 | 5,072,000.00 | 6,000,000.00 |
| 22020702 | INFORMATION TECHNOLOGY CONSULT | - | 1,700,000.00 | 1,157,000.00 | 6,200,000.00 |
| 22020703 | LEGAL SERVICES | 100,000.00 | 200,000.00 | 2,050,000.00 | 600,000.00 |
| 22020706 | SURVEYING SERVICES | - | 200,000.00 | - | - |
| 22020707 | AGRICULTURAL CONSULTING | - | 1,000,000.00 | - | 500,000.00 |
| 22020708 | MEDICAL CONSULTING | - | 1,500,000.00 | - | 3,600,000.00 |
| 22020709 | RESEARCH SERVICES | 1,220,000.00 | 12,120,000.00 | 800,000.00 | 10,000,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 950,000.00 | 5,300,000.00 | 2,480,000.00 | 10,600,000.00 |
| 22020801 | FUEL AND LUBRICANT - GENERAL | 950,000.00 | 5,300,000.00 | 2,480,000.00 | 10,600,000.00 |
| 220209 | FINANCIAL CHARGES - GENERAL | 1,073,000.00 | 5,000,000.00 | 1,250,000.00 | 500,000.00 |
| 22020901 | BANK CHARGES : OTHER THAN INTEREST | 1,073,000.00 | 5,000,000.00 | 1,250,000.00 | 500,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 59,222,000.00 | 113,790,000.00 | 34,878,500.00 | 331,800,000.00 |
| 22021001 | REFRESHMENT AND MEALS | 15,221,000.00 | 24,160,000.00 | 4,675,000.00 | 26,500,000.00 |
| 22021002 | HONORARIUM AND SITTING ALLOWANCE | 2,840,000.00 | 3,000,000.00 | 2,043,500.00 | 6,700,000.00 |
| 22021003 | PUBLICITY AND ADVERTISEMENT | 2,950,000.00 | 3,890,000.00 | 1,900,000.00 | 6,800,000.00 |
| 22021004 | MEDICAL EXPENSES : LOCAL | - | 10,140,000.00 | 560,000.00 | 16,400,000.00 |
| 22021006 | POSTAGES AND COURIER SERVICES | - | 300,000.00 | 900,000.00 | 500,000.00 |
| 22021007 | WELFARE PACKAGES/DONATIONS/FINANCIAL ASSISTANCE | 30,811,000.00 | 41,200,000.00 | 18,250,000.00 | 56,700,000.00 |
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | - | 700,000.00 | - | 2,300,000.00 |
| 22021009 | SPORTING ACTIVITIES | - | 3,900,000.00 | - | 6,000,000.00 |
| 22021010 | DIRECT TEACHING & LABORATORY COST | - | 600,000.00 | - | 500,000.00 |
| 22021011 | RECRUITMENT AND APPOINTMENT (SERVICE WIDE) | - | - | - | 500,000.00 |
| 22021012 | DISCIPLINE AND APPOINTMENT (SERVICE WIDE) | - | - | - | 500,000.00 |
| 22021013 | PROMOTION (SERVICE WIDE) | - | - | - | 700,000.00 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | - | - | - | 15,000,000.00 |
| 22021020 | YOUTH DEVELOPMENT | - | - | - | 6,000,000.00 |
| 22021021 | NATIONAL YOUTH SERVICE CORPS (NYSC) MATTERS | - | - | - | 3,000,000.00 |
| 22021022 | ADVOCY AND SENSITIZATION | - | - | - | 3,000,000.00 |
| 22021023 | DATA COLLECTION/STATISTICAL ACTIVITIES | - | - | - | 18,000,000.00 |
| 22021024 | PREPARATION OF LOCAL GOVERNMENT DEVELOPMENT PLAN (LGDP) | - | - | - | 3,000,000.00 |
| 22021025 | RELIGIOUS MATTERS | - | 1,500,000.00 | - | 2,000,000.00 |
| 22021026 | BOUNDARY MATTERS | - | - | - | 5,000,000.00 |
| 22021028 | EMPOWERMENT PROGRAMMES | - | - | - | 10,000,000.00 |
| 22021029 | TRADE FAIR | - | - | - | 2,000,000.00 |
| 22021030 | CULTURAL ACTIVITIES | - | - | - | 5,000,000.00 |
| 22021031 | POLITICAL LIAISON ACTIVITIES | - | - | - | 4,000,000.00 |
| 22021032 | EMERGENCY PREPAREDNESS AND RESPONSE (EPR) | - | - | - | 3,000,000.00 |
| 22021033 | Support to Orphan and Vulnerable Children (Ovc) | - | - | - | 5,000,000.00 |
| 22021034 | People with Disability (PWD) | - | - | - | 2,000,000.00 |
| 22021035 | Women Development Activities | - | - | - | 5,000,000.00 |

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------|---|------------------------|-------------------------|----------------------------------|-------------------------|
| 22021038 | SPECIAL DAY/CELEBRATIONS | 7,400,000.00 | 24,400,000.00 | 6,550,000.00 | 24,700,000.00 |
| 22021039 | FURNITURE ALLOWANCE | - | - | - | 63,000,000.00 |
| 22021040 | BUDGET PUBLIC CONSULTATION/COMMUNITY ENGAGEMENT | - | - | - | 4,000,000.00 |
| 22021041 | MARGIN FOR INCREASE COST/EMERGENCY PROVISIONS (SUBVENTIONS) | - | - | - | 5,000,000.00 |
| 22021042 | LGC COUNTERPERT SUPPORT TO DONOR AGENCIES (USAID) | - | - | - | 10,000,000.00 |
| 22021043 | LGC COUNTERPERT SUPPORT TO DONOR AGENCIES (HOPE-GOV) | - | - | - | 10,000,000.00 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | - | 5,500,000.00 | 2,000,000.00 | 8,000,000.00 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | - | 5,500,000.00 | 2,000,000.00 | 8,000,000.00 |
| 22040105 | GRANTS TO GOVERNMENT AGENCIES - RECURRENT | - | 2,000,000.00 | - | 3,000,000.00 |
| 22040109 | GRANTS TO COMMUNITIES/NGOS | - | 3,500,000.00 | 2,000,000.00 | 5,000,000.00 |
| 2205 | SUBSIDIES GENERAL | - | 4,800,000.00 | 500,000.00 | 46,400,000.00 |
| 220501 | SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS | - | 4,800,000.00 | 500,000.00 | 46,400,000.00 |
| 22050105 | EDUCATIONAL SUBSIDY | - | 1,000,000.00 | 500,000.00 | 40,500,000.00 |
| 22050106 | HEALTH SUBSIDY | - | 1,500,000.00 | - | 2,600,000.00 |
| 22050107 | RELIGIOUS PILGRIMAGE SUBSIDY | - | 2,300,000.00 | - | 3,300,000.00 |
| 2207 | TRANSFERS-PAYMENT | - | 1,000,000.00 | - | - |
| 220701 | TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT | - | 1,000,000.00 | - | - |
| 22070106 | RETAINED REVENUE BY DEPT/AGENCY | - | 1,000,000.00 | - | - |
| 23 | CAPITAL EXPENDITURE | - | 3,089,000,000.00 | 129,625,600.00 | 3,915,716,400.00 |
| 2301 | FIXED ASSETS PURCHASED | - | 1,567,200,000.00 | 21,575,600.00 | 837,716,400.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | - | 1,567,200,000.00 | 21,575,600.00 | 837,716,400.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | - | 75,500,000.00 | 5,000,000.00 | 104,000,000.00 |
| 23010106 | PURCHASE OF VANS | - | 3,000,000.00 | - | - |
| 23010107 | PURCHASE OF TRUCKS | - | - | - | 100,000,000.00 |
| 23010108 | PURCHASE OF BUSES | - | 42,000,000.00 | - | - |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | - | 748,600,000.00 | 11,675,600.00 | 147,000,000.00 |
| 23010113 | PURCHASE OF COMPUTERS | - | 111,750,000.00 | 1,400,000.00 | 84,900,000.00 |
| 23010114 | PURCHASE OF COMPUTER PRINTERS | - | 86,450,000.00 | - | 5,000,000.00 |
| 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | - | 94,250,000.00 | - | 22,016,400.00 |
| 23010116 | PURCHASE OF TYPEWRITERS | - | 1,000,000.00 | - | 5,000,000.00 |
| 23010117 | PURCHASE OF SHREDDING MACHINES | - | 48,600,000.00 | 3,000,000.00 | 32,000,000.00 |
| 23010118 | PURCHASE OF SCANNERS | - | 46,000,000.00 | 500,000.00 | 52,500,000.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | - | 42,800,000.00 | - | 41,000,000.00 |
| 23010121 | PURCHASE OF RESIDENTIAL FURNITURE | - | 154,300,000.00 | - | 42,000,000.00 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | - | 15,000,000.00 | - | - |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | - | 4,000,000.00 | - | - |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | - | 15,250,000.00 | - | 200,000,000.00 |
| 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | - | 27,200,000.00 | - | 300,000.00 |
| 23010133 | PURCHASES OF SURVEYING EQUIPMENT | - | 51,500,000.00 | - | 2,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | - | 632,000,000.00 | 5,500,000.00 | 3,043,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | - | 632,000,000.00 | 5,500,000.00 | 3,043,000,000.00 |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | - | 26,000,000.00 | - | 1,605,000,000.00 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | - | - | - | 160,000,000.00 |
| 23020104 | CONSTRUCTION / PROVISION OF HOUSING | - | 5,000,000.00 | - | - |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | - | 41,000,000.00 | - | 390,000,000.00 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | - | 229,000,000.00 | 4,300,000.00 | 50,000,000.00 |
| 23020110 | CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS | - | 157,100,000.00 | 1,200,000.00 | 28,000,000.00 |
| 23020112 | CONSTRUCTION / PROVISION OF SPORTING FACILITIES | - | 80,000,000.00 | - | 200,000,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | - | 51,500,000.00 | - | 100,000,000.00 |
| 23020114 | CONSTRUCTION / PROVISION OF ROADS | - | - | - | 160,000,000.00 |
| 23020116 | CONSTRUCTION / PROVISION OF WATER-WAYS | - | - | - | 160,000,000.00 |
| 23020119 | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES | - | 25,000,000.00 | - | - |
| 23020123 | CONSTRUCTION OF TRAFFIC /STREET LIGHTS | - | - | - | 130,000,000.00 |

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------|---|------------------------|-----------------------|----------------------------------|----------------------|
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | - | 2,400,000.00 | - | 60,000,000.00 |
| 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | - | 15,000,000.00 | - | - |
| 2303 | REHABILITATION / REPAIRS | - | 674,150,000.00 | 83,700,000.00 | 33,500,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | - | 674,150,000.00 | 83,700,000.00 | 33,500,000.00 |
| 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | - | 130,000,000.00 | 17,000,000.00 | - |
| 23030103 | REHABILITATION / REPAIRS - HOUSING | - | 24,000,000.00 | - | - |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | - | 115,000,000.00 | 66,700,000.00 | 30,000,000.00 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | - | 366,150,000.00 | - | - |
| 23030113 | REHABILITATION / REPAIRS - ROADS | - | 1,000,000.00 | - | - |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | - | 38,000,000.00 | - | 3,500,000.00 |
| 2304 | PRESERVATION OF THE ENVIRONMENT | - | 35,000,000.00 | - | - |
| 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | - | 35,000,000.00 | - | - |
| 23040105 | WATER POLLUTION PREVENTION & CONTROL | - | 35,000,000.00 | - | - |
| 2305 | OTHER CAPITAL PROJECTS | - | 180,650,000.00 | 18,850,000.00 | 1,500,000.00 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | - | 180,650,000.00 | 18,850,000.00 | 1,500,000.00 |
| 23050101 | RESEARCH AND DEVELOPMENT | - | 180,650,000.00 | 18,850,000.00 | 1,500,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Total Expenditure by Function

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|-------------|---|------------------------|-------------------------|----------------------------------|-------------------------|
| | Total Expenditure | 831,761,816.09 | 5,414,000,000.00 | 472,157,598.12 | 6,501,000,000.00 |
| 701 | GENERAL PUBLIC SERVICES | 114,322,137.51 | 1,952,950,000.00 | 95,928,072.10 | 1,061,236,400.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS | 95,529,137.51 | 251,500,000.00 | 34,916,472.10 | 289,090,000.00 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 95,529,137.51 | 250,800,000.00 | 34,916,472.10 | 288,390,000.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | - | 700,000.00 | - | 700,000.00 |
| 7013 | GENERAL SERVICES | 7,203,000.00 | 1,423,450,000.00 | 40,070,600.00 | 306,946,400.00 |
| 70131 | GENERAL PERSONNEL SERVICES | - | 924,200,000.00 | 11,675,600.00 | 171,000,000.00 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | - | 1,400,000.00 | - | 3,600,000.00 |
| 70133 | OTHER GENERAL SERVICES | 7,203,000.00 | 497,850,000.00 | 28,395,000.00 | 132,346,400.00 |
| 7015 | R&D GENERAL PUBLIC SERVICES | 250,000.00 | 120,650,000.00 | - | 1,800,000.00 |
| 70151 | R&D GENERAL PUBLIC SERVICES | 250,000.00 | 120,650,000.00 | - | 1,800,000.00 |
| 7016 | GENERAL PUBLIC SERVICES N.E.C. | 11,340,000.00 | 157,050,000.00 | 20,941,000.00 | 463,100,000.00 |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 11,340,000.00 | 157,050,000.00 | 20,941,000.00 | 463,100,000.00 |
| 7017 | PUBLIC DEBT TRANSACTIONS | - | 300,000.00 | - | 300,000.00 |
| 70171 | PUBLIC DEBT TRANSACTIONS | - | 300,000.00 | - | 300,000.00 |
| 703 | PUBLIC ORDER AND SAFETY | 29,970,000.00 | 196,700,000.00 | 21,850,000.00 | 63,200,000.00 |
| 7032 | FIRE PROTECTION SERVICES | - | 157,500,000.00 | 2,150,000.00 | 28,300,000.00 |
| 70321 | FIRE PROTECTION SERVICES | - | 157,500,000.00 | 2,150,000.00 | 28,300,000.00 |
| 7036 | PUBLIC ORDER AND SAFETY N.E.C. | 29,970,000.00 | 39,200,000.00 | 19,700,000.00 | 34,900,000.00 |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 29,970,000.00 | 39,200,000.00 | 19,700,000.00 | 34,900,000.00 |
| 704 | ECONOMIC AFFAIRS | 361,112,564.87 | 893,050,000.00 | 147,160,218.14 | 2,611,298,000.00 |
| 7041 | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | 330,119,338.72 | 714,100,000.00 | 124,448,523.44 | 2,176,031,600.00 |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 330,119,338.72 | 714,100,000.00 | 124,448,523.44 | 2,176,031,600.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 22,044,226.15 | 64,450,000.00 | 6,831,194.70 | 399,366,400.00 |
| 70421 | AGRICULTURE | 22,044,226.15 | 64,450,000.00 | 6,831,194.70 | 399,366,400.00 |
| 7043 | FUEL AND ENERGY | - | 2,800,000.00 | 1,653,000.00 | 5,200,000.00 |
| 70432 | PETROLUEM AND NATURAL GAS | - | 2,800,000.00 | 1,653,000.00 | 5,200,000.00 |
| 7045 | TRANSPORT | 2,200,000.00 | 81,000,000.00 | 5,300,000.00 | 9,200,000.00 |
| 70451 | ROAD TRANSPORT | 2,200,000.00 | 81,000,000.00 | 5,300,000.00 | 9,200,000.00 |
| 7046 | COMMUNICATION | 1,173,000.00 | 11,800,000.00 | 5,132,500.00 | 8,500,000.00 |
| 70461 | COMMUNICATION | 1,173,000.00 | 11,800,000.00 | 5,132,500.00 | 8,500,000.00 |
| 7047 | OTHER INDUSTRIES | 5,576,000.00 | 12,900,000.00 | 3,795,000.00 | 13,000,000.00 |
| 70472 | HOTELS AND RESTUARANTS | 5,576,000.00 | 12,900,000.00 | 3,795,000.00 | 13,000,000.00 |
| 7048 | R & D ECONOMIC AFFAIRS | - | 6,000,000.00 | - | - |
| 70482 | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING | - | 3,000,000.00 | - | - |
| 70485 | R & D TRANSPORT | - | 3,000,000.00 | - | - |
| 705 | ENVIRONMENTAL PROTECTION | 3,860,000.00 | 122,610,000.00 | 1,195,000.00 | 266,100,000.00 |
| 7052 | WASTE WATER MANAGEMENT | - | 9,000,000.00 | - | 2,900,000.00 |
| 70521 | WASTE WATER MANAGEMENT | - | 9,000,000.00 | - | 2,900,000.00 |
| 7056 | ENVIRONMENTAL PROTECTION N.E.C. | 3,860,000.00 | 113,610,000.00 | 1,195,000.00 | 263,200,000.00 |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 3,860,000.00 | 113,610,000.00 | 1,195,000.00 | 263,200,000.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 1,370,000.00 | 167,200,000.00 | 1,470,000.00 | 381,800,000.00 |
| 7061 | HOUSING DEVELOPMENT | - | 79,000,000.00 | - | 123,500,000.00 |
| 70611 | HOUSING DEVELOPMENT | - | 79,000,000.00 | - | 123,500,000.00 |
| 7062 | COMMUNITY DEVELOPMENT | 1,370,000.00 | 5,700,000.00 | 1,470,000.00 | 6,300,000.00 |
| 70621 | COMMUNITY DEVELOPMENT | 1,370,000.00 | 5,700,000.00 | 1,470,000.00 | 6,300,000.00 |
| 7063 | WATER SUPPLY | - | 82,000,000.00 | - | 90,000,000.00 |
| 70631 | WATER SUPPLY | - | 82,000,000.00 | - | 90,000,000.00 |

