

**NATIONAL CHAT OF ACCOUNT (NCOA) ADOPTED FOR EBONYI STATE LOCAL GOVERNMENT SYSTEM
(CODES AND DESCRIPTIONS)**

010000000000	ADMINISTRATION SECTOR
011100000000	OFFICE OF THE LG CHAIRMAN
011100100100	Chairman
011100100200	Vice-Chairman
011118300100	INTERNAL AUDIT
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN
011200000000	LOCAL GOVT COUNCIL
011200100100	THE COUNCIL
011200500100	ASSISTANTS/AIDES/ADVISERS
011200700100	COUNCIL COMMITTEES
011202100100	OFFICE OF THE HOUSE LEADER
011202100200	OFFICE OF THE DEPUTY LEADER
011202100300	OFFICE OF THE MAJORITY LEADER
011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER
011202100500	OFFICE OF THE MINORITY LEADER;
011202100600	OFFICE OF THE DEPUTY MINORITY LEADER
011202100700	OFFICE OF THE CHIEF WHIP
011202100800	OFFICE OF THE DEPUTY CHIEF WHIP
011202200100	CLERK TO THE HOUSE
012500000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE
016200000000	ADMINISTRATION & GENERAL SERVICES
016200100100	ADMINISTRATION & GENERAL SERVICES
016100000000	SECRETARY TO THE LOCAL GOVERNMENT
016100100100	SECRETARY TO THE LOCAL GOVERNMENT
020000000000	ECONOMIC SECTOR
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
022000000000	DEPARTMENT FINANCE AND SUPPLIES
022000100100	DEPARTMENT FINANCE AND SUPPLIES
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)
025200000000	WATER, SANITATION & HYGIENE (WASH)
025200100100	WATER, SANITATION & HYGIENE (WASH)
050000000000	SOCIAL SECTOR
051400000000	WOMEN DEVELOPMENT OFFICE
051400100100	WOMEN DEVELOPMENT OFFICE
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND CULTURE
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND CULTURE
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB) TEACHERS
052100000000	DEPARMENT OF PRIMARY HEALTH CARE (PHC)
052100100100	DEPARMENT OF PRIMARY HEALTH CARE (PHC)

052100100200	ENVIRONMENTAL HEALTH UNIT
055100000000	TRADITIONAL RULERS' COUNCIL
055100100100	TRADITIONAL RULERS' COUNCIL

Lookup	Code	Description
1	<u>2</u>	<u>EXPENDITURES</u>
2	<u>21</u>	<u>PERSONNEL COST</u>
3	<u>2101</u>	<u>SALARY</u>
4	210101	SALARIES AND WAGES
5	21010101	SALARIES
6	21010102	OVERTIME PAYMENT
7	21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES
8	21010104	CLEARANCE OF SALARY ARREARS
9	21010105	PROMOTION ARREAS
10	<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>
11	210201	ALLOWANCES
12	21020101	NON REGULAR ALLOWANCES
13	21020103	ANNUAL LEAVE GRANT
14	210202	SOCIAL CONTRIBUTIONS
15	21020201	NHIS CONTRIBUTION
16	21020202	CONTRIBUTORY PENSION (EMPLOYERS)
17	21020203	GROUP LIFE INSURANCE
18	21020204	EMPLOYEES COMPENSATION FUND
19	21020205	HOUSING FUND CONTRIBUTION
20	21020206	REFUND OF 7.5% CONTRIBUTORY PENSION
21	<u>2103</u>	<u>SOCIAL BENEFITS</u>
22	210301	SOCIAL BENEFITS
23	21030101	GRATUITY
24	21030102	PENSION
25	21030103	DEATH BENEFITS
26	21030104	SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS
27	21030105	CLEARANCE OF PENSION ARREARS
28	21030106	CLEARANCE OF GRATUITY ARREARS
29	<u>22</u>	<u>OTHER RECURRENT COSTS</u>
30	<u>2202</u>	<u>OVERHEAD COST</u>
31	220201	TRAVEL & TRANSPORT - GENERAL
32	22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING
33	22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS
34	22020103	INT'L TRAVEL & TRANSPORT - TRAINING
35	22020104	INT'L TRAVEL & TRANSPORT - OTHERS
36	220202	UTILITIES - GENERAL
37	22020201	ELECTRICITY CHARGES
38	22020202	TELEPHONE CHARGES
39	22020203	INTERNET ACCESS CHARGES
40	22020204	SATELLITE BROADCAST CHARGES
41	22020205	WATER RATE
42	22020208	SOFTWARE CHARGES / LICENSE RENTALS
43	220203	MATERIALS & SUPPLIES - GENERAL
44	22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES
45	22020302	BOOKS

46	22020303	NEWSPAPERS
47	22020304	MAGAZINE AND PERIODICALS
48	22020305	PRINTING OF SECURITY DOCUMENTS
49	22020306	PRINTING OF NON - SECURITY DOCUMENTS
50	22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES
51	22020308	FIELD AND CAMPING MATERIAL SUPPLIES
52	22020309	UNIFORM AND OTHER CLOTHING
53	22020310	TEACHING AIDS / INSTRUCTION MATERIALS
54	22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES
55	22020312	PHOTOGRAPHIC MATERIALS / EQUIPMENT
56	22020313	PRODUCTION OF REPORTS REPORTS
57	22020315	PURCHASE OF CHEMICALS/ANALYTICAL REAGENTS
58	22020316	PURCHASE OF START-UP PACKS & SKILL DEVELOPMENT CERTIFICATE
59	22020317	CONSUMABLES / DRUGS / REAGENTS
60	220204	MAINTENANCE SERVICES - GENERAL
61	22020401	MAINTENANCE OF MOTOR VEHICLE
62	22020402	MAINTENANCE OF OFFICE FURNITURE
63	22020403	MAINTENANCE OF OFFICE BUILDING
64	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT
65	22020405	MAINTENANCE OF PLANTS / GENERATORS
66	22020406	OTHER MAINTENANCE SERVICES
67	22020407	MAINTENANCE OF AIRCRAFTS
68	22020408	MAINTENANCE OF SEA BOATS
69	22020409	MAINTENANCE OF RAILWAY EQUIPMENT
70	22020410	MAINTENANCE OF STREET LIGHTING
71	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT
72	22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES
73	22020413	MINOR ROAD MAINTAINANCE
74	22020414	MAINTENANCE OF LIBRARY
75	220205	TRAINING - GENERAL
76	22020501	LOCAL TRAINING
77	22020502	INTERNATIONAL TRAINING
78	22020503	WORKSHOP / SEMINAR / CONFERENCES
79	22020504	PUPILAGE PROGRAMME FOR SCIENTIFIC OFFICERS
80	22020506	PROJECT SEED HOLIDAY PROGRAMME FOR (SS2-SS3) STUDENTS
81	22020507	E-LEARNING INTEGRATED IN SCHOOLS
82	22020509	SPECIALIZED TRAINING/SEMINARS AND CONFRENCES FOR MGT STAFF AND OTHER S HOLDERS
83	22020510	CAPACITY BUILDING
84	220206	OTHER SERVICES - GENERAL
85	22020601	SECURITY SERVICES
86	22020602	OFFICE RENT
87	22020603	RESIDENTIAL RENT
88	22020604	SECURITY VOTE (INCLUDING OPERATIONS)
89	22020605	CLEANING AND FUMIGATION SERVICES
90	22020606	INTERNAL AUDIT EXPENSES

