ADOPTION OF
BUDGET CLASSIFICATION AND CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN JIGAWA STATE - USER'S MANUAL

Issued by

MINISTRY OF BUDGET AND ECONOMIC PLANNING

&

OFFICE OF THE STATE ACCOUNTANT GENERAL

To

MINISTRY FOR LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT

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Foreword

Public Financial Management (PFM) reforms remain fundamental to strengthening governance, promoting fiscal discipline, enhancing transparency and accountability, and improving the efficiency and effectiveness of public service delivery. In line with the commitment of the Jigawa State Government to sustained PFM reforms across the three tiers of Government, the adoption and implementation of the IPSAS-compliant Budget Classification and New Chart of Accounts (BC & NCoA) at the Local Government level represent an important milestone towards establishing a harmonised, transparent and accountable public financial management system across the twenty-seven (27) Local Government Areas of the State.

The Budget Classification and Chart of Accounts Users' Manual has been developed to provide a standardised framework and practical guidance for the preparation, execution, recording and reporting of Local Government budgets and financial transactions. It establishes a uniform system for classifying revenue, expenditure, assets and liabilities, thereby ensuring consistency in financial records and facilitating reliable, comprehensive and comparable financial information across all Local Government Councils. The framework, which incorporates administrative, economic, functional, programme, fund and geographical classifications, will also strengthen the capacity of Local Governments to track public resources, monitor expenditure and assess the allocation of resources in relation to government priorities and service delivery objectives.

The implementation of this framework is expected to significantly improve the quality of budget preparation and financial reporting, strengthen internal controls, enhance fiscal transparency and accountability, and promote evidence-based decision-making. Furthermore, it will provide a solid foundation for the development and eventual implementation of the Local Government Financial Management Information System (LG-FMIS), which will facilitate the automation and integration of budget and accounting processes, improve the availability of timely financial information and support the transition towards accrual-based accounting in line with applicable IPSAS requirements.

Achieving the objectives of this reform requires the collective commitment and active participation of all relevant stakeholders, particularly the Local Government Councils, Treasurers, Directors of Finance, Budget Officers, Accountants, Internal Auditors and other responsible officers involved in budgetary and financial management operations. Accordingly, all Local Government Areas are enjoined to ensure strict adherence to the classifications, coding structures and guidelines contained in this Manual in the preparation, execution and reporting of their budgets and financial transactions. Continuous capacity development, effective coordination, proper supervision and institutional ownership will also be essential to ensuring its successful and sustainable implementation.

The Ministry of Budget and Economic Planning and the Office of the Accountant-General remain committed to providing the necessary technical guidance, coordination and institutional support towards the effective implementation of this reform. We therefore

encourage all stakeholders to embrace this Manual as an important instrument for strengthening public financial management at the grassroots level and ensuring that public resources are managed prudently, transparently and in accordance with established standards and procedures.

We are confident that the effective application of this Manual will contribute significantly to improved financial governance, enhanced service delivery, stronger intergovernmental coordination and the overall socioeconomic development of Jigawa State.

11/11/2026

Ibrahim Babangida Umar FCNA
Honourable Commissioner
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11/11/2026

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ACKNOWLEDGEMENT

The development of the **Chart of Accounts Manual for Local Governments in Jigawa State** represents an important milestone in the State Government's efforts to strengthen public financial management, promote fiscal transparency and accountability, and improve the quality of financial reporting across the 27 Local Government Areas.

The Ministry of Local Government acknowledges and appreciates the leadership and commitment of the Jigawa State Government towards strengthening governance and institutional capacity at the grassroots level. We also recognise the valuable contributions and collaboration of the Ministry of Budget and Economic Planning and the Office of the Accountant-General in the development of this Manual, particularly their effort in promoting a harmonised and standardised framework for budget classification and financial reporting across the Local Governments.

Our sincere appreciation goes to all relevant stakeholders, technical officers and professionals whose knowledge, expertise and contributions supported the development of this important document. We equally acknowledge the role of the Local Government Councils, DPRS, Treasurers, Directors of Finance, Budget Officers, Accountants and other relevant personnel whose responsibilities will be central to the effective application of the Manual.

This Manual provides a common framework for classifying, recording and reporting Local Government financial transactions through the integration of administrative, economic, functional, programme, fund and geographical classifications. Its effective implementation is expected to enhance the consistency, comparability and reliability of financial information, strengthen budgetary control, improve resource allocation and support informed decision-making across the Local Government Areas.

The Ministry therefore calls on all Local Government Councils and relevant stakeholders to demonstrate the necessary commitment towards the effective adoption and consistent application of this Manual. We are confident that its implementation will contribute significantly to strengthening financial management systems, promoting transparency and accountability, and improving the delivery of essential public services at the grassroots level.

17/11/26

Hon. Ibrahim Garba Hannun Giwa
Honourable Commissioner
Ministry for Local Government and Community Development
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Acronyms

Acronym	Definition
BC	Budget Classification
CDF	Capital Development Fund
CoA	Chart of Accounts
COFOG	Classification by Functions of Government
CRF	Consolidated Revenue Fund
FAAC	Federation Account Allocation Committee
FEC	Federal Executive Council
FOI	Freedom of Information
IFAC	International Federation of Accountants
IPSAS	International Public Sector Accounting Standard
LGs	Local Governments
LOCU	Local Government Coordination Unit
NCoA	New Chart of Account
PPE	Property, Plant and Equipment
RE	Revenue and Expenditure
REAL	Revenue, Expenditure, Assets and Liabilities
VAT	Value Added Tax

1.0 - Introduction

Public Financial Management and Public Service Reforms are considered critical to effective and efficient service delivery across all three tiers of Government. One such reform area being pursued by the Jigawa State Government, along with the 27 Local Government Areas of the State is the adoption of International Public Sector Accounting Standards (IPSAS) in budgeting and financial reporting. Essentially, this includes the adoption of the New National Chart of Accounts (NCoA) and Budget Classification (BC) which helps in the improvement of the quality of public expenditure and financial management systems and ensures transparency and accountability in the use of public resources.

Budget Classification (BC) and National Chart of Accounts (NCoA) is a complete listing of budgeting and accounting *items* where each item is *uniquely* represented by a *code* and grouped into tables of *related* data for the purposes of tracking, managing and reporting, and accounting of public expenditure in an orderly, efficient and transparent manner. It is primarily for the implementation of the uniform accounting system that is IPSAS compliant. The migration to the IPSAS standard was sequel to the Federal Executive Council (FEC) approval of July, 2010 for the adoption of the International public Sectors entities in Nigeria. Subsequent to this, the Office of the Accountant General of the Federation through a sub-committee of the Federation Account Allocation Committee (FAAC) established in June, 2011 developed the new BC&CoA which the Federal Government and almost all States in the Federation (including Jigawa State) have now migrated to. This makes it imperative for the all the twenty-seven (27) Local Governments (LGs) in the State to all follow the same path and adopt the new BC&COA as they affect public expenditure and financial management operations in the Local Government Councils. Indeed, the subsequent National Treasury Circular of May 2013 among others, enjoined both States and Local Governments to implement IPSAS Complaint Budget and Accounting formats.

Based on the above, the 27 Local Governments of Jigawa State are committed to the implementation of IPSAS Complaint Budget and financial reporting with effect from 2023 fiscal year. This manual is therefore prepared to guide the users' to use the BC & CoA for effective implementation.

1.1 Benefits of IPSAS Compliant Budget Classification (BC) and New Chart of Accounts (NCoA)

The benefits and advantages of adapting IPSAS Chart of Account include the following;

1. Improve accountability and transparency hence, quality service delivery
2. Ensure credibility/integrity that will build confidence in partners and other stakeholders
3. Secure political and economic leverage
4. Ensure comparability in line with international best practice.

5. Greater disclosures which provide information for better decision making and in turn lead to better use of public resources.
6. To enhance Fiscal Operation Report that will increase control of public agencies.
7. Enhance Public Private Partnership arrangement.
8. Increased cross-border investment and foreign direct investment.
9. Enhance the adaptation of the Freedom of Information (FOI) Act, 2011

2.0 Structure of the Revised Chart of Accounts

The Chart of Accounts is made up of six (6) segments of 26 parts and 52-digits each representing an essential detail of each transaction. The 6 segments and their parts are shown in Table 1. In designing the COA effort has been made to comply, as much as practicable, with IMF Government Finance Manual 2001 (GFS), International Public Sector Accounting Standards (IPSAS) of International Federation of Accountants (IFAC) reporting requirements and other known modern public sector budgeting and accounting coding models. The Economic Segment of the COA has been modelled using the **REAL** (*Revenue, Expenditure, Assets and Liabilities*). This will enable easy migration to IPSAS accrual basis of accounting in future. Table 1 below presents the picture of each segment of the COA.

Table 1 NCOA Structure

S/No	Segment	No of Digits	Description
1	Administrative	12	Entity Responsible/Cost or Revenue Centre/Who? e.g. Min. of Health
2	Economic	8	What Transaction? e.g. Expenditure on Local Travel & Transport
3	Functional	5	Purpose? e.g. General Medical Services
4	Programme	14	Why? e.g. Primary Health Care
5	Fund	5	Source/Financed by? Main Envelope- CRF, Domestic Aid & Grants
6	Geo Codes	8	Where? (Location of Benefit of Transaction) e.g. Nasarawa LGA, Kano State
	TOTAL	52	

2.1 Administrative Classification: 12 Digits

Administrative classification provides information on the public sector organizations that incur expenditures or receive revenues on behalf of government. An administrative classification of expenditure is needed to identify responsibilities for the main blocks of public expenditure and for day-to-day administration of the budget. The administrative classification identifies the entity that is responsible for managing the public funds concerned – such as Treasury, Works, Agric, Community and Water Sanitation and Hygiene Departments or at the lower level, Building, Livestock and Water sections of the Local Government.

The Administrative segment is made up of twelve (12) digits and are broken down into 5 levels. The levels, components, number of digits and the descriptions are presented in Table 2 below.

Table 2 Structure of Administrative Segment

Level	Component	Digits	Description
1	Sector	2	Five Sectors are Defined in the National COA
2	Organization	2	Departments (at LG level)
3	Sub-Organization	3	Sections
4	Sub-Sub-Organization	3	Units
5	Sub-Sub-Sub-Organization	2	Facilities

2.1.1 Sector (2 digits)

A sector is defined as a distinct subset of a market, society, industry or economy, whose components share similar characteristics. All the administrative or institutional units in Nigeria have been grouped into five sectors namely Administration; Economic; Law and Justice; Regional and Social sectors. The first 2 digits preceding the Organizational Codes indicated that such Organization or Department fall within such sectoral group as shown in the first column of Table 2 above. These are used to easily identify the group the Department or Section of the Local Government belong to and are used before the code of each Administrative and Institutional Unit be it department or section.

2.1.2. Main Organization (2 digits)

A main organization is the parent Department or Local Government administrative unit within which a transaction takes place. To understand it in a better and simpler way, consider an Organization (Department) as a father whose child is called Sub-Organization. All Departments as well as such administrative units like Office of the Chairman, Administration & General Services, Finance & Supply, Agriculture & Natural Resources, Works, WASH and Community Departments are examples of Main Organization in this context. All Main Organizations (Departments) have 2 digits code.

2.1.3. Sub Organizations (3 digits)

Sub-Organizations are various sub-administrative units within a given parent organization or administrative unit. For the purpose of this COA, a main Department (if it undertakes responsibilities of revenue collection and committing expenditure) is also a sub-organization within the parent Department. As an illustration with State structure, Ministry of Finance & Economic Planning as a distinct, self-accounting unit is a sub-Organization. Likewise, Office of the Accountant General, Debt Management Office and Budget & Economic Planning Directorate are Sub-Organizations within the Ministry of Finance & Economic Planning. Using the parent-child analogy, the Sub-Organization (Prevention Section) is the child of the Organization (Water, Sanitation and Hygiene Department).

2.1.4. Sub-Sub Organizations (3 digits)

A Sub-Sub Organization is the second-level administrative unit within a given Parent Organization or Administrative Unit. A Sub-Sub Organization may be seen as the grand child of a Parent Organization and a child of a Sub-Organization. For example, a Basic Health Clinic is a Sub-Sub Organization within the Water, Sanitation and Hygiene Department and a Sub-Organization of the Curative Section.

2.1.5. Sub-Sub-Sub Organization (2 digits)

Sub-Sub-Sub Organizations are the third-level administrative units within an Organization. Using the parent-child analogy, a Sub-Sub-Sub Organization is the great-grand child of the Organization, a grand-child of a Sub-Organization and a child of the Sub-Sub Organization. It is used in the context of this COA to represent the Departments or its equivalent. Examples of Sub-Sub-Sub Organizations are the various Units or Facilities under a given Department. As Budget preparation is not done at this level, dummy code '00' is assigned.

The administrative segment coding to sub-sub organisation level is shown in Table 3 below.

Table 3 Administrative Segment Coding

Code	Description	Level
010000000000	***Administrative***	1
011100000000	**OFFICE OF THE LG CHAIRMAN**	2
011100100100	Chairman	3
011100200100	Vice-Chairman	3
011105000100	Adviser/Assistant to Chairman	3
011106000100	Adviser/Assistant to Vice Chairman	3
011108000100	Internal Audit Office	3
011200000000	**LOCAL GOVT LEGISLATIVES COUNCIL**	2
011200100100	Legislative Council	3
016100000000	**Secretary to the Local Government Council**	2
016101000100	Secretary to the Local Government Council	3
014800000000	**Local Government Electoral Office**	2
014800100100	Local Government Electoral Office	3

Code	Description	Level
012500000000	**ADMIN AND GENERAL SERVICES**	2
012500100100	Office of the Director Admin and General Services	3
020000000000	***Economic***	1
021500000000	**DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES**	2
021500100100	Agriculture Section	3
021500200100	Forestry Section	3
021500300100	Livestock Section (Veterinary)	3
022000000000	**DEPARTMENT FINANCE AND SUPPLY (TREASURY)**	2
022001000100	Account section	3
022002000100	Revenue Section	3
023400000000	**DEPARTMENT OF WORKS & HOUSING**	2
023400100100	Road & Communication Section	3
023400200100	Mechanical Section	3
023400300100	Electrical Section	3
023400400100	Land & Survey Section	3
023400500100	Building Section	3
023800000000	**DEPARTMENT OF PLANNING RESEARCH AND STATISTICS**	2
023800100100	Planning	3
023800200100	Research and Statistics	3
023800300100	Monitoring & Evaluation	3
023800400100	Procurement Section	3
050000000000	***Social***	1
051700000000	**LOCAL EDUCATION AUTHORITY**	2
051700100100	Education (Non-Teaching Staff)	3
051700200100	Education (Teaching Staff)	3
051700300100	Adult Education	3
051700400100	Other Education	3
052100000000	**PRIMARY HEALTH CARE**	2
052100100100	Primary Health Care Manager	3
052100200100	Curative	3
053500000000	**DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE**	2
053500100100	Preventive (Water, Sanitation and Hygiene)	3
053500300100	Rural Water Supply	3
055100000000	**DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT**	2
055100100100	Community Development Section	3
055100200100	Information, Youth, Sport & Culture	3
055100300100	Social Welfare Section	3
055100400100	Trade Section and Cooperatives	3
055100500100	Traditional/Religious Affairs	3

2.2. Economic Classification (8 digits)

The Economic segment answers the "What" question of every transaction whether receipts (revenues) or payments (expenditure). Economic classification identifies the type of revenue received (whether recurrent revenue such as Internally Generated Revenue and Federally collected Revenue or Capital receipts such as Aid & Grants, Loans, etc.) or expenditure incurred (whether recurrent expenditure – personnel cost (salaries and allowances) and Other Recurrent also referred to as overhead costs (transport & travelling, office materials, maintenance of vehicles, etc) and Capital expenditure. Economic Segment has 8 digits and is made up of five (5) different grouping levels as shown in the Table 4 below:

Table 4 Structure of Economic Segment

Level	Grouping Level	Digit
1	Account Type	1
2	Account Sub-type	1
3	Account Class	2
4	Account Sub-class	2
5	Line item	2

2.2.1. Account Type (1 digit)

The Account Type represents the broad grouping of the various subheads or line items into Revenue, Expenditure, Assets and Liabilities acronym as (REAL assigned as 1234). For easy identification – the code for Revenue is 1, Expenditure is 2, Assets is 3 and Liabilities is 4. As usual, Revenue and Expenditure are used in preparation of budget estimates – the Revenue code is recognized by "1" at the beginning of the 8-digit codes (be it recurrent revenue or capital receipts) while the Expenditure code is recognized by "2" at the beginning of 8-digit codes (be it recurrent or capital expenditure). The Assets and Liabilities code 3 and 4 respectively are used for the preparation of accrual basis accounting and preparation of final accounts.