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|-------------|--|------------------------|-------------------------|----------------------------------|-------------------------|
| 7064 | STREET LIGHTING | - | - | - | 80,000,000.00 |
| 70641 | STREET LIGHTING | - | - | - | 80,000,000.00 |
| 7065 | R & D HOUSING AND COMMUNITY AMENITIES | - | - | - | 80,000,000.00 |
| 70651 | R & D HOUSING AND COMMUNITY AMENITIES | - | - | - | 80,000,000.00 |
| 7066 | HOUSING AND COMMUNITY AMENITIES N.E.C. | - | 500,000.00 | - | 2,000,000.00 |
| 70661 | HOUSING AND COMMUNITY AMENITIES N.E.C. | - | 500,000.00 | - | 2,000,000.00 |
| 707 | HEALTH | 204,915,139.34 | 684,840,000.00 | 129,319,325.90 | 248,351,600.00 |
| 7072 | OUTPATIENT SERVICES | 195,578,139.34 | 280,000,000.00 | 50,969,325.90 | 182,151,600.00 |
| 70721 | GENERAL MEDICAL SERVICES | 195,578,139.34 | 280,000,000.00 | 50,969,325.90 | 182,151,600.00 |
| 7073 | HOSPITAL SERVICES | 500,000.00 | 600,000.00 | - | 1,300,000.00 |
| 70733 | MEDICAL AND MATERNITY CENTRE SERVICES | 500,000.00 | 600,000.00 | - | 1,300,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 8,837,000.00 | 21,040,000.00 | 7,350,000.00 | 34,500,000.00 |
| 70741 | PUBLIC HEALTH SERVICES | 8,837,000.00 | 21,040,000.00 | 7,350,000.00 | 34,500,000.00 |
| 7076 | HEALTH N.E.C. | - | 383,200,000.00 | 71,000,000.00 | 30,400,000.00 |
| 70761 | HEALTH N.E.C. | - | 383,200,000.00 | 71,000,000.00 | 30,400,000.00 |
| 708 | RECREATION, CULTURE AND RELIGION | 6,870,000.00 | 180,000,000.00 | 8,067,000.00 | 394,100,000.00 |
| 7081 | RECREATIONAL AND SPORTING SERVICES | 2,400,000.00 | 84,400,000.00 | - | 207,100,000.00 |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 2,400,000.00 | 84,400,000.00 | - | 207,100,000.00 |
| 7082 | CULTURAL SERVICES | - | 48,800,000.00 | - | 161,500,000.00 |
| 70821 | CULTURAL SERVICES | - | 48,800,000.00 | - | 161,500,000.00 |
| 7083 | BROADCASTING AND PUBLISHING SERVICES | - | - | - | 600,000.00 |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | - | - | - | 600,000.00 |
| 7084 | RELIGIOUS AND OTHER COMMUNITY SERVICES | - | 1,500,000.00 | - | 2,000,000.00 |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | - | 1,500,000.00 | - | 2,000,000.00 |
| 7086 | RECREATION, CULTURE AND RELIGION N.E.C. | 4,470,000.00 | 45,300,000.00 | 8,067,000.00 | 22,900,000.00 |
| 70861 | RECREATION, CULTURE AND RELIGION N.E.C. | 4,470,000.00 | 45,300,000.00 | 8,067,000.00 | 22,900,000.00 |
| 709 | EDUCATION | 76,962,974.37 | 1,137,750,000.00 | 39,441,311.92 | 1,320,144,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 1,200,000.00 | 636,800,000.00 | 4,800,000.00 | 869,600,000.00 |
| 70912 | PRIMARY EDUCATION | 1,200,000.00 | 636,800,000.00 | 4,800,000.00 | 869,600,000.00 |
| 7092 | SECONDARY EDUCATION | - | - | - | 234,400,000.00 |
| 70922 | UPPER-SECONDARY EDUCATION | - | - | - | 234,400,000.00 |
| 7093 | POSTSECONDARY NONTERTIARY EDUCATION | - | - | - | 70,000,000.00 |
| 70931 | POST-SECONDARY NON-TERTIARY EDUCATION | - | - | - | 70,000,000.00 |
| 7097 | R & D EDUCATION | - | 30,000,000.00 | - | - |
| 70971 | R & D EDUCATION | - | 30,000,000.00 | - | - |
| 7098 | EDUCATION N.E.C. | 75,762,974.37 | 470,950,000.00 | 34,641,311.92 | 146,144,000.00 |
| 70981 | EDUCATION N.E.C | 75,762,974.37 | 470,950,000.00 | 34,641,311.92 | 146,144,000.00 |
| 710 | SOCIAL PROTECTION | 32,379,000.00 | 78,900,000.00 | 27,726,670.06 | 154,770,000.00 |
| 7104 | FAMILY AND CHILDREN | 2,392,000.00 | 10,000,000.00 | 1,776,670.06 | 17,490,000.00 |
| 71041 | FAMILY AND CHILDREN | 2,392,000.00 | 10,000,000.00 | 1,776,670.06 | 17,490,000.00 |
| 7107 | SOCIAL EXCLUSION N.E.C | - | 500,000.00 | 500,000.00 | 47,000,000.00 |
| 71071 | SOCIAL EXCLUSION N.E.C. | - | 500,000.00 | 500,000.00 | 47,000,000.00 |
| 7109 | SOCIAL PROTECTION N.E.C. | 29,987,000.00 | 68,400,000.00 | 25,450,000.00 | 90,280,000.00 |
| 71091 | SOCIAL PROTECTION N.E.C. | 29,987,000.00 | 68,400,000.00 | 25,450,000.00 | 90,280,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Personnel Expenditure by Function

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|-------------|--|------------------------|-------------------------|-------------------------------------|-------------------------|
| | Total Personnel Expenditure | 681,929,316.09 | 1,965,000,000.00 | 236,757,298.12 | 1,920,373,600.00 |
| 701 | GENERAL PUBLIC SERVICES | 72,129,137.51 | 200,500,000.00 | 25,070,272.10 | 163,990,000.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, | 72,129,137.51 | 200,500,000.00 | 25,070,272.10 | 163,990,000.00 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 72,129,137.51 | 200,500,000.00 | 25,070,272.10 | 163,990,000.00 |
| 704 | ECONOMIC AFFAIRS | 343,534,064.87 | 713,500,000.00 | 126,509,718.14 | 743,998,000.00 |
| 7041 | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | 322,729,838.72 | 678,500,000.00 | 119,678,523.44 | 705,931,600.00 |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 322,729,838.72 | 678,500,000.00 | 119,678,523.44 | 705,931,600.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 20,804,226.15 | 35,000,000.00 | 6,831,194.70 | 38,066,400.00 |
| 70421 | AGRICULTURE | 20,804,226.15 | 35,000,000.00 | 6,831,194.70 | 38,066,400.00 |
| 705 | ENVIRONMENTAL PROTECTION | - | 16,000,000.00 | - | 8,400,000.00 |
| 7052 | WASTE WATER MANAGEMENT | - | 9,000,000.00 | - | 2,400,000.00 |
| 70521 | WASTE WATER MANAGEMENT | - | 9,000,000.00 | - | 2,400,000.00 |
| 7056 | ENVIRONMENTAL PROTECTION N.E.C. | - | 7,000,000.00 | - | 6,000,000.00 |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | - | 7,000,000.00 | - | 6,000,000.00 |
| 707 | HEALTH | 195,578,139.34 | 280,000,000.00 | 50,969,325.90 | 182,151,600.00 |
| 7072 | OUTPATIENT SERVICES | 195,578,139.34 | 280,000,000.00 | 50,969,325.90 | 182,151,600.00 |
| 70721 | GENERAL MEDICAL SERVICES | 195,578,139.34 | 280,000,000.00 | 50,969,325.90 | 182,151,600.00 |
| 708 | RECREATION, CULTURE AND RELIGION | - | 45,000,000.00 | - | 50,000,000.00 |
| 7082 | CULTURAL SERVICES | - | 45,000,000.00 | - | 50,000,000.00 |
| 70821 | CULTURAL SERVICES | - | 45,000,000.00 | - | 50,000,000.00 |
| 709 | EDUCATION | 70,687,974.37 | 707,000,000.00 | 33,431,311.92 | 769,544,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | - | 620,000,000.00 | - | 650,000,000.00 |
| 70912 | PRIMARY EDUCATION | - | 620,000,000.00 | - | 650,000,000.00 |
| 7098 | EDUCATION N.E.C. | 70,687,974.37 | 87,000,000.00 | 33,431,311.92 | 119,544,000.00 |
| 70981 | EDUCATION N.E.C | 70,687,974.37 | 87,000,000.00 | 33,431,311.92 | 119,544,000.00 |
| 710 | SOCIAL PROTECTION | - | 3,000,000.00 | 776,670.06 | 2,290,000.00 |
| 7104 | FAMILY AND CHILDREN | - | 3,000,000.00 | 776,670.06 | 2,290,000.00 |
| 71041 | FAMILY AND CHILDREN | - | 3,000,000.00 | 776,670.06 | 2,290,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Overhead Expenditure by Function

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|-------------|---|------------------------|-----------------------|----------------------------------|-----------------------|
| | Total Overhead Expenditure | 149,832,500.00 | 360,000,000.00 | 105,774,700.00 | 664,910,000.00 |
| 701 | GENERAL PUBLIC SERVICES | 42,193,000.00 | 92,550,000.00 | 18,432,200.00 | 191,730,000.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS | 23,400,000.00 | 51,000,000.00 | 9,846,200.00 | 125,100,000.00 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 23,400,000.00 | 50,300,000.00 | 9,846,200.00 | 124,400,000.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | - | 700,000.00 | - | 700,000.00 |
| 7013 | GENERAL SERVICES | 7,203,000.00 | 17,200,000.00 | 4,645,000.00 | 27,930,000.00 |
| 70131 | GENERAL PERSONNEL SERVICES | - | - | - | 2,000,000.00 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | - | 1,400,000.00 | - | 3,600,000.00 |
| 70133 | OTHER GENERAL SERVICES | 7,203,000.00 | 15,800,000.00 | 4,645,000.00 | 22,330,000.00 |
| 7015 | R&D GENERAL PUBLIC SERVICES | 250,000.00 | - | - | 300,000.00 |
| 70151 | R&D GENERAL PUBLIC SERVICES | 250,000.00 | - | - | 300,000.00 |
| 7016 | GENERAL PUBLIC SERVICES N.E.C. | 11,340,000.00 | 24,050,000.00 | 3,941,000.00 | 38,100,000.00 |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 11,340,000.00 | 24,050,000.00 | 3,941,000.00 | 38,100,000.00 |
| 7017 | PUBLIC DEBT TRANSACTIONS | - | 300,000.00 | - | 300,000.00 |
| 70171 | PUBLIC DEBT TRANSACTIONS | - | 300,000.00 | - | 300,000.00 |
| 703 | PUBLIC ORDER AND SAFETY | 29,970,000.00 | 39,600,000.00 | 20,650,000.00 | 35,200,000.00 |
| 7032 | FIRE PROTECTION SERVICES | - | 400,000.00 | 950,000.00 | 300,000.00 |
| 70321 | FIRE PROTECTION SERVICES | - | 400,000.00 | 950,000.00 | 300,000.00 |
| 7036 | PUBLIC ORDER AND SAFETY N.E.C. | 29,970,000.00 | 39,200,000.00 | 19,700,000.00 | 34,900,000.00 |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 29,970,000.00 | 39,200,000.00 | 19,700,000.00 | 34,900,000.00 |
| 704 | ECONOMIC AFFAIRS | 17,578,500.00 | 65,900,000.00 | 15,650,500.00 | 143,300,000.00 |
| 7041 | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | 7,389,500.00 | 33,200,000.00 | 4,770,000.00 | 110,100,000.00 |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 7,389,500.00 | 33,200,000.00 | 4,770,000.00 | 110,100,000.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 1,240,000.00 | 700,000.00 | - | 1,300,000.00 |
| 70421 | AGRICULTURE | 1,240,000.00 | 700,000.00 | - | 1,300,000.00 |
| 7043 | FUEL AND ENERGY | - | 2,800,000.00 | 1,653,000.00 | 5,200,000.00 |
| 70432 | PETROLUUM AND NATURAL GAS | - | 2,800,000.00 | 1,653,000.00 | 5,200,000.00 |
| 7045 | TRANSPORT | 2,200,000.00 | 4,500,000.00 | 300,000.00 | 5,200,000.00 |
| 70451 | ROAD TRANSPORT | 2,200,000.00 | 4,500,000.00 | 300,000.00 | 5,200,000.00 |
| 7046 | COMMUNICATION | 1,173,000.00 | 11,800,000.00 | 5,132,500.00 | 8,500,000.00 |
| 70461 | COMMUNICATION | 1,173,000.00 | 11,800,000.00 | 5,132,500.00 | 8,500,000.00 |
| 7047 | OTHER INDUSTRIES | 5,576,000.00 | 12,900,000.00 | 3,795,000.00 | 13,000,000.00 |
| 70472 | HOTELS AND RESTUARANTS | 5,576,000.00 | 12,900,000.00 | 3,795,000.00 | 13,000,000.00 |
| 705 | ENVIRONMENTAL PROTECTION | 3,860,000.00 | 12,410,000.00 | 1,195,000.00 | 17,400,000.00 |
| 7052 | WASTE WATER MANAGEMENT | - | - | - | 500,000.00 |
| 70521 | WASTE WATER MANAGEMENT | - | - | - | 500,000.00 |
| 7056 | ENVIRONMENTAL PROTECTION N.E.C. | 3,860,000.00 | 12,410,000.00 | 1,195,000.00 | 16,900,000.00 |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 3,860,000.00 | 12,410,000.00 | 1,195,000.00 | 16,900,000.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 1,370,000.00 | 6,200,000.00 | 1,470,000.00 | 8,300,000.00 |
| 7062 | COMMUNITY DEVELOPMENT | 1,370,000.00 | 5,700,000.00 | 1,470,000.00 | 6,300,000.00 |
| 70621 | COMMUNITY DEVELOPMENT | 1,370,000.00 | 5,700,000.00 | 1,470,000.00 | 6,300,000.00 |
| 7066 | HOUSING AND COMMUNITY AMENITIES N.E.C. | - | 500,000.00 | - | 2,000,000.00 |
| 70661 | HOUSING AND COMMUNITY AMENITIES N.E.C. | - | 500,000.00 | - | 2,000,000.00 |
| 707 | HEALTH | 9,337,000.00 | 21,840,000.00 | 7,350,000.00 | 36,200,000.00 |
| 7073 | HOSPITAL SERVICES | 500,000.00 | 600,000.00 | - | 1,300,000.00 |
| 70733 | MEDICAL AND MATERNITY CENTRE SERVICES | 500,000.00 | 600,000.00 | - | 1,300,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 8,837,000.00 | 21,040,000.00 | 7,350,000.00 | 34,500,000.00 |
| 70741 | PUBLIC HEALTH SERVICES | 8,837,000.00 | 21,040,000.00 | 7,350,000.00 | 34,500,000.00 |

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|-------------|--|------------------------|----------------------|----------------------------------|-----------------------|
| 7076 | HEALTH N.E.C. | - | 200,000.00 | - | 400,000.00 |
| 70761 | HEALTH N.E.C. | - | 200,000.00 | - | 400,000.00 |
| 708 | RECREATION, CULTURE AND RELIGION | 6,870,000.00 | 30,000,000.00 | 8,067,000.00 | 34,100,000.00 |
| 7081 | RECREATIONAL AND SPORTING SERVICES | 2,400,000.00 | 4,400,000.00 | - | 7,100,000.00 |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 2,400,000.00 | 4,400,000.00 | - | 7,100,000.00 |
| 7082 | CULTURAL SERVICES | - | 3,800,000.00 | - | 1,500,000.00 |
| 70821 | CULTURAL SERVICES | - | 3,800,000.00 | - | 1,500,000.00 |
| 7083 | BROADCASTING AND PUBLISHING SERVICES | - | - | - | 600,000.00 |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | - | - | - | 600,000.00 |
| 7084 | RELIGIOUS AND OTHER COMMUNITY SERVICES | - | 1,500,000.00 | - | 2,000,000.00 |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | - | 1,500,000.00 | - | 2,000,000.00 |
| 7086 | RECREATION, CULTURE AND RELIGION N.E.C. | 4,470,000.00 | 20,300,000.00 | 8,067,000.00 | 22,900,000.00 |
| 70861 | RECREATION, CULTURE AND RELIGION N.E.C. | 4,470,000.00 | 20,300,000.00 | 8,067,000.00 | 22,900,000.00 |
| 709 | EDUCATION | 6,275,000.00 | 30,600,000.00 | 6,010,000.00 | 46,200,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 1,200,000.00 | 16,800,000.00 | 4,800,000.00 | 19,600,000.00 |
| 70912 | PRIMARY EDUCATION | 1,200,000.00 | 16,800,000.00 | 4,800,000.00 | 19,600,000.00 |
| 7098 | EDUCATION N.E.C. | 5,075,000.00 | 13,800,000.00 | 1,210,000.00 | 26,600,000.00 |
| 70981 | EDUCATION N.E.C. | 5,075,000.00 | 13,800,000.00 | 1,210,000.00 | 26,600,000.00 |
| 710 | SOCIAL PROTECTION | 32,379,000.00 | 60,900,000.00 | 26,950,000.00 | 152,480,000.00 |
| 7104 | FAMILY AND CHILDREN | 2,392,000.00 | 7,000,000.00 | 1,000,000.00 | 15,200,000.00 |
| 71041 | FAMILY AND CHILDREN | 2,392,000.00 | 7,000,000.00 | 1,000,000.00 | 15,200,000.00 |
| 7107 | SOCIAL EXCLUSION N.E.C | - | 500,000.00 | 500,000.00 | 47,000,000.00 |
| 71071 | SOCIAL EXCLUSION N.E.C. | - | 500,000.00 | 500,000.00 | 47,000,000.00 |
| 7109 | SOCIAL PROTECTION N.E.C. | 29,987,000.00 | 53,400,000.00 | 25,450,000.00 | 90,280,000.00 |
| 71091 | SOCIAL PROTECTION N.E.C. | 29,987,000.00 | 53,400,000.00 | 25,450,000.00 | 90,280,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Capital Expenditure by Function

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|-------------|---|------------------------|-------------------------|-------------------------------------|-------------------------|
| | Total Capital Expenditure | - | 3,089,000,000.00 | 129,625,600.00 | 3,915,716,400.00 |
| 701 | GENERAL PUBLIC SERVICES | - | 1,659,900,000.00 | 52,425,600.00 | 705,516,400.00 |
| 7013 | GENERAL SERVICES | - | 1,406,250,000.00 | 35,425,600.00 | 279,016,400.00 |
| 70131 | GENERAL PERSONNEL SERVICES | - | 924,200,000.00 | 11,675,600.00 | 169,000,000.00 |
| 70133 | OTHER GENERAL SERVICES | - | 482,050,000.00 | 23,750,000.00 | 110,016,400.00 |
| 7015 | R&D GENERAL PUBLIC SERVICES | - | 120,650,000.00 | - | 1,500,000.00 |
| 70151 | R&D GENERAL PUBLIC SERVICES | - | 120,650,000.00 | - | 1,500,000.00 |
| 7016 | GENERAL PUBLIC SERVICES N.E.C. | - | 133,000,000.00 | 17,000,000.00 | 425,000,000.00 |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | - | 133,000,000.00 | 17,000,000.00 | 425,000,000.00 |
| 703 | PUBLIC ORDER AND SAFETY | - | 157,100,000.00 | 1,200,000.00 | 28,000,000.00 |
| 7032 | FIRE PROTECTION SERVICES | - | 157,100,000.00 | 1,200,000.00 | 28,000,000.00 |
| 70321 | FIRE PROTECTION SERVICES | - | 157,100,000.00 | 1,200,000.00 | 28,000,000.00 |
| 704 | ECONOMIC AFFAIRS | - | 113,650,000.00 | 5,000,000.00 | 1,724,000,000.00 |
| 7041 | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | - | 2,400,000.00 | - | 1,360,000,000.00 |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | - | 2,400,000.00 | - | 1,360,000,000.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | - | 28,750,000.00 | - | 360,000,000.00 |
| 70421 | AGRICULTURE | - | 28,750,000.00 | - | 360,000,000.00 |
| 7045 | TRANSPORT | - | 76,500,000.00 | 5,000,000.00 | 4,000,000.00 |
| 70451 | ROAD TRANSPORT | - | 76,500,000.00 | 5,000,000.00 | 4,000,000.00 |
| 7048 | R & D ECONOMIC AFFAIRS | - | 6,000,000.00 | - | - |
| 70482 | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING | - | 3,000,000.00 | - | - |
| 70485 | R & D TRANSPORT | - | 3,000,000.00 | - | - |
| 705 | ENVIRONMENTAL PROTECTION | - | 94,200,000.00 | - | 240,300,000.00 |
| 7056 | ENVIRONMENTAL PROTECTION N.E.C. | - | 94,200,000.00 | - | 240,300,000.00 |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | - | 94,200,000.00 | - | 240,300,000.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | - | 161,000,000.00 | - | 373,500,000.00 |
| 7061 | HOUSING DEVELOPMENT | - | 79,000,000.00 | - | 123,500,000.00 |
| 70611 | HOUSING DEVELOPMENT | - | 79,000,000.00 | - | 123,500,000.00 |
| 7063 | WATER SUPPLY | - | 82,000,000.00 | - | 90,000,000.00 |
| 70631 | WATER SUPPLY | - | 82,000,000.00 | - | 90,000,000.00 |
| 7064 | STREET LIGHTING | - | - | - | 80,000,000.00 |
| 70641 | STREET LIGHTING | - | - | - | 80,000,000.00 |
| 7065 | R & D HOUSING AND COMMUNITY AMMENITIES | - | - | - | 80,000,000.00 |
| 70651 | R & D HOUSING AND COMMUNITY AMENITIES | - | - | - | 80,000,000.00 |
| 707 | HEALTH | - | 383,000,000.00 | 71,000,000.00 | 30,000,000.00 |
| 7076 | HEALTH N.E.C. | - | 383,000,000.00 | 71,000,000.00 | 30,000,000.00 |
| 70761 | HEALTH N.E.C. | - | 383,000,000.00 | 71,000,000.00 | 30,000,000.00 |
| 708 | RECREATION, CULTURE AND RELIGION | - | 105,000,000.00 | - | 310,000,000.00 |
| 7081 | RECREATIONAL AND SPORTING SERVICES | - | 80,000,000.00 | - | 200,000,000.00 |
| 70811 | RECREATIONAL AND SPORTING SERVICES | - | 80,000,000.00 | - | 200,000,000.00 |
| 7082 | CULTURAL SERVICES | - | - | - | 110,000,000.00 |
| 70821 | CULTURAL SERVICES | - | - | - | 110,000,000.00 |
| 7086 | RECREATION, CULTURE AND RELIGION N.E.C. | - | 25,000,000.00 | - | - |
| 70861 | RECREATION, CULTURE AND RELIGION N.E.C. | - | 25,000,000.00 | - | - |
| 709 | EDUCATION | - | 400,150,000.00 | - | 504,400,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | - | - | - | 200,000,000.00 |
| 70912 | PRIMARY EDUCATION | - | - | - | 200,000,000.00 |
| 7092 | SECONDARY EDUCATION | - | - | - | 234,400,000.00 |
| 70922 | UPPER-SECONDARY EDUCATION | - | - | - | 234,400,000.00 |