91	22020607	RESCUE SERVICES
92	22020609	MONITORING / SUPERVISION
93	22020610	OTHER SERVICES
94	22020611	HOSTING/MOBILIZATION OF POLITICAL ASSOCIATIONS AND INTEREST GROUPS
95	22020612	BURIAL EXPENSES
96	22020613	SOFTWARE RENEWALS
97	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL
98	22020701	FINANCIAL CONSULTING
99	22020702	INFORMATION TECHNOLOGY CONSULT
100	22020703	LEGAL SERVICES
101	22020706	SURVEYING SERVICES
102	22020707	AGRICULTURAL CONSULTING
103	22020708	MEDICAL CONSULTING
104	22020709	RESEARCH SERVICES
105	220208	FUEL & LUBRICANTS - GENERAL
106	22020801	FUEL AND LUBRICANT - GENERAL
107	22020802	OTHER TRANSPORT EQUIPMENT FUEL
108	22020803	PLANT / GENERATOR FUEL COST
109	22020805	SEA BOAT FUEL COST
110	22020806	COOKING GAS/FUEL COST
111	220209	FINANCIAL CHARGES - GENERAL
112	22020901	BANK CHARGES : OTHER THAN INTEREST
113	22020902	INSURANCE PREMIUN
114	22020903	BANK CHARGES (INTEREST ON TEMPORARY OVERDRAFT)
115	220210	MISCELLANEOUS EXPENSES GENERAL
116	22021001	REFRESHMENT AND MEALS
117	22021002	HONORARIUM AND SITTING ALLOWANCE
118	22021003	PUBLICITY AND ADVERTISEMENT
119	22021004	MEDICAL EXPENSES : LOCAL
120	22021005	FOREIGN SERVICE SCHOOL FEES PAYMENTS
121	22021006	POSTAGES AND COURIER SERVICES
122	22021007	WELFARE PACKAGES
123	22021008	SUBSRPTION TO PROFESSIONAL BODIES
124	22021009	SPORTING ACTIVITIES
125	22021010	DIRECT TEACHING & LABORATORY COST
126	22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)
127	22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)
128	22021013	PROMOTION (SERVICE WIDE)
129	22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION
130	22021015	CRECHE
131	22021016	SERVICOM
132	22021017	ANTI-CORRUPTION
133	22021018	GENDER
134	22021020	YOUTH DEVELOPMENT
135	22021021	NATIONAL YOUTH SERVICE CORPS (NYSC) MATTERS
136	22021022	ADVOCCY AND SENSITIZATION

137	22021023	DATA COLLECTION/STATISTICAL ACTIVITIES
138	22021024	PREPARATION OF LOCAL GOVERNMENT DEVELOPMENT PLAN (LGDP)
139	22021025	RELIGIOUS MATTERS
140	22021026	BOUNDARY MATTERS
141	22021027	SKILL ACQUISITION PROGRAMMES
142	22021028	EMPOWERMENT PROGRAMMES
143	22021029	TRADE FAIR
144	22021030	CULTURAL ACTIVITIES
145	22021031	POLITICAL LIAISON ACTIVITIES
146	22021032	EMERGENCY PREPAREDNESS AND RESPONSE (EPR)
147	22021033	Support to Orphan and Vulnerable Children (Ovc)
148	22021034	People with Disability (PWD)
149	22021035	Women Development Activities
150	22021036	MEDICAL EXPENSES - INTERNATIONAL
151	22021037	FOREIGN SCHOLARSHIP SCHEME
152	22021038	SPECIAL DAY/CELEBRATIONS
153	2203	LOANS AND ADVANCES
154	220301	STAFF LOANS & ADVANCES
155	22030101	STAFF LOAN AND ADVANCES
156	22030102	MOTOR VEHICLE ADVANCES
157	22030103	FURNISHING ADVANCES
158	22030104	SPECIAL/SALARY ADVANCES
159	2204	GRANTS AND CONTRIBUTIONS GENERAL
160	220401	LOCAL GRANTS AND CONTRIBUTIONS
161	22040101	GRANTS STATE GOVERNMENT - RECURRENT
162	22040102	GRANTS STATE GOVERNMENT - CAPITAL
163	22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT
164	22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL
165	22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT
166	22040106	GRANT TO GOVERNMENT AGENCIES - CAPITAL
167	22040107	GRANT TO PRIVATE COMPANIES - RECURRENT
168	22040108	GRANT TO PRIVATE COMPANIES - CAPITAL
169	22040109	GRANTS TO COMMUNITIES/NGOS
170	220402	FOREIGN GRANTS AND CONTRIBUTIONS
171	2205	SUBSIDIES GENERAL
172	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS
173	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES
174	22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS
175	22050103	SUBVENTION
176	22050104	PETROLEUM/ ENERGY SUBSIDY
177	22050105	EDUCATIONAL SUBSIDY
178	22050106	HEALTH SUBSIDY
179	22050107	RELIGIOUS PILGRIMAGE SUBSIDY
180	220502	SUBSIDY TO PRIVATE COMPANIES
181	22050201	SUBSIDY TO PRIVATE COMPANIES
182	2206	PUBLIC DEBT CHARGES