2.2. 2. Account Sub Types (1 digit)

The *Account Types* are further broken down into Account Sub-Types to provide a further breakdown or delineation of the Account Types for reporting purposes to make them more recognizable.

2.2.3. Account Class (2 digits)

Account Class is the third level identifier of Economic Classification and off-shoot of the Account Sub-Types. It provides further disaggregation of the Account Types for it to be identifiable and expandable. For instance, under Account Class, the Account Type known as Other Recurrent (Overhead Costs) is broken down into such "classes" as Transport and Travelling, Utilities, Materials and Supplies, etc.

2.2.4. Account Sub-Class (2 digits)

This is a lower level of the Account Class described above. For grouping and reporting purposes, it breaks down the Accounts Class into smaller units to further expand it to the meaningful level of identification.

2.2.5. Line Item (2 digits)

The Line Items represent the smallest details in the Economic Classification division of the Chart of Account. A line item is the breakdown of an Account Sub Class into its least component units. Line items are used to identify the specific item of revenue received, expenditure incurred, asset acquired or liability incurred.

For the purpose of *budget preparation,* the Line items are where the **Revenue and Expenditure (RE)** provisions are reflected. As for reporting purposes, the Line items are used to show the items of **R**evenue received, **E**xpenditure incurred, **A**sset acquired and **L**iability incurred (**REAL**). Refer to Table 5, *Table 6*, Table 7 and Table 8 for the complete picture of Economic Codes with Line Items.

Table 5 Revenue Codes

Code	Description	Level
1	***Revenue***	1
11	**LOCAL GOVT. SHARE OF FAAC**	2
1101	***LOCAL GOVT. SHARE OF FAAC***	3
110101	**LOCAL GOVT. SHARE OF STATUTORY REVENUES**	4
11010101	Statutory Allocation	5
11010102	Arrears of Statutory Allocation	5
110102	**LOCAL GOVT. SHARE OF VAT**	4
11010201	Share of VAT	5
11010202	Arrears of VAT	5
110103	**LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES**	4
11010301	Excess Crude Oil Revenue	5
11010302	Excess Non-Oil	5
11010303	Exchange Gain	5
11010304	Ecological Fund	5
11010305	Electronic Money Transfer Levy (EMTL)	5
11010306	FOREX Equalization Mineral	5
11010307	FOREX Equalization Non-Mineral	5
11010308	Solid Mineral	5
11010309	Derivation Refund	5
11010310	NNPC Refund	5
11010311	NLNG Dividend	5
11010312	Stabilization Funds	5
11010313	State Infrastructure & Security	5
11010314	Signature Bonus	5
11010399	Other FAAC Distributions	5
12	**Independent Revenue**	2
1201	***TAX REVENUE***	3
120101	**PERSONAL TAXES**	4
12010101	Pay-As-You-Earn (Public Sector)	5
12010112	Pay-As-You-Earn (Non-Public-Sector)	5
12010113	Other Direct Assessment Tax	5
12010114	Direct Assessment on Mix-Income	5
12010115	Direct Assessment on Expatriates	5
12010116	Direct Assessment on Informal Sector	5
12010117	Direct Assessment on Affluent	5
120103	**Other Taxes**	4
12010301	Stamp Duty	5
12010302	Pool Betting Tax	5
12010303	Development Tax/Levy	5
12010304	Capital Gain Tax	5
12010305	Other Service Taxes	5
12010306	Education Levy	5
12010307	Withholding Tax On Bank Deposits	5
12010308	Withholding Tax on Non-limited Liability Company/Contractors	5
12010309	Withholding Tax on Dividend	5
12010310	Withholding Tax on Rent	5
12010311	Withholding Tax on Bank Interest	5
12010312	Withholding Tax on Directors Fees	5
12010313	Withholding Tax on Contracts	5
12010314	Withholding Tax on Professional Fees	5
12010315	Withholding Tax on Management Fees	5

Code	Description	Level
12010316	Other Withholding Tax	5
12010317	Capital Transfer Tax	5
12010318	Property Tax	5
12010319	Stamp Duties	5
12010320	Development Levy	5
12010321	Tax for Feeding from Contractors	5
12010322	Corporate Social Responsibility Contribution	5
12010323	Consumtion Tax	5
1202	***NON-TAX REVENUE***	3
120201	**Licenses - General**	4
12020105	Radio / Television Station Licenses	5
12020107	Boats & Canoe (Small Craft) License	5
12020109	Registration of Voluntary Organization	5
12020110	Inland Water-way License	5
12020111	Bake House Liicenses	5
12020113	Brick-making, etc, Licenses	5
12020114	Cart Licenses	5
12020115	Dane Gun Licenses	5
12020116	Cattle Dealler Licenses	5
12020117	Dried Fish & Meat Licenses	5
12020118	Pet (Dog) Licenses	5
12020119	Fishing Permits	5
12020120	Hawker's Permits	5
12020121	Hunting Permits	5
12020122	Produce Buying Licenses	5
12020126	Tractor Hiring Services	5
12020128	Borehole Drilling Licenses	5
12020129	Pool Betting & Casino Licenses / Gaming	5
12020130	Cinematograph Licenses	5
12020132	Motor Vehicle Licenses	5
12020133	Drivers' Licenses	5
12020134	Patent Medicine & Drug Stores Licenses	5
12020135	Private School Licenses	5
12020136	Health Facilities Licenses	5
12020137	Trade Permit Licenses	5
12020138	Forestry / Timber Licence	5
12020140	Lottery Permit	5
12020141	Hide and Skin Buyers License	5
12020142	Hide and Skin Export Health Certificate	5
12020143	Other Animals Certificate	5
12020144	Animal Import Permit	5
12020145	Licence Renewal of Private Hospitals/Clinics	5
12020146	Fire Safety Licence	5
12020147	Licence of Hotels and Restaurants	5
12020148	Food and Water Processing Licence	5
12020149	Communication Equipment Installation Permit	5
12020150	Hides & Skin Export Premises License	5
12020151	Cattle Traders Certificate	5
12020152	Trophies Dealers Permit	5
12020153	Product Buyers Licenses and Registration of Stores	5
12020156	Petroleum License Permit	5
12020157	Wild Animals Trophy License	5
12020158	Mining Activities Licence	5

Code	Description	Level
12020159	Public Conviences Permit	5
12020161	Minor Industrial Licence Fees	5
12020162	Welding Machine License	5
12020163	Auto Spare Parts	5
12020164	Building Materials / Block Making Licence Fees	5
12020165	Sewing / Tailoring Servces	5
12020166	Barbing Salon / Boutque Services Fees	5
120204	**Fees - General**	4
12020401	Court Fees	5
12020402	Mislleneous Road Traffic Registration Fees	5
12020403	Earning from Contract / Programme	5
12020404	Trade Union Fees	5
12020405	Student Bonding/Accommodation Fees	5
12020406	Inspection Fees Stores	5
12020407	Maintenance / Repairs Fees	5
12020408	Irrigation Water Charges	5
12020409	Weights & Measures Fees	5
12020410	Electrical Inspectorate Fees	5
12020411	Farm Plots and Land Charges	5
12020412	Research Testing Fees	5
12020413	Films Censorship / Production Fees	5
12020414	Hire of Sump Lorry	5
12020415	Trade Testing Fees	5
12020416	Drug Revolving Fund	5
12020417	Contractor Registration Fees	5
12020418	Marriage Divorce Fees	5
12020419	Attestation of Bachelorhood & Spinsterhood Fees	5
12020420	Pilgrims Welfare Fees	5
12020421	Car Hire / SUV Services	5
12020422	Catering Services	5
12020423	Export Free Zone Proceeds	5
12020424	Accreditation Fees	5
12020425	Disinfection of Produce Fees	5
12020426	Court Summons Fees	5
12020427	Tender Fees	5
12020428	Fire Safety Fees	5
12020429	Proceeds from Number Plates	5
12020430	Professional Registration Fees	5
12020431	Environmental Impact Assessment Fees	5
12020432	Pharmaceutical Inspection Fees	5
12020433	Printing Revenue	5
12020434	Waste Disposal Fees	5
12020436	Bill Board Advertisement Fees	5
12020437	Deeds Registration Fees	5
12020438	Survey / Planning / Building Fees	5
12020439	Agency Fees	5
12020440	Medical Consultancy Fees	5
12020441	Laboratory Fees	5
12020442	Association Fees	5
12020443	Birth & Death Registration Fees	5
12020444	Burial Fees	5
12020445	Change Of Ownership Fees	5
12020446	Agricultural / Veterinary Services Fees	5

Code	Description	Level
12020447	Land Use Fees	5
12020448	Gate Fees	5
12020449	Business/Trade Operating Fees	5
12020450	Inspection Fees	5
12020451	Timber & Forest Fees	5
12020452	School/ Tuition/ Examination Fees	5
12020453	Applications Fees	5
12020454	Parking Fees	5
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate	5
12020456	School/ Tuition/ Regisration / Examination	5
12020457	Affiliation Charges	5
12020458	Unity/Staff/Other School Fees/Levies	5
12020459	Right Of Occupancy Fees	5
12020460	Building Plan Approval Fees	5
12020461	Title Transfer Fees	5
12020462	Publication Fees	5
12020463	Hospital Service Registration Fees	5
12020464	Hospital Service Charges	5
12020465	Sports/Recreational Facilities Fees	5
12020466	Indigenship Registration Fees	5
12020467	Training Fees	5
12020468	Milling Charges	5
12020469	Vaccination charges	5
12020470	Hide and Skin inspection charges	5
12020471	Private School Registration	5
12020472	Certificate of Road Worthness	5
12020473	Non refundable land application fees	5
12020474	High Ways Fees	5
12020475	Heavy Duty Permit	5
12020476	Vehicle Inspection	5
12020477	Registration of Audit and Accounting Firm	5
12020478	Workshop Fees	5
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees	5
12020480	Co-Operative Societies, Audit and Supervision Fees	5
12020481	Registration of Business Names	5
12020482	Women Co-Operative Development Fees	5
12020483	Certificate of Occupancy	5
12020484	Registration of Private Medical Institutions	5
12020485	Consultancy Services Fees	5
12020486	Driving Test Certificate	5
12020487	Layout Designment Fees	5
12020488	Formalization Fees	5
12020489	Water Connection Fees	5
12020490	Water Reconnection Fees	5
12020491	Water Legalization Fees	5
12020492	Water Charges	5
12020493	Auto Mechanic Registration Fees	5
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees	5
12020495	Passenger Manifest and Way Bill	5
12020496	Rent Tribunal Fees	5
12020497	Vetting of Contract Agreement	5
12020498	Meat Inspection Fees	5

Code	Description	Level
12020499	Slaughter Stock Fees	5
120205	**Fines - General**	4
12020501	Fines	5
12020502	Court Fines	5
12020503	Dislodging of Effluent / Pollution Fine	5
12020504	Penalty for Offencies	5
120206	**Sales - General**	4
12020601	Sales Of Journal & Publications	5
12020602	Sales of Books	5
12020604	Sales of Stores / Scraps / Unserviceable Items	5
12020605	Sales of Vaccines	5
12020606	Sales of Bills of Entries	5
12020607	Sales of Consultancy Registration Forms	5
12020608	Sales Of Improved Agric Inputs (Seeds, Pesticides, etc)	5
12020609	Proceeds from Sales of Farm Produce	5
12020610	Proceeds from Sales of Goods by Public Auctions	5
12020611	Proceeds from Sales of Govt. Vehicles	5
12020612	Proceeds from Sales of Drugs And Medications	5
12020613	Proceeds from Sales of Ships Scraps	5
12020614	Sales of Government Buildings	5
12020615	Sales of Uniforms	5
12020616	Sales of Application Forms	5
12020617	Sales Of Plan Phostat Print/Map	5
12020618	Sales Of Reagents & Chemicals	5
12020619	Sales Of Flags/Potraits	5
12020620	Sales Of Other Government Properties	5
12020621	Sales Of Government Panapharelia (Flags, Portraits, Art Works Etc)	5
12020622	Sales of Photographs	5
12020623	Advertisement	5
12020624	Livestock Sales	5
12020625	Sales of Buffer Stored Grains	5
12020626	Sales of Fertilizer	5
12020627	Sales of Plantation Product	5
12020628	Sales of Condenmed stores and Vehicles	5
12020629	Sales of finished Products	5
12020630	Sales of Women Centre Product and Hire of Equipments	5
12020631	Sales of Fishing Gears	5
12020632	Sales of Hansard and Gazette	5
12020633	Sale of Physical Assets (Plant, Machinery & Equipment)	5
12020634	Sale of Technical Know-how (Technology Process or Design)	5
12020635	Sale of Intellectual Property (Copy Right, Trade Marks & Patents	5
12020636	Sales of Cards	5
120207	**Earnings - General**	4
12020701	Earnings From Consultancy Services	5
12020702	Earnings From Laboratory Services	5
12020703	Earnings From Hire Of Plants & Equipment	5
12020704	Earnings From The Use Of Govt. Vehicles	5
12020705	Earnings From The Use Of Govt. Halls	5
12020706	Earnings from Tolls of Expressway	5
12020707	Earnings from Medical Services	5
12020708	Earnings from Agricultural Produce	5
12020709	Earnings from Tourism/Culture/Arts Centres	5
12020710	Earnings from Guest Houses	5

Code	Description	Level
12020711	Earnings from Commercial Activities	5
12020712	Hire of Academic Gown / Book of Preceedings / Others	5
12020713	Earnings From Library Services	5
12020714	Earnings From ICT Services	5
12020716	Earnings from Hire of Information Equipment	5
12020717	Earning from Shows and Exhibitions	5
12020729	Earning from Parks and Gardens	5
12020732	Earnings from Airport / Hajj Operation	5
12020733	Earnings from Hall Hire	5
12020735	Earnings from Soil Test Fees	5
12020736	Earnings from Environmental Sanitation Services	5
120208	**Rent on Government Buildings - General**	4
12020801	Rent on Government Quarters	5
12020802	Rent on Government Offices	5
12020803	Rent on Government Buildings	5
12020804	Rent on Conference Centres	5
12020805	Rent on Building at Aerodromes	5
120209	**Rent on Land & Others - General**	4
12020901	Rent on Government Land	5
12020902	Rent on Oil Plot & Aerodromes	5
12020903	Rents & Premium on the Allocation of Land	5
12020904	Rents of Plots & Sites Services Programme	5
12020905	Lease Rental	5
12020906	Rents on Government Properties	5
12020907	Rents On Industrial Estate	5
12020908	Ground Rent and Penalities	5
12020909	Rent from Food Sellers	5
12020910	Certificate of Temporary Permit	5
120210	**REPAYMENTS - GENERAL**	4
12021002	Repayment of Motor Vehicle Advances	5
12021003	Repayment of Bicycle Advances (Principal)	5
12021004	Repayment of Motor Vehicle Refurbishing Loan	5
12021005	Repayment of House Refurbishing Loan	5
12021006	Refunds - PAYE for FG Staffs in the State	5
12021007	Repayment of Loan to Parastatals	5
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)	5
12021009	Repayment of Motorcycle Loan	5
12021010	Repayment of Bicycle Loan	5
12021011	Repayment of Sundry Loan	5
12021012	Refund of Overpayment	5
12021013	Refund Sunderies	5
12021014	Recovery of Public Funds	5
12021015	Repayment of Owner Occupier	5
12021016	Repayment / Recoveries of Economic Empowerment Loans	5
12021017	Repayment of Motor Vehicle Loan	5
12021018	Repayment of Professional Advances	5
12021019	Refunds from Federal Government	5
12021020	Repayment of from Individuals	5
12021021	Unclaimed Deposits	5
120211	**Investment Income**	4
12021101	Operating Surplus	5
12021102	Dividend on Investment	5
12021103	Other Investment Income	5