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|-------------|--|------------------------|-----------------------|-------------------------------------|----------------------|
| 7093 | POSTSECONDARY NONTERTIARY EDUCATION | - | - | - | 70,000,000.00 |
| 70931 | POST-SECONDARY NON-TERTIARY EDUCATION | - | - | - | 70,000,000.00 |
| 7097 | R & D EDUCATION | - | 30,000,000.00 | - | - |
| 70971 | R & D EDUCATION | - | 30,000,000.00 | - | - |
| 7098 | EDUCATION N.E.C. | - | 370,150,000.00 | - | - |
| 70981 | EDUCATION N.E.C | - | 370,150,000.00 | - | - |
| 710 | SOCIAL PROTECTION | - | 15,000,000.00 | - | - |
| 7109 | SOCIAL PROTECTION N.E.C. | - | 15,000,000.00 | - | - |
| 71091 | SOCIAL PROTECTION N.E.C. | - | 15,000,000.00 | - | - |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Total Expenditure by Location

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------|-----------------------------|------------------------|-------------------------|-------------------------------------|-------------------------|
| 503 | AKWA IBOM STATE | 831,761,816.09 | 5,414,000,000.00 | 472,157,598.12 | 6,501,000,000.00 |
| 5031 | AKWA IBOM NORTH WEST | 831,761,816.09 | 5,414,000,000.00 | 472,157,598.12 | 6,501,000,000.00 |
| 503115 | INI | 831,761,816.09 | 5,414,000,000.00 | 472,157,598.12 | 6,501,000,000.00 |
| 50311501 | IKPE I | - | 80,000,000.00 | - | 2,029,400,000.00 |
| 50311502 | IKPE II | - | - | - | 140,000,000.00 |
| 50311503 | IKPE III | - | - | - | 90,000,000.00 |
| 50311504 | ITU MBONUSO | - | - | - | 100,000,000.00 |
| 50311505 | NKARI | - | - | - | 80,000,000.00 |
| 50311506 | IWERRE | - | - | - | 80,000,000.00 |
| 50311507 | IKONO NORTH I | - | - | - | 110,000,000.00 |
| 50311508 | IKONO NORTH II | - | - | - | 170,000,000.00 |
| 50311509 | IKONO NORTH III | - | - | - | 80,000,000.00 |
| 50311510 | ODORO UKWOK | - | - | - | 80,000,000.00 |
| 50311511 | USUK UKWOK | - | - | - | 50,000,000.00 |
| 50311597 | LG Wide | 831,761,816.09 | 5,334,000,000.00 | 472,157,598.12 | 3,491,600,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Personnel Expenditure by Location

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | | | 2025 Approved Budget | | |
|----------|----------------------|------------------------|----------------------|-------------------------------------|------|------|----------------------|------|------|
| 503 | AKWA IBOM STATE | 681,929,316.09 | 1,965,000,000.00 | 236,757,298.12 | 0.00 | 0.00 | 1,920,373,600.00 | 0.00 | 0.00 |
| 5031 | AKWA IBOM NORTH WEST | 681,929,316.09 | 1,965,000,000.00 | 236,757,298.12 | 0.00 | 0.00 | 1,920,373,600.00 | 0.00 | 0.00 |
| 503115 | INI | 681,929,316.09 | 1,965,000,000.00 | 236,757,298.12 | 0.00 | 0.00 | 1,920,373,600.00 | 0.00 | 0.00 |
| 50311597 | LG Wide | 681,929,316.09 | 1,965,000,000.00 | 236,757,298.12 | - | - | 1,920,373,600.00 | - | - |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Overhead Expenditure by Location

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|----------|----------------------|------------------------|----------------------|-------------------------------------|----------------------|
| 503 | AKWA IBOM STATE | 149,832,500.00 | 360,000,000.00 | 105,774,700.00 | 664,910,000.00 |
| 5031 | AKWA IBOM NORTH WEST | 149,832,500.00 | 360,000,000.00 | 105,774,700.00 | 664,910,000.00 |
| 503115 | INI | 149,832,500.00 | 360,000,000.00 | 105,774,700.00 | 664,910,000.00 |
| 50311597 | LG Wide | 149,832,500.00 | 360,000,000.00 | 105,774,700.00 | 664,910,000.00 |

503115 - INI Local Government, Akwa Ibom State - 2025 Budget: Capital Expenditure by Location

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---------------|-----------------------------|------------------------|-------------------------|-------------------------------------|-------------------------|
| 503 | AKWA IBOM STATE | 0.00 | 3,089,000,000.00 | 129,625,600.00 | 3,915,716,400.00 |
| 5031 | AKWA IBOM NORTH WEST | 0.00 | 3,089,000,000.00 | 129,625,600.00 | 3,915,716,400.00 |
| 503115 | INI | - | 3,089,000,000.00 | 129,625,600.00 | 3,915,716,400.00 |
| 50311501 | IKPE I | - | 80,000,000.00 | - | 2,029,400,000.00 |
| 50311502 | IKPE II | - | - | - | 140,000,000.00 |
| 50311503 | IKPE III | - | - | - | 90,000,000.00 |
| 50311504 | ITU MBONUSO | - | - | - | 100,000,000.00 |
| 50311505 | NKARI | - | - | - | 80,000,000.00 |
| 50311506 | IWERRE | - | - | - | 80,000,000.00 |
| 50311507 | IKONO NORTH I | - | - | - | 110,000,000.00 |
| 50311508 | IKONO NORTH II | - | - | - | 170,000,000.00 |
| 50311509 | IKONO NORTH III | - | - | - | 80,000,000.00 |
| 50311510 | ODORO UKWOK | - | - | - | 80,000,000.00 |
| 50311511 | USUK UKWOK | - | - | - | 50,000,000.00 |
| 50311597 | LG Wide | - | 3,009,000,000.00 | 129,625,600.00 | 906,316,400.00 |

| Project Name | Administrative Code and Description | Economic Code and Description | Function Code and Description | Location Code and Description | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | 2025 Approved Budget |
|---|--|--|--|-------------------------------|------------------------|----------------------|----------------------------------|----------------------|
| Perimeter Fencing of Governor Primary School Ukah Ukwak | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 2202010- CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 7092- PRIMARY EDUCATION | 50311531- USUK UKWAK | - | - | - | 50,000,000.00 |
| Renovation of Primary School in the Rain Ukwak | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 2202010- CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 7092- PRIMARY EDUCATION | 50311531- USUK UKWAK | - | - | - | 50,000,000.00 |
| PURCHASE OF OFFICE FURNITURE FOR THE | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7092- PRIMARY EDUCATION | 50311530- IMPE I | - | - | - | 30,000,000.00 |
| PURCHASE OF AIR CONDITIONERS | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220115- PURCHASE OF PHOTO COPYING MACHINES | 7093- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 500,000.00 |
| PURCHASE OF TELEVISION SETS | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220113- PURCHASE OF SURVEYING EQUIPMENT | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF A NEW CHAIRS FOR OFFICE | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220119- PURCHASE OF MOTOR VEHICLES | 7045- ROAD TRANSPORT | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF 1 NO. TABLES FOR OFFICE | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF 1 NO. TABLES FOR OFFICE | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 500,000.00 |
| PURCHASE OF CEILING FANS | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF REFRIGERATORS | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220118- PURCHASE OF SCANNERS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF 1 NO. NEW OFFICE COMPUTERS WITH ACCESSORIES FOR THE COUNCIL STAFF | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220115- PURCHASE OF PHOTO COPYING MACHINES | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 13,016,400.00 |
| CONSTRUCTION OF WATER DISTRIBUTION NETWORK | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 20,000,000.00 |
| CONSTRUCTION OF SEWAGE/DRAINAGE NETWORK | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 20,000,000.00 |
| REDUCTION OF BUREAUCRACY & OTHER WATER FACILITIES | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220121- PURCHASE OF RESIDENTIAL FURNITURE | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 20,000,000.00 |
| PURCHASE OF WATER TREATMENT EQUIPMENTS | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 15,000,000.00 |
| PURCHASE OF 1 NO. TOYOTA COROLLAS FOR DBPS | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 25,000,000.00 |
| PURCHASE OF MOTOR CYCLES FOR TFL WORK | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220115- PURCHASE OF PHOTO COPYING MACHINES | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| POPULATION CENSUS ACTIVITIES | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220121- PURCHASE OF RESIDENTIAL FURNITURE | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 10,000,000.00 |
| ANNUAL BUDGET PREPARATION AND ADMINISTRATION | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220121- PURCHASE OF RESIDENTIAL FURNITURE | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 500,000.00 |
| DATA COLLECTION STATISTICAL MATTERS / CEN RETURNS | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220114- PURCHASE OF COMPUTER PRINTERS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 3,000,000.00 |
| LEAD MANPOWER | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220118- PURCHASE OF SCANNERS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 500,000.00 |
| REVENUE MOBILIZATION | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| WORLD BANK PROJECT COUNTER PART FUNDING | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 20,000,000.00 |
| PURCHASE OF 1 NO. COMPUTER PRINTERS FOR THE COUNCIL | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220114- PURCHASE OF COMPUTER PRINTERS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 5,000,000.00 |
| PURCHASE OF 1 NO. PHOTOCOPIER FOR THE COUNCIL | 0238001000- DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS | 220115- PURCHASE OF PHOTO COPYING MACHINES | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 5,000,000.00 |
| PURCHASE OF COMPARTS | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220205- CONSTRUCTION / PROVISION OF WATER FACILITIES | 7063- WATER SUPPLY | 50311597- LG WIDE | - | - | - | 4,000,000.00 |
| PURCHASE OF PRINTERS | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220205- CONSTRUCTION / PROVISION OF WATER FACILITIES | 7063- WATER SUPPLY | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF SCANNERS | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220205- CONSTRUCTION / PROVISION OF WATER FACILITIES | 7063- WATER SUPPLY | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF 1 NO. LAPTOP COMPUTERS | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220113- PURCHASE OF SURVEYING EQUIPMENT | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 6,000,000.00 |
| PURCHASE OF 1 NO. COMPUTER PRINTERS | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220114- PURCHASE OF COMPUTER PRINTERS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF 1 NO. SCANNERS | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF 2 NOS PHOTOCOPIERS | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF PROJECTORS | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220121- PURCHASE OF RESIDENTIAL FURNITURE | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF CHAIRS | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF TABLES | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF SAFETY FILE CABINETS/ CUPBOARDS | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF MOTOR VEHICLES | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220119- PURCHASE OF MOTOR VEHICLES | 7045- ROAD TRANSPORT | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF AIR-CONDITIONER | 0232001000- WATER, SANITATION & HYGIENE (WSH) | 220118- PURCHASE OF SCANNERS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF MOTOR VEHICLES | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220115- PURCHASE OF PHOTO COPYING MACHINES | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 10,000,000.00 |
| PURCHASE OF TELEVISION SETS | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220113- PURCHASE OF SURVEYING EQUIPMENT | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 4,000,000.00 |
| PURCHASE OF SHIRTS | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220114- PURCHASE OF COMPUTER PRINTERS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 250,000.00 |
| PURCHASE OF CEILING FANS | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220115- PURCHASE OF PHOTO COPYING MACHINES | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 250,000.00 |
| LAND & BUILDINGS- OFFICE | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 30,000,000.00 |
| PURCHASE OF REFRIGERATORS | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220115- PURCHASE OF PHOTO COPYING MACHINES | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 500,000.00 |
| LAND & BUILDINGS- RESIDENTIAL | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220121- PURCHASE OF RESIDENTIAL FURNITURE | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 30,000,000.00 |
| LAND & BUILDINGS- RESIDENTIAL | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 30,000,000.00 |
| RESERVE TRAINING | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 2,000,000.00 |
| CAPACITY BUILDING | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| RESERVE TRAINING | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 2,000,000.00 |
| CONSTRUCTION OF SKILLS ACQUISITION CENTERS FOR WOMEN | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 30,000,000.00 |
| CONSTRUCTION AND FURNISHING OF EVENT CENTRES | 0234001000- DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND | 220121- PURCHASE OF RESIDENTIAL FURNITURE | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 30,000,000.00 |
| LAND & BUILDINGS- OFFICE | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220210- CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS | 7092- FIRE PROTECTION SERVICES | 50311597- LG WIDE | - | - | - | 20,000,000.00 |
| SECTOR & OTHER STORAGE FACILITIES | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220113- PURCHASE OF SURVEYING EQUIPMENT | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 20,000,000.00 |
| SEMINARS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220129- PURCHASE OF INDUSTRIAL EQUIPMENT | 7066- ENVIRONMENTAL PROTECTION N.E.C | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| CONFERENCE | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220119- PURCHASE OF POWER GENERATING SET | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| CAPACITY BUILDING | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220117- PURCHASE OF SHREDDING MACHINES | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| SEMINARS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| LAND & BUILDINGS- ADMINISTRATIVE | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220121- PURCHASE OF RESIDENTIAL FURNITURE | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| LAND & BUILDINGS- RESIDENTIAL | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 20,000,000.00 |
| PROVISION OF BUREAUCRACY & OTHER WATER FACILITIES | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF MOTOR VEHICLES/BUS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220120- RESEARCH AND DEVELOPMENT | 7097- R & D EDUCATION | 50311597- LG WIDE | - | - | - | 15,000,000.00 |
| PROVIDE COMMENTS/HEALTH SERVICES | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220106- CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 7061- GENERAL ECONOMIC AND COMMERCIAL SERVICES | 50311597- LG WIDE | - | - | - | 50,000,000.00 |
| LAND & BUILDINGS- OFFICE | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220206- CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 7061- HEALTH N.E.C | 50311597- LG WIDE | - | - | - | 25,000,000.00 |
| LAND & BUILDINGS- RESIDENTIAL | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220206- CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 7061- HEALTH N.E.C | 50311597- LG WIDE | - | - | - | 25,000,000.00 |
| LAND & BUILDINGS- ADMINISTRATIVE | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220206- CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 7061- HEALTH N.E.C | 50311597- LG WIDE | - | - | - | 25,000,000.00 |
| PURCHASE OF POWER GENERATING SETS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220205- REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 7076- HEALTH N.E.C | 50311597- LG WIDE | - | - | - | 15,000,000.00 |
| PURCHASE OF 1 NO. AMBULANCE FOR PRIMARY HEALTH CENTRE | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220210- CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS | 7092- FIRE PROTECTION SERVICES | 50311597- LG WIDE | - | - | - | 25,000,000.00 |
| PURCHASE OF TABLET | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220121- PURCHASE OF RESIDENTIAL FURNITURE | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 4,000,000.00 |
| PURCHASE OF MOTOR CYCLES | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220113- CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 7063- WATER SUPPLY | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF REFRIGERATORS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220119- PURCHASE OF POWER GENERATING SET | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 800,000.00 |
| RESEARCH & DEVELOPMENT | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220108- PURCHASE OF BUSES | 7066- HEALTH N.E.C | 50311597- LG WIDE | - | - | - | 10,000,000.00 |
| PURCHASE OF COMPUTERS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220113- PURCHASE OF SURVEYING EQUIPMENT | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF PRINTERS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220114- PURCHASE OF COMPUTER PRINTERS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PROVISION OF BUREAUCRACY & OTHER WATER FACILITIES TO ALL HEALTH CENTRE | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220118- PURCHASE OF SCANNERS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 20,000,000.00 |
| PURCHASE OF SCANNERS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220115- PURCHASE OF PHOTO COPYING MACHINES | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 50,000,000.00 |
| PURCHASE OF PHOTOCOPIERS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220117- PURCHASE OF SHREDDING MACHINES | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 2,000,000.00 |
| PURCHASE OF SHREDDING MACHINES | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 100,000.00 |
| PURCHASE OF PROJECTORS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF SHIRING EQUIPMENT | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220121- PURCHASE OF RESIDENTIAL FURNITURE | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 500,000.00 |
| PURCHASE OF 4 NOS TABLE | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 100,000.00 |
| PURCHASE OF SAFETY FILE CABINETS/ CUPBOARDS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 500,000.00 |
| PURCHASE OF AIR-CONDITIONER | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 1,000,000.00 |
| PURCHASE OF TELEVISION SETS | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220112- PURCHASE OF OFFICE FURNITURE AND FITTINGS | 7033- OTHER GENERAL SERVICES | 50311597- LG WIDE | - | - | - | 500,000.00 |
| PURCHASE OF MOTOR VEHICLES | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR | 220122- PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 7066- HEALTH N.E.C | 50311597- LG WIDE | - | - | - | 15,000,000.00 |
| CONFERENCE | 0237001000- DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFOPOR</ | | | | | | | |

MDA:

| Code | Item | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | | | 2025 Approved Budget | | |
|------|------|------------------------|----------------------|-------------------------------------|--|--|----------------------|--|--|
|------|------|------------------------|----------------------|-------------------------------------|--|--|----------------------|--|--|