183	220601	FOREIGN INTEREST / DISCOUNT
184	22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS
185	22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS
186	220602	DOMESTIC INTEREST / DISCOUNT
187	22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS
188	22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS
189	220603	FOREIGN PRINCIPAL
190	22060301	FOREIGN PRINCIPLE - SHORT TERM BORROWINGS
191	22060302	FOREIGN PRINCIPLE - LONG TERM BORROWINGS
192	220604	DOMESTIC PRINCIPAL
193	22060401	DOMESTIC PRCINIPLE - SHORT TERM BORROWINGS
194	22060402	DOMESTIC PRCINIPLE - LONG TERM BORROWINGS
195	22060403	PAYMENT OF DEBT AND OTHER LIABILITIES
196	2207	TRANSFERS-PAYMENT
197	220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT
198	22070106	RETAINED REVENUE BY DEPT/AGENCY
199	2208	TRANSFERS-PAYMENT TO INDIVIDUALS
200	220801	TRANSFERS-PAYMENT TO INDIVIDUALS
201	22080101	TRANSFERS-PAYMENT TO UNEMPLOYED
202	22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP
203	2209	LOSS ON FOREIGN EXCHANGE
204	220901	LOSS ON FOREIGN EXCHANGE
205	22090101	LOSS ON FOREIGN EXCHANGE
206	23	CAPITAL EXPENDITURE
207	2301	FIXED ASSETS PURCHASED
208	230101	PURCHASE OF FIXED ASSETS - GENERAL
209	23010101	PURCHASE / ACQUISITION OF LAND
210	23010102	PURCHASE OF OFFICE BUILDINGS
211	23010103	PURCHASE OF RESIDENTIAL BUILDINGS
212	23010104	PURCHASE MOTOR CYCLES
213	23010105	PURCHASE OF MOTOR VEHICLES
214	23010106	PURCHASE OF VANS
215	23010107	PURCHASE OF TRUCKS
216	23010108	PURCHASE OF BUSES
217	23010109	PURCHASE OF SEA BOATS
218	23010110	PURCHASE OF SHIPS
219	23010111	PURCHASE OF TRAINS
220	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS
221	23010113	PURCHASE OF COMPUTERS
222	23010114	PURCHASE OF COMPUTER PRINTERS
223	23010115	PURCHASE OF PHOTOCOPYING MACHINES
224	23010116	PURCHASE OF TYPEWRITERS
225	23010117	PURCHASE OF SHREDDING MACHINES
226	23010118	PURCHASE OF SCANNERS
227	23010119	PURCHASE OF POWER GENERATING SET
228	23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT

229	23010121	PURCHASE OF RESIDENTIAL FURNITURE
230	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT
231	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT
232	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT
233	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT
234	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT
235	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT
236	23010128	PURCHASE OF SECURITY EQUIPMENT
237	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT
238	23010130	PURCHASE OF RECREATIONAL FACILITIES
239	23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT
240	23010133	PURCHASES OF SURVEYING EQUIPMENT
241	23010134	PURCHASE OF DIVING EQUIPMENT
242	23010137	PURCHASE OF SHIP SPARE/MAINTENANCE
243	23010138	PURCHASE OF AERO SPARES/MAINTENANCE
244	2302	CONSTRUCTION / PROVISION
245	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL
246	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS
247	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS
248	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY
249	23020104	CONSTRUCTION / PROVISION OF HOUSING
250	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES
251	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES
252	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS
253	23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS
254	23020111	CONSTRUCTION / PROVISION OF LIBRARIES
255	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES
256	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES
257	23020114	CONSTRUCTION / PROVISION OF ROADS
258	23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS
259	23020116	CONSTRUCTION / PROVISION OF WATER-WAYS
260	23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES
261	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE
262	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES
263	23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS
264	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS
265	23020124	CONSTRUCTION OF MARKETS/PARKS
266	23020125	CONSTRUCTION OF POWER GENERATING PLANTS
267	23020126	CONSTRUCTION/PROVISION OF CEMETERIES
268	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES
269	2303	REHABILITATION / REPAIRS
270	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL
271	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING
272	23030102	REHABILITATION / REPAIRS - ELECTRICITY
273	23030103	REHABILITATION / REPAIRS - HOUSING
274	23030104	REHABILITATION / REPAIRS - WATER FACILITIES

275	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES
276	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS
277	23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS
278	23030110	REHABILITATION / REPAIRS - LIBRARIES
279	23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES
280	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES
281	23030113	REHABILITATION / REPAIRS - ROADS
282	23030114	REHABILITATION / REPAIRS - RAILWAYS
283	23030115	REHABILITATION / REPAIRS - WATER-WAY
284	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES
285	23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT
286	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS
287	23030122	REHABILITATION/REPAIRS OF BOUNDARIES
288	23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS
289	23030124	REHABILITATION/REPAIRS- MARKETS/PARKS
290	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS
291	23030126	REHABILITATION/REPAIRS OF CEMETERIES
292	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES
293	2304	PRESERVATION OF THE ENVIRONMENT
294	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL
295	23040101	TREE PLANTING
296	23040102	EROSION & FLOOD CONTROL
297	23040103	WILDLIFE CONSERVATION
298	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL
299	23040105	WATER POLLUTION PREVENTION & CONTROL
300	2305	OTHER CAPITAL PROJECTS
301	230501	ACQUISITION OF NON TANGIBLE ASSETS
302	23050101	RESEARCH AND DEVELOPMENT
303	23050102	COMPUTER SOFTWARE ACQUISITION
304	23050103	MONITORING AND EVALUATION
305	23050104	ANNIVERSARIES/CELEBRATIONS
306	23050107	MARGIN FOR INCREASES IN COSTS
307		
308		
360		