Code	Description	Level
120212	**Interest Earned**	4
12021201	Motor Vehicle Advances (Interest)	5
12021202	Bicycle Advances (Interest)	5
12021203	Interest on Refurbishing Loan	5
12021204	Interest on Furniture Loan	5
12021205	Interest on Housing Loan	5
12021206	Interest on Loans to States	5
12021207	Interest on Loans to Local Governments	5
12021208	Interest on Loans to Government Owned Companies	5
12021209	Interest on Debenture Loans	5
12021210	Bank Interest	5
12021212	Interest on Treasury Bills and Fixed Deposit	5
12021213	Interest on Joint Consolidated Fund	5
120213	**Reimbursement - General**	4
12021301	Receipt of Local Government of State IGR Tax Revenues	5
12021302	Audit Fees	5
12021305	Federal Reimbursement for Pensions	5
12021315	Basic Healthcare Provision Fund Recurrent Receipts	5
12021316	PHCN Refund	5
13	**AID AND GRANTS**	2
1301	***AID***	3
130101	**DOMESTIC AID**	4
13010101	CURRENT DOMESTIC AID	5
13010102	CAPITAL DOMESTIC AID	5
130102	**FOREIGN AID**	4
13010201	CURRENT FOREIGN AID	5
13010202	CAPITAL FOREIGN AID	5
1302	***GRANTS***	3
130201	**DOMESTIC GRANTS**	4
13020101	CURRENT GRANTS FROM FGN	5
13020102	CAPITAL GRANTS FROM FGN	5
13020103	CURRENT GRANTS FROM STATES	5
13020104	CAPITAL GRANTS FROM STATES	5
13020105	CURRENT GRANTS FROM OTHER SOURCES	5
13020106	CAPITAL GRANTS FROM OTHER SOURCES	5
130202	**FOREIGN GRANTS**	4
13020201	CURRENT FOREIGN GRANTS	5
13020202	CAPITAL FOREIGN GRANTS	5
14	**CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS**	2
1401	***TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF***	3
140101	**TRANSFER FROM CRF TO CDF GENERAL**	4
1402	***OTHER CAPITAL RECEIPTS***	3
140201	**Other Capital Receipts**	4
14020102	Sales of Fixed Assets and Condemned Stores	5
14020103	Other Capital Receipts to CDF (Receipt / Reimbursement from FG	5
1403	***LOANS/ BORROWINGS RECEIPT***	3
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	4
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	5
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	4

Code	Description	Level
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	5
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
1404	***DEBT FORGIVENESS***	3
140401	**Foreign Debt Forgiveness**	4
14040101	Foreign Debt Forgiveness	5
140402	**Domestic Debt Forgiveness**	4
14040201	Domestic Debt Forgiveness	5
1405	***GAINS ON DISPOSAL OF ASSET***	3
140501	**Gain on Disposal of Assets - PPE**	4
14050101	Gain on Disposal of Assets - PPE	5
140502	**Gain On Disposal Of Asset - Investment Property**	4
14050201	Gain On Disposal Of Asset - Investment Property	5
140503	**Gain On Disposal Of Asset - Intangible**	4
14050301	Gain On Disposal Of Asset - Intangible	5
1406	***MINORITY INTEREST SHARE OF SURPLUS***	3
140601	**Minority Interest Share Of Surplus**	4
14060101	Minority Interest Shares of Surplus	5
1407	***EXTRA-ORDINARY ITEMS***	3
140701	**Extraordinary Items**	4
14070101	Extraordinary Items	5
14070102	Unspecified Revenue	5
14070103	Capital Gain on Investment in Government Owned Companies	5
1408	***GAIN ON SWAPPED ASSETS***	3
140801	**Gain On Swapped Assets - PPE**	4
14080101	Gain On Swapped Assets - PPE	5
140802	**Gain On Swapped Assets - Investment Property**	4
14080201	Gain On Swapped Assets - Investment Property	5
140803	**Gain On Swapped Assets - Intangible**	4
14080301	Gain On Swapped Assets - Intangible	5
140804	**Gain On Swapped Assets - Inventory**	4
14080401	Gain On Swapped Assets - Inventory	5
1409	***GAIN ON SWAPPED SERVICES***	3
140901	**Gain On Swapped Services**	4
14090101	Gain On Swapped Services Rendered	5
1410	***GAIN ON FOREIGN EXCHANGE***	3
141001	**Gain On Foreign Exchange**	4
14100101	Gain On Foreign Exchange	5

Table 6 Expenditure Codes

Code	Description	Level
2	***EXPENDITURES***	1
21	**Personnel Cost**	2
2101	***SALARY***	3
210101	**Salaries and Wages**	4
21010101	Salary	5
21010102	Overtime Payments	5
21010103	Consolidated Revenue Fund Charges - Salaries	5

Code	Description	Level
21010104	Salary Arrears (Increment)	5
2102	***ALLOWANCES AND SOCIAL CONTRIBUTION***	3
210201	**ALLOWANCES**	4
21020103	Transport Allowance	5
21020104	Rent Supplement	5
21020105	Meal Subsidy	5
21020106	Utility Allowance	5
21020107	Entertainment	5
21020108	Peculiar Allownance	5
21020109	Leave Transport Grant	5
21020110	Overtime	5
21020111	In-lieu of Overtime / Agency Allowance	5
21020112	Inducement Allowance	5
21020113	Hazard / Hardship Allowance	5
21020114	Board Members Allowance	5
21020115	Journal Allowance	5
21020116	Academic Allowance	5
21020117	Domestic Staff Allowance	5
21020118	Personal Assistant Allowance	5
21020119	Call Duty Allowance	5
21020120	Shift Duty Allowance	5
21020121	Student / Trainee Allowance	5
21020122	Motor Vehicle Maintenance Allowance	5
21020123	Constituency Allowance	5
21020124	Newspaper Allowance	5
21020125	Accommodation Allowance	5
21020126	Members Recess Allowance	5
21020127	Players Monthly Allowance	5
21020128	Rural Posting Allowance	5
21020129	Contract Addition Allowance	5
21020130	Locum / Visiting Lecturers Allowance	5
21020131	Religious Aid Allowance	5
21020132	Hisbah & Council of Ulama Allowance	5
21020133	Security Allowance	5
21020134	Allowance for Committee Chairmen (LG Council)	5
21020135	Midwifery Service Scheme Allowance	5
21020136	Responsibility Allowance	5
21020137	Medical Allowance	5
21020138	Furniture Allowance	5
21020139	Earned Responsibility Allowance	5
21020140	Outfit/Robe Allowance	5
21020141	Expatriate Allowance	5
21020142	Judges / Lawyers Consolidated Allowance	5
21020143	End Of Tenure benefit	5
21020144	Legislative Allowances	5
21020145	Weigh-in Allowance	5
21020146	Arrears of Allowances	5
21020147	Administrative Allowances	5

Code	Description	Level
21020149	Consolidated Allowance	5
21020150	NYSC Allowance	5
21020151	Research Allowance	5
21020152	Baggage Allowance	5
21020153	Non Clinical Allowance	5
21020154	Project Allowance for Medical Students	5
21020155	Specialist Allowance (Medical Consultant)	5
21020156	Professional Teaching Allowance	5
21020157	Sabbatical Allowance	5
21020158	Disturbance / Relocation Allowance	5
21020159	Monitoring Allowance	5
21020160	J-Power Teachers Allowance	5
21020161	Non Clinical Duty Allowance	5
21020162	Lawyers Domestic staff Allowance	5
21020163	Medical Staff Teaching Allowance	5
21020164	Consequential Increase Allowance	5
21020165	Examination Supervision Aloowance	5
21020166	Industrial Supervision Allowance	5
21020167	Field Trip Allowance	5
21020168	Postgraduate Supervision Allowance	5
21020169	Postgraduate Studies Allownace	5
21020170	Excess Workload Allowance	5
21020171	Driver Allowance	5
21020172	Other Sporting (indigenous Athletes) Allowance	5
21020173	Once-in-4-Years Furniture Allowance	5
21020176	Governor's Allowances	5
21020175	Personnel Protection Allowance	5
21020178	Casual Workers/Ad-hoc Staff Allowances	5
21020180	J-Cook Allowances	5
210202	**Social Contributions**	4
21020201	NHIS Contribution	5
21020202	17% Government Contributory Pension	5
21020203	Group Life Insurance	5
21020204	Employee Compensation Fund	5
21020205	Housing Fund Contribution	5
21020206	Workers Health Insurance Cover	5
2103	***SOCIAL BENEFITS***	3
210301	**Social Benefits**	4
21030101	Gratuity	5
21030102	Pension	5
21030103	Death Benefits	5
21030104	Contract Staff Gratuity	5
21030105	Severance Gratuity	5
21030106	Bereaved Family Allowance	5
21030108	Social Security Benefits	5
21030109	Clearance of Gratuity Arrears	5
21030110	Clearance of Pension Arrears	5
22	**Other Recurrent Costs**	2

Code	Description	Level
2202	***OVERHEAD COST***	3
220201	**Transport & Travelling - General**	4
22020101	Local Travel & Transport - Training	5
22020102	Local Travel & Transport - Others	5
22020103	International Travel & Transport - Training	5
22020104	International Travel & Transport - Others	5
220202	**Utilities General**	4
22020201	Electricity Charges	5
22020202	Telephone Charges	5
22020203	Internet Access Charges	5
22020204	Satellites Broadcasting Access Charges	5
22020205	Water rates & Charges	5
22020206	Sewage Charges	5
22020207	Leased Communication Line(s)	5
22020208	Multi Year Tariff Order	5
22020209	Interactive Learning Network	5
22020210	Other Utility Charges	5
22020212	Service-wide Internet Access Charges	5
220203	**Materials and Supplies - General**	4
22020301	Office Materials and Consumables	5
22020302	Books	5
22020303	Newspapers	5
22020304	Magazines & Periodicals	5
22020305	Printing of Non-security Documents	5
22020306	Printing of Security Documents	5
22020307	Drugs, Vaccines & Medical Supplies	5
22020308	Field & Camping Materials Supplies	5
22020309	Uniforms & Other Clothing	5
22020310	Teaching Aids, Laboratory and Instructional Materials	5
22020311	Foodstuff / Catering Materials Supplies	5
22020312	Production , Publication and Circulation of Annual Financial Statement	5
22020313	Production of Reports to Public Account Committee (PAC)	5
22020314	Water Treatment Chemicals	5
22020315	Examinations / Examination Materials	5
22020316	Election Materials	5
22020317	Reagents Chemicals and Cleansing Materials	5
22020318	Disaster Relief Materials	5
22020319	Artefacts Materials	5
22020320	Purchase of non-perishable materials	5
22020321	Sanitation Materials	5
220204	**Maintenance Services - General**	4
22020401	Maintenance of Motor Vehicles / Transport Equipment	5
22020402	Maintenance of Office Furniture	5
22020403	Maintenance of Office Building / Residential Quarters	5
22020404	Maintenance of Office / IT Equipment	5
22020405	Maintenance of Plants / Generators	5
22020406	Other Maintenance Services	5
22020407	Maintenance of Airports	5

Code	Description	Level
22020408	Maintenance of Sea Boats	5
22020409	Maintenance of Railways	5
22020410	Maintenance of Street Lightings	5
22020411	Maintenance of Communication Equipments	5
22020412	Maintenance of Markets / Public Places	5
22020413	Minor Road Maintenance	5
22020414	Maintenance of Industrial Buildings	5
22020415	Maintenance of Water Facilities	5
22020416	Maintenance of Parks / Gardens	5
22020417	Maintenance of Other Infrastructure	5
22020418	Maintenance of Educational Equipments	5
22020419	Maintenance of Educational Buildings	5
22020420	Maintenance of Medical Equipments	5
22020421	Maintenance of Health Institution Buildings	5
22020422	Maintenance of NYSC Orientation Camp & Sport Center	5
22020424	Maintenance of Guest Houses and Lodges	5
22020425	Maintenance of Lab/Workshop Tools and Instrument	5
22020426	Maintenance of Higher Institutions departments	5
22020427	Maintenance of Electricity/Solar Power	5
220205	**Training - General**	4
22020501	Local Training	5
22020502	International Training	5
22020503	Manpower Planning and Other Staff Development Expenses	5
22020504	Public Financial Management Core Group Activities	5
220206	**Other Services - General**	4
22020601	Security Services	5
22020602	Office/Store Rent	5
22020603	Residential Rent	5
22020604	Security Vote (Including Operations)	5
22020605	Cleaning and Fumigation Services	5
22020606	Land Use Charges	5
22020607	Rescues Services	5
22020608	Rental of Plants, Equipments & Machinaries	5
22020609	Guidance and Counselling Services	5
22020610	Environmental Services	5
22020611	Enumeration and Registration Exercises	5
22020612	Recruitment and Employment Activities	5
22020613	State Court Witnesses	5
22020614	Hotels and Temporary Accomodation	5
22020615	Monitoring/Inspection of Public/private Institutions & Other Activitie	5
22020616	Casual Workers Services	5
22020617	Postage and Courier Payments & Services	5
220207	**Consulting and Professional Services**	4
22020701	Financial Consulting	5
22020702	Information Technology Consulting	5
22020703	Legal Service	5
22020704	Engineering Services	5
22020705	Architectural Services	5

Code	Description	Level
22020706	Surveying Services	5
22020707	Agricultural Consulting	5
22020708	Medical Consulting	5
22020709	Auditing of Accounts	5
22020710	Research and Documentation	5
22020711	Supervision and Management Fees	5
22020712	Dock Brief Service	5
220208	**Fuel and Lubricant - General**	4
22020801	Motor Vehicle Fuel Cost	5
22020802	Other Transport Equipment Fuel Cost	5
22020803	Plant / Generator Fuel Cost	5
22020804	Aircraft Fuel Cost	5
22020805	Sea Boat Fuel Cost	5
22020806	Cooking Gas / Fuel Cost	5
22020807	Lubricants and Other Oils	5
220209	**Financial Charges - General**	4
22020901	Bank Charges (Other than Interest)	5
22020902	Insurance Premium	5
22020904	Other CRF Bank Charges	5
220210	**Miscellaneous Expenses - General**	4
22021001	Refreshment and Meals (Entertainment & Hospitality)	5
22021002	Honorarium and Sitting Allowance Payments	5
22021003	Publicity and Advertisements	5
22021004	Medical Expenses	5
22021005	FAAC Meetings / Disbursement meetings	5
22021007	Welfare Packages	5
22021008	Subscription to Professional Bodies / National Council Registration	5
22021009	Sporting Activities	5
22021010	Direct Teaching & Laboratory Cost	5
22021014	Annual Planning/Budget Processes Expenses and Administration	5
22021020	Election Logistic Supports	5
22021041	Contingency Reserve - Recurrent	5
22021043	Official Presents and Souvenirs	5
22021044	Committees and Commissions	5
22021045	Institutional Feeding	5
22021046	Livestock feeding and Medicament	5
22021047	Community Engagement, Sensitization & Mobilization Activit	5
22021048	Religious Pilgrimage Operations	5
22021049	Special Health Programmes & Initiatives	5
22021050	Official Ceremonies and Celebrations	5
22021051	Special Education Programmes & Initiatives	5
22021052	Project Monitoring & Evaluation (M & E) Expenses	5
22021053	National Councils Meetings	5
22021054	Zonal Office Operational Expenses	5
22021055	Student Exchange Programme	5
22021056	Quranic Recitation and Other Religious Competitions	5
22021058	Public Service Reforms & SERVICOM Expenses	5
22021059	Council of Ulama, Hisba & Other Religious Groups Activities	5