MDA:

| Code | Economic | 2023 Full Year Actuals | 2024 Approved Budget | 2024 Performance January to June | | | 2025 Approved Budget | | |
|------|----------|------------------------|----------------------|-------------------------------------|--|--|----------------------|--|--|
|------|----------|------------------------|----------------------|-------------------------------------|--|--|----------------------|--|--|

| Lookup | Code | Description | Level | Error Check |
|--------|---------------------|--|-------|-------------|
| 1 | 010000000000 | ADMINISTRATION SECTOR | | 1 |
| 2 | 011100000000 | OFFICE OF THE LG CHAIRMAN | | 2 |
| 3 | 011100100100 | Chairman | | 3 |
| 4 | 011100100200 | Vice-Chairman | | 3 |
| 5 | 011118300100 | INTERNAL AUDIT | | 3 |
| 6 | 011100500100 | ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN | | 3 |
| 7 | 011200000000 | LOCAL GOVT COUNCIL | | 2 |
| 8 | 011200100100 | THE COUNCIL | | 3 |
| 9 | 011200500100 | ASSISTANTS/AIDES/ADVISERS | | 3 |
| 10 | 011200700100 | COUNCIL COMMITTEES | | 3 |
| 11 | 011202100100 | OFFICE OF THE LEADER | | 3 |
| 12 | 011202100200 | OFFICE OF THE DEPUTY LEADER | | 3 |
| 13 | 011202100300 | OFFICE OF THE MAJORITY LEADER | | 3 |
| 14 | 011202100400 | OFFICE OF THE DEPUTY MAJORITY LEADER | | 3 |
| 15 | 011202100500 | OFFICE OF THE MINORITY LEADER; | | 3 |
| 16 | 011202100600 | OFFICE OF THE DEPUTY MINORITY LEADER | | 3 |
| 17 | 011202100700 | OFFICE OF THE CHIEF WHIP | | 3 |
| 18 | 011202100800 | OFFICE OF THE DEPUTY CHIEF WHIP | | 3 |
| 19 | 011202200100 | CLERK TO THE HOUSE | | 3 |
| 20 | 012500000000 | OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE | | 2 |
| 21 | 012500100100 | OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE | | 3 |
| 22 | 016200000000 | ADMINISTRATION & GENERAL SERVICES | | 2 |
| 23 | 016200100100 | ADMINISTRATION & GENERAL SERVICES | | 3 |
| 24 | 016100000000 | SECRETARY TO THE LOCAL GOVERNMENT | | 2 |
| 25 | 016100100100 | SECRETARY TO THE LOCAL GOVERNMENT | | 3 |
| 26 | 020000000000 | ECONOMIC SECTOR | | 1 |
| 27 | 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | | 2 |
| 28 | 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | | 3 |
| 29 | 022000000000 | DEPARTMENT FINANCE AND SUPPLIES | | 2 |
| 30 | 022000100100 | DEPARTMENT FINANCE AND SUPPLIES | | 3 |
| 31 | 023400000000 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | | 2 |
| 32 | 023400100100 | DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY | | 3 |
| 33 | 023800000000 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | | 2 |
| 34 | 023800100100 | DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS) | | 3 |
| 35 | 025200000000 | WATER, SANITATION & HYGIENE (WASH) | | 2 |
| 36 | 025200100100 | WATER, SANITATION & HYGIENE (WASH) | | 3 |
| 37 | 050000000000 | SOCIAL SECTOR | | 1 |
| 38 | 051400000000 | WOMEN DEVELOPMENT OFFICE | | 2 |
| 39 | 051400100100 | WOMEN DEVELOPMENT OFFICE | | 3 |
| 40 | 051700000000 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND CULT | | 2 |
| 41 | 051700100100 | DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND CULTURE | | 3 |
| 42 | 051702600100 | PRIMARY SCHOOL TEACHERS | | 3 |
| 43 | 052100000000 | DEPARMENT OF PRIMARY HEALTH CARE (PHC) | | 2 |
| 44 | 052100100100 | DEPARMENT OF PRIMARY HEALTH CARE (PHC) | | 3 |
| 45 | 052100100200 | ENVIRONMENTAL HEALTH UNIT | | 3 |
| 46 | 055100000000 | TRADITIONAL RULERS' COUNCIL | | 2 |
| 47 | 055100100100 | TRADITIONAL RULERS' COUNCIL | | 3 |
| 48 | | | | |
| 49 | | | | |
| 50 | | | | |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|--|-------|-------------|
| 1 | 2 | EXPENDITURES | | 1 |
| 2 | 21 | PERSONNEL COST | | 2 |
| 3 | 2101 | SALARY | | 3 |
| 4 | 210101 | SALARIES AND WAGES | | 4 |
| 5 | 21010101 | BASIC SALARIES | | 5 |
| 6 | 21010102 | OVERTIME PAYMENT | | 5 |
| 7 | 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | | 5 |
| 8 | 21010104 | CLEARANCE OF SALARY ARREARS | | 5 |
| 9 | 21010105 | PROMOTION ARREARS | | 5 |
| 10 | 21010106 | MARGIN FOR INCREASE COST/EMERGENCY PROVISIONS (PERSONNEL COST) | | 5 |
| 11 | 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | | 3 |
| 12 | 210201 | ALLOWANCES | | 4 |
| 13 | 21020101 | NON REGULAR ALLOWANCES | | 5 |
| 14 | 21020103 | ANNUAL LEAVE GRANT | | 5 |
| 15 | 21020104 | CONSOLIDATED ALLOWANCES | | 5 |
| 16 | 21020105 | FURNITURE ALLOWANCE | | 5 |
| 17 | 21020107 | CONSOLIDATE REVENUE FUND CHARGES - ALLOWANCE | | 5 |
| 18 | 210202 | SOCIAL CONTRIBUTIONS | | 4 |
| 19 | 21020201 | NHIS CONTRIBUTION | | 5 |
| 20 | 21020202 | CONTRIBUTORY PENSION (EMPLOYERS) | | 5 |
| 21 | 21020203 | GROUP LIFE INSURANCE | | 5 |
| 22 | 21020204 | EMPLOYEES COMPENSATION FUND | | 5 |
| 23 | 21020205 | HOUSING FUND CONTRIBUTION | | 5 |
| 24 | 21020206 | REFUND OF 7.5% CONTRIBUTORY PENSION | | 5 |
| 25 | 2103 | SOCIAL BENEFITS | | 3 |
| 26 | 210301 | SOCIAL BENEFITS | | 4 |
| 27 | 21030101 | GRATUITY | | 5 |
| 28 | 21030102 | PENSION | | 5 |
| 29 | 21030103 | DEATH BENEFITS | | 5 |
| 30 | 21030104 | SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS | | 5 |
| 31 | 21030105 | CLEARANCE OF PENSION ARREARS | | 5 |
| 32 | 21030106 | CLEARANCE OF GRATUITY ARREARS | | 5 |
| 33 | 22 | OTHER RECURRENT COSTS | | 2 |
| 34 | 2202 | OVERHEAD COST | | 3 |
| 35 | 220201 | TRAVEL & TRANSPORT - GENERAL | | 4 |
| 36 | 22020101 | LOCAL TRAVEL AND TRANSPORT - TRAINING | | 5 |
| 37 | 22020102 | LOCAL TRAVEL AND TRANSPORT - OTHERS | | 5 |
| 38 | 22020103 | INT'L TRAVEL & TRANSPORT - TRAINING | | 5 |
| 39 | 22020104 | INT'L TRAVEL & TRANSPORT - OTHERS | | 5 |
| 40 | 220202 | UTILITIES - GENERAL | | 4 |
| 41 | 22020201 | ELECTRICITY CHARGES | | 5 |
| 42 | 22020202 | TELEPHONE CHARGES | | 5 |
| 43 | 22020203 | INTERNET ACCESS CHARGES | | 5 |
| 44 | 22020204 | SATELLITE BROADCAST CHARGES | | 5 |
| 45 | 22020205 | WATER RATE | | 5 |
| 46 | 22020208 | SOFTWARE CHARGES / LICENSE RENTALS | | 5 |
| 47 | 220203 | MATERIALS & SUPPLIES - GENERAL | | 4 |
| 48 | 22020301 | OFFICE STATIONARY / COMPUTER CONSUMABLES | | 5 |
| 49 | 22020302 | BOOKS | | 5 |
| 50 | 22020303 | NEWSPAPERS | | 5 |
| 51 | 22020304 | MAGAZINE AND PERIODICALS | | 5 |
| 52 | 22020305 | PRINTING OF SECURITY DOCUMENTS | | 5 |
| 53 | 22020306 | PRINTING OF NON - SECURITY DOCUMENTS | | 5 |
| 54 | 22020307 | DRUGS / LABORATORY / MEDICAL SUPPLIES | | 5 |
| 55 | 22020308 | FIELD AND CAMPING MATERIAL SUPPLIES | | 5 |
| 56 | 22020309 | UNIFORM AND OTHER CLOTHING | | 5 |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|---|-------|-------------|
| 57 | 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 5 | |
| 58 | 22020311 | FOOD STUFF/ CATERING MATERIALS SUPPLIES | 5 | |
| 59 | 22020312 | PHOTOGRAPHIC MATERIALS / EQUIPMENT | 5 | |
| 60 | 22020313 | PRODUCTION OF REPORTS | 5 | |
| 61 | 22020315 | PURCHASE OF CHEMICALS/ANALYTICAL REAGENTS | 5 | |
| 62 | 22020316 | PURCHASE OF START-UP PACKS & SKILL DEVELOPMENT CERTIFICATE | 5 | |
| 63 | 22020317 | CONSUMABLES / DRUGS / REAGENTS | 5 | |
| 64 | 220204 | MAINTENANCE SERVICES - GENERAL | 4 | |
| 65 | 22020401 | MAINTENANCE OF MOTOR VEHICLE | 5 | |
| 66 | 22020402 | MAINTENANCE OF OFFICE FURNITURE | 5 | |
| 67 | 22020403 | MAINTENANCE OF OFFICE BUILDING | 5 | |
| 68 | 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENT | 5 | |
| 69 | 22020405 | MAINTENANCE OF PLANTS / GENERATORS | 5 | |
| 70 | 22020406 | OTHER MAINTENANCE SERVICES | 5 | |
| 71 | 22020407 | MAINTENANCE OF AIRCRAFTS | 5 | |
| 72 | 22020408 | MAINTENANCE OF SEA BOATS | 5 | |
| 73 | 22020409 | MAINTENANCE OF RAILWAY EQUIPMENT | 5 | |
| 74 | 22020410 | MAINTENANCE OF STREET LIGHTING | 5 | |
| 75 | 22020411 | MAINTENANCE OF COMMUNICATION EQUIPMENT | 5 | |
| 76 | 22020412 | MAINTENANCE OF MARKETS/PUBLIC PLACES | 5 | |
| 77 | 22020413 | MINOR ROAD MAINTAINANCE | 5 | |
| 78 | 22020414 | MAINTENANCE OF LIBRARY | 5 | |
| 79 | 220205 | TRAINING - GENERAL | 4 | |
| 80 | 22020501 | LOCAL TRAINING | 5 | |
| 81 | 22020502 | INTERNATIONAL TRAINING | 5 | |
| 82 | 22020503 | WORKSHOP / SEMINAR / CONFERENCES | 5 | |
| 83 | 22020504 | PUPILAGE PROGRAMME FOR SCIENTIFIC OFFICERS | 5 | |
| 84 | 22020506 | PROJECT SEED HOLIDAY PROGRAMME FOR (SS2-SS3) STUDENTS | 5 | |
| 85 | 22020507 | E-LEARNING INTEGRATED IN SCHOOLS | 5 | |
| 86 | 22020509 | SPECIALIZED TRAINING/SEMINARS AND CONFRENCES FOR MGT STAFF AND OTHER STAKE HOLDER | 5 | |
| 87 | 22020510 | CAPACITY BUILDING | 5 | |
| 88 | 22020511 | CAPACITY BUILDING ON LACTATION MANAGEMENT | 5 | |
| 89 | 220206 | OTHER SERVICES - GENERAL | 4 | |
| 90 | 22020601 | SECURITY SERVICES | 5 | |
| 91 | 22020602 | OFFICE RENT | 5 | |
| 92 | 22020603 | RESIDENTIAL RENT | 5 | |
| 93 | 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 5 | |
| 94 | 22020605 | CLEANING AND FUMIGATION SERVICES | 5 | |
| 95 | 22020606 | INTERNAL AUDIT EXPENSES | 5 | |
| 96 | 22020607 | RESCUE SERVICES | 5 | |
| 97 | 22020609 | MONITORING / SUPERVISION | 5 | |
| 98 | 22020610 | OTHER SERVICES | 5 | |
| 99 | 22020611 | HOSTING/MOBILIZATION OF POLITICAL ASSOCIATIONS AND INTEREST GROUPS | 5 | |
| 100 | 22020612 | BURIAL EXPENSES | 5 | |
| 101 | 22020613 | SOFTWARE RENEWALS | 5 | |
| 102 | 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 4 | |
| 103 | 22020701 | FINANCIAL CONSULTING | 5 | |
| 104 | 22020702 | INFORMATION TECHNOLOGY CONSULT | 5 | |
| 105 | 22020703 | LEGAL SERVICES | 5 | |
| 106 | 22020706 | SURVEYING SERVICES | 5 | |
| 107 | 22020707 | AGRICULTURAL CONSULTING | 5 | |
| 108 | 22020708 | MEDICAL CONSULTING | 5 | |
| 109 | 22020709 | RESEARCH SERVICES | 5 | |
| 110 | 220208 | FUEL & LUBRICANTS - GENERAL | 4 | |
| 111 | 22020801 | FUEL AND LUBRICANT - GENERAL | 5 | |
| 112 | 22020802 | OTHER TRANSPORT EQUIPMENT FUEL | 5 | |
| 113 | 22020803 | PLANT / GENERATOR FUEL COST | 5 | |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|---|-------|-------------|
| 114 | 22020805 | SEA BOAT FUEL COST | 5 | |
| 115 | 22020806 | COOKING GAS/FUEL COST | 5 | |
| 116 | 220209 | FINANCIAL CHARGES - GENERAL | 4 | |
| 117 | 22020901 | BANK CHARGES : OTHER THAN INTEREST | 5 | |
| 118 | 22020902 | INSURANCE PREMIUM | 5 | |
| 119 | 22020903 | BANK CHARGES (INTEREST ON TEMPORARY OVERDRAFT) | 5 | |
| 120 | 220210 | MISCELLANEOUS EXPENSES GENERAL | 4 | |
| 121 | 22021001 | REFRESHMENT AND MEALS | 5 | |
| 122 | 22021002 | HONORARIUM AND SITTING ALLOWANCE | 5 | |
| 123 | 22021003 | PUBLICITY AND ADVERTISEMENT | 5 | |
| 124 | 22021004 | MEDICAL EXPENSES : LOCAL | 5 | |
| 125 | 22021005 | FOREIGN SERVICE SCHOOL FEES PAYMENTS | 5 | |
| 126 | 22021006 | POSTAGES AND COURIER SERVICES | 5 | |
| 127 | 22021007 | WELFARE PACKAGES/DONATIONS/FINANCIAL ASSISTANCE | 5 | |
| 128 | 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 5 | |
| 129 | 22021009 | SPORTING ACTIVITIES | 5 | |
| 130 | 22021010 | DIRECT TEACHING & LABORATORY COST | 5 | |
| 131 | 22021011 | RECRUITMENT AND APPOINTMENT (SERVICE WIDE) | 5 | |
| 132 | 22021012 | DISCIPLINE AND APPOINTMENT (SERVICE WIDE) | 5 | |
| 133 | 22021013 | PROMOTION (SERVICE WIDE) | 5 | |
| 134 | 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 5 | |
| 135 | 22021015 | CRECHE | 5 | |
| 136 | 22021016 | SERVICOM | 5 | |
| 137 | 22021017 | ANTI-CORRUPTION | 5 | |
| 138 | 22021018 | GENDER | 5 | |
| 139 | 22021020 | YOUTH DEVELOPMENT | 5 | |
| 140 | 22021021 | NATIONAL YOUTH SERVICE CORPS (NYSC) MATTERS | 5 | |
| 141 | 22021022 | ADVOCCY AND SENSITIZATION | 5 | |
| 142 | 22021023 | DATA COLLECTION/STATISTICAL ACTIVITIES | 5 | |
| 143 | 22021024 | PREPARATION OF LOCAL GOVERNMENT DEVELOPMENT PLAN (LGDP) | 5 | |
| 144 | 22021025 | RELIGIOUS MATTERS | 5 | |
| 145 | 22021026 | BOUNDARY MATTERS | 5 | |
| 146 | 22021027 | SKILL ACQUISITION PROGRAMMES | 5 | |
| 147 | 22021028 | EMPOWERMENT PROGRAMMES | 5 | |
| 148 | 22021029 | TRADE FAIR | 5 | |
| 149 | 22021030 | CULTURAL ACTIVITIES | 5 | |
| 150 | 22021031 | POLITICAL LIAISON ACTIVITIES | 5 | |
| 151 | 22021032 | EMERGENCY PREPAREDNESS AND RESPONSE (EPR) | 5 | |
| 152 | 22021033 | Support to Orphan and Vulnerable Children (Ovc) | 5 | |
| 153 | 22021034 | People with Disability (PWD) | 5 | |
| 154 | 22021035 | Women Development Activities | 5 | |
| 155 | 22021036 | MEDICAL EXPENSES - INTERNATIONAL | 5 | |
| 156 | 22021037 | FOREIGN SCHOLARSHIP SCHEME | 5 | |
| 157 | 22021038 | SPECIAL DAY/CELEBRATIONS | 5 | |
| 158 | 22021039 | FURNITURE ALLOWANCE | 5 | |
| 159 | 22021040 | BUDGET PUBLIC CONSULTATION/COMMUNITY ENGAGEMENT | 5 | |
| 160 | 22021041 | MARGIN FOR INCREASE COST/EMERGENCY PROVISIONS (SUBVENTIONS) | 5 | |
| 161 | 22021042 | LGC COUNTERPERT SUPPORT TO DONOR AGENCIES (USAID) | 5 | |
| 162 | 22021043 | LGC COUNTERPERT SUPPORT TO DONOR AGENCIES (HOPE-GOV) | 5 | |
| 163 | 2203 | LOANS AND ADVANCES | 3 | |
| 164 | 220301 | STAFF LOANS & ADVANCES | 4 | |
| 165 | 22030101 | STAFF LOAN AND ADVANCES | 5 | |
| 166 | 22030102 | MOTOR VEHICLE ADVANCES | 5 | |
| 167 | 22030103 | FURNISHING ADVANCES | 5 | |
| 168 | 22030104 | SPECIAL/SALARY ADVANCES | 5 | |
| 169 | 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 3 | |
| 170 | 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 4 | |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|---|-------|-------------|
| 171 | 22040101 | GRANTS STATE GOVERNMENT - RECURRENT | 5 | |
| 172 | 22040102 | GRANTS STATE GOVERNMENT - CAPITAL | 5 | |
| 173 | 22040103 | GRANTS TO LOCAL GOVERNMENTS - RECURRENT | 5 | |
| 174 | 22040104 | GRANTS TO LOCAL GOVERNMENTS - CAPITAL | 5 | |
| 175 | 22040105 | GRANTS TO GOVERNMENT AGENCIES - RECURRENT | 5 | |
| 176 | 22040106 | GRANT TO GOVERNMENT AGENCIES - CAPITAL | 5 | |
| 177 | 22040107 | GRANT TO PRIVATE COMPANIES - RECURRENT | 5 | |
| 178 | 22040108 | GRANT TO PRIVATE COMPANIES - CAPITAL | 5 | |
| 179 | 22040109 | GRANTS TO COMMUNITIES/NGOS | 5 | |
| 180 | 220402 | FOREIGN GRANTS AND CONTRIBUTIONS | 4 | |
| 181 | 2205 | SUBSIDIES GENERAL | 3 | |
| 182 | 220501 | SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS | 4 | |
| 183 | 22050101 | SUBSIDY TO GOVERNMENT OWNED COMPANIES | 5 | |
| 184 | 22050102 | MEAL SUBSIDY TO GOVERNMENT SCHOOLS | 5 | |
| 185 | 22050103 | SUBVENTION | 5 | |
| 186 | 22050104 | PETROLEUM/ ENERGY SUBSIDY | 5 | |
| 187 | 22050105 | EDUCATIONAL SUBSIDY | 5 | |
| 188 | 22050106 | HEALTH SUBSIDY | 5 | |
| 189 | 22050107 | RELIGIOUS PILGRIMAGE SUBSIDY | 5 | |
| 190 | 220502 | SUBSIDY TO PRIVATE COMPANIES | 4 | |
| 191 | 22050201 | SUBSIDY TO PRIVATE COMPANIES | 5 | |
| 192 | 2206 | PUBLIC DEBT CHARGES | 3 | |
| 193 | 220601 | FOREIGN INTEREST / DISCOUNT | 4 | |
| 194 | 22060101 | FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS | 5 | |
| 195 | 22060102 | FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS | 5 | |
| 196 | 220602 | DOMESTIC INTEREST / DISCOUNT | 4 | |
| 197 | 22060201 | DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS | 5 | |
| 198 | 22060202 | DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS | 5 | |
| 199 | 220603 | FOREIGN PRINCIPAL | 4 | |
| 200 | 22060301 | FOREIGN PRINCIPLE - SHORT TERM BORROWINGS | 5 | |
| 201 | 22060302 | FOREIGN PRINCIPLE - LONG TERM BORROWINGS | 5 | |
| 202 | 220604 | DOMESTIC PRINCIPAL | 4 | |
| 203 | 22060401 | DOMESTIC PRINCIPLE - SHORT TERM BORROWINGS | 5 | |
| 204 | 22060402 | DOMESTIC PRINCIPLE - LONG TERM BORROWINGS | 5 | |
| 205 | 22060403 | PAYMENT OF DEBT AND OTHER LIABILITIES | 5 | |
| 206 | 2207 | TRANSFERS-PAYMENT | 3 | |
| 207 | 220701 | TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT | 4 | |
| 208 | 22070106 | RETAINED REVENUE BY DEPT/AGENCY | 5 | |
| 209 | 2208 | TRANSFERS-PAYMENT TO INDIVIDUALS | 3 | |
| 210 | 220801 | TRANSFERS-PAYMENT TO INDIVIDUALS | 4 | |
| 211 | 22080101 | TRANSFERS-PAYMENT TO UNEMPLOYED | 5 | |
| 212 | 22080102 | TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP | 5 | |
| 213 | 2209 | LOSS ON FOREIGN EXCHANGE | 3 | |
| 214 | 220901 | LOSS ON FOREIGN EXCHANGE | 4 | |
| 215 | 22090101 | LOSS ON FOREIGN EXCHANGE | 5 | |
| 216 | 23 | CAPITAL EXPENDITURE | 2 | |
| 217 | 2301 | FIXED ASSETS PURCHASED | 3 | |
| 218 | 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 4 | |
| 219 | 23010101 | PURCHASE / ACQUISITION OF LAND | 5 | |
| 220 | 23010102 | PURCHASE OF OFFICE BUILDINGS | 5 | |
| 221 | 23010103 | PURCHASE OF RESIDENTIAL BUILDINGS | 5 | |
| 222 | 23010104 | PURCHASE MOTOR CYCLES | 5 | |
| 223 | 23010105 | PURCHASE OF MOTOR VEHICLES | 5 | |
| 224 | 23010106 | PURCHASE OF VANS | 5 | |
| 225 | 23010107 | PURCHASE OF TRUCKS | 5 | |
| 226 | 23010108 | PURCHASE OF BUSES | 5 | |
| 227 | 23010109 | PURCHASE OF SEA BOATS | 5 | |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|---|-------|-------------|
| 228 | 23010110 | PURCHASE OF SHIPS | 5 | |
| 229 | 23010111 | PURCHASE OF TRAINS | 5 | |
| 230 | 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 5 | |
| 231 | 23010113 | PURCHASE OF COMPUTERS | 5 | |
| 232 | 23010114 | PURCHASE OF COMPUTER PRINTERS | 5 | |
| 233 | 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 5 | |
| 234 | 23010116 | PURCHASE OF TYPEWRITERS | 5 | |
| 235 | 23010117 | PURCHASE OF SHREDDING MACHINES | 5 | |
| 236 | 23010118 | PURCHASE OF SCANNERS | 5 | |
| 237 | 23010119 | PURCHASE OF POWER GENERATING SET | 5 | |
| 238 | 23010120 | PURCHASE OF CANTEEN / KITCHEN EQUIPMENT | 5 | |
| 239 | 23010121 | PURCHASE OF RESIDENTIAL FURNITURE | 5 | |
| 240 | 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 5 | |
| 241 | 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 5 | |
| 242 | 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 5 | |
| 243 | 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 5 | |
| 244 | 23010126 | PURCHASE OF SPORTING / GAMING EQUIPMENT | 5 | |
| 245 | 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 5 | |
| 246 | 23010128 | PURCHASE OF SECURITY EQUIPMENT | 5 | |
| 247 | 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 5 | |
| 248 | 23010130 | PURCHASE OF RECREATIONAL FACILITIES | 5 | |
| 249 | 23010131 | PURCHASE OF AIR NAVIGATIONAL EQUIPMENT | 5 | |
| 250 | 23010133 | PURCHASES OF SURVEYING EQUIPMENT | 5 | |
| 251 | 23010134 | PURCHASE OF DIVING EQUIPMENT | 5 | |
| 252 | 23010137 | PURCHASE OF SHIP SPARE/MAINTENANCE | 5 | |
| 253 | 23010138 | PURCHASE OF AERO SPARES/MAINTENANCE | 5 | |
| 254 | 2302 | CONSTRUCTION / PROVISION | 3 | |
| 255 | 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 4 | |
| 256 | 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 5 | |
| 257 | 23020102 | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS | 5 | |
| 258 | 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | 5 | |
| 259 | 23020104 | CONSTRUCTION / PROVISION OF HOUSING | 5 | |
| 260 | 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 5 | |
| 261 | 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 5 | |
| 262 | 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 5 | |
| 263 | 23020110 | CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS | 5 | |
| 264 | 23020111 | CONSTRUCTION / PROVISION OF LIBRARIES | 5 | |
| 265 | 23020112 | CONSTRUCTION / PROVISION OF SPORTING FACILITIES | 5 | |
| 266 | 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 5 | |
| 267 | 23020114 | CONSTRUCTION / PROVISION OF ROADS | 5 | |
| 268 | 23020115 | CONSTRUCTION / PROVISION OF RAIL-WAYS | 5 | |
| 269 | 23020116 | CONSTRUCTION / PROVISION OF WATER-WAYS | 5 | |
| 270 | 23020117 | CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES | 5 | |
| 271 | 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 5 | |
| 272 | 23020119 | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES | 5 | |
| 273 | 23020122 | CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS | 5 | |
| 274 | 23020123 | CONSTRUCTION OF TRAFFIC /STREET LIGHTS | 5 | |
| 275 | 23020124 | CONSTRUCTION OF MARKETS/PARKS | 5 | |
| 276 | 23020125 | CONSTRUCTION OF POWER GENERATING PLANTS | 5 | |
| 277 | 23020126 | CONSTRUCTION/PROVISION OF CEMETERIES | 5 | |
| 278 | 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 5 | |
| 279 | 2303 | REHABILITATION / REPAIRS | 3 | |
| 280 | 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 4 | |
| 281 | 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 5 | |
| 282 | 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | 5 | |
| 283 | 23030103 | REHABILITATION / REPAIRS - HOUSING | 5 | |
| 284 | 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 5 | |