701	GENERAL PUBLIC SERVICES
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS
70111	EXECUTIVE AND LEGISLATIVE ORGANS
70112	FINANCIAL AND FISCAL AFFAIRS
70113	EXTERNAL AFFAIRS
7012	FOREIGN ECONOMIC AID
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS
7013	GENERAL SERVICES
70131	GENERAL PERSONNEL SERVICES
70132	OVERALL PLANNING AND STATISTICAL SERVICES
70133	OTHER GENERAL SERVICES
7014	BASIC RESEARCH
70141	BASIC RESEARCH
7015	R&D GENERAL PUBLIC SERVICES
70151	R&D GENERAL PUBLIC SERVICES
7016	GENERAL PUBLIC SERVICES N.E.C.
70161	GENERAL PUBLIC SERVICES N.E.C.
7017	PUBLIC DEBT TRANSACTIONS
70171	PUBLIC DEBT TRANSACTIONS
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
703	PUBLIC ORDER AND SAFETY
7031	POLICE SERVICES
70311	POLICE SERVICES
7032	FIRE PROTECTION SERVICES
70321	FIRE PROTECTION SERVICES
7033	LAW COURTS
70331	LAW COURTS
7034	PRISONS
70341	PRISONS
7035	R & D PUBLIC ORDER AND SAFETY
70351	R&D PUBLIC ORDER AND SAFETY
7036	PUBLIC ORDER AND SAFETY N.E.C.
70361	PUBLIC ORDER AND SAFETY N.E.C.
704	ECONOMIC AFFAIRS
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
70412	GENERAL LABOUR AFFAIRS
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING
70421	AGRICULTURE
70422	FORESTRY
70423	FISHING AND HUNTING
7043	FUEL AND ENERGY
70431	COAL AND OTHER SOLID MINERAL FUEL

70432	PETROLUUM AND NATURAL GAS
70433	NUCLEAR FUEL
70434	OTHER FUELS
70435	ELECTRICITY
70436	NON ELECTRIC ENERGY
7044	MINING, MANUFACTURING, AND CONSTRUCTION
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS
70442	MANUFACTURING
70443	CONSTRUCTION
7045	TRANSPORT
70451	ROAD TRANSPORT
70452	WATER TRANSPORT
70453	RAILWAY TRANSPORT
70454	AIR TRANSPORT
70455	PIPELINE AND OTHER TRANSPORT
7046	COMMUNICATION
70461	COMMUNICATION
7047	OTHER INDUSTRIES
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING
70472	HOTELS AND RESTUARANTS
70473	TOURISM
70474	MULTIPURPOSE DEVELOPMENT PROJECTS
7048	R & D ECONOMIC AFFAIRS
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING
70483	FUEL AND ENERGY
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION
70485	R & D TRANSPORT
70486	R & D COMMUNICATION
70487	R & D OTHER INDUSTRIES
7049	ECONOMIC AFFAIRS N.E.C
70491	ECONOMIC AFFAIRS N.E.C.
705	ENVIRONMENTAL PROTECTION
7051	WASTE MANAGEMENT
70511	WASTE MANAGEMENT
7052	WASTE WATER MANAGEMENT
70521	WASTE WATER MANAGEMENT
7053	POLLUTION ABATEMENT
70531	POLLUTION ABATEMENT
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE
7055	R&D ENVIRONMENTAL PROTECTION
70551	R & D ENVIRONMENTAL PROTECTION
7056	ENVIRONMENTAL PROTECTION N.E.C.
70561	ENVIRONMENTAL PROTECTION N.E.C.
706	HOUSING AND COMMUNITY AMMENITIES
7061	HOUSING DEVELOPMENT
70611	HOUSING DEVELOPMENT
7062	COMMUNITY DEVELOPMENT
70621	COMMUNITY DEVELOPMENT
7063	WATER SUPPLY

70631	WATER SUPPLY
7064	STREET LIGHTING
70641	STREET LIGHTING
7065	R & D HOUSING AND COMMUNITY AMMENITIES
70651	R & D HOUSING AND COMMUNITY AMENITIES
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.
707	HEALTH
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT
70711	PHARMACEUTICAL PRODUCTS
70712	OTHER MEDICAL PRODUCTS
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT
7072	OUTPATIENT SERVICES
70721	GENERAL MEDICAL SERVICES
70722	SPECIALIZED MEDICAL SERVICES
70723	DENTAL SERVICES
70724	PARAMEDICAL SERVICES
7073	HOSPITAL SERVICES
70731	GENERAL HOSPITAL SERVICES
70732	SPECIALIZED HOSPITAL SERVICES
70733	MEDICAL AND MATERNITY CENTRE SERVICES
70734	NURSING AND CONVALESCENT HOME SERVICES
7074	PUBLIC HEALTH SERVICES
70741	PUBLIC HEALTH SERVICES
7075	R & D HEALTH
70751	R & D HEALTH
7076	HEALTH N.E.C.
70761	HEALTH N.E.C.
708	RECREATION, CULTURE AND RELIGION
7081	RECREATIONAL AND SPORTING SERVICES
70811	RECREATIONAL AND SPORTING SERVICES
7082	CULTURAL SERVICES
70821	CULTURAL SERVICES
7083	BROADCASTING AND PUBLISHING SERVICES
70831	BROADCASTING AND PUBLISHING SERVICES
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES
7085	R & D RECREATION, CULTURE AND RELIGION
70851	R & D RECREATION, CULTURE AND RELIGION
7086	RECREATION, CULTURE AND RELIGION N.E.C.
70861	RECREATION, CULTURE AND RELIGION N.E.C.
709	EDUCATION
7091	PRE-PRIMARY AND PRIMARY EDUCATION
70911	PRE-PRIMARY EDUCATION
70912	PRIMARY EDUCATION
7092	SECONDARY EDUCATION
70921	LOWER SECONDARY EDUCATION
70922	UPPER-SECONDARY EDUCATION
7093	POSTSECONDARY NONTERTIARY EDUCATION
70931	POST-SECONDARY NON-TERTIARY EDUCATION
7094	TERTIARY EDUCATION