Code	Description	Level
22021060	Nutrition Activities	5
22021061	Juvenile Court Operational Expenses	5
22021062	Economic/Investment Promotion Activities	5
22021063	Accreditation Activities	5
22021064	Emergency Preparedness and Response	5
22021065	Awards and Prizes of Excellence	5
22021066	Operational Expenses of Special Advisers, Assistants & Other Aides	5
22021067	SOCU Social Investment Programme Interventions	5
22021068	Governing Council Expenses	5
22021069	Project / Programmes Coordination Expenses	5
22021071	Protocol Services & Expenses	5
22021072	School Clubs Activities	5
22021073	Guidance & Counselling Activities	5
22021074	Primary Healthcare (LGA & Wards) Operations	5
22021075	Extra-curricula Activities (Quiz, Debates, etc)	5
22021076	Girls Child Health-Education Programme	5
22021077	Sexual Assault Referral Centre Expenses	5
22021080	Special Services & Other Security Expenses	5
22021081	Conferences and Seminars Expenses	5
22021082	Secondary School Operational Cost & Other Activities	5
22021083	Distribution of Instructional Materials & Other Activities	5
22021084	Performance Delivery Coordination Unit Operational Expenses	5
22021085	ODF Sustanability and Routine Immunization	5
2203	***LOANS AND ADVANCES***	3
220301	**Staff Loans and Advances**	4
22030101	Motor Cycle Advances	5
22030102	Bicycle Advances	5
22030103	Refurbishing Advances	5
22030104	Correspondence Advances	5
22030105	Spectacle Advances	5
22030106	Motor Vehicle Advance	5
22030107	Furnishing Advances	5
22030108	Housing Loans	5
22030109	Professional Advances Loan	5
22030110	Revolving Loan for Teachers (LEAs)	5
22030111	Revolving Loan for Top Government Officials	5
2204	***GRANTS AND CONTRIBUTIONS - GENERAL***	3
220401	**Local Grants and Contributions**	4
22040101	Grants to State Governments – PHCs Salary (60%)	5
22040102	Grants to State Governments – LEAs Salary	5
22040103	Grants to State Governments – Recurrent Security Support	5
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)	5
22040105	Grants to State Governments – Contribution to LGSC Training (1%)	5
22040106	Grants to State Governments – Contribution to MLG (0.5%)	5
22040107	Grants to State Governments – Other Recurrent	5
22040108	Grants to Other Local Governments – Recurrent	5
22040109	Grants to Government Owned Companies – Recurrent	5
22040110	Grants to Private Companies - Recurrent	5

Code	Description	Level
22040111	Grants to Communities and NGOs	5
22040112	Grant to Academic Institutions	5
22040113	Contribution to Traditional Councils	5
22040114	Grant to Professional Bodies	5
22040115	Assistance and Donations to Individual	5
22040116	Scholarships and Bursary Awards	5
22040117	National Endowment Fund	5
220402	**FOREIGN GRANTS AND CONTRIBUTIONS**	4
22040203	Grants and Contribution to International Organizations	5
22040204	External Financial Obligations	5
2205	***SUBSIDIES GENERAL***	3
220501	**SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS**	4
22050101	Subsidy To Government Owned Companies	5
22050102	Meal Subsidy To Government Schools	5
22050104	Petroleum Energy / Subsidy	5
220502	**Subsidy to Private Companies**	4
22050201	Subsidy To Private Companies	5
22050202	Subsidy To Private Schools	5
2206	***PUBLIC DEBT CHARGES***	3
220601	**FOREIGN INTEREST / DISCOUNT**	4
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
220602	**DOMESTIC INTEREST / DISCOUNT**	4
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
220603	**FOREIGN PRINCIPAL**	4
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	5
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	5
220604	**DOMESTIC PRINCIPAL**	4
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	5
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5
2207	***Transfers - Payments***	3
220701	**Transfer to Fund Recurrent Expenditure - Payments**	4
22070101	Payment from CRF to Fund MDA Recurrent Expenditure	5
22070102	Payment to Other Agency to Fund Recurrent Expenditure	5
22070103	Payment of Share of State IGR (State Taxes) to Local Governments	5
22070104	CRF Revenue Remittance By PSEs	5
22070105	Stabilization Funds	5
2208	***Transfers - Payment to Individuals***	3
220801	**Transfers - Payment to Individuals**	4
22080101	Transfers - Payment to Unemployed	5
22080102	Transfers Payment to Aged/Vulnerable Groups	5
22080105	Education Subsidy	5
22080106	Agricultural Inputs Subsidy	5
22080107	Health Subsidy	5
22080108	Religious Pilgrimage Subsidy	5
22080109	Deferral and Exemption Expensess	5
2209	***Loss on Foreign Exchange***	3

Code	Description	Level
220901	**Loss on Foreign Exchange**	4
22090101	Loss on Foreign Exchange	5
23	**Capital Expenditure**	2
2301	***FIXED ASSETS PURCHASED***	3
230101	**Purchase of Fixed Assets - General**	4
23010101	Purchase/Acquisition Of Land	5
23010102	Purchase of Office Buildings	5
23010103	Purchase of Residential Buildings	5
23010104	Purchase of Motor Cycles	5
23010105	Purchase Of Motor Vehicles	5
23010106	Purchase Of Vans	5
23010107	Purchase Of Trucks	5
23010108	Purchase Of Buses	5
23010109	Purchase Of Sea Boats	5
23010110	Purchase Of Ships	5
23010111	Purchase Of Trains	5
23010112	Purchase Of Office Furniture and Fittings	5
23010113	Purchase Of Computers	5
23010114	Purchase Of Computer Printers	5
23010115	Purchase Of Photocopying Machines	5
23010116	Purchase Of Typewriters	5
23010117	Purchase Of Shredding Machines	5
23010118	Purchase Of Scanners	5
23010119	Purchase Of Power Generating Set	5
23010120	Purchase Of canteen / Kitchen Equipment	5
23010121	Purchase Of Residential Furniture	5
23010122	Purchase Of Health / Medical Equipment	5
23010123	Purchase Of Fire Fighting Equipment	5
23010124	Purchase Of Teaching / Learning Aid Equipment	5
23010125	Purchase Of Library Books & Equipment	5
23010126	Purchase Of Sporting / Gaming Equipment	5
23010127	Purchase Of Agricultural Equipment and Improved Inputs	5
23010128	Purchase Of Security Equipment	5
23010129	Purchase Of Industrial Equipment	5
23010130	Purchase Of Recreational Facilities	5
23010131	Purchase Of Air Navigational Equipment	5
23010133	Purchases Of Surveying Equipment	5
23010134	Purchase Of Diving Equipment	5
23010137	Purchase Of Ship Spare/Maintenance	5
23010138	Purchase Of Aero Spares/Maintenance	5
23010139	Purchase Of Tricycle	5
23010140	Purchase of Information / Communication Equipment	5
23010141	Purchase of School Furniture	5
23010142	Purchase of Laboratory Equipment	5
23010143	Purchase of Workshop Tools / Equipment	5
23010144	Purchase of Heavy Plants and Equipment	5
23010145	Acquisition of Tertiary Education Assets (Construction and Facilities)	5
23010146	Purchase of other ICT equipment	5

Code	Description	Level
23010147	Purchase of Office Equipment	5
23010149	Purchase of Electronic Equipment and Fittings	5
23010150	Purchase of Livestocks	5
23010151	Purchase of veternary Clinic Equipments	5
23010152	Purchase of Funmigation Equipment	5
23010154	Purchase of Stamp Duty Machines	5
23010155	Purchase of Water Supply Equipment	5
2302	***CONSTRUCTION / PROVISION***	3
230201	**Contruction/Provision of Fixed Assets - General**	4
23020101	Construction/Provision Of Office Buildings	5
23020102	Construction/Provision Of Residential Buildings	5
23020103	Construction/Provision Of Electricity / Solar Power	5
23020104	Construction/Provision Of Housing	5
23020105	Construction/Provision Of Water Facilities	5
23020106	Construction/Provision Of Hospitals/Health Centres	5
23020107	Construction/Provision Of Public Schools	5
23020110	Construction / Provision Of Fire Fighting Stations	5
23020111	Construction / Provision Of Libraries	5
23020112	Construction / Provision Of Sporting Facilities	5
23020113	Construction / Provision Of Agricultural Facilities	5
23020114	Construction / Provision Of Roads	5
23020115	Construction / Provision Of Rail-Ways	5
23020116	Construction / Provision Of Water-Ways	5
23020117	Construction / Provision Of Air-Port / Aerodromes	5
23020118	Construction / Provision Of Infrastructure	5
23020119	Construction / Provision Of Recreational Facilities	5
23020122	Construction Of Boundary Pillars/ Right Of Ways	5
23020123	Construction Of Traffic /Street Lights	5
23020124	Construction Of Markets/Parks	5
23020125	Construction Of Power Generating Plants	5
23020126	Construction/Provision Of Cemeteries	5
23020127	Construction Of ICT Infrastructures	5
23020128	Construction Of Dams	5
23020129	Construction Of Irrigation Facilities	5
23020130	Construction / Provision of Wall Fence/Boundary Pillars	5
23020131	Construction/Provision Of Religious Structures	5
23020132	Construction/Provision Of Other Institutional Structures	5
23020133	Construction/Provision Of Public Convenience	5
23020134	Grazing Reserves Development	5
23020139	Construction of Bridges and Culverts	5
23020140	Construction of Drainages, Barrages & other Erosion Control Structures	5
23020141	Development of Health Training Institutions	5
23020142	Construction of Sanitation Facilities	5
23020143	Construction of Fadama Lands	5
23020144	Construction of Agricultural Facilities	5
23020145	Construction of Vetenary Clinics	5
23020146	Construction of Lecture Hall/Theatre/Class Rooms	5

Code	Description	Level
23020147	Construction/Provision of Workshops/Laboratories	5
23020148	Construction/Provision of Environment Facilities	5
2303	***REHABILITATION / REPAIRS***	3
230301	**Rehabilitation/Repairs of Fixed Assets - General**	4
23030101	Rehabilitation/Repairs Of Residential Buildings	5
23030102	Rehabilitation/Repairs - Electricity	5
23030103	Rehabilitation/Repairs - Housing	5
23030104	Rehabilitation/Repairs - Water Facilities	5
23030105	Rehabilitation/Repairs-Hospitals/Health Centres	5
23030106	Rehabilitation/Repairs - Public Schools	5
23030109	Rehabilitation / Repairs - Fire Fighting Stations	5
23030110	Rehabilitation / Repairs - Libraries	5
23030111	Rehabilitation / Repairs - Sporting Facilities	5
23030112	Rehabilitation / Repairs - Agricultural Facilities	5
23030113	Rehabilitation / Repairs - Roads	5
23030114	Rehabilitation / Repairs - Railways	5
23030115	Rehabilitation / Repairs - Water-Way	5
23030116	Rehabilitation / Repairs - Air-Port / Aerodromes	5
23030118	Rehabilitation / Repairs - Recreational Facilities	5
23030119	Rehabilitation / Repairs - Air Navigational Equipment	5
23030121	Rehabilitation / Repairs Of Office Buildings	5
23030122	Rehabilitation/Repairs of Wall Fence/Boundary Pillars	5
23030123	Rehabilitation/Repairs- Traffic /Street Lights	5
23030124	Rehabilitation/Repairs- Markets/Parks	5
23030125	Rehabilitation/Repairs- Power Generating Plants	5
23030126	Rehabilitation/Repairs Of Cemeteries	5
23030127	Rehabilitation/Repairs- ICT Infrastructures	5
23030128	Rehabilitation of Dams	5
23030129	Rehabilitation of Irrigation Facilities	5
23030130	Rehabilitation/Repairs of Other Institutional Buildings	5
23030131	Rehabilitation/Repairs of Other Infrastructure	5
23030132	Rehabilitation/Repairs of Other Plants & Machineries	5
23030133	Rehabilitation/Repairs of Other facilities	5
23030134	Rehabilitation/Repairs of Vehicles	5
23030135	Rehabilitation/Repairs of veternary Clinics	5
23030136	Rehabilitation/Repairs of Motor Vehicles & Other Utility Vehicles	5
23030137	Rehabilitation/Repairs of Lecture Theatre/Class Rooms	5
23030138	Rehabilitation/Repairs of Workshops/Laboratories	5
2304	***PRESERVATION OF THE ENVIRONMENT***	3
230401	**Preservation of the Environment - General**	4
23040101	Tree Planting	5
23040102	Erosion & Flood Control	5
23040103	Wildlife & Nature Conservation	5
23040104	Industrial Pollution Prevention & Control	5
23040105	Water and Environmental Pollution Prevention & Control	5
23040106	Nurseries and Seedlings	5
23040107	Forests and Shelterbelts	5
23040108	Parks and Gardens	5

Code	Description	Level
23040109	Alternative Energy Development	5
2305	***OTHER CAPITAL PROJECTS***	3
230501	**Acquisition of Non-Tangible Asset**	4
23050101	Research & Development and Census/Surveys	5
23050102	Computer Software Acquisition	5
23050103	Monitoring And Evaluation	5
23050104	Anniversaries/Celebrations	5
23050108	Special Intervention Programmes and Projects	5
23050137	Capital Project Historical Liabilities	5
23050138	Recapitalization and Investments	5

2.2.6 Economic Codes in Relation to Asset and Liabilities (8 Digits)

Assets are something valuable that an entity owns, benefits from, or has use of, in generating revenue. In other words, they are valuables that an entity has acquired or purchased, and that has money value (its cost, book value, market value, or residual value). Assets shown on Entity's Balance Sheet are usually classified according to the ease with which they can be converted into cash and is categorized into Current and Non-current. While **Liabilities** are debts or obligations that an Entity must pay. These are items that are recorded on an entity's Statement of Assets and Liabilities or Balance Sheet.

As pointed on page 11, the Assets and Liabilities are recognized by 1-digit codes (3 and 4 respectively) and are used for the preparation accrual basis accounting and preparation of final statements. The codes, descriptions and grouping level are presented in Table 7 and Table 8 below.