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|--------|---------------|---|-------|-------------|
| 285 | 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 5 | |
| 286 | 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 5 | |
| 287 | 23030109 | REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS | 5 | |
| 288 | 23030110 | REHABILITATION / REPAIRS - LIBRARIES | 5 | |
| 289 | 23030111 | REHABILITATION / REPAIRS - SPORTING FACILITIES | 5 | |
| 290 | 23030112 | REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES | 5 | |
| 291 | 23030113 | REHABILITATION / REPAIRS - ROADS | 5 | |
| 292 | 23030114 | REHABILITATION / REPAIRS - RAILWAYS | 5 | |
| 293 | 23030115 | REHABILITATION / REPAIRS - WATER-WAY | 5 | |
| 294 | 23030118 | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES | 5 | |
| 295 | 23030119 | REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT | 5 | |
| 296 | 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 5 | |
| 297 | 23030122 | REHABILITATION/REPAIRS OF BOUNDARIES | 5 | |
| 298 | 23030123 | REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS | 5 | |
| 299 | 23030124 | REHABILITATION/REPAIRS- MARKETS/PARKS | 5 | |
| 300 | 23030125 | REHABILITATION/REPAIRS- POWER GENERATING PLANTS | 5 | |
| 301 | 23030126 | REHABILITATION/REPAIRS OF CEMETERIES | 5 | |
| 302 | 23030127 | REHABILITATION/REPAIRS- ICT INFRASTRUCTURES | 5 | |
| 303 | 2304 | PRESERVATION OF THE ENVIRONMENT | 3 | |
| 304 | 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | 4 | |
| 305 | 23040101 | TREE PLANTING | 5 | |
| 306 | 23040102 | EROSION & FLOOD CONTROL | 5 | |
| 307 | 23040103 | WILDLIFE CONSERVATION | 5 | |
| 308 | 23040104 | INDUSTRIAL POLLUTION PREVENTION & CONTROL | 5 | |
| 309 | 23040105 | WATER POLLUTION PREVENTION & CONTROL | 5 | |
| 310 | 2305 | OTHER CAPITAL PROJECTS | 3 | |
| 311 | 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 4 | |
| 312 | 23050101 | RESEARCH AND DEVELOPMENT | 5 | |
| 313 | 23050102 | COMPUTER SOFTWARE ACQUISITION | 5 | |
| 314 | 23050103 | MONITORING AND EVALUATION | 5 | |
| 315 | 23050104 | ANNIVERSARIES/CELEBRATIONS | 5 | |
| 316 | 23050108 | MARGIN FOR INCREASES IN COSTS (CAPITAL) | 5 | |
| 317 | | | | |
| 318 | | | | |
| 319 | | | | |
| 320 | | | | |
| 321 | | | | |
| 322 | | | | |

| Lookup | Code | Description | Level | Error Check |
|--------|-------------|---|-------|-------------|
| 1 | 701 | GENERAL PUBLIC SERVICES | | 1 |
| 2 | 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFF | | 2 |
| 3 | 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | | 3 |
| 4 | 70112 | FINANCIAL AND FISCAL AFFAIRS | | 3 |
| 5 | 70113 | EXTERNAL AFFAIRS | | 3 |
| 6 | 7012 | FOREIGN ECONOMIC AID | | 2 |
| 7 | 70121 | ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION | | 3 |
| 8 | 70122 | ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS | | 3 |
| 9 | 7013 | GENERAL SERVICES | | 2 |
| 10 | 70131 | GENERAL PERSONNEL SERVICES | | 3 |
| 11 | 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | | 3 |
| 12 | 70133 | OTHER GENERAL SERVICES | | 3 |
| 13 | 7014 | BASIC RESEARCH | | 2 |
| 14 | 70141 | BASIC RESEARCH | | 3 |
| 15 | 7015 | R&D GENERAL PUBLIC SERVICES | | 2 |
| 16 | 70151 | R&D GENERAL PUBLIC SERVICES | | 3 |
| 17 | 7016 | GENERAL PUBLIC SERVICES N.E.C. | | 2 |
| 18 | 70161 | GENERAL PUBLIC SERVICES N.E.C. | | 3 |
| 19 | 7017 | PUBLIC DEBT TRANSACTIONS | | 2 |
| 20 | 70171 | PUBLIC DEBT TRANSACTIONS | | 3 |
| 21 | 7018 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | | 2 |
| 22 | 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | | 3 |
| 23 | 703 | PUBLIC ORDER AND SAFETY | | 1 |
| 24 | 7031 | POLICE SERVICES | | 2 |
| 25 | 70311 | POLICE SERVICES | | 3 |
| 26 | 7032 | FIRE PROTECTION SERVICES | | 2 |
| 27 | 70321 | FIRE PROTECTION SERVICES | | 3 |
| 28 | 7033 | LAW COURTS | | 2 |
| 29 | 70331 | LAW COURTS | | 3 |
| 30 | 7034 | PRISONS | | 2 |
| 31 | 70341 | PRISONS | | 3 |
| 32 | 7035 | R & D PUBLIC ORDER AND SAFETY | | 2 |
| 33 | 70351 | R&D PUBLIC ORDER AND SAFETY | | 3 |
| 34 | 7036 | PUBLIC ORDER AND SAFETY N.E.C. | | 2 |
| 35 | 70361 | PUBLIC ORDER AND SAFETY N.E.C. | | 3 |
| 36 | 704 | ECONOMIC AFFAIRS | | 1 |
| 37 | 7041 | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | | 2 |
| 38 | 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | | 3 |
| 39 | 70412 | GENERAL LABOUR AFFAIRS | | 3 |
| 40 | 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | | 2 |
| 41 | 70421 | AGRICULTURE | | 3 |
| 42 | 70422 | FORESTRY | | 3 |
| 43 | 70423 | FISHING AND HUNTING | | 3 |
| 44 | 7043 | FUEL AND ENERGY | | 2 |
| 45 | 70431 | COAL AND OTHER SOLID MINERAL FUEL | | 3 |
| 46 | 70432 | PETROLUUM AND NATURAL GAS | | 3 |
| 47 | 70433 | NUCLEAR FUEL | | 3 |
| 48 | 70434 | OTHER FUELS | | 3 |
| 49 | 70435 | ELECTRICITY | | 3 |
| 50 | 70436 | NON ELECTRIC ENERGY | | 3 |

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|--------|-------------|---|-------|-------------|
| 51 | 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | | 2 |
| 52 | 70441 | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS | | 3 |
| 53 | 70442 | MANUFACTURING | | 3 |
| 54 | 70443 | CONSTRUCTION | | 3 |
| 55 | 7045 | TRANSPORT | | 2 |
| 56 | 70451 | ROAD TRANSPORT | | 3 |
| 57 | 70452 | WATER TRANSPORT | | 3 |
| 58 | 70453 | RAILWAY TRANSPORT | | 3 |
| 59 | 70454 | AIR TRANSPORT | | 3 |
| 60 | 70455 | PIPELINE AND OTHER TRANSPORT | | 3 |
| 61 | 7046 | COMMUNICATION | | 2 |
| 62 | 70461 | COMMUNICATION | | 3 |
| 63 | 7047 | OTHER INDUSTRIES | | 2 |
| 64 | 70471 | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | | 3 |
| 65 | 70472 | HOTELS AND RESTUARANTS | | 3 |
| 66 | 70473 | TOURISM | | 3 |
| 67 | 70474 | MULTIPURPOSE DEVELOPMENT PROJECTS | | 3 |
| 68 | 7048 | R & D ECONOMIC AFFAIRS | | 2 |
| 69 | 70481 | R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS | | 3 |
| 70 | 70482 | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING | | 3 |
| 71 | 70483 | FUEL AND ENERGY | | 3 |
| 72 | 70484 | R & D MINING, MANUFACTURING AND CONSTRUCTION | | 3 |
| 73 | 70485 | R & D TRANSPORT | | 3 |
| 74 | 70486 | R & D COMMUNICATION | | 3 |
| 75 | 70487 | R & D OTHER INDUSTRIES | | 3 |
| 76 | 7049 | ECONOMIC AFFAIRS N.E.C | | 2 |
| 77 | 70491 | ECONOMIC AFFAIRS N.E.C. | | 3 |
| 78 | 705 | ENVIRONMENTAL PROTECTION | | 1 |
| 79 | 7051 | WASTE MANAGEMENT | | 2 |
| 80 | 70511 | WASTE MANAGEMENT | | 3 |
| 81 | 7052 | WASTE WATER MANAGEMENT | | 2 |
| 82 | 70521 | WASTE WATER MANAGEMENT | | 3 |
| 83 | 7053 | POLLUTION ABATEMENT | | 2 |
| 84 | 70531 | POLLUTION ABATEMENT | | 3 |
| 85 | 7054 | PROTECTION OF BIODIVERSITYAND LANDSCAPE | | 2 |
| 86 | 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | | 3 |
| 87 | 7055 | R&D ENVIRONMENTAL PROTECTION | | 2 |
| 88 | 70551 | R & D ENVIRONMENTAL PROTECTION | | 3 |
| 89 | 7056 | ENVIRONMENTAL PROTECTION N.E.C. | | 2 |
| 90 | 70561 | ENVIRONMENTAL PROTECTION N.E.C. | | 3 |
| 91 | 706 | HOUSING AND COMMUNITY AMMENITIES | | 1 |
| 92 | 7061 | HOUSING DEVELOPMENT | | 2 |
| 93 | 70611 | HOUSING DEVELOPMENT | | 3 |
| 94 | 7062 | COMMUNITY DEVELOPMENT | | 2 |
| 95 | 70621 | COMMUNITY DEVELOPMENT | | 3 |
| 96 | 7063 | WATER SUPPLY | | 2 |
| 97 | 70631 | WATER SUPPLY | | 3 |
| 98 | 7064 | STREET LIGHTING | | 2 |
| 99 | 70641 | STREET LIGHTING | | 3 |
| 100 | 7065 | R & D HOUSING AND COMMUNITY AMMENITIES | | 2 |
| 101 | 70651 | R & D HOUSING AND COMMUNITY AMENITIES | | 3 |

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|--------|-------------|--|-------|-------------|
| 102 | 7066 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 2 | |
| 103 | 70661 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 3 | |
| 104 | 707 | HEALTH | 1 | |
| 105 | 7071 | MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT | 2 | |
| 106 | 70711 | PHARMACEUTICAL PRODUCTS | 3 | |
| 107 | 70712 | OTHER MEDICAL PRODUCTS | 3 | |
| 108 | 70713 | THERAPEUTIC APPLIANCES AND EQUIPMENT | 3 | |
| 109 | 7072 | OUTPATIENT SERVICES | 2 | |
| 110 | 70721 | GENERAL MEDICAL SERVICES | 3 | |
| 111 | 70722 | SPECIALIZED MEDICAL SERVICES | 3 | |
| 112 | 70723 | DENTAL SERVICES | 3 | |
| 113 | 70724 | PARAMEDICAL SERVICES | 3 | |
| 114 | 7073 | HOSPITAL SERVICES | 2 | |
| 115 | 70731 | GENERAL HOSPITAL SERVICES | 3 | |
| 116 | 70732 | SPECIALIZED HOSPITAL SERVICES | 3 | |
| 117 | 70733 | MEDICAL AND MATERNITY CENTRE SERVICES | 3 | |
| 118 | 70734 | NURSING AND CONVALESCENT HOME SERVICES | 3 | |
| 119 | 7074 | PUBLIC HEALTH SERVICES | 2 | |
| 120 | 70741 | PUBLIC HEALTH SERVICES | 3 | |
| 121 | 7075 | R & D HEALTH | 2 | |
| 122 | 70751 | R & D HEALTH | 3 | |
| 123 | 7076 | HEALTH N.E.C. | 2 | |
| 124 | 70761 | HEALTH N.E.C. | 3 | |
| 125 | 708 | RECREATION, CULTURE AND RELIGION | 1 | |
| 126 | 7081 | RECREATIONAL AND SPORTING SERVICES | 2 | |
| 127 | 70811 | RECREATIONAL AND SPORTING SERVICES | 3 | |
| 128 | 7082 | CULTURAL SERVICES | 2 | |
| 129 | 70821 | CULTURAL SERVICES | 3 | |
| 130 | 7083 | BROADCASTING AND PUBLISHING SERVICES | 2 | |
| 131 | 70831 | BROADCASTING AND PUBLISHING SERVICES | 3 | |
| 132 | 7084 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 2 | |
| 133 | 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 3 | |
| 134 | 7085 | R & D RECREATION, CULTURE AND RELIGION | 2 | |
| 135 | 70851 | R & D RECREATION, CULTURE AND RELIGION | 3 | |
| 136 | 7086 | RECREATION, CULTURE AND RELIGION N.E.C. | 2 | |
| 137 | 70861 | RECREATION, CULTURE AND RELIGION N.E.C. | 3 | |
| 138 | 709 | EDUCATION | 1 | |
| 139 | 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 2 | |
| 140 | 70911 | PRE-PRIMARY EDUCATION | 3 | |
| 141 | 70912 | PRIMARY EDUCATION | 3 | |
| 142 | 7092 | SECONDARY EDUCATION | 2 | |
| 143 | 70921 | LOWER SECONDARY EDUCATION | 3 | |
| 144 | 70922 | UPPER-SECONDARY EDUCATION | 3 | |
| 145 | 7093 | POSTSECONDARY NONTERTIARY EDUCATION | 2 | |
| 146 | 70931 | POST-SECONDARY NON-TERTIARY EDUCATION | 3 | |
| 147 | 7094 | TERTIARY EDUCATION | 2 | |
| 148 | 70941 | FIRST STAGE OF TERTIARY EDUCATION | 3 | |
| 149 | 70942 | SECOND STAGE OF TERTIARY EDUCATION | 3 | |
| 150 | 7095 | EDUCATION NOT DEFINABLE BY LEVEL | 2 | |
| 151 | 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 3 | |
| 152 | 7096 | SUBSIDIARY SERVICES TO EDUCATION | 2 | |

| Lookup | Code | Description | Level | Error Check |
|--------|-------------|------------------------------------|-------|-------------|
| 153 | 70961 | SUBSIDIARY SERVICES TO EDUCATION | 3 | |
| 154 | 7097 | R & D EDUCATION | 2 | |
| 155 | 70971 | R & D EDUCATION | 3 | |
| 156 | 7098 | EDUCATION N.E.C. | 2 | |
| 157 | 70981 | EDUCATION N.E.C | 3 | |
| 158 | 710 | SOCIAL PROTECTION | 1 | |
| 159 | 7101 | SICKNESS AND DISABILITY | 2 | |
| 160 | 71011 | SICKNESS | 3 | |
| 161 | 71012 | DISABILITY | 3 | |
| 162 | 7102 | OLD AGE | 2 | |
| 163 | 71021 | OLD AGE | 3 | |
| 164 | 7103 | SURVIVORS | 2 | |
| 165 | 71031 | SURVIVORS | 3 | |
| 166 | 7104 | FAMILY AND CHILDREN | 2 | |
| 167 | 71041 | FAMILY AND CHILDREN | 3 | |
| 168 | 7105 | UNEMPLOYMENT | 2 | |
| 169 | 71051 | UNEMPLOYMENT | 3 | |
| 170 | 7106 | HOUSING | 2 | |
| 171 | 71061 | HOUSING | 3 | |
| 172 | 7107 | SOCIAL EXCLUSION N.E.C | 2 | |
| 173 | 71071 | SOCIAL EXCLUSION N.E.C. | 3 | |
| 174 | 7108 | R & D SOCIAL PROTECTION | 2 | |
| 175 | 71081 | R & D SOCIAL PROTECTION | 3 | |
| 176 | 7109 | SOCIAL PROTECTION N.E.C. | 2 | |
| 177 | 71091 | SOCIAL PROTECTION N.E.C. | 3 | |
| 178 | | | | |
| 179 | | | | |
| 180 | | | | |
| 181 | | | | |
| 182 | | | | |
| 183 | | | | |