70941	FIRST STAGE OF TERTIARY EDUCATION
70942	SECOND STAGE OF TERTIARY EDUCATION
7095	EDUCATION NOT DEFINABLE BY LEVEL
70951	EDUCATION NOT DEFINABLE BY LEVEL
7096	SUBSIDIARY SERVICES TO EDUCATION
70961	SUBSIDIARY SERVICES TO EDUCATION
7097	R & D EDUCATION
70971	R & D EDUCATION
7098	EDUCATION N.E.C.
70981	EDUCATION N.E.C
710	<i>SOCIAL PROTECTION</i>
7101	SICKNESS AND DISABILITY
71011	SICKNESS
71012	DISABILITY
7102	OLD AGE
71021	OLD AGE
7103	SURVIVORS
71031	SURVIVORS
7104	FAMILY AND CHILDREN
71041	FAMILY AND CHILDREN
7105	UNEMPLOYMENT
71051	UNEMPLOYMENT
7106	HOUSING
71061	HOUSING
7107	SOCIAL EXCLUSION N.E.C
71071	SOCIAL EXCLUSION N.E.C.
7108	R & D SOCIAL PROTECTION
71081	R & D SOCIAL PROTECTION
7109	SOCIAL PROTECTION N.E.C.
71091	SOCIAL PROTECTION N.E.C.

1	REVENUE
11	GOVERNMENT SHARE OF FAAC
1101	GOVERNMENT SHARE OF FAAC
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES
11010101	STATUTORY ALLOCATION
110102	LOCAL GOVERNMENT SHARE OF VAT
11010201	SHARE OF VAT
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES
11010301	Electronic Money Transfer Levy (EMTL)
11010302	Exchange Gain
11010303	Other FAAC
11010304	FAAC SPECIAL ALLOCATIONS
11010305	Excess Crude
11010306	Ecological Fund
12	INDEPENDENT REVENUE
1201	TAX REVENUE
120101	PERSONAL TAXES
12010104	Community or Poll Taxes
120103	OTHER TAXES
12010301	Cattle Tax (Where Applicable)
12010303	Arrears of Community/ Poll Tax
12010304	Development Tax or Levy(Shops)
12010305	General Rate
12010306	Arrears of Development Tax or Levy
12010307	Arrears of Cattle Tax (Where Applicable)
12010308	Other Special tax e.g. Electricity, Water, Night Guard, Entertainment, etc
12010309	Arrears of Special Service Tax: Electricity, Sanitation, etc
12010310	STAMP DUTY
12010311	POOL BETTING TAX
12010312	CAPITAL GAIN TAX
12010313	LIVESTOCK TAX
12010314	OTHER SERVICE TAXES
1202	NON-TAX REVENUE
120201	LICENCES - GENERAL
12020101	Bicycle License
12020102	Canoe License
12020103	Dog License
12020104	Cart/Truck License
12020105	Hawker Permit License
12020106	Liquor License
12020107	Palm wine Tappers/Selling License
12020108	Osusu Club License
12020109	Native Liquor License
12020110	Bulk Cigarettes License
12020111	Squatters/Hawkers Permit
12020112	Toll Gate(Where applicable)
12020113	Motor Cyclist License
12020114	Canoe Landing License
12020115	Eating House License
12020116	Kiosk License
12020117	Bakery House License

12020118	Registration of Meat license
12020119	Cattle Dealers License
12020120	Dried Fish/Dried Meat License
12020121	Cold Room License
12020122	Butcher License
12020123	Auctioneer License
12020124	Goldsmith & Gold Sellers License
12020125	Dane Gun License
12020126	Hunting License
12020128	Control of Noise Permit
12020129	Cinematography License
12020131	Tent at Sea Beach Permit
12020132	Radio & Television License
12020133	Road Closure Permit
12020134	Open Air Preaching Permit(Not applicable)
12020135	Dislodging of Septic Tank Licence
12020136	Sand Dredging License
12020137	Trade License
12020138	Minor Industry License
12020139	Petty Trade License
12020140	Sand, Granite, Iron, Sellers License
12020141	Sawing License
12020142	Milling License
12020143	Ingredient Grinding Mill License
12020144	Corn Grinding Mill License
12020145	Brown Sugar Machine License
12020146	Painting, Spraying and Sign writing Workshop License
12020147	Photo Studio License
12020148	Welding Machine License
12020149	Electronic Radio /TV Workshop License
12020150	Blacksmith Workshop License
12020151	Wood making/Carpentry Workshop License
12020152	Battery Charges License
12020153	Printing Press License
12020154	Panel Beater License
12020155	Vulgarizers License
12020156	Vehicle Spare parts License
12020157	Clock/Watch Repairers License
12020158	Cloth Driers License
12020159	Motor Mechanic & Car Wash Depo License
12020160	Building Materials License
12020161	Surface Tank Kerosene License
12020162	Photostat/Typing/Computer Institute License
12020163	Block making Machines License
12020164	Sewing Institute License
12020165	Hair Dressing/Barbing Salon License
12020166	Advertisement Rate License (Sign Post)
12020167	Approval of Building Plan License
12020168	Registration of Laundries
12020169	Mortuary House & Cemetery Fees
12020170	Vehicle Radio Permit