Table 7 Asset Codes

Code	Description	Level
3	***ASSETS***	1
31	**CURRENT ASSETS**	2
3101	***CASH / BANK BALANCES HELD BY TREASURY***	3
310101	**CONSOLIDATED REVENUE FUND**	4
31010101	Cash Balance: Consolidated Revenue Fund	5
310102	**CAPITAL DEVELOPMENT FUND**	4
31010201	Cash Balance: Capital Development Fund	5
310103	**CONTIGENCY FUND**	4
31010301	Cash Balance: Contingency Fund	5
3102	***CASH AND BANK BALANCES HELD BY LMPS***	3
310201	**CASH AND BANK BALANCES HELD BY DEPARTMENTS**	4
31020101	Cash Balance: Capital	5
31020102	Cash Balance: Personnel	5
31020103	Cash Balance: Overhead	5
31020104	Cash Balance: Revenue	5
31020105	Cash Balance: Consolidated Revenue Fund	5
31020106	Cash Balance: Aids & Grants	5
31020107	Cash Balance: Loans	5

Code	Description	Level
31020108	Cash Balance: Other Funds	5
3103	***CASH TRANSFERS/CASH TRANSFERS FROM CRF***	3
310301	**CASH TRANSFER - STATUTORY TRANSFERS**	4
31030101	Cash Transfer - Statutory Transfers	5
310302	**CASH TRANSFER – MAIN**	4
31030201	Cash Transfer - Personnel Cost	5
31030202	Cash Transfer - Overhead Cost	5
31030203	Cash Transfer – Capital	5
31030204	Cash Transfer - MDG/DRG	5
31030205	Cash Transfer -JAAC Direct Allocation	5
31030206	Cash Transfer - Revolving Fund	5
31030207	N/A	5
310303	**CASH TRANSFER - CONSOLIDATED REVENUE FUND CHARGES**	4
31030301	Cash Transfer - Consolidated Revenue Fund Charges	5
3104	***INTERNAL CASH TRANSFERS***	3
310401	**INTERNAL CASH TRANSFER – GENERAL**	4
31040101	Cash Transfer to Outstations	5
31040102	Inter Account Transfers	5
31040103	Inter-MDA Cash Transfer	5
31040104	Revenue Remittance	5
3105	***INVENTORIES***	3
310501	**INVENTORIES**	4
31050101	Engineering Stores	5
31050102	Medical Stores	5
31050103	Industrial & Chemical Stores	5
31050104	Ammunitions	5
31050105	Fuel & Lubricants	5
31050106	Agricultural Inputs	5
31050107	Farm Stock	5
31050108	Scholastic Materials	5
31050109	Stationeries Stores	5
31050110	Printed Materials	5
31050111	Building Materials	5
31050112	Strategic Stock Piles	5
31050113	Unissued Currency	5
31050114	Stamps	5
31050115	Property Held for Sale	5
31050116	Other Stock	5
310502	**WORK-IN-PROGRESS**	4
31050201	Work-in-Progress	5
3106	***ADVANCES***	3
310601	**PERSONAL ADVANCES**	4
31060101	Personal Advances	5
310602	**ADMINISTRATIVE ADVANCES**	4
31060201	Administrative Advances	5
3107	***IMPREST***	3
310701	**IMPREST**	4

Code	Description	Level
31070101	Imprest	5
3108	***PREPAYMENT/ARREARS OF REVENUE***	3
310801	**PREPAYMENT- GENERAL**	4
31080101	Prepayment	5
310802	**ARREARS OF REVENUE-GENERAL**	4
31080201	Arrears of Revenue	5
3109	***INVESTMENTS***	3
310901	**LOCAL INVESTMENTS**	4
31090101	Local Investments: Quoted Companies	5
31090102	Local Investments: Non-Quoted Companies	5
31090103	Investment in Nigerian Treasury Bills (NTBs)	5
31090104	Investment in Treasury Bills of Other Governments	5
31090105	Investment in Treasury Bonds	5
31090106	Investment in Derivatives	5
310902	**FOREIGN INVESTMENTS**	4
31090201	N/A	5
31090202	N/A	5
3110	***LOANS GRANTED***	3
311001	**LOCAL LOANS**	4
31100101	Loan to State Governments	5
31100102	Loan to Local Governments	5
31100103	Loan to Government Owned Companies	5
31100104	Loan to Small & Medium Scale Enterprises	5
311002	**FOREIGN LOANS**	4
31100201	N/A	5
31100202	N/A	5
31100203	N/A	5
32	**FIXED ASSETS**	2
3201	***FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT***	3
320101	**LAND & BUILDING – GENERAL**	4
32010101	Land & Buildings – Office	5
32010102	Land & Buildings – Residential	5
32010103	Silos	5
32010104	Storage Facilities	5
320102	**INFRASTRUCTURE – GENERAL**	4
32010206	Security Installations/ Equipment	5
32010207	Electricity Transmission Network	5
32010208	Water Distribution Network	5
32010209	Sewage/ Drainage Network	5
32010210	Dams	5
32010211	Specialize Research Equipment (e.g. Satellite)	5
320103	**PLANT & MACHINERY – GENERAL**	4
32010301	Earth Moving Equipment - Bull Dozers etc.	5
32010302	Industrial Equipment	5
32010303	Navigational Equipment	5
32010304	Power Plants	5
32010305	Power Generating Sets	5
320104	**FIXED ASSETS – GENERAL**	4

Code	Description	Level
32010405	Motor Vehicles	5
32010406	Tricycles	5
32010407	Motor Cycles	5
32010408	Bicycles	5
320105	**OFFICE EQUIPMENT – GENERAL**	4
32010501	Computers	5
32010502	Printers	5
32010503	Scanners	5
32010504	Fax Machines	5
32010505	Photocopiers	5
32010506	Type-Writers	5
32010507	Shredding Machines	5
32010508	Projectors	5
32010509	Binding Equipment	5
32010510	Air-Conditioner	5
32010511	Television Sets	5
32010512	Radio Sets	5
320106	**FURNITURE & FITTINGS – GENERAL**	4
32010601	Chairs	5
32010602	Tables	5
32010603	File Cabinets/ Cupboards	5
32010604	Stools	5
32010605	Shelves	5
32010606	Ceiling Fans	5
3202	***INVESTMENT PROPERTY***	3
320201	**INVESTMENT - LAND & BUILDING – GENERAL**	4
32020101	Investment - Land & Buildings – Office	5
32020102	Investment - Land & Buildings – Residential	5
32020103	Investment – Silos	5
32020104	Investment - Storage Facilities	5
320202	**Investment- Infrastructure – General**	4
32020202	Investment - Roads & Bridges	5
32020205	Investment - Zoos, Parks & Reserves	5
32020206	Investment - Security Installations/ Equipment	5
32020207	Investment - Electricity Transmission Network	5
32020208	Investment - Water Distribution Network	5
32020209	Investment - Sewage/ Drainage Network	5
32020210	Investment – Dams	5
32020211	Investment - Specialized Research Equipment (e.g. Satellite)	5
320203	**INVESTMENT - PLANT & MACHINERY - GENERAL**	4
32020301	Investment - Earth Moving Equipment - Bull Dozers etc.	5
32020302	Investment - Industrial Equipment	5
32020304	Investment - Power Plants	5
32020305	Investment - Power Generating Sets	5
320204	**INVESTMENT - TRANSPORTATION EQUIPMENT - GENERAL**	4
32020401	Investment – Ships	5
32020404	Investment - Sea Boats	5
32020405	Investment - Motor Vehicles	5

Code	Description	Level
32020406	Investment – Tricycle	5
32020407	Investment - Motor Cycles	5
32020408	Investment – Bicycle	5
320205	**INVESTMENT - OFFICE EQUIPMENT – GENERAL**	4
32020501	Investment – Computers	5
32020502	Investment – Printers	5
32020503	Investment – Scanners	5
32020504	Investment - Fax Machine	5
32020505	Investment – Photocopiers	5
32020506	Investment - Type-Writers	5
32020507	Investment - Shredding Machines	5
32020508	Investment - Television Sets	5
32020509	Investment - Radio Sets	5
32020510	Investment – Air-Conditioner	5
32020511	Investment- Projectors	5
32020512	Investment - Binding Equipment	5
320206	**INVESTMENT - FURNITURE & FITTINGS - GENERAL**	4
32020601	Investment – Chairs	5
32020602	Investment – Tables	5
32020603	Investment - File Cabinets/ Cupboards	5
32020604	Investment – Stools	5
32020605	Investment – Shelves	5
32020606	Investment - Ceiling Fans	5
33	**INTENGIBLE ASSETS**	2
3301	***INTANGIBLE ASSETS***	3
330101	**INTANGIBLE ASSETS**	4
33010101	Goodwill	5
33010102	Patent Right	5
33010103	Copyright	5
33010104	Trade Mark	5
33010105	Franchise	5
33010106	Monument	5
33010107	Heritage	5
33010108	Assets Over Liabilities	5

Table 8 Liability Codes

Code	Description	Level
4	***LIABILITIES/ EQUITY***	1
41	**LIABILITIES/ EQUITY**	2
4101	***DEPOSITS – GENERAL***	3
410101	**CONTRACT RETENTION FEES**	4
41010101	Contract Retention Fees	5
410102	**PRISON IN-MATES DEPOSITS**	4
41010201	N/A	5
4102	***LOANS AND DEBTS***	3
410201	**INTERNAL LOAN STOCK**	4
41020101	Short Term Borrowings	5
4103	***UNREMITTED DEDUCTIONS***	3

Code	Description	Level
410301	**UNREMITTED TAXES**	4
41030101	Unremitted Taxes: PAYE	5
41030102	Unremitted Taxes: Withholding Tax	5
41030103	Unremitted Taxes: Value Added Tax	5
410302	**UNREMITTED DEDUCTIONS FROM SALARY**	4
41030201	National Health Insurance Scheme	5
41030202	Contributory Pension Scheme	5
41030203	Union Dues	5
41030204	Housing Revolving Funds Deductions	5
41030205	Co-operative Society	5
41030206	Housing Fund	5
41030207	Insurance Programmes (superannuation)	5
41030208	Welfare Loan Scheme	5
41030209	Dependent Fund	5
41030210	Poverty Alleviation Scheme	5
41030214	Loan Deductions	5
41030215	Pay Cut Recovered	5
41030216	Overpayment Recoverable (Receipt)	5
4104	***ACCRUED EXPENSES***	3
410401	**ACCRUED EXPENSES**	4
41040101	Personnel Emoluments	5
41040102	Pension & Gratuity	5
41040103	Professional Fees	5
41040104	Goods & Services	5
41040105	Utilities	5
41040106	Staff Claims	5
4105	***RURRENT PORTION OF LONG-TERM BORROWINGS***	3
410501	**CURRENT PORTION OF LONG-TERM BORROWINGS**	4
41050101	N/A	5
42	**PROVISIONS**	2
4201	***PROVISION FOR DEPRECIATION – PPE***	3
420101	**PROV. FOR DEP-LAND & BUILDINGS -GENERAL**	4
42010101	Provision for Depreciation -Land & Buildings - Office	5
42010102	Provision for Depreciation -Land & Buildings – Residential	5
42010103	Provision for Depreciation –Silos	5
42010104	Provision for Depreciation -Storage Facilities	5
420102	**PROV. FOR DEP - INFRASTRUCTURE - GENERAL**	4
42010201	Provision for Depreciation –Rails	5
42010202	Provision for Depreciation - Roads & Bridges	5
42010204	Provision for Depreciation -Harbors/ Sea Ports	5
42010205	Provision for Depreciation -Zoos, Parks & Reserves	5
42010206	Provision for Depreciation -Security Installations/ Equipment	5
42010207	Provision for Depreciation -Electricity Transmission Network	5
42010208	Provision for Depreciation -Water Distribution Network	5
42010209	Provision for Depreciation -Sewage/ Drainage Network	5
42010210	Provision for Depreciation –Dams	5
42010211	Provision for Depreciation -Specialized Research Equipment (e.g. Satellite)	5

Code	Description	Level
420103	**PROV. FOR DEP - PLANT & MACHINERY - GENERAL**	4
42010301	Provision for Depreciation -Earth Moving Equipment - Bull Dozers etc.	5
42010302	Provision for Depreciation -Industrial Equipment	5
42010303	Provision for Depreciation –Navigational Equipment	5
42010304	Provision for Depreciation -Power Plants	5
42010305	Provision for Depreciation -Power Generating Sets	5
420104	**PROV. FOR DEP - TRANSPORTATION EQUIPMENT - GENERAL**	4
42010405	Provision for Depreciation -Motor Vehicles	5
42010406	Provision for Depreciation –Tricycle	5
42010407	Provision for Depreciation -Motor Cycles	5
42010408	Provision for Depreciation –Bicycles	5
420105	**PROV. FOR DEP - OFFICE EQUIPMENT - GENERAL**	4
42010501	Provision for Depreciation –Computers	5
42010502	Provision for Depreciation –Printers	5
42010503	Provision for Depreciation –Scanners	5
42010504	Provision for Depreciation -Fax Machines	5
42010505	Provision for Depreciation –Photocopiers	5
42010506	Provision for Depreciation -Type-Writers	5
42010507	Provision for Depreciation -Shredding Machines	5
42010508	Provision for Depreciation -Television Sets	5
42010509	Provision for Depreciation -Radio Sets	5
42010510	Provision for Depreciation -Air -Conditioner	5
42010511	Provision for Depreciation –Projectors	5
42010512	Provision for Depreciation -Binding Equipment	5
420106	**PROV. FOR DEP - FURNITURE & FITTINGS - GENERAL**	4
42010601	Provision for Depreciation –Chairs	5
42010602	Provision for Depreciation –Tables	5
42010603	Provision for Depreciation -File Cabinets/ Cupboards	5
42010604	Provision for Depreciation –Stools	5
42010605	Provision for Depreciation –Shelves	5
42010606	Provision for Depreciation -Ceiling Fans	5
4202	***PROVISION FOR DEPRECIATION - INVESTMENT PROPERTY***	3
420201	**PROV. FOR DEP - INVESTMENT - LAND & BUILDING - GENERAL**	4
42020101	Provision for Depreciation - Investment - Land & Buildings – Office	5
42020102	Provision for Depreciation - Investment - Land & Buildings - Residential	5
42020103	Provision for Depreciation - Investment - Silos	5
42020104	Provision for Depreciation -Investment - Storage Facilities	5
420202	**PROV. FOR DEP - INVESTMENT - INFRASTRUCTURE - GENERAL**	4
42020206	Provision for Depreciation - Investment - Security Installations/ Equipment	5
42020207	Provision for Depreciation - Investment - Electricity Transmission Network	5
42020208	Provision for Depreciation - Investment - Water Distribution Network	5
42020209	Provision for Depreciation - Investment - Sewage/ Drainage Network	5
42020210	Provision for Depreciation - Investment – Dams	5

Code	Description	Level
42020211	Provision for Depreciation - Investment - Specialized Research Equipment (e.g. Satellite)	5
420203	**PROV. FOR DEP - INVESTMENT - PLANT & MACHINERY – GENERAL**	4
42020301	Provision for Depreciation - Investment - Earth Moving Equipment - Bull Dozers etc.	5
42020302	Provision for Depreciation - Investment - Industrial Equipment	5
42020303	Provision for Depreciation - Investment - Navigational Equipment	5
42020304	Provision for Depreciation - Investment - Power Plants	5
42020305	Provision for Depreciation - Investment - Power Generating Sets	5
420204	**PROV. FOR DEP - INVESTMENT - TRANSPORTATION EQUIPMENT – GENERAL**	4
42020405	Provision for Depreciation -Motor Vehicles	5
42020406	Provision for Depreciation –Tricycle	5
42020407	Provision for Depreciation -Motor Cycles	5
42020408	Provision for Depreciation –Bicycles	5
Code	Description	
420205	**PROV. FOR DEP - INVESTMENT - OFFICE EQUIPMENT – GENERAL**	4
42020501	Provision for Depreciation –Computers	5
42020502	Provision for Depreciation –Printers	5
42020503	Provision for Depreciation –Scanners	5
42020504	Provision for Depreciation -Fax Machines	5
42020505	Provision for Depreciation –Photocopiers	5
42020506	Provision for Depreciation -Type-Writers	5
42020507	Provision for Depreciation -Shredding Machines	5
42020508	Provision for Depreciation -Television Sets	5
42020509	Provision for Depreciation -Radio Sets	5
42020510	Provision for Depreciation -Air –Conditioner	5
42020511	Provision for Depreciation –Projectors	5
42020512	Provision for Depreciation -Binding Equipment	5
420206	**PROV. FOR DEP - INVESTMENT - FURNITURE & FITTINGS – GENERAL**	4
42020601	Provision for Depreciation-Chairs	5
42020602	Provision for Depreciation-Tables	5
42020603	Provision for Depreciation-File Cabinets/ Cupboards	5
42020604	Provision for Depreciation –Stools	5
42020605	Provision for Depreciation –Shelves	5
42020606	Provision for Depreciation -Ceiling Fans	5
43	**PROVISION FOR IMPAIRMENT**	2
4301	***PROVISION FOR IMPAIRMENT – PPE***	3
430101	**PROV. FOR IMPAIRMENT - LAND & BUILDINGS -GENERAL**	4
43010101	Provision for Impairment- Land & Buildings - Office	5
43010102	Provision for Impairment- Land & Buildings - Residential	5
43010103	Provision for Impairment – Silos	5
43010104	Provision for Impairment - Storage Facilities	5
430102	**PROV. FOR IMPAIRMENT - INFRASTRUCTURE - GENERAL**	4
43010202	Provision for Impairment - Roads & Bridges	5
43010205	Provision for Impairment - Zoos, Parks & Reserves	5