| Lookup | Code | Description | Level | Error Check |
|--------|-------|---|-------|-------------|
| 1 | 01 | FEDERATION ACCOUNT | 1 | |
| 2 | 011 | FAAC DIRECT ALLOCATION | 2 | |
| 3 | 01101 | FAAC DIRECT ALLOCATION | 3 | |
| 4 | 02 | CONSOLIDATED REVENUE FUND | 1 | |
| 5 | 021 | MAIN ENVELOP | 2 | |
| 6 | 02101 | MAIN ENVELOP - BUDGETARY ALLOCATION | 3 | |
| 7 | 022 | CRF CHARGES | 2 | |
| 8 | 02201 | PENSION AND GRATUITIES | 3 | |
| 9 | 02202 | SERVICE WIDE VOTE | 3 | |
| 10 | 02203 | CAPITAL SUPPLEMENTATION | 3 | |
| 11 | 02204 | OTHER CRF CHARGES | 3 | |
| 12 | 03 | CAPITAL DEVELOPMENT FUND | 1 | |
| 13 | 031 | CDF MAIN | 2 | |
| 14 | 03101 | CAPITAL DEVELOPMENT FUND | 3 | |
| 15 | 04 | CONTINGENCY FUND | 1 | |
| 16 | 041 | CONTINGENCY FUND MAIN | 2 | |
| 17 | 04101 | CONTINGENCY FUND | 3 | |
| 18 | 05 | DEBT RELIEF GAINS | 1 | |
| 19 | 051 | DEBT RELIEF FUND MAIN | 2 | |
| 20 | 05101 | DEBT RELIEF GAINS | 3 | |
| 21 | 06 | SPECIAL AND TRUST FUNDS | 1 | |
| 22 | 061 | SPECIAL AND TRUST FUNDS | 2 | |
| 23 | 06103 | PETROLEUM EQUALISATION FUND | 3 | |
| 24 | 07 | OTHER PUBIC FUNDS | 1 | |
| 25 | 071 | OTHER PUBLIC FUNDS | 2 | |
| 26 | 07102 | FERTILIZER REVOLVING FUND | 3 | |
| 27 | 07106 | NIGERIAN EX-SERVICEMEN REWARD FUND | 3 | |
| 28 | 07107 | COCOA RESEARCH INSTITUTE OF NIGERIA FUND | 3 | |
| 29 | 07108 | FERTILIZER REVOLVING FUND | 3 | |
| 30 | 07109 | SINKING FUND FOR JUDGEMENT DEBT FUND | 3 | |
| 31 | 08 | AIDS AND GRANTS | 1 | |
| 32 | 081 | MULTILATERAL AIDS AND GRANTS | 2 | |
| 33 | 08101 | AFRICAN DEVELOPMENT BANK | 3 | |
| 34 | 08102 | AFRICAN DEVELOPMENT FUND | 3 | |
| 35 | 08103 | ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA) | 3 | |
| 36 | 08104 | ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE | 3 | |
| 37 | 08105 | ECOWAS FUND | 3 | |
| 38 | 08106 | EUROPEAN DEVELOPMENT FUND | 3 | |
| 39 | 08107 | EUROPEAN UNION | 3 | |
| 40 | 08108 | EUROPEAN INVESTMENT BANK | 3 | |
| 41 | 08109 | IDA - AFRICAN FACILITY | 3 | |
| 42 | 08110 | INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD) | 3 | |
| 43 | 08111 | INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) | 3 | |
| 44 | 08112 | INTERNATIONAL FINANCE CORPORATION | 3 | |
| 45 | 08113 | INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT | 3 | |
| 46 | 08114 | INTERNATIONAL MONETARY FUND | 3 | |
| 47 | 08115 | NIGERIA TRUST FUND | 3 | |
| 48 | 08116 | NORDIC DEVELOPMENT FUND | 3 | |
| 49 | 08117 | ORGANISATION OF PETROLEUM EXPORTING COUNTRIES | 3 | |
| 50 | 08118 | UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) | 3 | |
| 51 | 08119 | UNITED NATIONS CHILDREN'S FUND (UNICEF) | 3 | |
| 52 | 08120 | UNITED NATIONS FUND FOR POPULATION ACTIVITIES | 3 | |
| 53 | 08121 | WORLD BANK TRUST FUND | 3 | |
| 54 | 08122 | WORLD FOOD PROGRAMME | 3 | |
| 55 | 08123 | UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF) | 3 | |
| 56 | 08124 | GLOBAL 2000 | 3 | |

| Lookup | Code | Description | Level | Error Check |
|--------|------------|--|-------|-------------|
| 57 | 08125 | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO) | 3 | |
| 58 | 08126 | MULTI-DONOR BUDGET SUPPORT | 3 | |
| 59 | 082 | BILATERAL AIDS AND GRANTS | 2 | |
| 60 | 08201 | SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) | 3 | |
| 61 | 08202 | UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) | 3 | |
| 62 | 08203 | DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DFID) | 3 | |
| 63 | 08204 | CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA) | 3 | |
| 64 | 08205 | SAUDI FUND FOR DEVELOPMENT | 3 | |
| 65 | 083 | LOCAL AIDS AND GRANTS | 2 | |
| 66 | 08301 | DONATION BY LOCAL NGOs | 3 | |
| 67 | 08302 | DONATION BY STATE GOVERNMENTS | 3 | |
| 68 | 08303 | DONATION BY LOCAL GOVERNMENTS | 3 | |
| 69 | 08304 | DONATIONS BY FED. GOVERNMENT OWNED COMPANIES | 3 | |
| 70 | 08305 | DONATIONS BY PRIVATE SECTOR COMPANIES | 3 | |
| 71 | 08306 | DONATIONS BY INDIVIDUALS | 3 | |
| 72 | 09 | LOANS/DEBTS | 1 | |
| 73 | 091 | MULTILATERAL LOANS/DEBTS | 2 | |
| 74 | 09101 | AFRICAN DEVELOPMENT BANK | 3 | |
| 75 | 09102 | AFRICAN DEVELOPMENT FUND | 3 | |
| 76 | 09103 | ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA) | 3 | |
| 77 | 09104 | ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE | 3 | |
| 78 | 09105 | ECOWAS FUND | 3 | |
| 79 | 09106 | EUROPEAN DEVELOPMENT FUND | 3 | |
| 80 | 09107 | EUROPEAN UNION | 3 | |
| 81 | 09108 | EUROPEAN INVESTMENT BANK | 3 | |
| 82 | 09109 | IDA - AFRICAN FACILITY | 3 | |
| 83 | 09110 | INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD) | 3 | |
| 84 | 09111 | INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) | 3 | |
| 85 | 09112 | INTERNATIONAL FINANCE CORPORATION | 3 | |
| 86 | 09113 | INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT | 3 | |
| 87 | 09114 | INTERNATIONAL MONETARY FUND | 3 | |
| 88 | 09115 | NIGERIA TRUST FUND | 3 | |
| 89 | 09116 | NORDIC DEVELOPMENT FUND | 3 | |
| 90 | 09117 | ORGANISATION OF PETROLEUM EXPORTING COUNTRIES | 3 | |
| 91 | 09118 | UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) | 3 | |
| 92 | 09119 | UNITED NATIONS CHILDREN'S FUND (UNICEF) | 3 | |
| 93 | 09120 | UNITED NATIONS FUND FOR POPULATION ACTIVITIES | 3 | |
| 94 | 09121 | WORLD BANK TRUST FUND | 3 | |
| 95 | 09122 | WORLD FOOD PROGRAMME | 3 | |
| 96 | 09123 | UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF) | 3 | |
| 97 | 09124 | GLOBAL 2000 | 3 | |
| 98 | 09125 | UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO) | 3 | |
| 99 | 09126 | MULTI-DONOR BUDGET SUPPORT | 3 | |
| 100 | 092 | BILATERAL LOANS/DEBTS | 2 | |
| 101 | 09201 | BI-LATERAL LOANS | 3 | |
| 102 | 093 | LOCAL LOANS/DEBTS | 2 | |
| 103 | 09301 | FEDERAL GOVERNMENT | 3 | |
| 104 | 09302 | CENTRAL BANK OF NIGERIA (CBN) | 3 | |
| 105 | 09303 | BOND | 3 | |
| 106 | 09304 | COMMERCIAL BANK | 3 | |
| 107 | 09305 | OTHER BANKS | 3 | |
| 108 | 10 | RETAINED INDEPENDENT REVENUE | 1 | |
| 109 | 101 | RETAINED INDEPENDENT REVENUE | 2 | |
| 110 | 10101 | RETAINED INTERNALLY GENERATED REVENUE | 3 | |
| 111 | 10102 | PTA CONTRIBUTIONS | 3 | |
| 112 | 10103 | SCHOOL LEVIES | 3 | |
| 113 | | | | |