120204	FEES- GENERAL
12020401	Survey Fees
12020402	Slaughter/Abattoir Fees
12020403	Marriage Registration Fees
12020404	Naming of Streets Registration Fees
12020405	Night Soil Disposal/ Deposit Fees(Not applicable)
12020406	Registration of Septic Tank/Equipment Dislodging Fees
12020407	Registration of Effluent Disposal Fees
12020408	Burial Fees
12020409	Vault Fees
12020410	Dispensary & Maternity Fees
12020411	Laboratory Test Fees
12020412	Pest Control & Disinfectant Fees
12020413	Birth & Death Registration Fees(Not applicable)
12020414	Patent Medicine Store Fees
12020415	General Contractor Registration Fees
12020416	Tenders Fees
12020417	Forestry & Fuel Exploitation Fees
12020418	Failing of Trees Fees
12020419	Produce Buying/Haulage Fees
12020420	Rice/Cassava Mill
12020421	Dry Cleaners Fees
12020422	Private borehole Operating fees
12020423	Haulage Fees
12020424	Motor Park Fees(As applicable)
12020425	Market Fees(As applicable)
12020426	Workshop Fees
12020427	Mortgage Sub -lease Approval Fees
12020428	Customary Right of occupancy fees
12020430	Recovery of Loss & Overpayment(As applicable)
12020431	Payment in lieu of Resignation Notice(As applicable)
12020432	Age Declaration/Affidavit
12020433	Certificate of Origin/Affidavit
12020434	Registration of Cultural Organization
12020435	Towing of Vehicle Fees
12020436	Other Registration not Specified above(As applicable)
12020437	Entertainment, Drumming & Temporary Booth Fees
12020438	Mobile Sales Promotion Fees
12020439	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees
120205	FINES - GENERAL
12020501	Towing of Vehicle Fines
12020502	Fines on Overdue/Lost of library Books
12020503	Towing of Vehicle Fee
12020504	Impounding of Stray Animal Fine
12020505	Penalty on Tenement Rate
120206	SALES - GENERAL
12020601	Sales of Stores(As applicable)
12020602	Sales of Unserviceable Stores(Refer to scrap value/auctioneer)
12020603	Sales of Agricultural Produce(As applicable)
120207	EARNINGS -GENERAL
12020701	Hire Charges Vehicles/Plants(Refer to footnotes)

12020702	Earning from Environmental Sanitation Activities
12020703	Commission on Transfer Plot
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL
12020804	Rent on Canteen/Conference Halls
12020805	Ticket Desk / Check in Counter
12020806	Rent on Government Shops
12020807	Rent of Industrial Estates
12020810	Rent on Government Room
12020811	Rent on School
12020812	Hiring of ICT Centre
12020813	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum
12020814	Arrears of Tenement Rate(As applicable)
120209	RENT ON LAND & OTHERS - GENERAL
12020901	Rent on State Lands (Residential)
12020905	Lease of Swamp Land to Rice Farm
12020906	Rent on Government Building / other Premises
12020908	Rent of MOW Filling Stations
12020910	Rent on Used of State Water Ways
12020913	Land Rent Temporary Right of Occupancy
12020914	Premium on Lands
12020915	Ground Rent (Royalty from Construction Company)
12020916	Arrears of Ground Rent(As applicable)
12020917	Federal Govt. Grant in lieu of Tenement Rates
12020918	State Govt. Grant in lieu of Tenement Rates
12020919	Rent of Plot for Farming Activities
120211	INVESTMENT INCOME
12021101	Interest on Deposits/Dividends (Receivable)
120212	INTEREST EARNED
12021201	Interest on Motorcycle & Bicycles Advance /Receivables
12021202	Interest on Loans to other Local Governments (Receivable)
12021203	Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable)
12021204	Interest on Staff Housing & other Loans (Receivable)
12021205	Interest on Farmers Loan (Receivable)
12021206	Unclaimed Deposits(As applicable)
120213	RE-IMBURSEMENT GENERAL
12021303	Special Allocation / Reimburse (non-FAAC)
12021304	LG Share of State IGR
13	AID AND GRANTS
1301	AID
130101	DOMESTIC AID
13010101	CURRENT DOMESTIC AID
13010102	CAPITAL DOMESTIC AID
130102	FOREIGN AID
13010201	CURRENT FOREIGN AID
13010202	CAPITAL FOREIGN AID
1302	GRANTS
130201	DOMESTIC GRANTS
13020101	CURRENT GRANTS FROM FGN
13020102	CAPITAL GRANTS FROM FGN
13020103	CURRENT GRANTS FROM LGAS
13020104	CAPITAL GRANTS FROM LGAS

13020105	CURRENT GRANTS FROM OTHER SOURCES
13020106	CAPITAL GRANTS FROM OTHER SOURCES
130202	FOREIGN GRANTS
13020201	CURRENT FOREIGN GRANTS
13020202	CAPITAL FOREIGN GRANTS
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF
140101	TRANSFER FROM CRF TO CDF GENERAL
1402	OTHER CAPITAL RECEIPTS
140201	OTHER CAPITAL RECEIPTS
14020101	OTHER CAPITAL RECEIPTS TO CDF
14020102	SALE OF FIXED ASSETS
1403	LOANS/ BORROWINGS RECEIPT
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
1404	DEBT FORGIVENESS
140401	FOREIGN DEBT FORGIVENESS
14040101	FOREIGN DEBT FORGIVENESS
140402	DOMESTIC DEBT FORGIVENESS
14040201	DOMESTIC DEBT FORGIVENESS
1405	GAIN ON DISPOSAL OF ASSET
140501	GAIN ON DISPOSAL OF ASSET - PPE
14050101	GAIN ON DISPOSAL OF ASSET - PPE
140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
140503	GAIN ON DISPOSAL OF ASSET - INTANGIBLE
14050301	GAIN ON DISPOSAL OF ASSET -INTANGIBLE
1406	MINORITY INTEREST SHARE OF SURPLUS
140601	MINORITY INTEREST SHARE OF SURPLUS
14060101	MINORITY INTEREST SHARE OF SURPLUS
1407	EXTRAORDINARY ITEMS
140701	EXTRAORDINARY ITEMS
14070101	EXTRAORDINARY ITEMS
14070102	UNSPECIFIED CAPTIAL REVENUE
1408	GAIN ON SWAPPED ASSETS
140801	GAIN ON SWAPPED ASSETS - PPE
14080101	GAIN ON SWAPPED ASSETS - PPE
140802	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
14080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
140803	GAIN ON SWAPPED ASSETS - INTANGIBLE
14080301	GAIN ON SWAPPED ASSETS - INTANGIBLE
140804	GAIN ON SWAPPED ASSETS - INVENTORY
14080401	GAIN ON SWAPPED ASSETS - INVENTORY

1409	<i>GAIN ON SWAPPED SERVICES</i>
140901	GAIN ON SWAPPED SERVICES
14090101	GAIN ON SWAPPED SERVICES RENDERED
1410	<i>GAIN ON FOREIGN EXCHANGE</i>
141001	GAIN ON FOREIGN EXCHANGE
14100101	GAIN ON FOREIGN EXCHANGE