Code	Description	Level
43010206	Provision for Impairment - Security Installations/ Equipment	5
43010207	Provision for Impairment - Electricity Transmission Network	5
43010208	Provision for Impairment - Water Distribution Network	5
43010209	Provision for Impairment – Sewage / Drainage Network	5
43010210	Provision for Impairment – Dams	5
43010211	Provision for Impairment - Specialized Research Equipment (e.g. Satellite)	5
430103	**PROV. FOR IMPAIRMENT - PLANT & MACHINERY - GENERAL**	4
43010301	Provision for Impairment - Earth Moving Equipment - Bull Dozers etc.	5
43010302	Provision for Impairment - Industrial Equipment	5
43010304	Provision for Impairment - Power Plants	5
43010305	Provision for Impairment - Power Generating Sets	5
430104	**PROV. FOR IMPAIRMENT - TRANSPORTATION EQUIPMENT – GENERAL**	4
43010404	Provision for Impairment - Sea Boats	5
43010405	Provision for Impairment - Motor Vehicles	5
43010406	Provision for Impairment – Tricycles	5
43010407	Provision for Impairment - Motor Cycles	5
43010408	Provision for Impairment- Bicycles	5
430105	**PROV. FOR IMPAIRMENT - OFFICE EQUIPMENT - GENERAL**	4
43010501	Provision for Impairment – Computers	5
43010502	Provision for Impairment – Printers	5
43010503	Provision for Impairment – Scanners	5
43010504	Provision for Impairment - Fax Machines	5
43010505	Provision for Impairment - Photocopiers	5
43010506	Provision for Impairment - Type-Writers	5
43010507	Provision for Impairment - Shredding Machines	5
43010508	Provision for Impairment - Television Sets	5
43010509	Provision for Impairment - Radio Sets	5
43010510	Provision for Impairment - Air -Conditioner	5
43010511	Provision for Impairment – Projectors	5
43010512	Provision for Impairment - Binding Equipment	5
430106	**PROVISION FOR IMPAIRMENT- FURNITURE & FITTINGS – GENERAL**	4
43010601	Provision for Impairment – Chairs	5
43010602	Provision for Impairment – Tables	5
43010603	Provision for Impairment - File Cabinets/ Cupboards	5
43010604	Provision for Impairment – Stools	5
43010605	Provision for Impairment – Shelves	5
43010606	Provision for Impairment- Ceiling Fans	5
4302	***PROVISION FOR IMPAIRMENT - INVESTMENT PROPERTY***	3
430201	**PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDING – GENERAL**	4
43020101	Provision for Impairment - Investment - Land & Buildings – Office	5
43020102	Provision for Impairment - Investment - Land & Buildings – Residential	5
43020103	Provision for Impairment - Investment - Silos	5
43020104	Provision for Impairment - Investment - Storage Facilities	5

Code	Description	Level
430202	**PROV. FOR IMPAIRMENT - INVESTMENT - INFRASTRUCTURE – GENERAL**	4
43020202	Provision for Impairment - Investment - Roads & Bridges	5
43020205	Provision for Impairment- Investment - Zoos, Parks & Reserves	5
43020206	Provision for Impairment - Investment - Security Installations/ Equipment	5
43020207	Provision for Impairment - Investment - Electricity Transmission Network	5
43020208	Provision for Impairment - Investment- Water Distribution Network	5
43020209	Provision for Impairment - Investment - Sewage/ Drainage Network	5
43020210	Provision for Impairment - Investment – Dams	5
43020211	Provision for Impairment- Investment- Specialized Research Equipment (e.g. Satellite)	5
430203	**PROV. FOR IMPAIRMENT - INVESTMENT - PLANT & MACHINERY – GENERAL**	4
43020301	Provision for Impairment - Investment - Earth Moving Equipment - Bull Dozers, etc	5
43020302	Provision for Impairment - Investment - Industrial Equipment	5
43020304	Provision for Impairment - Investment - Power Plants	5
43020305	Provision for Impairment - Investment - Power Generating Sets	5
430204	**PROV. FOR IMPAIRMENT - INVESTMENT - TRANSPORTATIONT EQUIPMENT - GENERAL**	4
43020405	Provision for Impairment - Investment - Motor Vehicles	5
43020406	Provision for Impairment - Investment – Tricycles	5
430205	**PROV. FOR IMPAIRMENT - INVESTMENT - OFFICE EQUIPMENT – GENERAL**	4
43020501	Provision for Impairment - Investment - Computers	5
43020502	Provision for Impairment - Investment - Printers	5
43020503	Provision for Impairment - Investment - Scanners	5
43020504	Provision for Impairment - Investment - Fax Machine	5
43020505	Provision for Impairment - Investment - Photocopiers	5
43020506	Provision for Impairment - Investment - Type-Writers	5
43020507	Provision for Impairment - Investment - Shredding Machines	5
43020508	Provision for Impairment - Investment - Television Sets	5
43020509	Provision for Impairment - Investment - Radio Sets	5
43020510	Provision for Impairment - Investment - Air -Conditioner	5
43020511	Provision for Impairment - Investment - Projectors	5
43020512	Provision for Impairment - Investment - Binding Equipment	5
430206	**PROV. FOR IMPAIRMENT - INVESTMENT - FURNITURE & FITTINGS – GENERAL**	4
43020601	Provision for Impairment - Investment - Chairs	5
43020602	Provision for Impairment - Investment - Tables	5
43020603	Provision for Impairment - Investment - File Cabinets/ Cupboards	5
43020604	Provision for Impairment - Investment - Stools	5
43020605	Provision for Impairment - Investment - Shelves	5
43020606	Provision for Impairment - Investment - Ceiling Fans	5
4303	***PROVISION FOR IMPAIRMENT – INTANGIBLE***	3
430301	**PROVISION FOR IMPAIRMENT – INTANGIBLE**	4
43030101	Provision for Impairment – Goodwill	5
43030102	Provision for Impairment - Patent Right	5

Code	Description	Level
43030103	Provision for Impairment – Copyright	5
43030104	Provision for Impairment - Trade Mark	5
43030105	Provision for Impairment – Franchise	5
43030106	Provision for Impairment - Monument	5
43030107	Provision for Impairment - Heritage	5
44	**PROVISION FOR DEBTS**	2
4401	***PROVISION FOR DEBTS***	3
440101	**PROVISION FOR FOREIGN DEBTS**	4
44010101	Bilateral	5
440102	**PROVISION FOR DOMESTIC DEBTS**	4
44010201	Loans to States	5
44010202	Loans to Local Governments	5
44010203	Loans to Ministries, Departments & Agencies	5
44010204	Commercial Loans (e.g. Bail-Out Funds)	5
44010205	Other Loans	5
45	**PROVISION FOR AMMORTIZATION**	2
4501	***PROVISION FOR AMMORTIZATION***	3
450101	**PROVISION FOR AMMORTIZATION**	4
45010101	Provision for Amortization – Goodwill	5
45010102	Provision for Amortization - Patent Right	5
45010103	Provision for Amortization – Copyright	5
45010104	Provision for Amortization - Trade Mark	5
45010105	Provision for Amortization – Franchise	5
46	**NON-CURRENT ASSETS**	2
4601	***PUBLIC FUNDS***	3
460101	**MAIN FUNDS/ CAPITAL RESERVES**	4
46010101	CRF/ Statement of Financial Performance - Surplus/(Deficit)	5
46010102	Capital Development Fund - Surplus/ (Deficit)	5
46010103	Revaluation Reserve	5
460102	**TRUST FUNDS**	4
46010201	Education Trust Fund	5
46010202	Petroleum Technology Development Fund	5
460103	**REVOLVING FUNDS**	4
46010301	Fertilizer Revolving Fund	5
460104	**OTHER FUNDS**	4
46010406	Other Revolving Fund	5
4602	***LONG-TERM BORROWINGS***	3
460201	**LONG-TERM BORROWINGS**	4
46020101	LG Bonds and Other Long-Term Borrowings	5
46020102	Bi-Lateral Loans	5
46020103	Multi-Lateral Loans	5
47	**CAPITAL & RESERVES**	2
4701	***RESERVES***	3
470101	**RESERVES**	4
47010101	Reserves	5
47010102	Available for Sale Reserve	5
4702	***ACCUMMULATED SURPLUS***	3
470201	**ACCUMMULATED SURPLUS**	4

Code	Description	Level
47020101	Accumulated Revenue/(Deficit)	5

2.3. Functional Classification (5 Digits)

The functional classification categorizes expenditure according to the purposes and objectives for which they are intended. Functional Classification or Classification by Functions of Government (COFOG) is defined as a detailed classification of the functions, or socioeconomic objectives, that general government units aim to achieve through various kinds of outlays. It comprises of 5-digit codes. A "functional" classification organizes government activities according to their broad objectives or purposes (for example, education, social security, housing, etc.). It is independent of the government's administrative or organizational structure. A functional classification is especially useful in analyzing the allocation of resources among sectors. It may also be used for tracking poverty-reducing expenditures. COFOG is divided into three levels as presented in Table 9 below.

Table 9 Functional Segment Structure

Level	Component	Digits
1	Main Functions	3
2	Function Groups	1
3	Function Class	2

2.3.1. Main Functions or Divisions (3 digits)

The Functions must not be confused with Departments, Sections or Units or even, for that matter, the "traditional functions" of a Department. Examples of Main Functions are Defense, Health, Education, Economic Affairs, Environmental Protection, etc. Education, for instance, in this context refers broadly to 'education' as a service rather than say, Local Education Authority as a department. What this means is that all education-related services provided by the Local Government whether through the Local Education Authority and its sections or units is classified under the Main Function, "Education". Likewise, the education-related expenses incurred by Community Department, for instance, are also classified under the Main Function, Education rather than 'Housing and Community Amenities".

2.3.2. Functions or Groups (1 digit)

Functions or Groups which has '1-digit code', provide a breakdown of the Main Functions into their various sub-Functions for meaningful identification. For example, the Main Function of environmental Protection' is broken down into 6 Functions or Groups namely: Waste Management, Waste Water Management, Pollution Abatement, Protection of Biodiversity and Landscape, R&D Environmental Protection and Environmental Protection N.E.C.

2.3.3. Function Class (2 digit)

The function class breaks the groups down into lower levels of detail.

The full functional segment coding is presented in Table 10 below.

Table 10 Functional segment coding

Code	Description	Level
701	***GENERAL PUBLIC SERVICES***	1
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS**	2
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3
70112	FINANCIAL AND FISCAL AFFAIRS	3
70113	EXTERNAL AFFAIRS	3
7012	**FOREIGN ECONOMIC AID**	2
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	3
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	3
7013	**GENERAL SERVICES**	2
70131	GENERAL PERSONNEL SERVICES	3
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3
70133	OTHER GENERAL SERVICES	3
7014	**BASIC RESEARCH**	2
70141	BASIC RESEARCH	3
7015	**R&D GENERAL PUBLIC SERVICES**	2
70151	R&D GENERAL PUBLIC SERVICES	3
7016	**GENERAL PUBLIC SERVICES N.E.C.**	2
70161	GENERAL PUBLIC SERVICES N.E.C.	3
7017	**PUBLIC DEBT TRANSACTIONS**	2
70171	PUBLIC DEBT TRANSACTIONS	3
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT**	2
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3
703	***PUBLIC ORDER AND SAFETY***	1
7031	**POLICE SERVICES**	2
70311	POLICE SERVICES	3
7032	**FIRE PROTECTION SERVICES**	2
70321	FIRE PROTECTION SERVICES	3
7033	**LAW COURTS**	2
70331	LAW COURTS	3
7034	**PRISONS**	2
70341	PRISONS	3
7035	**R & D PUBLIC ORDER AND SAFETY**	2
70351	R&D PUBLIC ORDER AND SAFETY	3
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	2
70361	PUBLIC ORDER AND SAFETY N.E.C.	3
704	***ECONOMIC AFFAIRS***	1
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	2
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3
70412	GENERAL LABOUR AFFAIRS	3
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	2

70421	AGRICULTURE	3
70422	FORESTRY	3
70423	FISHING AND HUNTING	3
7043	**FUEL AND ENERGY**	2
70431	COAL AND OTHER SOLID MINERAL FUEL	3
70432	PETROLUEM AND NATURAL GAS	3
70433	NUCLEAR FUEL	3
70434	OTHER FUELS	3
70435	ELECTRICITY	3
70436	NON ELECTRIC ENERGY	3
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	2
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3
70442	MANUFACTURING	3
70443	CONSTRUCTION	3
7045	**TRANSPORT**	2
70451	ROAD TRANSPORT	3
70452	WATER TRANSPORT	3
70453	RAILWAY TRANSPORT	3
70454	AIR TRANSPORT	3
70455	PIPELINE AND OTHER TRANSPORT	3
7046	**COMMUNICATION**	2
70461	COMMUNICATION	3
7047	**OTHER INDUSTRIES**	2
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	3
70472	HOTELS AND RESTUARANTS	3
70473	TOURISM	3
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	3
7048	**R & D ECONOMIC AFFAIRS**	2
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	3
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	3
70483	FUEL AND ENERGY	3
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	3
70485	R & D TRANSPORT	3
70486	R & D COMMUNICATION	3
70487	R & D OTHER INDUSTRIES	3
7049	**ECONOMIC AFFAIRS N.E.C**	2
70491	ECONOMIC AFFAIRS N.E.C.	3
705	***ENVIRONMENTAL PROTECTION***	1
7051	**WASTE MANAGEMENT**	2
70511	WASTE MANAGEMENT	3
7052	**WASTE WATER MANAGEMENT**	2
70521	WASTE WATER MANAGEMENT	3
7053	**POLLUTION ABATEMENT**	2
70531	POLLUTION ABATEMENT	3
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	2
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3
7055	**R&D ENVIRONMENTAL PROTECTION**	2
70551	R & D ENVIRONMENTAL PROTECTION	3
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	2

