



KWARA STATE MINISTRY OF BUDGET AND PLANNING

**BUDGET CLASSIFICATION AND CHART
OF ACCOUNTS FOR LOCAL
GOVERNMENTS IN KWARA STATE,
USERS' MANUAL**

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FOREWORD

The adoption of a standardized Budget Classification and Chart of Accounts (CoA) is a critical component of public financial management reform and a prerequisite for enhancing transparency, accountability, efficiency, and fiscal discipline in Local Government administration. The Kwara State Government remains committed to strengthening governance systems and ensuring that public resources are planned, managed, and reported in accordance with national and international standards.

This Users' Manual has been developed to provide practical guidance to Local Government Councils, Area Offices, Departments, Units, and other stakeholders on the application of the Budget Classification and Chart of Accounts framework in Kwara State. The Manual aligns with the National Chart of Accounts (NCoA), the International Public Sector Accounting Standards (IPSAS), the Fiscal Responsibility Framework, and other relevant public financial management reforms adopted by the Federal Government of Nigeria and Kwara State.

The Manual is intended to promote consistency in budgeting, accounting, financial reporting, expenditure control, and performance management across all sixteen (16) Local Government Councils in the State. By utilizing a uniform coding structure, Local Governments will be able to improve budget preparation, facilitate expenditure tracking, strengthen monitoring and evaluation, and generate reliable financial information for decision-making.

The Budget Classification and Chart of Accounts framework provides a systematic method for classifying revenues, expenditures, assets, liabilities, programmes, projects, and geographical locations. It also supports the integration of planning and budgeting processes and enables better analysis of government spending and service delivery outcomes.

All Local Government Chairmen, Heads of Departments, Directors of Finance and Supply, Directors of Personnel Management, Budget Officers, Internal Auditors, Accountants, and other relevant officials are encouraged to familiarize themselves with the contents of this Manual and ensure its effective implementation.

The successful adoption of this framework will contribute significantly to improved financial governance, enhanced accountability, and sustainable development across the Local Government system in Kwara State.



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Honourable Commissioner for Finance
Kwara State

1.0 INTRODUCTION

The Budget Classification and Chart of Accounts (CoA) provides the foundation for planning, budgeting, accounting, financial reporting, expenditure management, and performance monitoring within Local Government Councils.

The Chart of Accounts is a structured coding framework that enables the classification and recording of financial transactions in a consistent and transparent manner. It serves as a common language for budgeting, accounting, reporting, and fiscal analysis across all Local Government Councils in Kwara State.

The adoption of a standardized Chart of Accounts is intended to:

- Improve budget credibility and expenditure control.
- Strengthen financial accountability and transparency.
- Enhance compliance with IPSAS and National Chart of Accounts requirements.
- Facilitate monitoring and evaluation of government programmes and projects.
- Improve the quality and reliability of financial reports.
- Support evidence-based decision-making.
- Promote comparability of financial information across Local Government Councils.

2.0 OBJECTIVES OF THE USERS' MANUAL

The objectives of this Manual are to:

1. Provide guidance on the structure and application of the Budget Classification and Chart of Accounts.
2. Promote uniform budgeting and accounting practices across Local Government Councils.
3. Strengthen financial reporting and expenditure tracking.
4. Support compliance with statutory and regulatory requirements.
5. Improve understanding of coding structures used in budget preparation and financial management.
6. Facilitate the implementation of IPSAS and National Chart of Accounts reforms at the Local Government level.

3.0 STRUCTURE OF THE CHART OF ACCOUNTS

The Kwara State Local Government Chart of Accounts is structured in line with the National Chart of Accounts (NCoA), International Public Sector Accounting Standards (IPSAS), Government Finance Statistics (GFS), and Public Financial Management (PFM) reform requirements. The combination of the six segments provides a comprehensive coding framework for budgeting, accounting, financial reporting, expenditure tracking, monitoring, and performance management across all Local Government Councils in Kwara State.

The Kwara State Local Government Chart of Accounts is based on the National Chart of Accounts and consists of the following segments:

Table 2.1: Structure of the Kwara State Local Government Chart of Accounts

S/NO	SEGMENT	NO. OF DIGITS	DESCRIPTION AND BRIEF SAMPLE
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1	Administrative Segment	12	Identifies the institution responsible for generating revenue or incurring expenditure. Sample: 701010101001.
2	Economic Segment	8	Classifies transactions by economic nature. Sample: 22020101, 23050101.
3	Functional Segment	5	Identifies the purpose of expenditure. Sample: 70901, 70721.
4	Programme Segment	14	Links expenditure to programmes, outputs and activities. Sample: 05101010101001.
5	Fund Segment	5	Identifies source of financing. Sample: 11001, 12001, 13001.
6	Location Segment (Geo Code)	8	Identifies geographical location of expenditure benefits. Sample: 70101001.
	TOTAL	52	

2.1 Administrative Classification (12 Digits)

The Administrative Classification identifies the Ministry, Department, Agency, or Local Government unit responsible for generating revenue or incurring expenditure. It provides a basis for assigning accountability and tracking the use of public resources across government institutions.