| Lookup | Code | Description | Level | Error Check |
|--------|----------|----------------------|-------|-------------|
| 1 | 5 | South South | 1 | |
| 2 | 503 | AKWA IBOM STATE | 1 | |
| 3 | 5031 | AKWA IBOM NORTH WEST | 2 | |
| 4 | 503101 | ABAK | 3 | |
| 5 | 50310101 | ABAK URBAN I | 4 | |
| 6 | 50310102 | ABAK URBAN II | 4 | |
| 7 | 50310103 | ABAK URBAN III | 4 | |
| 8 | 50310104 | ABAK URBAN IV | 4 | |
| 9 | 50310105 | ABAK URBAN V | 4 | |
| 10 | 50310106 | AFAHA OBONG I | 4 | |
| 11 | 50310107 | AFAHA OBONG II | 4 | |
| 12 | 50310108 | MIDIM I | 4 | |
| 13 | 50310109 | MIDIM II | 4 | |
| 14 | 50310110 | OTORO I | 4 | |
| 15 | 50310111 | OTORO II | 4 | |
| 16 | 50310112 | OTORO III | 4 | |
| 17 | 50310197 | LG Wide | 4 | |
| 18 | 50310198 | Outside LG | 4 | |
| 19 | 50310199 | Outside State | 4 | |
| 20 | 503105 | ESSIEN UDIM | 3 | |
| 21 | 50310501 | ADIASM | 4 | |
| 22 | 50310502 | AFAHA I | 4 | |
| 23 | 50310503 | AFAHA II | 4 | |
| 24 | 50310504 | EKPENYONG I | 4 | |
| 25 | 50310505 | EKPENYONG II | 4 | |
| 26 | 50310506 | IKPE ANNANG | 4 | |
| 27 | 50310507 | ODORO IKOT I | 4 | |
| 28 | 50310508 | ODORO IKOT II | 4 | |
| 29 | 50310509 | OKON - ESSIEN UDIM | 4 | |
| 30 | 50310510 | UKANA EAST I | 4 | |
| 31 | 50310511 | UKANA EAST II | 4 | |
| 32 | 50310512 | UKANA WEST I | 4 | |
| 33 | 50310513 | UKANA WEST II | 4 | |
| 34 | 50310597 | LG Wide | 4 | |
| 35 | 50310598 | Outside LG | 4 | |
| 36 | 50310599 | Outside State | 4 | |
| 37 | 503106 | ETIM EKPO | 3 | |
| 38 | 50310601 | ETIM EKPO I | 4 | |
| 39 | 50310602 | ETIM EKPO II | 4 | |
| 40 | 50310603 | ETIM EKPO III | 4 | |
| 41 | 50310604 | ETIM EKPO IV | 4 | |
| 42 | 50310605 | ETIM EKPO V | 4 | |
| 43 | 50310606 | ETIM EKPO VI | 4 | |
| 44 | 50310607 | ETIM EKPO VII | 4 | |
| 45 | 50310608 | ETIM EKPO VIII | 4 | |
| 46 | 50310609 | ETIM EKPO IX | 4 | |
| 47 | 50310610 | ETIM EKPO X | 4 | |
| 48 | 50310611 | ETIM EKPO XI | 4 | |
| 49 | 50310697 | LG Wide | 4 | |
| 50 | 50310698 | Outside LG | 4 | |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|--------------------|-------|-------------|
| 51 | 50310699 | Outside State | | 4 |
| 52 | 503111 | IKA | | 3 |
| 53 | 50311101 | IKA URBAN I | | 4 |
| 54 | 50311102 | IKA URBAN II | | 4 |
| 55 | 50311103 | ACHAN I | | 4 |
| 56 | 50311104 | ACHAN II | | 4 |
| 57 | 50311105 | ACHAN III | | 4 |
| 58 | 50311106 | ITO I | | 4 |
| 59 | 50311107 | ITO II | | 4 |
| 60 | 50311108 | ITO III | | 4 |
| 61 | 50311109 | ODORO I | | 4 |
| 62 | 50311110 | ODORO II | | 4 |
| 63 | 50311111 | ACHAN IV | | 4 |
| 64 | 50311197 | LG Wide | | 4 |
| 65 | 50311198 | Outside LG | | 4 |
| 66 | 50311199 | Outside State | | 4 |
| 67 | 503112 | IKONO | | 3 |
| 68 | 50311201 | IKONO MIDDLE I | | 4 |
| 69 | 50311202 | IKONO MIDDLE II | | 4 |
| 70 | 50311203 | IKONO MIDDLE III | | 4 |
| 71 | 50311204 | IKONO MIDDLE IV | | 4 |
| 72 | 50311205 | IKONO SOUTH I | | 4 |
| 73 | 50311206 | IKONO SOUTH II | | 4 |
| 74 | 50311207 | NKWOT I | | 4 |
| 75 | 50311208 | NKWOT II | | 4 |
| 76 | 50311209 | NDIYA/IKOT IDAHO | | 4 |
| 77 | 50311210 | EDIENE I | | 4 |
| 78 | 50311211 | EDIENE II | | 4 |
| 79 | 50311212 | ITAK | | 4 |
| 80 | 50311297 | LG Wide | | 4 |
| 81 | 50311298 | Outside LG | | 4 |
| 82 | 50311299 | Outside State | | 4 |
| 83 | 503114 | IKOT EKPENE | | 3 |
| 84 | 50311401 | IKOT EKPENE I | | 4 |
| 85 | 50311402 | IKOT EKPENE II | | 4 |
| 86 | 50311403 | IKOT EKPENE III | | 4 |
| 87 | 50311404 | IKOT EKPENE IV | | 4 |
| 88 | 50311405 | IKOT EKPENE V | | 4 |
| 89 | 50311406 | IKOT EKPENE VI | | 4 |
| 90 | 50311407 | IKOT EKPENE VII | | 4 |
| 91 | 50311408 | IKOT EKPENE VIII | | 4 |
| 92 | 50311409 | IKOT EKPENE IX | | 4 |
| 93 | 50311410 | IKOT EKPENE X | | 4 |
| 94 | 50311411 | IKOT EKPENE XI | | 4 |
| 95 | 50311412 | IKOT EKPENE XII | | 4 |
| 96 | 50311497 | LG Wide | | 4 |
| 97 | 50311498 | Outside LG | | 4 |
| 98 | 50311499 | Outside State | | 4 |
| 99 | 503115 | IKPE | | 3 |
| 100 | 50311501 | IKPE I | | 4 |
| 101 | 50311502 | IKPE II | | 4 |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|----------------------|-------|-------------|
| 102 | 50311503 | IKPE III | | 4 |
| 103 | 50311504 | ITU MBONUSO | | 4 |
| 104 | 50311505 | INKARI | | 4 |
| 105 | 50311506 | IWERRE | | 4 |
| 106 | 50311507 | IKONO NORTH I | | 4 |
| 107 | 50311508 | IKONO NORTH II | | 4 |
| 108 | 50311509 | IKONO NORTH III | | 4 |
| 109 | 50311510 | ODORO UKWOK | | 4 |
| 110 | 50311511 | USUK UKWOK | | 4 |
| 111 | 50311597 | LG Wide | | 4 |
| 112 | 50311598 | Outside LG | | 4 |
| 113 | 50311599 | Outside State | | 4 |
| 114 | 503121 | OBOT AKARA | | 3 |
| 115 | 50312101 | IKOT ABIA I | | 4 |
| 116 | 50312102 | IKOT ABIA II | | 4 |
| 117 | 50312103 | IKOT ABIA III | | 4 |
| 118 | 50312104 | OBOT AKARA I | | 4 |
| 119 | 50312105 | OBOT AKARA II | | 4 |
| 120 | 50312106 | OBOT AKARA III | | 4 |
| 121 | 50312107 | OBOT AKARA IV | | 4 |
| 122 | 50312108 | NTO EDINO I | | 4 |
| 123 | 50312109 | NTO EDINO II | | 4 |
| 124 | 50312110 | NTO EDINO III | | 4 |
| 125 | 50312111 | NTO EDINO IV | | 4 |
| 126 | 50312197 | LG Wide | | 4 |
| 127 | 50312198 | Outside LG | | 4 |
| 128 | 50312199 | Outside State | | 4 |
| 129 | 503125 | ORUK ANAM | | 3 |
| 130 | 50312501 | IKOT IBRITAM I | | 4 |
| 131 | 50312502 | IKOT IBRITAM II | | 4 |
| 132 | 50312503 | NDOT IKOT OKORO I | | 4 |
| 133 | 50312504 | NDOT IKOT OKORO II | | 4 |
| 134 | 50312505 | NDOT IKOT OKORO III | | 4 |
| 135 | 50312506 | NDOT IKOT OKORO IV | | 4 |
| 136 | 50312507 | NDOT IKOT OKORO V | | 4 |
| 137 | 50312508 | IBESIT | | 4 |
| 138 | 50312509 | EKPARAKWA | | 4 |
| 139 | 50312510 | ABAK MIDIM I | | 4 |
| 140 | 50312511 | ABAK MIDIM II | | 4 |
| 141 | 50312512 | ABAK MIDIM III | | 4 |
| 142 | 50312513 | ABAK MIDIM IV | | 4 |
| 143 | 50312514 | ABAK MIDIM V | | 4 |
| 144 | 50312515 | IBESIT NUNG IKOT I | | 4 |
| 145 | 50312516 | IBESIT NUNG IKOT II | | 4 |
| 146 | 50312597 | LG Wide | | 4 |
| 147 | 50312598 | Outside LG | | 4 |
| 148 | 50312599 | Outside State | | 4 |
| 149 | 503127 | UKANAFUN | | 3 |
| 150 | 50312701 | UKANAFUN URBAN | | 4 |
| 151 | 50312702 | SOUTHERN UKANAFUN I | | 4 |
| 152 | 50312703 | SOUTHERN UKANAFUN II | | 4 |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|-------------------------------|-------|-------------|
| 153 | 50312704 | SOUTHERN UKANAFUN III | | 4 |
| 154 | 50312705 | NORTHERN UKANAFUN I | | 4 |
| 155 | 50312706 | NORTHERN UKANAFUN II | | 4 |
| 156 | 50312707 | NORTHERN UKANAFUN III | | 4 |
| 157 | 50312708 | NORTHERN AFAHA I | | 4 |
| 158 | 50312709 | NORTHERN AFAHA II | | 4 |
| 159 | 50312710 | SOUTHERN AFAHA/ADAT IFANG I | | 4 |
| 160 | 50312711 | SOUTHERN AFAHA/ADAT IFANG II | | 4 |
| 161 | 50312712 | SOUTHERN AFAHA/ADAT IFANG III | | 4 |
| 162 | 50312713 | SOUTHERN AFAHA/ADAT IFANG IV | | 4 |
| 163 | 50312797 | LG Wide | | 4 |
| 164 | 50312798 | Outside LG | | 4 |
| 165 | 50312799 | Outside State | | 4 |
| 166 | 5032 | AKWA IBOM NORTH EAST | | 2 |
| 167 | 503207 | ETINAN | | 3 |
| 168 | 50320701 | ETINAN URBAN I | | 4 |
| 169 | 50320702 | ETINAN URBAN II | | 4 |
| 170 | 50320703 | ETINAN URBAN III | | 4 |
| 171 | 50320704 | ETINAN URBAN IV | | 4 |
| 172 | 50320705 | ETINAN URBAN V | | 4 |
| 173 | 50320706 | SOUTHERN IMAN I | | 4 |
| 174 | 50320707 | SOUTHERN IMAN II | | 4 |
| 175 | 50320708 | SOUTHERN IMAN III | | 4 |
| 176 | 50320709 | SOUTHERN IMAN IV | | 4 |
| 177 | 50320710 | SOUTHERN IMAN V | | 4 |
| 178 | 50320711 | NORTHERN IMAN I | | 4 |
| 179 | 50320712 | NORTHERN IMAN II | | 4 |
| 180 | 50320797 | LG Wide | | 4 |
| 181 | 50320798 | Outside LG | | 4 |
| 182 | 50320799 | Outside State | | 4 |
| 183 | 503209 | IBESIKPO ASUTAN | | 3 |
| 184 | 50320901 | IBESIKPO I | | 4 |
| 185 | 50320902 | IBESIKPO II | | 4 |
| 186 | 50320903 | IBESIKPO III | | 4 |
| 187 | 50320904 | IBESIKPO IV | | 4 |
| 188 | 50320905 | IBESIKPO V | | 4 |
| 189 | 50320906 | IBESIKPO VI | | 4 |
| 190 | 50320907 | ASUTAN I | | 4 |
| 191 | 50320908 | ASUTAN II | | 4 |
| 192 | 50320909 | ASUTAN III | | 4 |
| 193 | 50320910 | ASUTAN IV | | 4 |
| 194 | 50320911 | ASUTAN V | | 4 |
| 195 | 50320912 | ASUTAN VI | | 4 |
| 196 | 50320997 | LG Wide | | 4 |
| 197 | 50320998 | Outside LG | | 4 |
| 198 | 50320999 | Outside State | | 4 |
| 199 | 503210 | IBIONO IBOM | | 3 |
| 200 | 50321001 | IBIONO EASTERN I | | 4 |
| 201 | 50321002 | IBIONO EASTERN II | | 4 |
| 202 | 50321003 | IBIONO EASTERN III | | 4 |
| 203 | 50321004 | IBIONO WESTERN I | | 4 |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|--------------------|-------|-------------|
| 204 | 50321005 | IBIONO WESTERN II | | 4 |
| 205 | 50321006 | IBIONO WESTERN III | | 4 |
| 206 | 50321007 | IBIONO SOUTHERN I | | 4 |
| 207 | 50321008 | IBIONO SOUTHERN II | | 4 |
| 208 | 50321009 | IBIONO NORTHERN I | | 4 |
| 209 | 50321010 | IBIONO NORTHERN II | | 4 |
| 210 | 50321011 | IBIONO CENTRAL I | | 4 |
| 211 | 50321012 | IBIONO CENTRAL II | | 4 |
| 212 | 50321013 | IKPANYA | | 4 |
| 213 | 50321097 | LG Wide | | 4 |
| 214 | 50321098 | Outside LG | | 4 |
| 215 | 50321099 | Outside State | | 4 |
| 216 | 503216 | ITU | | 3 |
| 217 | 50321601 | OKU IBOKU I | | 4 |
| 218 | 50321602 | OKU IBOKU II | | 4 |
| 219 | 50321603 | MBIABO/AYADEHE | | 4 |
| 220 | 50321604 | EAST ITAM I | | 4 |
| 221 | 50321605 | EAST ITAM II | | 4 |
| 222 | 50321606 | EAST ITAM III | | 4 |
| 223 | 50321607 | EAST ITAM IV | | 4 |
| 224 | 50321608 | EAST ITAM V | | 4 |
| 225 | 50321609 | WEST ITAM I | | 4 |
| 226 | 50321610 | WEST ITAM II | | 4 |
| 227 | 50321611 | WEST ITAM III | | 4 |
| 228 | 50321697 | LG Wide | | 4 |
| 229 | 50321698 | Outside LG | | 4 |
| 230 | 50321699 | Outside State | | 4 |
| 231 | 503219 | NSIT IBOM | | 3 |
| 232 | 50321901 | ASANG I | | 4 |
| 233 | 50321902 | ASANG II | | 4 |
| 234 | 50321903 | ASANG III | | 4 |
| 235 | 50321904 | ASANG IV | | 4 |
| 236 | 50321905 | ASANG V | | 4 |
| 237 | 50321906 | MBIASO I | | 4 |
| 238 | 50321907 | MBIASO II | | 4 |
| 239 | 50321908 | MBIASO III | | 4 |
| 240 | 50321909 | MBIASO IV | | 4 |
| 241 | 50321910 | MBIASO V | | 4 |
| 242 | 50321911 | MBIASO VI | | 4 |
| 243 | 50321997 | LG Wide | | 4 |
| 244 | 50321998 | Outside LG | | 4 |
| 245 | 50321999 | Outside State | | 4 |
| 246 | 503220 | NSIT UBIUM | | 3 |
| 247 | 50322001 | IBIAKPAN/OBOTIM I | | 4 |
| 248 | 50322002 | IBIAKPAN/OBOTIM II | | 4 |
| 249 | 50322003 | ITRETO | | 4 |
| 250 | 50322004 | NDIYA I | | 4 |
| 251 | 50322005 | NDIYA II | | 4 |
| 252 | 50322006 | UBIUM NORTH I | | 4 |
| 253 | 50322007 | UBIUM NORTH II | | 4 |
| 254 | 50322008 | UBIUM NORTH III | | 4 |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|--------------------|-------|-------------|
| 255 | 50322009 | UBIUM SOUTH I | | 4 |
| 256 | 50322010 | UBIUM SOUTH II | | 4 |
| 257 | 50322011 | UBIUM SOUTH III | | 4 |
| 258 | 50322097 | LG Wide | | 4 |
| 259 | 50322098 | Outside LG | | 4 |
| 260 | 50322099 | Outside State | | 4 |
| 261 | 503228 | NSIT ATAI | | 3 |
| 262 | 50322801 | EASTERN NSIT I | | 4 |
| 263 | 50322802 | EASTERN NSIT II | | 4 |
| 264 | 50322803 | EASTERN NSIT III | | 4 |
| 265 | 50322804 | EASTERN NSIT IV | | 4 |
| 266 | 50322805 | EASTERN NSIT V | | 4 |
| 267 | 50322806 | EASTERN NSIT VI | | 4 |
| 268 | 50322807 | EASTERN NSIT VII | | 4 |
| 269 | 50322808 | EASTERN NSIT VIII | | 4 |
| 270 | 50322809 | EASTERN NSIT IX | | 4 |
| 271 | 50322810 | EASTERN NSIT X | | 4 |
| 272 | 50322897 | LG Wide | | 4 |
| 273 | 50322898 | Outside LG | | 4 |
| 274 | 50322899 | Outside State | | 4 |
| 275 | 503229 | URUAN | | 3 |
| 276 | 50322901 | CENTRAL URUAN I | | 4 |
| 277 | 50322902 | CENTRAL URUAN II | | 4 |
| 278 | 50322903 | CENTRAL URUAN III | | 4 |
| 279 | 50322904 | CENTRAL URUAN IV | | 4 |
| 280 | 50322905 | NORTHERN URUAN I | | 4 |
| 281 | 50322906 | NORTHERN URUAN II | | 4 |
| 282 | 50322907 | SOUTHERN URUAN I | | 4 |
| 283 | 50322908 | SOUTHERN URUAN II | | 4 |
| 284 | 50322909 | SOUTHERN URUAN III | | 4 |
| 285 | 50322910 | SOUTHERN URUAN IV | | 4 |
| 286 | 50322911 | SOUTHERN URUAN V | | 4 |
| 287 | 50322912 | SOUTHERN URUAN VI | | 4 |
| 288 | 50322913 | SOUTHERN URUAN VII | | 4 |
| 289 | 50322997 | LG Wide | | 4 |
| 290 | 50322998 | Outside LG | | 4 |
| 291 | 50322999 | Outside State | | 4 |
| 292 | 503231 | UYO | | 3 |
| 293 | 50323101 | UYO URBAN I | | 4 |
| 294 | 50323102 | UYO URBAN II | | 4 |
| 295 | 50323103 | UYO URBAN III | | 4 |
| 296 | 50323104 | ETOI I | | 4 |
| 297 | 50323105 | ETOI II | | 4 |
| 298 | 50323106 | ETOI III | | 4 |
| 299 | 50323107 | OFFOT I | | 4 |
| 300 | 50323108 | OFFOT II | | 4 |
| 301 | 50323109 | OFFOT III | | 4 |
| 302 | 50323110 | IKONO I | | 4 |
| 303 | 50323111 | IKONO II | | 4 |
| 304 | 50323112 | OKU I | | 4 |
| 305 | 50323113 | OKU II | | 4 |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|------------------------|-------|-------------|
| 306 | 50323114 | OKU III | | 4 |
| 307 | 50323197 | LG Wide | | 4 |
| 308 | 50323198 | Outside LG | | 4 |
| 309 | 50323199 | Outside State | | 4 |
| 310 | 5033 | AKWA IBOM SOUTH | | 2 |
| 311 | 503302 | EASTERN OBOLO | | 3 |
| 312 | 50330201 | EASTERN OBOLO I | | 4 |
| 313 | 50330202 | EASTERN OBOLO 11 | | 4 |
| 314 | 50330203 | EASTERN OBOLO 111 | | 4 |
| 315 | 50330204 | EASTERN OBOLO IV | | 4 |
| 316 | 50330205 | EASTERN OBOLO V | | 4 |
| 317 | 50330206 | EASTERN OBOLO VI | | 4 |
| 318 | 50330207 | EASTERN OBOLO VII | | 4 |
| 319 | 50330208 | EASTERN OBOLO VIII | | 4 |
| 320 | 50330209 | EASTERN OBOLO IX | | 4 |
| 321 | 50330210 | EASTERN OBOLO X | | 4 |
| 322 | 50330297 | LG Wide | | 4 |
| 323 | 50330298 | Outside LG | | 4 |
| 324 | 50330299 | Outside State | | 4 |
| 325 | 503303 | EKET | | 3 |
| 326 | 50330301 | EKET URBAN I | | 4 |
| 327 | 50330302 | EKET URBAN II | | 4 |
| 328 | 50330303 | EKET URBAN III | | 4 |
| 329 | 50330304 | EKET URBAN IV | | 4 |
| 330 | 50330305 | EKET CENTRAL I | | 4 |
| 331 | 50330306 | EKET CENTRAL II | | 4 |
| 332 | 50330307 | EKET CENTRAL III | | 4 |
| 333 | 50330308 | EKET CENTRAL IV | | 4 |
| 334 | 50330309 | EKET CENTRAL V | | 4 |
| 335 | 50330310 | EKET CENTRAL VI | | 4 |
| 336 | 50330312 | EKET CENTRAL VII | | 4 |
| 337 | 50330313 | OKON I - EKET | | 4 |
| 338 | 50330314 | OKON II - EKET | | 4 |
| 339 | 50330315 | OKON III - EKET | | 4 |
| 340 | 50330397 | LG Wide | | 4 |
| 341 | 50330398 | Outside LG | | 4 |
| 342 | 50330399 | Outside State | | 4 |
| 343 | 503304 | ESIT EKET | | 3 |
| 344 | 50330401 | EDO I | | 4 |
| 345 | 50330402 | EDO II | | 4 |
| 346 | 50330403 | EDO III | | 4 |
| 347 | 50330404 | EBE EKPI | | 4 |
| 348 | 50330405 | IKPA | | 4 |
| 349 | 50330406 | UQUO | | 4 |
| 350 | 50330407 | EBIGHI OKPONO | | 4 |
| 351 | 50330408 | ETEBI IDUNG ASSAN | | 4 |
| 352 | 50330409 | ETEBE AKWATA | | 4 |
| 353 | 50330410 | AKPAUTONG | | 4 |
| 354 | 50330411 | NTAK INYANG | | 4 |
| 355 | 50330497 | LG Wide | | 4 |
| 356 | 50330498 | Outside LG | | 4 |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|---------------------|-------|-------------|
| 357 | 50330499 | Outside State | 4 | |
| 358 | 503308 | IBENO | 3 | |
| 359 | 50330801 | IBENO I | 4 | |
| 360 | 50330802 | IBENO II | 4 | |
| 361 | 50330803 | IBENO III | 4 | |
| 362 | 50330804 | IBENO IV | 4 | |
| 363 | 50330805 | IBENO V | 4 | |
| 364 | 50330806 | IBENO VI | 4 | |
| 365 | 50330807 | IBENO VII | 4 | |
| 366 | 50330808 | IBENO VIII | 4 | |
| 367 | 50330809 | IBENO IX | 4 | |
| 368 | 50330810 | IBENO X | 4 | |
| 369 | 50330897 | LG Wide | 4 | |
| 370 | 50330898 | Outside LG | 4 | |
| 371 | 50330899 | Outside State | 4 | |
| 372 | 503313 | IKOT ABASI | 3 | |
| 373 | 50331301 | IKPA IBEKWE I | 4 | |
| 374 | 50331302 | IKPA IBEKWE II | 4 | |
| 375 | 50331303 | IKPA IBEKWE III | 4 | |
| 376 | 50331304 | UKPUM ETE I | 4 | |
| 377 | 50331305 | UKPUM ETE II | 4 | |
| 378 | 50331306 | UKPUM OKON | 4 | |
| 379 | 50331307 | EDEMAYA I | 4 | |
| 380 | 50331308 | EDEMAYA II | 4 | |
| 381 | 50331309 | EDEMAYA III | 4 | |
| 382 | 50331310 | IKPA NUNG ASANG I | 4 | |
| 383 | 50331311 | IKPA NUNG ASANG II | 4 | |
| 384 | 50331312 | IKPA NUNG ASANG III | 4 | |
| 385 | 50331397 | LG Wide | 4 | |
| 386 | 50331398 | Outside LG | 4 | |
| 387 | 50331399 | Outside State | 4 | |
| 388 | 503317 | MBO | 3 | |
| 389 | 50331701 | ENWANG I | 4 | |
| 390 | 50331702 | ENWANG II | 4 | |
| 391 | 50331703 | EBUGHU I | 4 | |
| 392 | 50331704 | EBUGHU II | 4 | |
| 393 | 50331705 | UDESI | 4 | |
| 394 | 50331706 | EFFIAT I | 4 | |
| 395 | 50331707 | EFFIAT II | 4 | |
| 396 | 50331708 | IBAKA | 4 | |
| 397 | 50331709 | UDA I | 4 | |
| 398 | 50331710 | UDA II | 4 | |
| 399 | 50331711 | UDA III | 4 | |
| 400 | 50331797 | LG Wide | 4 | |
| 401 | 50331798 | Outside LG | 4 | |
| 402 | 50331799 | Outside State | 4 | |
| 403 | 503318 | MKPAT ENIN | 3 | |
| 404 | 50331801 | UKPUM MINYA I | 4 | |
| 405 | 50331802 | UKPUM MINYA II | 4 | |
| 406 | 50331803 | UKPUM MINYA III | 4 | |
| 407 | 50331804 | UKPUM MINYA IV | 4 | |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|-------------------|-------|-------------|
| 408 | 50331805 | UKPUM MINYA V | | 4 |
| 409 | 50331806 | IKPA IBOM I | | 4 |
| 410 | 50331807 | IKPA IBOM II | | 4 |
| 411 | 50331808 | IKPA IBOM III | | 4 |
| 412 | 50331809 | IKPA IBOM IV | | 4 |
| 413 | 50331810 | IBIAKU I | | 4 |
| 414 | 50331811 | IBIAKU II | | 4 |
| 415 | 50331812 | IBIAKU III | | 4 |
| 416 | 50331813 | IKPA IKONO I | | 4 |
| 417 | 50331814 | IKPA IKONO II | | 4 |
| 418 | 50331815 | IKPA IKONO III | | 4 |
| 419 | 50331897 | LG Wide | | 4 |
| 420 | 50331898 | Outside LG | | 4 |
| 421 | 50331899 | Outside State | | 4 |
| 422 | 503322 | OKOBO | | 3 |
| 423 | 50332201 | OKOPEDI I | | 4 |
| 424 | 50332202 | OKOPEDI II | | 4 |
| 425 | 50332203 | NUNG ATAI/UBE I | | 4 |
| 426 | 50332204 | NUNG ATAI/UBE II | | 4 |
| 427 | 50332205 | NUNG ATAI/UBE III | | 4 |
| 428 | 50332206 | AKAI/MBUKPO/UDUNG | | 4 |
| 429 | 50332207 | EWEME I | | 4 |
| 430 | 50332208 | EWEME II | | 4 |
| 431 | 50332209 | OFFI I | | 4 |
| 432 | 50332210 | OFFI II | | 4 |
| 433 | 50332211 | EKEYA | | 4 |
| 434 | 50332297 | LG Wide | | 4 |
| 435 | 50332298 | Outside LG | | 4 |
| 436 | 50332299 | Outside State | | 4 |
| 437 | 503323 | ONNA | | 3 |
| 438 | 50332301 | AWA I | | 4 |
| 439 | 50332302 | AWA II | | 4 |
| 440 | 50332303 | AWA III | | 4 |
| 441 | 50332304 | AWA IV | | 4 |
| 442 | 50332305 | AWA V | | 4 |
| 443 | 50332306 | AWA VI | | 4 |
| 444 | 50332307 | NUNG NDEM I | | 4 |
| 445 | 50332308 | NUNG NDEM II | | 4 |
| 446 | 50332309 | ONIONG EAST I | | 4 |
| 447 | 50332310 | ONIONG EAST II | | 4 |
| 448 | 50332311 | ONIONG EAST III | | 4 |
| 449 | 50332312 | ONIONG WEST I | | 4 |
| 450 | 50332313 | ONIONG WEST II | | 4 |
| 451 | 50332314 | ONIONG WEST III | | 4 |
| 452 | 50332315 | ONIONG WEST IV | | 4 |
| 453 | 50332397 | LG Wide | | 4 |
| 454 | 50332398 | Outside LG | | 4 |
| 455 | 50332399 | Outside State | | 4 |
| 456 | 503324 | ORON | | 3 |
| 457 | 50332401 | ORON URBAN I | | 4 |
| 458 | 50332402 | ORON URBAN II | | 4 |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|--------------------------|-------|-------------|
| 459 | 50332403 | ORON URBAN III | | 4 |
| 460 | 50332404 | ORON URBAN IV | | 4 |
| 461 | 50332405 | ORON URBAN V | | 4 |
| 462 | 50332406 | ORON URBAN VI | | 4 |
| 463 | 50332407 | ORON URBAN VII | | 4 |
| 464 | 50332408 | ORON URBAN VIII | | 4 |
| 465 | 50332409 | ORON URBAN IX | | 4 |
| 466 | 50332410 | ORON URBAN X | | 4 |
| 467 | 50332411 | ORON URBAN XI | | 4 |
| 468 | 50332497 | LG Wide | | 4 |
| 469 | 50332498 | Outside LG | | 4 |
| 470 | 50332499 | Outside State | | 4 |
| 471 | 503326 | UDUNG UKO | | 3 |
| 472 | 50332601 | UDUNG UKO I | | 4 |
| 473 | 50332602 | UDUNG UKO II | | 4 |
| 474 | 50332603 | UDUNG UKO III | | 4 |
| 475 | 50332604 | UDUNG UKO IV | | 4 |
| 476 | 50332605 | UDUNG UKO V | | 4 |
| 477 | 50332606 | UDUNG UKO VI | | 4 |
| 478 | 50332607 | UDUNG UKO VII | | 4 |
| 479 | 50332608 | UDUNG UKO VIII | | 4 |
| 480 | 50332609 | UDUNG UKO IX | | 4 |
| 481 | 50332610 | UDUNG UKO X | | 4 |
| 482 | 50332697 | LG Wide | | 4 |
| 483 | 50332698 | Outside LG | | 4 |
| 484 | 50332699 | Outside State | | 4 |
| 485 | 503330 | URUE OFFONG/ORUKO | | 3 |
| 486 | 50333001 | URUE OFFONG I | | 4 |
| 487 | 50333002 | URUE OFFONG II | | 4 |
| 488 | 50333003 | URUE OFFONG III | | 4 |
| 489 | 50333004 | URUE OFFONG IV | | 4 |
| 490 | 50333005 | URUE OFFONG V | | 4 |
| 491 | 50333006 | ORUKO I | | 4 |
| 492 | 50333007 | ORUKO II | | 4 |
| 493 | 50333008 | ORUKO III | | 4 |
| 494 | 50333009 | ORUKO IV | | 4 |
| 495 | 50333010 | ORUKO V | | 4 |
| 496 | 50333097 | LG Wide | | 4 |
| 497 | 50333098 | Outside LG | | 4 |
| 498 | 50333099 | Outside State | | 4 |
| 499 | 50333099 | Outside State | | 4 |
| 500 | | | | |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|--|-------|-------------|
| 1 | 1 | REVENUE | | 1 |
| 2 | 11 | GOVERNMENT SHARE OF FAAC | | 2 |
| 3 | 1101 | GOVERNMENT SHARE OF FAAC | | 3 |
| 4 | 110101 | LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES | | 4 |
| 5 | 11010101 | STATUTORY ALLOCATION | | 5 |
| 6 | 110102 | LOCAL GOVERNMENT SHARE OF VAT | | 4 |
| 7 | 11010201 | SHARE OF VAT | | 5 |
| 8 | 110103 | LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES | | 4 |
| 9 | 11010301 | Electronic Money Transfer Levy (EMTL) | | 5 |
| 10 | 11010302 | Exchange Gain | | 5 |
| 11 | 11010303 | Other FAAC | | 5 |
| 12 | 11010304 | FAAC SPECIAL ALLOCATIONS | | 5 |
| 13 | 11010305 | Excess Crude | | 5 |
| 14 | 11010306 | Ecological Fund | | 5 |
| 15 | 12 | INDEPENDENT REVENUE | | 2 |
| 16 | 1201 | TAX REVENUE | | 3 |
| 17 | 120101 | PERSONAL TAXES | | 4 |
| 18 | 12010104 | Community or Poll Taxes | | 5 |
| 19 | 120103 | OTHER TAXES | | 4 |
| 20 | 12010301 | Cattle Tax (Where Applicable) | | 5 |
| 21 | 12010303 | Arrears of Community/ Poll Tax | | 5 |
| 22 | 12010304 | Development Tax or Levy(Shops) | | 5 |
| 23 | 12010305 | General Rate | | 5 |
| 24 | 12010306 | Arrears of Development Tax or Levy | | 5 |
| 25 | 12010307 | Arrears of Cattle Tax (Where Applicable) | | 5 |
| 26 | 12010308 | Other Special tax e.g. Electricity, Water, Night Guard, Entertainment, etc | | 5 |
| 27 | 12010309 | Arrears of Special Service Tax: Electricity, Sanitation, etc | | 5 |
| 28 | 12010310 | STAMP DUTY | | 5 |
| 29 | 12010311 | POOL BETTING TAX | | 5 |
| 30 | 12010312 | CAPITAL GAIN TAX | | 5 |
| 31 | 12010313 | LIVESTOCK TAX | | 5 |
| 32 | 12010314 | OTHER SERVICE TAXES | | 5 |
| 33 | 1202 | NON-TAX REVENUE | | 3 |
| 34 | 120201 | LICENCES - GENERAL | | 4 |
| 35 | 12020101 | Bicycle License | | 5 |
| 36 | 12020102 | Canoe License | | 5 |
| 37 | 12020103 | Dog License | | 5 |
| 38 | 12020104 | Cart/Truck License | | 5 |
| 39 | 12020105 | Hawker Permit License | | 5 |
| 40 | 12020106 | Liquor License | | 5 |
| 41 | 12020107 | Palm wine Tappers/Selling License | | 5 |
| 42 | 12020108 | Osusu Club License | | 5 |
| 43 | 12020109 | Native Liquor License | | 5 |
| 44 | 12020110 | Bulk Cigarettes License | | 5 |
| 45 | 12020111 | Squatters/Hawkers Permit | | 5 |
| 46 | 12020112 | Toll Gate(Where applicable) | | 5 |
| 47 | 12020113 | Motor Cyclist License | | 5 |
| 48 | 12020114 | Canoe Landing License | | 5 |
| 49 | 12020115 | Eating House License | | 5 |
| 50 | 12020116 | Kiosk License | | 5 |
| 51 | 12020117 | Bakery House License | | 5 |
| 52 | 12020118 | Registration of Meat license | | 5 |
| 53 | 12020119 | Cattle Dealers License | | 5 |
| 54 | 12020120 | Dried Fish/Dried Meat License | | 5 |
| 55 | 12020121 | Cold Room License | | 5 |
| 56 | 12020122 | Butcher License | | 5 |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|---|-------|-------------|
| 57 | 12020123 | Auctioneer License | | 5 |
| 58 | 12020124 | Goldsmith & Gold Sellers License | | 5 |
| 59 | 12020125 | Dane Gun License | | 5 |
| 60 | 12020126 | Hunting License | | 5 |
| 61 | 12020128 | Control of Noise Permit | | 5 |
| 62 | 12020129 | Cinematography License | | 5 |
| 63 | 12020131 | Tent at Sea Beach Permit | | 5 |
| 64 | 12020132 | Radio & Television License | | 5 |
| 65 | 12020133 | Road Closure Permit | | 5 |
| 66 | 12020134 | Open Air Preaching Permit(Not applicable) | | 5 |
| 67 | 12020135 | Dislodging of Septic Tank Licence | | 5 |
| 68 | 12020136 | Sand Dredging License | | 5 |
| 69 | 12020137 | Trade License | | 5 |
| 70 | 12020138 | Minor Industry License | | 5 |
| 71 | 12020139 | Petty Trade License | | 5 |
| 72 | 12020140 | Sand, Granite, Iron, Sellers License | | 5 |
| 73 | 12020141 | Sawing License | | 5 |
| 74 | 12020142 | Milling License | | 5 |
| 75 | 12020143 | Ingredient Grinding Mill License | | 5 |
| 76 | 12020144 | Corn Grinding Mill License | | 5 |
| 77 | 12020145 | Brown Sugar Machine License | | 5 |
| 78 | 12020146 | Painting, Spraying and Sign writing Workshop License | | 5 |
| 79 | 12020147 | Photo Studio License | | 5 |
| 80 | 12020148 | Welding Machine License | | 5 |
| 81 | 12020149 | Electronic Radio /TV Workshop License | | 5 |
| 82 | 12020150 | Blacksmith Workshop License | | 5 |
| 83 | 12020151 | Wood making/Carpentry Workshop License | | 5 |
| 84 | 12020152 | Battery Charges License | | 5 |
| 85 | 12020153 | Printing Press License | | 5 |
| 86 | 12020154 | Panel Beater License | | 5 |
| 87 | 12020155 | Vulgarizers License | | 5 |
| 88 | 12020156 | Vehicle Spare parts License | | 5 |
| 89 | 12020157 | Clock/Watch Repairers License | | 5 |
| 90 | 12020158 | Cloth Driers License | | 5 |
| 91 | 12020159 | Motor Mechanic & Car Wash Depo License | | 5 |
| 92 | 12020160 | Building Materials License | | 5 |
| 93 | 12020161 | Surface Tank Kerosene License | | 5 |
| 94 | 12020162 | Photostat/Typing/Computer Institute License | | 5 |
| 95 | 12020163 | Block making Machines License | | 5 |
| 96 | 12020164 | Sewing Institute License | | 5 |
| 97 | 12020165 | Hair Dressing/Barbing Salon License | | 5 |
| 98 | 12020166 | Advertisement Rate License (Sign Post) | | 5 |
| 99 | 12020167 | Approval of Building Plan License | | 5 |
| 100 | 12020168 | Registration of Laundries | | 5 |
| 101 | 12020169 | Mortuary House & Cemetery Fees | | 5 |
| 102 | 12020170 | Vehicle Radio Permit | | 5 |
| 103 | 120204 | FEES- GENERAL | | 4 |
| 104 | 12020401 | Survey Fees | | 5 |
| 105 | 12020402 | Slaughter/Abattoir Fees | | 5 |
| 106 | 12020403 | Marriage Registration Fees | | 5 |
| 107 | 12020404 | Naming of Streets Registration Fees | | 5 |
| 108 | 12020405 | Night Soil Disposal/ Deposit Fees(Not applicable) | | 5 |
| 109 | 12020406 | Registration of Septic Tank/Equipment Dislodging Fees | | 5 |
| 110 | 12020407 | Registration of Effluent Disposal Fees | | 5 |
| 111 | 12020408 | Burial Fees | | 5 |
| 112 | 12020409 | Vault Fees | | 5 |
| 113 | 12020410 | Dispensary & Maternity Fees | | 5 |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|--|-------|-------------|
| 114 | 12020411 | Laboratory Test Fees | 5 | |
| 115 | 12020412 | Pest Control & Disinfectant Fees | 5 | |
| 116 | 12020413 | Birth & Death Registration Fees(Not applicable) | 5 | |
| 117 | 12020414 | Patent Medicine Store Fees | 5 | |
| 118 | 12020415 | General Contractor Registration Fees | 5 | |
| 119 | 12020416 | Tenders Fees | 5 | |
| 120 | 12020417 | Forestry & Fuel Exploitation Fees | 5 | |
| 121 | 12020418 | Failing of Trees Fees | 5 | |
| 122 | 12020419 | Produce Buying/Haulage Fees | 5 | |
| 123 | 12020420 | Rice/Cassava Mill | 5 | |
| 124 | 12020421 | Dry Cleaners Fees | 5 | |
| 125 | 12020422 | Private borehole Operating fees | 5 | |
| 126 | 12020423 | Haulage Fees | 5 | |
| 127 | 12020424 | Motor Park Fees(As applicable) | 5 | |
| 128 | 12020425 | Market Fees(As applicable) | 5 | |
| 129 | 12020426 | Workshop Fees | 5 | |
| 130 | 12020427 | Mortgage Sub -lease Approval Fees | 5 | |
| 131 | 12020428 | Customary Right of occupancy fees | 5 | |
| 132 | 12020430 | Recovery of Loss & Overpayment(As applicable) | 5 | |
| 133 | 12020431 | Payment in lieu of Resignation Notice(As applicable) | 5 | |
| 134 | 12020432 | Age Declaration/Affidavit | 5 | |
| 135 | 12020433 | Certificate of Origin/Affidavit | 5 | |
| 136 | 12020434 | Registration of Cultural Organization | 5 | |
| 137 | 12020435 | Towing of Vehicle Fees | 5 | |
| 138 | 12020436 | Other Registration not Specified above(As applicable) | 5 | |
| 139 | 12020437 | Entertainment, Drumming & Temporary Booth Fees | 5 | |
| 140 | 12020438 | Mobile Sales Promotion Fees | 5 | |
| 141 | 12020439 | Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees | 5 | |
| 142 | 120205 | FINES - GENERAL | 4 | |
| 143 | 12020501 | Towing of Vehicle Fines | 5 | |
| 144 | 12020502 | Fines on Overdue/Lost of library Books | 5 | |
| 145 | 12020503 | Towing of Vehicle Fee | 5 | |
| 146 | 12020504 | Impounding of Stray Animal Fine | 5 | |
| 147 | 12020505 | Penalty on Tenement Rate | 5 | |
| 148 | 120206 | SALES - GENERAL | 4 | |
| 149 | 12020601 | Sales of Stores(As applicable) | 5 | |
| 150 | 12020602 | Sales of Unserviceable Stores(Refer to scrap value/auctioneer) | 5 | |
| 151 | 12020603 | Sales of Agricultural Produce(As applicable) | 5 | |
| 152 | 120207 | EARNINGS -GENERAL | 4 | |
| 153 | 12020701 | Hire Charges Vehicles/Plants(Refer to footnotes) | 5 | |
| 154 | 12020702 | Earning from Environmental Sanitation Activities | 5 | |
| 155 | 12020703 | Commission on Transfer Plot | 5 | |
| 156 | 120208 | RENT ON GOVERNMENT BUILDINGS - GENERAL | 4 | |
| 157 | 12020804 | Rent on Canteen/Conference Halls | 5 | |
| 158 | 12020805 | Ticket Desk / Check in Counter | 5 | |
| 159 | 12020806 | Rent on Government Shops | 5 | |
| 160 | 12020807 | Rent of Industrial Estates | 5 | |
| 161 | 12020810 | Rent on Government Room | 5 | |
| 162 | 12020811 | Rent on School | 5 | |
| 163 | 12020812 | Hiring of ICT Centre | 5 | |
| 164 | 12020813 | Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum | 5 | |
| 165 | 12020814 | Arrears of Tenement Rate(As applicable) | 5 | |
| 166 | 120209 | RENT ON LAND & OTHERS - GENERAL | 4 | |
| 167 | 12020901 | Rent on State Lands (Residential) | 5 | |
| 168 | 12020905 | Lease of Swamp Land to Rice Farm | 5 | |
| 169 | 12020906 | Rent on Government Building / other Premises | 5 | |
| 170 | 12020908 | Rent of MOW Filling Stations | 5 | |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|--|-------|-------------|
| 171 | 12020910 | Rent on Used of State Water Ways | 5 | |
| 172 | 12020913 | Land Rent Temporary Right of Occupancy | 5 | |
| 173 | 12020914 | Premium on Lands | 5 | |
| 174 | 12020915 | Ground Rent (Royalty from Construction Company) | 5 | |
| 175 | 12020916 | Arrears of Ground Rent(As applicable) | 5 | |
| 176 | 12020917 | Federal Govt. Grant in lieu of Tenement Rates | 5 | |
| 177 | 12020918 | State Govt. Grant in lieu of Tenement Rates | 5 | |
| 178 | 12020919 | Rent of Plot for Farming Activities | 5 | |
| 179 | 120211 | INVESTMENT INCOME | 4 | |
| 180 | 12021101 | Interest on Deposits/Dividends (Receivable) | 5 | |
| 181 | 120212 | INTEREST EARNED | 4 | |
| 182 | 12021201 | Interest on Motorcycle & Bicycles Advance /Receivables | 5 | |
| 183 | 12021202 | Interest on Loans to other Local Governments (Receivable) | 5 | |
| 184 | 12021203 | Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable) | 5 | |
| 185 | 12021204 | Interest on Staff Housing & other Loans (Receivable) | 5 | |
| 186 | 12021205 | Interest on Farmers Loan (Receivable) | 5 | |
| 187 | 12021206 | Unclaimed Deposits(As applicable) | 5 | |
| 188 | 120213 | RE-IMBURSEMENT GENERAL | 4 | |
| 189 | 12021303 | Special Allocation / Reimburse (non-FAAC) | 5 | |
| 190 | 12021304 | LG Share of State IGR | 5 | |
| 191 | 13 | AID AND GRANTS | 2 | |
| 192 | 1301 | AID | 3 | |
| 193 | 130101 | DOMESTIC AIDS | 4 | |
| 194 | 13010101 | CURRENT DOMESTIC AIDS | 5 | |
| 195 | 13010102 | CAPITAL DOMESTIC AIDS | 5 | |
| 196 | 130102 | FOREIGN AIDS | 4 | |
| 197 | 13010201 | CURRENT FOREIGN AIDS | 5 | |
| 198 | 13010202 | CAPITAL FOREIGN AIDS | 5 | |
| 199 | 1302 | GRANTS | 3 | |
| 200 | 130201 | DOMESTIC GRANTS | 4 | |
| 201 | 13020101 | CURRENT GRANTS FROM FGN | 5 | |
| 202 | 13020102 | CAPITAL GRANTS FROM FGN | 5 | |
| 203 | 13020103 | CURRENT GRANTS FROM LGAS | 5 | |
| 204 | 13020104 | CAPITAL GRANTS FROM LGAS | 5 | |
| 205 | 13020105 | CURRENT GRANTS FROM OTHER SOURCES | 5 | |
| 206 | 13020106 | CAPITAL GRANTS FROM OTHER SOURCES | 5 | |
| 207 | 130202 | FOREIGN GRANTS | 4 | |
| 208 | 13020201 | CURRENT FOREIGN GRANTS | 5 | |
| 209 | 13020202 | CAPITAL FOREIGN GRANTS | 5 | |
| 210 | 14 | CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 2 | |
| 211 | 1401 | TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF | 3 | |
| 212 | 140101 | TRANSFER FROM CRF TO CDF GENERAL | 4 | |
| 213 | 1402 | OTHER CAPITAL RECEIPTS | 3 | |
| 214 | 140201 | OTHER CAPITAL RECEIPTS | 4 | |
| 215 | 14020101 | OTHER CAPITAL RECEIPTS TO CDF | 5 | |
| 216 | 14020102 | SALE OF FIXED ASSETS | 5 | |
| 217 | 1403 | LOANS/ BORROWINGS RECEIPT | 3 | |
| 218 | 140301 | DOMESTIC LOANS/ BORROWINGS RECEIPT | 4 | |
| 219 | 14030101 | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 5 | |
| 220 | 14030102 | DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES | 5 | |
| 221 | 14030103 | DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET | 5 | |
| 222 | 14030104 | DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 5 | |
| 223 | 140302 | INTERNATIONAL LOANS/ BORROWINGS RECEIPT | 4 | |
| 224 | 14030201 | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 5 | |
| 225 | 14030202 | INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES | 5 | |
| 226 | 14030203 | INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET | 5 | |
| 227 | 14030204 | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 5 | |