70561	ENVIRONMENTAL PROTECTION N.E.C.	3
706	***HOUSING AND COMMUNITY AMMENITIES***	1
7061	**HOUSING DEVELOPMENT**	2
70611	HOUSING DEVELOPMENT	3
7062	**COMMUNITY DEVELOPMENT**	2
70621	COMMUNITY DEVELOPMENT	3
7063	**WATER SUPPLY**	2
70631	WATER SUPPLY	3
7064	**STREET LIGHTING**	2
70641	STREET LIGHTING	3
7065	**R & D HOUSING AND COMMUNITY AMMENITIES**	2
70651	R & D HOUSING AND COMMUNITY AMENITIES	3
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	2
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	3
707	***HEALTH***	1
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	2
70711	PHARMACEUTICAL PRODUCTS	3
70712	OTHER MEDICAL PRODUCTS	3
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	3
7072	**OUTPATIENT SERVICES**	2
70721	GENERAL MEDICAL SERVICES	3
70722	SPECIALIZED MEDICAL SERVICES	3
70723	DENTAL SERVICES	3
70724	PARAMEDICAL SERVICES	3
7073	**HOSPITAL SERVICES**	2
70731	GENERAL HOSPITAL SERVICES	3
70732	SPECIALIZED HOSPITAL SERVICES	3
70733	MEDICAL AND MATERNITY CENTRE SERVICES	3
70734	NURSING AND CONVALESCENT HOME SERVICES	3
7074	**PUBLIC HEALTH SERVICES**	2
70741	PUBLIC HEALTH SERVICES	3
7075	**R & D HEALTH**	2
70751	R & D HEALTH	3
7076	**HEALTH N.E.C.**	2
70761	HEALTH N.E.C.	3
708	***RECREATION, CULTURE AND RELIGION***	1
7081	**RECREATIONAL AND SPORTING SERVICES**	2
70811	RECREATIONAL AND SPORTING SERVICES	3
7082	**CULTURAL SERVICES**	2
70821	CULTURAL SERVICES	3
7083	**BROADCASTING AND PUBLISHING SERVICES**	2
70831	BROADCASTING AND PUBLISHING SERVICES	3
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	2
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3
7085	**R & D RECREATION, CULTURE AND RELIGION**	2
70851	R & D RECREATION, CULTURE AND RELIGION	3
7086	**RECREATION, CULTURE AND RELIGION N.E.C.**	2
70861	RECREATION, CULTURE AND RELIGION N.E.C.	3
709	***EDUCATION***	1

7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	2
70911	PRE-PRIMARY EDUCATION	3
70912	PRIMARY EDUCATION	3
7092	**SECONDARY EDUCATION**	2
70921	LOWER SECONDARY EDUCATION	3
70922	UPPER-SECONDARY EDUCATION	3
7093	**POSTSECONDARY NONTERTIARY EDUCATION**	2
70931	POST-SECONDARY NON-TERTIARY EDUCATION	3
7094	**TERTIARY EDUCATION**	2
70941	FIRST STAGE OF TERTIARY EDUCATION	3
70942	SECOND STAGE OF TERTIARY EDUCATION	3
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	2
70951	EDUCATION NOT DEFINABLE BY LEVEL	3
7096	**SUBSIDIARY SERVICES TO EDUCATION**	2
70961	SUBSIDIARY SERVICES TO EDUCATION	3
7097	**R & D EDUCATION**	2
70971	R & D EDUCATION	3
7098	**EDUCATION N.E.C.**	2
70981	EDUCATION N.E.C	3
710	***SOCIAL PROTECTION***	1
7101	**SICKNESS AND DISABILITY**	2
71011	SICKNESS	3
71012	DISABILITY	3
7102	**OLD AGE**	2
71021	OLD AGE	3
7103	**SURVIVORS**	2
71031	SURVIVORS	3
7104	**FAMILY AND CHILDREN**	2
71041	FAMILY AND CHILDREN	3
7105	**UNEMPLOYMENT**	2
71051	UNEMPLOYMENT	3
7106	**HOUSING**	2
71061	HOUSING	3
7107	**SOCIAL EXCLUSSION N.E.C**	2
71071	SOCIAL EXCLUSION N.E.C.	3
7108	**R & D SOCIAL PROTECTION**	2
71081	R & D SOCIAL PROTECTION	3
7109	**SOCIAL PROTECTION N.E.C.**	2
71091	SOCIAL PROTECTION N.E.C.	3

2.4. Programme Classification (14 digits)

Programme Segment answers the "Why" question of every transaction according to the purpose or objective. Does the transaction relate to a specific project and if so, what type of activity?

The programme segment is made up of 14 digits which comprises of Sectors, Objectives, Programmes, Projects, and Activities as presented in Table 11 below.

Table 11 Programme Segment Structure

Level	Component	Digits
1	Sector	2
2	Objective	2
3	Programme	2
4	Project	6
5	Activity	2

2.4.1. Sector (2 digits)

A sector describes a discrete area of government business under which key outcomes are defined but it may well include the work and outputs of more than one Ministry, Department and Agency (MDA). So for example, the Ministries of Education, Science and Technology, Gender and Social Development, and perhaps even Water Affairs might contribute to education outcomes. States have found it beneficial to define a small number of 'sectors' made up of closely related MDAs.

2.4.2. Objective (2 digits)

An objective may be defined as a specific statement of what a given policy is intended to achieve within a given period. Objectives represent the specific results desired within a fixed period of time. They should specify what is to be accomplished, for whom, and by what date. Objective has 2-digit code.

2.4.3. Programme (2 digits)

A programme may be defined as a long-term outline of a project or government function that is designed to achieve a stated objective. A programme may also be defined as a set of activities that meets specific policy objectives of the government (e.g., pre-primary education or the development of crop production). In contrast to a functional classification, a classification by program considers the government's policy objectives and how these policies will be implemented. Programs may be subdivided into homogeneous categories called activities (e.g., the vaccination activity within a disease prevention program), which in turn may encompass a series of related initiatives and projects. Examples are Rural Electrification Programme, Poverty Eradication Programme, Immunization Programme, Irrigation Programme, etc.

2.4.3. Project (6 digits)

Programs are further broken down into Projects. Budgeting and accounting are carried out along project lines. The project has 6 digits code, for instance '000001' is assigned for the first project. As the Federal Government and each State and Local Governments in the Federation have different projects, these were also not fully determined for adoption by the tiers of Governments.

2.4.5. Activity (2 digits)

An Activity refers to a specific plan of action that is designed to achieve a target or stated objective. Activity code is 2-digit. Note also that a single project may consist of one or number of activities.

Refer to Table 12 below for the Programme segment coding for the top three levels – sector, objective and programme

Table 12 Programme Segment levels 1-3

Code	Description	Level
01	***Agriculture***	1
0101	**Effective governance of the Agriculture Sector**	2
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3
010102	Agriculture sector coordination mechanisms	3
0102	**Development of the livestock value chain**	2
010201	Ruminant (cattle, sheep & goats) production and marketing	3
010202	Meat processing and marketing	3
010203	Poultry, pig, and micro livestock production	3
010204	Dairy development	3
010205	Animal health and livestock diseases management	3
010206	Livestock feeds development	3
0103	**Enhancement of food production and productivity**	2
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	3
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	3
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	3
0104	**Reduction of post-harvest losses**	2
010401	Modern technology for post-harvest storage and value addition	3
010402	Buffer stocking and commodity warehousing	3
010403	Market linkage	3
010404	Agricultural produce and quality control	3
0105	**Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)**	2
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	3
010502	Commercial coastal and inland fishing	3
010503	Fish processing and post-harvest management	3
010504	Marine industrial fishing	3
0106	**Promotion of forest resource conservation and preservation of biodiversity**	2
010601	Forest regeneration and conservation	3
010602	Eco-tourism development	3
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	3
0107	**Promotion of enabling environment for increased agricultural development**	2
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	3

010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	3
010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	3
010704	Adaptive research, unified and all-inclusive extension services delivery	3
010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)	3
010706	Capacity building for stakeholders and professional human resources development	3
0110	**Agriculture Sector Expenditures Not Elsewhere Classified**	2
011001	Agriculture Programme Not Elsewhere Classified	3
02	***Societal Re-orientation***	1
0210	**Societal Re-orientation - General**	2
021001	Societal Re-orientation - General	3
03	***Poverty Alleviation***	1
0310	**Poverty Alleviation - General**	2
031001	Poverty Alleviation - General	3
04	***Health***	1
0401	**Effective governance of the health system**	2
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3
040102	Human and institutional capacity performance management	3
040103	Health sector coordination mechanisms	3
040104	Integrated supportive supervision	3
0402	**Community engagement and participation in health**	2
040201	Community interventions	3
040202	Community structures	3
0403	**Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens**	2
040301	Reproductive, maternal and neonatal health	3
040302	Child health	3
040303	Adolescent health	3
040304	Communicable diseases	3
040305	Non-communicable diseases	3
040306	Nutrition	3
040307	Emergency services	3
0404	**Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)**	2
040401	Pre-service training	3
040402	HRH Performance management	3
040403	In service training (continuing education)	3
0405	**Provision of adequate and modern health infrastructure for health services delivery**	2
040501	Functional health facilities	3
040502	Planned Preventive Maintenance (PPM)	3
040503	Facility electrification, water and sanitation	3
0406	**Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities**	2
040601	Sustainable drug supply	3
040602	Vaccines supply chain	3
0407	**Evidence generation and utilisation**	2

040701	Routine information system	3
040702	Surveys and facility assessments	3
040703	Research and development (Institutional Review Board, Clinical Trials)	3
040704	Monitoring and Evaluation (M&E)	3
0408	**Institution and maintenance of a responsive public health emergency preparedness system**	2
040801	Integrated national disease surveillance	3
040802	Public health laboratories	3
040803	Emergency Operation Centres (EOC)	3
0409	**Provision of universal health coverage and financial risk protection for citizens**	2
040901	Mobilising equity contributions and vulnerable group funds	3
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	3
0410	**Health Sector Expenditures Not Elsewhere Classified**	2
041001	Health Not Elsewhere Classified	3
05	***Education***	1
0501	**Effective governance of the education system**	2
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3
050102	Human and institutional capacity performance management	3
050103	Education sector coordination mechanisms	3
050104	Integrated supportive supervision	3
0502	**Increase in access, retention, and completion rate at all levels**	2
050201	Early Childhood Care, Development and Education (ECCDE)	3
050202	Advocacy and sensitization	3
050203	School feeding	3
050204	School-based health	3
050205	Parental and community support	3
050206	Tertiary institutions' new courses accreditation	3
0503	**Equity and inclusiveness in the provision of educational services**	2
050301	Inclusive Education	3
050302	Special education	3
050303	Nomadic and migrants' education	3
050304	Second chance education	3
050305	Girls/Boys child education	3
050306	Emergency Response	3
0504	**Improved quality of teaching and learning outcomes**	2
050401	All levels of education quality assurance	3
050402	Instructional and learning materials	3
050403	Teaching and non-teaching staff capacity building	3
050404	Curriculum review and development	3
050405	Teachers' recruitment and deployment	3
050406	School examination and MLA	3
0505	**Adequate infrastructure at all levels**	2
050501	Schools' infrastructure construction and rehabilitation	3
050502	Furnishing	3
050503	Libraries and laboratories	3
050504	Water, sanitation and hygiene	3
050505	School safety	3

0506	**Improved education information management system (EIMS)**	2
050601	ICT equipment, software and expertise	3
050602	Research and development	3
050603	Data and data management	3
0510	**Education Sector Expenditures Not Elsewhere Classified**	2
051001	Education Not Elsewhere Classified	3
06	***Housing and Urban Development***	1
0610	**Housing and Urban Development - General**	2
061001	Housing and Urban Development - General	3
07	***Gender***	1
0710	**Gender - General**	2
071001	Gender - General	3
08	***Youth***	1
0810	**Youth - General**	2
081001	Youth - General	3
09	***Environmental Improvement***	1
0910	**Environmental Improvement - General**	2
091001	Environmental Improvement - General	3
10	***Water Resources and Rural Development***	1
1010	**Water Resources and Rural Deve - General**	2
101001	Water Resources and Rural Deve - General	3
11	***Information Communication and Technology***	1
1110	**Information Communication and Technology - General**	2
111001	Information Communication and Technology - General	3
12	***Growing the Private Sector***	1
1210	**Growing the Private Sector - General**	2
121001	Growing the Private Sector - General	3
13	***Reform of Government and Governance***	1
1310	**Reform of Government and Governance - General**	2
131001	Reform of Government and Governance - General	3
14	***Power***	1
1410	**Power - General**	2
141001	Power - General	3
15	***Rail***	1
1510	**Rail - General**	2
151001	Rail - General	3
16	***Water Ways***	1
1610	**Water Ways - General**	2
161001	Water Ways - General	3
17	***Road***	1
1710	**Road - General**	2
171001	Road - General	3
18	***Airways***	1
1810	**Airways - General**	2
181001	Airways - General	3
19	***COVID-19***	1
1910	**COVID-19 - General**	2
191001	COVID-19 - General	3
20	***CLIMATE CHANGE***	1

2010	**CLIMATE CHANGE - General**	2
201001	CLIMATE CHANGE - General	3
21	***Oil and Gas Infrastructure***	1
2110	**Oil and Gas Infrastructure - General**	2
211001	Oil and Gas Infrastructure - General	3

2.5 Fund Segment (5 digits)

The Sources of Funds refer to the various means of funding government activities. Payments in respect of Salaries and Overhead Costs for instance may be funded from the Local Government's regular budget/main envelop or capital expenditure may be funded from Aid and Grants from local or foreign bodies. Other possible sources of funds are Capital Development Fund, Consolidated Revenue Fund (Charges), etc. The Source of Funds code is used to uniquely identify the particular means of funding each transaction. The structure of the Fund segment is presented in Table 13 below.

Table 13 Fund Segment Structure

Level	Component	Digits
1	Main Fund	2
2	Sub-Fund	1
3	Fund Source	2

2.5.1. Main Funds (2 digits)

The Main Funds are the broad categories of various funds available for the execution of government programmes and activities. It needs to be pointed out that the groupings are not mutually exclusive. For instance, Capital Development Fund is funded by the Consolidated Revenue Fund. While Federation Accounts here refers to the direct allocation to some Federal government entities (e.g. Nigeria Customs Service and Federal Inland Revenue Service) from the Federation Account, the Consolidated Revenue Fund is funded in the main by the Federation Account.

2.5.2. Sub Funds (1 digit)

The Main Funds are further broken down into Sub-Funds to provide a lower level of disaggregation.

2.5.3. Fund Sources (2 digits)

Fund Sources signify the final breakdown of the Sub-Funds into their respective component units.