01	FEDERATION ACCOUNT
011	FAAC DIRECT ALLOCATION
01101	FAAC DIRECT ALLOCATION
02	CONSOLIDATED REVENUE FUND
021	MAIN ENVELOP
02101	MAIN ENVELOP - BUDGETARY ALLOCATION
022	CRF CHARGES
02201	PENSION AND GRATUITIES
02202	SERVICE WIDE VOTE
02203	CAPITAL SUPPLEMENTATION
02204	OTHER CRF CHARGES
03	CAPITAL DEVELOPMENT FUND
031	CDF MAIN
03101	CAPITAL DEVELOPMENT FUND
04	CONTINGENCY FUND
041	CONTINGENCY FUND MAIN
04101	CONTINGENCY FUND
05	DEBT RELIEF GAINS
051	DEBT RELIEF FUND MAIN
05101	DEBT RELIEF GAINS
06	SPECIAL AND TRUST FUNDS
061	SPECIAL AND TRUST FUNDS
06103	PETROLEUM EQUALISATION FUND
07	OTHER PUBIC FUNDS
071	OTHER PUBLIC FUNDS
07102	FERTILIZER REVOLVING FUND
07106	NIGERIAN EX-SERVICEMEN REWARD FUND
07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND
07108	FERTILIZER REVOLVING FUND
07109	SINKING FUND FOR JUDGEMENT DEBT FUND
08	AIDS AND GRANTS
081	MULTILATERAL AIDS AND GRANTS
08101	AFRICAN DEVELOPMENT BANK
08102	AFRICAN DEVELOPMENT FUND
08103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
08104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
08105	ECOWAS FUND
08106	EUROPEAN DEVELOPMENT FUND
08107	EUROPEAN UNION
08108	EUROPEAN INVESTMENT BANK
08109	IDA - AFRICAN FACILITY
08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
08112	INTERNATIONAL FINANCE CORPORATION
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
08114	INTERNATIONAL MONETARY FUND
08115	NIGERIA TRUST FUND
08116	NORDIC DEVELOPMENT FUND
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)

08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
08121	WORLD BANK TRUST FUND
08122	WORLD FOOD PROGRAMME
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
08124	GLOBAL 2000
08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
08126	MULTI-DONOR BUDGET SUPPORT
082	BILATERAL AIDS AND GRANTS
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)
08205	SAUDI FUND FOR DEVELOPMENT
083	LOCAL AIDS AND GRANTS
08301	DONATION BY LOCAL NGOS
08302	DONATION BY STATE GOVERNMENTS
08303	DONATION BY LOCAL GOVERNMENTS
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS BY INDIVIDUALS
09	LOANS/DEBTS
091	MULTILATERAL LOANS/DEBTS
09101	AFRICAN DEVELOPMENT BANK
09102	AFRICAN DEVELOPMENT FUND
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
09105	ECOWAS FUND
09106	EUROPEAN DEVELOPMENT FUND
09107	EUROPEAN UNION
09108	EUROPEAN INVESTMENT BANK
09109	IDA - AFRICAN FACILITY
09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
09112	INTERNATIONAL FINANCE CORPORATION
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
09114	INTERNATIONAL MONETARY FUND
09115	NIGERIA TRUST FUND
09116	NORDIC DEVELOPMENT FUND
09117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
09120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
09121	WORLD BANK TRUST FUND
09122	WORLD FOOD PROGRAMME
09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
09124	GLOBAL 2000
09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
09126	MULTI-DONOR BUDGET SUPPORT
092	BILATERAL LOANS/DEBTS
09201	BI-LATERAL LOANS
093	LOCAL LOANS/DEBTS

09301	FEDERAL GOVERNMENT
09302	CENTRAL BANK OF NIGERIA (CBN)
09303	BOND
09304	COMMERCIAL BANK
09305	OTHER BANKS
10	<i>RETAINED INDEPENDENT REVENUE</i>
101	RETAINED INDEPENDENT REVENUE
10101	RETAINED INTERNALLY GENERATED REVENUE
10102	PTA CONTRIBUTIONS
10103	SCHOOL LEVIES

1	4	South East
2	411	Ebonyi Sate
3	4111	Ebonyi State North
4	411101	Abakaliki
5	41110101	Amachi/Ndebor
6	41110102	Amachi/Ndiegu)
7	41110103	Amagu/Enyigba
8	41110104	Amagu Unuhu
9	41110105	Azuiyi Udele
10	41110106	Azuiyiokwu Layout
11	41110107	Azumili/Azugwu
12	41110108	Edda
13	41110109	Izzi Unuhu
14	41110110	Ndiagu
15	41110111	Okpoitumo Ndebor
16	41110112	Okpoitumo Ndiegu
17	41110113	Timber Shed
18	41110197	LG Wide
19	41110198	Outside LG
20	41110199	Outside State
21	411104	Ebonyi
22	41110401	Abakpa
23	41110402	Abofia
24	41110403	Agalegu
25	41110404	Echiaba
26	41110405	Egwudinagu
27	41110406	Enyibichiri I
28	41110407	Enyibichiri II
29	41110408	Kpirikpiri
30	41110409	Mbeke
31	41110410	Ndiebo
32	41110411	Ndiegu
33	41110412	Onuenyim
34	41110413	Urban New Layout
35	41110497	LG Wide
36	41110498	Outside LG
37	41110499	Outside State
38	411110	Izzi
39	41111001	Agbaja Anyanwuigwe
40	41111002	Agbaja Offia Onwe
41	41111003	Agbaja(Mgbo)
42	41111004	Ezza Inyimagu - Igweled Oha
43	41111005	Ezza Inyimagu - Iziogo
44	41111006	Ezza Inyimagu Igbuhu
45	41111007	Ezza Inyimagu Ndiagu
46	41111008	Igbeagu III
47	41111009	Igbeagu Ndi Ettah
48	41111010	Igbeagu Nduogbu
49	41111011	Mgbalaku Inyimagu I
50	41111012	Mgbalaku Inyimagu II
51	41111013	Ndieze Inyimagu 11 Ndiabor Ishiagu