| Lookup | Code | Description | Level | Error Check |
|--------|---------------|--|-------|-------------|
| 228 | 1404 | DEBT FORGIVENESS | | 3 |
| 229 | 140401 | FOREIGN DEBT FORGIVENESS | | 4 |
| 230 | 14040101 | FOREIGN DEBT FORGIVENESS | | 5 |
| 231 | 140402 | DOMESTIC DEBT FORGIVENESS | | 4 |
| 232 | 14040201 | DOMESTIC DEBT FORGIVENESS | | 5 |
| 233 | 1405 | GAIN ON DISPOSAL OF ASSET | | 3 |
| 234 | 140501 | GAIN ON DISPOSAL OF ASSET - PPE | | 4 |
| 235 | 14050101 | GAIN ON DISPOSAL OF ASSET - PPE | | 5 |
| 236 | 140502 | GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY | | 4 |
| 237 | 14050201 | GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY | | 5 |
| 238 | 140503 | GAIN ON DISPOSAL OF ASSET - INTANGIBLE | | 4 |
| 239 | 14050301 | GAIN ON DISPOSAL OF ASSET -INTANGIBLE | | 5 |
| 240 | 1406 | MINORITY INTEREST SHARE OF SURPLUS | | 3 |
| 241 | 140601 | MINORITY INTEREST SHARE OF SURPLUS | | 4 |
| 242 | 14060101 | MINORITY INTEREST SHARE OF SURPLUS | | 5 |
| 243 | 1407 | EXTRAORDINARY ITEMS | | 3 |
| 244 | 140701 | EXTRAORDINARY ITEMS | | 4 |
| 245 | 14070101 | EXTRAORDINARY ITEMS | | 5 |
| 246 | 14070102 | UNSPECIFIED CAPTIAL REVENUE | | 5 |
| 247 | 1408 | GAIN ON SWAPPED ASSETS | | 3 |
| 248 | 140801 | GAIN ON SWAPPED ASSETS - PPE | | 4 |
| 249 | 14080101 | GAIN ON SWAPPED ASSETS - PPE | | 5 |
| 250 | 140802 | GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY | | 4 |
| 251 | 14080201 | GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY | | 5 |
| 252 | 140803 | GAIN ON SWAPPED ASSETS - INTANGIBLE | | 4 |
| 253 | 14080301 | GAIN ON SWAPPED ASSETS - INTANGIBLE | | 5 |
| 254 | 140804 | GAIN ON SWAPPED ASSETS - INVENTORY | | 4 |
| 255 | 14080401 | GAIN ON SWAPPED ASSETS - INVENTORY | | 5 |
| 256 | 1409 | GAIN ON SWAPPED SERVICES | | 3 |
| 257 | 140901 | GAIN ON SWAPPED SERVICES | | 4 |
| 258 | 14090101 | GAIN ON SWAPPED SERVICES RENDERED | | 5 |
| 259 | 1410 | GAIN ON FOREIGN EXCHANGE | | 3 |
| 260 | 141001 | GAIN ON FOREIGN EXCHANGE | | 4 |
| 261 | 14100101 | GAIN ON FOREIGN EXCHANGE | | 5 |
| 262 | | | | |
| 263 | | | | |
| 264 | | | | |
| 265 | | | | |
| 266 | | | | |