Fund Sources are contained in Table 14 together with Main Funds and Sub-Funds:

Table 14 Fund Sources

Code	Description	Level
01	***FEDERATION ACCOUNT***	1
011	**FAAC DIRECT ALLOCATION**	2
01101	FAAC DIRECT ALLOCATION	3
02	***CONSOLIDATED REVENUE FUND***	1
021	**MAIN ENVELOP**	2
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	3
022	**CRF CHARGES**	2
02201	PENSION AND GRATUITIES	3
02202	SERVICE WIDE VOTE	3
02203	CAPITAL SUPPLEMENTATION	3
02204	OTHER CRF CHARGES	3
03	***CAPITAL DEVELOPMENT FUND***	1
031	**CDF MAIN**	2
03101	CAPITAL DEVELOPMENT FUND	3
04	***CONTINGENCY FUND***	1
041	**CONTINGENCY FUND MAIN**	2
04101	CONTINGENCY FUND	3
05	***DEBT RELIEF GAINS***	1
051	**DEBT RELIEF FUND MAIN**	2
05101	DEBT RELIEF GAINS	3
06	***SPECIAL AND TRUST FUNDS***	1
061	**SPECIAL AND TRUST FUNDS**	2
06103	PETROLEUM EQUALISATION FUND	3
07	***OTHER PUBIC FUNDS***	1
071	**OTHER PUBLIC FUNDS**	2
07102	FERTILIZER REVOLVING FUND	3
07106	NIGERIAN EX-SERVICEMEN REWARD FUND	3
07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND	3
07108	FERTILIZER REVOLVING FUND	3
07109	SINKING FUND FOR JUDGEMENT DEBT FUND	3
08	***AIDS AND GRANTS***	1
081	**MULTILATERAL AIDS AND GRANTS**	2
08101	AFRICAN DEVELOPMENT BANK	3
08102	AFRICAN DEVELOPMENT FUND	3
08103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	3
08104	ARAB GRANT FUND FOR AFRICAN ARAB LEAGUE	3
08105	ECOWAS FUND	3
08106	EUROPEAN DEVELOPMENT FUND	3
08107	EUROPEAN UNION	3
08108	EUROPEAN INVESTMENT BANK	3
08109	IDA - AFRICAN FACILITY	3
08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)	3
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3
08112	INTERNATIONAL FINANCE CORPORATION	3
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	3
08114	INTERNATIONAL MONETARY FUND	3

Code	Description	Level
08115	NIGERIA TRUST FUND	3
08116	NORDIC DEVELOPMENT FUND	3
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES	3
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	3
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	3
08120	UNITED NATIONS FUND FOR POPUPLATION ACTIVITIES	3
08121	WORLD BANK TRUST FUND	3
08122	WORLD FOOD PROGRAMME	3
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	3
08124	GLOBAL 2000	3
08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)	3
08126	MULTI-DONOR BUDGET SUPPORT	3
082	**BILATERAL AIDS AND GRANTS**	2
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)	3
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)	3
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)	3
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)	3
08205	SAUDI FUND FOR DEVELOPMENT	3
08206	ISLAMIC DEVELOPMENT BANK	3
08207	OTHER INTERNATIONAL DEVELOPMENT (LOANS)	3
083	**LOCAL AIDS AND GRANTS**	2
08301	DONATION BY LOCAL NGOs	3
08302	DONATION BY STATE GOVERNMENTS	3
08303	DONATION BY LOCAL GOVERNMENTS	3
08304	DONATIONS BY FED. GOVERNMENT	3
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	3
08306	DONATIONS BY INDIVIDUALS	3
09	***LOANS/DEBTS***	1
091	**MULTILATERAL LOANS/DEBTS**	2
09101	AFRICAN DEVELOPMENT BANK	3
09102	AFRICAN DEVELOPMENT FUND	3
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	3
09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE	3
09105	ECOWAS FUND	3
09106	EUROPEAN DEVELOPMENT FUND	3
09107	EUROPEAN UNION	3
09108	EUROPEAN INVESTMENT BANK	3
09109	IDA - AFRICAN FACILITY	3
09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)	3
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3
09112	INTERNATIONAL FINANCE CORPORATION	3
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	3
09114	INTERNATIONAL MONETARY FUND	3
09115	NIGERIA TRUST FUND	3
09116	NORDIC DEVELOPMENT FUND	3
09117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES	3
09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	3

Code	Description	Level
09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	3
09120	UNITED NATIONS FUND FOR POPUPLATION ACTIVITIES	3
09121	WORLD BANK TRUST FUND	3
09122	WORLD FOOD PROGRAMME	3
09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	3
09124	GLOBAL 2000	3
09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)	3
09126	MULTI-DONOR BUDGET SUPPORT	3
09127	ISLAMIC DEVELOPMENT BANK (LOAN)	3
09128	OTHER INTERNATIONAL DEVELOPMENT (LOANS)	3
092	**BILATERAL LOANS/DEBTS**	2
09201	BI-LATERAL LOANS	3
093	**LOCAL LOANS/DEBTS**	2
09301	FEDERAL GOVERNMENT	3
09302	CENTRAL BANK OF NIGERIA (CBN)	3
09303	BOND	3
09304	COMMERCIAL BANK	3
09305	OTHER BANKS	3
10	***RETAINED INDEPENDENT REVENUE***	1
101	**RETAINED INDEPENDENT REVENUE**	2
10101	RETAINED INTERNALLY GENERATED REVENUE	3
10102	PTA CONTRIBUTIONS	3
10103	SCHOOL LEVIES	3

2.6. Geo Codes (8 digits)

Geographic Codes (Geo Codes, for short) are used to identify the geographical location of the benefit of an expenditure so that an analysis of government budget and expenditure along the various Wards of the Local Government Areas in the State can be done.

Geo Code Segment consists of 8 digits as shown in Table 15 below.

Table 15 Structure of Geo-location segment

Level	Description	Digit
1	Geo-political zone	1
2	State	2
3	Senatorial Districts:	1
4	Local Government	2
5	Ward	2

Geo Codes are made up of 5 levels namely: Geo-political Zones (3 representing the code for North-West of the country), State (17 representing the code for Jigawa State), Senatorial District (1, 2 and 3 representing the code for Jigawa Central, Jigawa North-East and Jigawa North-West respectively), Local Governments (01 to 27 representing LG

code when arrange in alphabetical order) and Wards of the Local Government Areas (01 to 11/or12 representing codes of the wards in each Local Government Areas when arranged in alphabetical order). There is also a ward level code for any expenditure that cannot be assigned to a specific ward – this uses code 97 and is referred to as "LG Wide".

The full set of Geo-location codes for Jigawa are contained in Table 16 below.

Table 16 Geo-Location Segment codes for Jigawa State to Ward level

Code	Description	Level
3	**NORTH-WEST**	1
317	**JIGAWA STATE**	2
3171	***Jigawa State North West***	3
317102	**BABURA**	4
31710201	Babura	5
31710202	Batali	5
31710203	Dorawa	5
31710204	Garu	5
31710205	Gasakoli	5
31710206	Insharuwa	5
31710207	Jigawa	5
31710208	Kanya	5
31710209	Kuzunzumi	5
31710210	Kyambo	5
31710211	Takwasa	5
31710297	LG Wide (BABURA)	5
317105	**GAGARAWA**	4
31710501	Gagarawa Gari	5
31710502	Gagarawa Tasha	5
31710503	Garin Chiroma	5
31710504	Kore Balatu	5
31710505	Madaka	5
31710506	Maikilili	5
31710507	Medu	5
31710508	Yalawa	5
31710509	Zarada	5
31710510	Mai'aduwa	5
31710597	LG Wide (GAGARAWA)	5
317108	**GARKI**	4
31710801	Buduru	5
31710802	Doko	5
31710803	Garki	5
31710804	Gwarzon Garki	5
31710805	Jirima	5
31710806	Kanya Mai Kaho	5
31710807	Kargo	5
31710808	Kore	5
31710809	Muku	5
31710810	Rafin Marke	5
31710811	Siyori	5
31710897	LG Wide (GARKI)	5
317109	**GUMEL**	4
31710901	Baikarya	5

31710902	Dan'ama	5
31710903	Dantanoma	5
31710904	Galagamma	5
31710905	Garin Gambo	5
31710906	Garin Alhaji Barka	5
31710907	Gusau	5
31710908	Hammado	5
31710909	Kofar Arewa	5
31710910	Kofar Yamma	5
31710911	Zango	5
31710997	LG Wide (GUMEL)	5
317112	**GWIWA**	4
31711201	Buntusu	5
31711202	Daabi	5
31711203	Darina	5
31711204	Firjin Yamma	5
31711205	Guntai	5
31711206	Gwiwa	5
31711207	Korayel	5
31711208	Rorau	5
31711209	Shafe	5
31711210	Yola	5
31711211	Zauma	5
31711297	LG Wide (GWIWA)	5
317117	**KAZAURE**	4
31711701	Ba'auzini	5
31711702	Daba	5
31711703	Dabaza	5
31711704	Dandi	5
31711705	Gada	5
31711706	Kanti	5
31711707	Maradawa	5
31711708	Sabaru	5
31711709	Unguwar Arewa	5
31711710	Unguwar Gabas	5
31711711	Unguwar Yamma	5
31711797	LG Wide (KAZAURE)	5
317120	**MAIGATARI**	4
31712001	Balarabe	5
31712002	Dankumbo	5
31712003	Fulata	5
31712004	Galadi	5
31712005	Jajeri	5
31712006	Kukayasku	5
31712007	Madana	5
31712008	Maigatari Arewa	5
31712009	Maigatari Kudu	5
31712010	Matoya	5
31712011	Turbus	5
31712097	LG Wide (MAIGATARI)	5
317123	**RINGIM**	4
31712301	Chai-Chai	5
31712302	Dabi	5
31712303	Kafin Babushe	5

31712304	Karshi	5
31712305	Kyarama	5
31712306	Ringim	5
31712307	Sankara	5
31712308	Sintilmawa	5
31712309	Tofa	5
31712310	Yandutse	5
31712397	LG Wide (RINGIM)	5
317124	**RONI**	4
31712401	Amaryawa	5
31712402	Baragumi	5
31712403	Dansure	5
31712404	Fara	5
31712405	Gora	5
31712406	Kwaita	5
31712407	Roni	5
31712408	Sankau	5
31712409	Tunas	5
31712410	Yanzaki	5
31712411	Zugai	5
31712497	LG Wide (RONI)	5
317125	**SULE TAKARKAR**	4
31712501	Albasu	5
31712502	Amanga	5
31712503	Dangwanki	5
31712504	Danladi	5
31712505	Danzomo	5
31712506	Jeke	5
31712507	Shabaru	5
31712508	Sule Tankarkar	5
31712509	Takatsaba	5
31712510	Yandamo	5
31712597	LG Wide (SULE TANKARKAR)	5
317126	**TAURA**	4
31712601	Ajaura	5
31712602	Chakwaikwaiwa	5
31712603	Chukuto	5
31712604	Gujungu	5
31712605	Kiri	5
31712606	Kwalam	5
31712607	Maje	5
31712608	Majiya	5
31712609	S/Garin Yaya	5
31712610	Taura	5
31712697	LG Wide (TAURA)	5
317127	**YANKWASHI**	4
31712701	Achilafiya	5
31712702	Belas	5
31712703	Dawan Gawo	5
31712704	Gwarta	5
31712705	Gurjiya	5
31712706	Karkarna	5
31712707	Kuda	5
31712708	Ringiim	5

31712709	Yankwashi	5
31712710	Zungumba	5
31712797	LG Wide (YANKWASHI)	5
3172	***Jigawa State North East***	3
317201	**AUYO**	4
31720101	Auyo	5
31720102	Auyakayi	5
31720103	Ayama	5
31720104	Ayan	5
31720105	Gamafoi	5
31720106	Gamsarka	5
31720107	Gatafa	5
31720108	Kafur	5
31720109	Tsidir	5
31720110	Unik	5
31720197	LG Wide (AUYO)	5
317204	**BIRNIWA**	4
31720401	Batu	5
31720402	Birniwa	5
31720403	Dangwaleri	5
31720404	Diginsa	5
31720405	Fagi	5
31720406	Kachallari	5
31720407	Karanka	5
31720408	Kazura	5
31720409	Machinamari	5
31720410	Matamu	5
31720411	Nguwa	5
31720497	LG Wide (BIRNIWA)	5
317210	**GURI**	4
31721001	Abunabo	5
31721002	Adiyani	5
31721003	Dawa	5
31721004	Garbagal	5
31721005	Guri	5
31721006	Kadira	5
31721007	Lafiyaa	5
31721008	Margadu	5
31721009	Matara Babba	5
31721010	Musari	5
31721097	LG Wide (GURI)	5
317213	**HADEJIA**	4
31721301	Atafi	5
31721302	Dubantu	5
31721303	Gagulmari	5
31721304	Kasuwar Kuda	5
31721305	Kasuwar Kofa	5
31721306	Majema	5
31721307	Matsaro	5
31721308	Rumfa	5
31721309	Sabon Garu	5
31721310	Yankoli	5
31721311	Yayari	5
31721397	LG Wide (HADEJIA)	5

317215	**KAFIN HAUSA**	4
31721501	Bulangu	5
31721502	Dumadumin Toka	5
31721503	Gafaya	5
31721504	Jabo	5
31721505	Kafin Hausa	5
31721506	Kazalewa	5
31721507	Majawa	5
31721508	Mezan	5
31721509	Ruba	5
31721510	Sarawa	5
31721511	Zago	5
31721597	LG Wide KAFIN HAUSA)	5
317216	**KAUGAMA**	4
31721601	Arbus	5
31721602	Askandu	5
31721603	Dabuwaran	5
31721604	Dakaiyawa	5
31721605	Hadin	5
31721606	Jae	5
31721607	Jarkasa	5
31721608	Kaugama	5
31721609	Marke	5
31721610	Unguwar Jibrin	5
31721611	Yalo	5
31721697	LG Wide (KAUGAMA)	5
317221	**MALAM MADORI**	4
31722101	Arki	5
31722102	Dunari	5
31722103	Fateka Akurya	5
31722104	Garin Gabas	5
31722105	Mairakumi	5
31722106	Makaddari	5
31722107	Malam Madori	5
31722108	Shayya	5
31722109	Tagwaro	5
31722110	Tashena	5
31722111	Toni Kutara	5
31722197	LG Wide (MALAM MADORI)	5
3173	***Jigawa State South West***	3
317303	**BIRNIN KUDU**	4
31730301	Birnin Kudu	5
31730302	Kantoga	5
31730303	Kiyako	5
31730304	Kwangwara	5
31730305	Lafiya	5
31730306	Sundimina	5
31730307	Surko	5
31730308	Unguwar 'ya	5
31730309	Wurno	5
31730310	Yalwan Damai	5
31730397	LG Wide (BIRNIN KUDU)	5
317306	**BUJI**	4
31730601	Ahoto	5

31730602	Buji	5
31730603	Churbun	5
31730604	Gantsa	5
31730605	Falageri	5
31730606	Kawaya	5
31730607	Kukuma	5
31730608	Lelen Kudu	5
31730609	Madabe	5
31730610	Yayarin Tukur	5
31730697	LG Wide (BUJI)	5
317307	**DUTSE**	4
31730701	Abaya	5
31730702	Chamo	5
31730703	Dundubus	5
31730704	Duru	5
31730705	Jigawar Tsada	5
31730706	Kachi	5
31730707	Karnaya	5
31730708	Kudai	5
31730709	Limawa	5
31730710	Madobi	5
31730711	Sakwaya	5
31730797	LG Wide (DUTSE)	5
317311	**GWARAM**	4
31731101	Basirka	5
31731102	Dingaya	5
31731103	Fagam	5
31731104	Farin Dutse	5
31731105	Gwaram Tsohuwa	5
31731106	Kila	5
31731107	Kwandiko	5
31731108	Maruta	5
31731109	Sara	5
31731110	Tsangarwa	5
31731111	Zandan Nagogo	5
31731197	LG Wide (GWARAM)	5
317314	**JAHUN**	4
31731401	Aujara	5
31731402	Gangawa	5
31731403	Gauza Tazara	5
31731404	Gunka	5
31731405	Harbo Sabuwa	5
31731406	Harbo Tsohuwa	5
31731407	Idanduna	5
31731408	Jabarna	5
31731409	Jahun	5
31731410	Kale	5
31731411	Kanwa	5
31731497	LG Wide (JAHUN)	5
317319	**KIYAWA**	4
31731901	Abalago	5
31731902	Andaza	5
31731903	Fake	5
31731904	Garko	5

31731905	Gurduba	5
31731906	Katanga	5
31731907	Katuka	5
31731908	Kiyawa	5
31731909	Kwanda	5
31731910	Majee	5
31731911	Tsurma	5
31731997	LG Wide (KIYAWA)	5
317322	**MIGA**	4
31732201	Dangyatin	5
31732202	Garbo	5
31732203	Hantsu	5
31732204	Koya	5
31732205	Miga	5
31732206	Sabon Gari	5
31732207	Sansani	5
31732208	Tsakuwawa	5
31732209	Yanduna	5
31732210	Zareku	5
31732297	LG Wide (MIGA)	5