52	41111014	Ndieze Inyimagu Mgbabeluzor
53	41111097	LG Wide
54	41111096	Outside LG
55	41111099	Outside State
56	411112	Ohaukwu
57	41111201	Effium II
58	41111202	Effium I
59	41111203	Ezzamgbo
60	41111204	Ishi Ngbo I
61	41111205	Ishi Ngbo II
62	41111206	Ngbo
63	41111207	Okposhi I
64	41111208	Okposhi II
65	41111209	Umu Ogudu Akpu I
66	41111210	Umu Ogudu Akpu II
67	41111211	Umu Ogudu Oshia
68	41111212	Umuagara / Amechi
69	41111213	Wigbeke I
70	41111214	Wigbeke II
71	41111215	Wigbeke III
72	41111297	LG Wide
73	41111298	Outside LG
74	41111299	Outside State
75	4112	<i>Ebonyi State Central</i>
76	411205	Ezza North
77	41120501	Amuda/Ama Wula
78	41120502	Ekka
79	41120503	Inyere
80	41120504	Ndieguazu - Umuoghara
81	41120505	Nkomoro
82	41120506	Ogboji
83	41120507	Okposi Umuoghara
84	41120508	Omego Umuezeokoha
85	41120509	Oriuzor
86	41120510	Oshiegbe Umuez Eokoha
87	41120511	Umuezeoka
88	41120597	LG Wide
89	41120598	Outside LG
90	41120599	Outside State
91	411206	Ezza South
92	41120601	Echare
93	41120602	Ezzama
94	41120603	Ikwuator/Idembia
95	41120604	Onueke
96	41120605	Umunwagu / Idembia
97	41120606	Amaeka
98	41120607	Amaezekwe
99	41120608	Amagu/Nsokara
100	41120609	Amana
101	41120610	Amudo/Okoffia
102	41120697	LG Wide

103	41120698	Outside LG
104	41120699	Outside State
105	411207	Ikwo
106	41120701	Ama Inyima
107	41120702	Echialike
108	41120703	Eka Awoke
109	41120704	Ekpanwudele
110	41120705	Ekpelu
111	41120706	Enyibichiri
112	41120707	Etam
113	41120708	Igbudu I
114	41120709	Igbudu II
115	41120710	Inyimagu I
116	41120711	Inyimagu II
117	41120712	Ndiagu Amagu I
118	41120713	Ndiagu Amagu II
119	41120714	Ndiagu Echara I
120	41120715	Ndiagu Echara II
121	41120716	Ndufu Amagu
122	41120717	Ndufu Amagu I
123	41120718	Ndufu Awke
124	41120719	Ndufu Echara
125	41120720	Noye Alike
126	41120797	LG Wide
127	41120798	Outside LG
128	41120799	Outside State
129	411208	Ishielu
130	41120801	Agba
131	41120802	Amaezu
132	41120803	Azuinyaba "A"
133	41120804	Azuinyaba "B"
134	41120805	Ezillo I
135	41120806	Ezillo II
136	41120807	Ezzagu(Nkomor)
137	41120808	Ezzagu(Ogboji)
138	41120809	Iyionu
139	41120810	Nkalagu
140	41120811	Nkalaha
141	41120812	Ntezi
142	41120813	Obeagu
143	41120814	Ohofia
144	41120815	Okpoto
145	41120816	Umuhuali
146	41120897	LG Wide
147	41120898	Outside LG
148	41120899	Outside State
149	4113	Ebonyi State South
150	411302	Afikpo
151	41130201	Amata-Akpoha
152	41130202	Amogu Akpoha
153	41130203	Ezeke Amasiri

154	41130204	Ibii/Oziza Afikpo
155	41130205	Itim Afikpo
156	41130206	Nkpoghoru Afikpo
157	41130207	Ohaisu Afikpo 'A'
158	41130208	Ohaisu Afikpo 'B'
159	41130209	Poperi Amasiri
160	41130210	Ugwuegu Afikpo
161	41130211	Uwana Afikpo 1
162	41130212	Uwana Afikpo II
163	41130297	LG Wide
164	41130298	Outside LG
165	41130299	Outside State
166	411303	Edda
167	41130301	Amaeke
168	41130302	Amangwu Edda
169	41130303	Amaoso
170	41130304	Amato
171	41130305	Amigbo Etiti Edda
172	41130306	Amiri
173	41130307	Ebunwana
174	41130308	Ndioke Ekoli Edda
175	41130309	Nguzu
176	41130310	Oso
177	41130311	Owutu
178	41130397	LG Wide
179	41130398	Outside LG
180	41130399	Outside State
181	411309	Ivo
182	41130901	Amaeze Ishiagu
183	41130902	Akaeze Ukwu
184	41130903	Amagu
185	41130904	Amony
186	41130905	Ihenta Ogidi
187	41130906	Iyioji Akaeze
188	41130907	Ndiokoro Ukwu
189	41130908	Ngwogwo
190	41130909	Obinagu
191	41130910	Okue
192	41130911	Umobo
193	41130997	LG Wide
194	41130998	Outside LG
195	41130999	Outside State
196	411311	Ohaozara
197	41131101	Amaechi Okposi
198	41131102	Enene Zeraku
199	41131103	Mgbom Okposi
200	41131104	Obiozara
201	41131105	Okposi Achara
202	41131106	Okposi Okwu
203	41131107	Ugbogologo Ugwulangwu
204	41131108	Uhuotaru Ugwulangwu

205	41131109	Umuchima
206	41131110	Umunaga
207	41131111	Umuobuna
208	41131197	LG Wide
209	41131198	Outside LG
210	41131199	Outside State
211	411313	Onicha
212	41131301	Abaomege
213	41131302	Agbabor-Isu
214	41131303	Amanator-Isu
215	41131304	Ebia Oshiri
216	41131305	Enuagu-Onicha
217	41131306	Isi-Onicha
218	41131307	Isinkwo-Ukamu
219	41131308	Obeagu-Isu
220	41131309	Oguduukwor Oshiri
221	41131310	Okuzu-Ukawu
222	41131311	Ugwu-Oshiri
223	41131312	Umudomi-Onicha
224	41131397	LG Wide
225	41131398	Outside LG
226	41131399	Outside State