At the Local Government level, the classification covers key departments such as Administration, Finance, Works, Agriculture, Health, Education, Water, and Community Development, as well as their respective divisions and units.

The Administrative Segment consists of **twelve (12) digits** structured into **five hierarchical levels**, enabling the identification of the specific institution, department, division, unit, and cost centre responsible for managing public funds.

The structure, components, and coding levels of the Administrative Segment are presented in Table 2.2 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

TABLE 3 ADMINISTRATIVE SEGMENT CODING

Code	Description
010000000000	ADMINISTRATION SECTOR
011100000000	OFFICE OF THE LG CHAIRMAN
011100100100	OFFICE OF THE CHAIRMAN
011100100200	OFFICE OF THE VICE CHAIRMAN
011118300100	INTERNAL AUDIT
011100200100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN
011200000000	LOCAL GOVERNMENT COUNCIL
011200300100	THE COUNCIL
011200500100	ASSISTANTS/AIDES/ADVISERS
011200700100	COUNCIL COMMITTEES
011202100100	OFFICE OF THE HOUSE LEADER
011202100200	OFFICE OF THE DEPUTY LEADER
011202100300	OFFICE OF THE MAJORITY LEADER
011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER
011202100500	OFFICE OF THE MINORITY LEADER;
011202100600	OFFICE OF THE DEPUTY MINORITY LEADER
011202100700	OFFICE OF THE CHIEF WHIP
011202100800	OFFICE OF THE DEPUTY CHIEF WHIP
011202200100	CLERK TO THE HOUSE
012500000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT
016100100100	SECRETARY TO THE LOCAL GOVERNMENT
016200000000	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANAGEMENT)
016200100100	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANAGEMENT)
020000000000	ECONOMIC SECTOR
021500000000	DEPARTMENT OF AGRICULTURE
021500100100	DEPARTMENT OF AGRICULTURE
022000000000	FINANCE (TREASURY) DEPARTMENT
022000100100	FINANCE (TREASURY) DEPARTMENT
023400000000	WORKS AND HOUSING DEPARTMENT
023400100100	WORKS AND HOUSING DEPARTMENT
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)
050000000000	SOCIAL SECTOR
051700000000	EDUCATION & SOCIAL SERVICES DEPARTMENT
051700100100	EDUCATION DEPARTMENT
051700100200	WOMEN DEVELOPMENT UNIT
051700100300	COMMUNITY DEVELOPMENT & CULTURE UNIT
052100000000	HEALTH DEPARTMENT
052100100100	HEALTH DEPARTMENT
052100100200	ENVIRONMENTAL SANITATION UNIT
055100000000	TRADITIONAL COUNCIL
055100100100	TRADITIONAL COUNCIL

Economic Segment

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 Table 4 below.

Table 4: Structure of the Economic Sector

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

TABLE 5 ECONOMIC SEGMENT CODING – REVENUE

Code	Description	Level
<u>1</u>	<u>REVENUE</u>	1
<u>11</u>	<u>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</u>	2
<u>1101</u>	<u>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</u>	3
110101	GOVERNMENT SHARE OF FAAC	4
11010101	Statutory Allocation	5
110102	GOVERNMENT SHARE OF VAT	4
11010201	Share of VAT	5
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	4
11010301	Excess Crude	5
11010302	Excess Non-Oil	5
11010303	Exchange Gain	5
11010304	Ecological Fund	5
11010305	Electronic Money Transfer Levy (EMTL)	5
11010306	FOREX Equalisation Mineral	5
11010307	FOREX Equalisation Non-Mineral	5
11010308	Solid Mineral	5
11010309	Derivation Refunds	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 Distribution	5
12	<u>INTERNALLY GENERATED REVENUE</u>	2
1201	<i>TAX REVENUE</i>	3
120101	PAY-AS-YOU-EARN (GENERAL)	4
12010101	Personal Taxes (PAYE)	5
12010107	Direct Assessment Tax	5
120103	OTHER TAXES	4
12010301	Stamp Duty Tax	5
12010302	Withholding Tax	5
12010303	WHT on Consultancy	5
12010304	WHT on Contract	5
12010305	WHT on Director's Fees	5
12010306	WHT on Dividend	5
12010307	WHT on Rent	5
12010308	WHT on Bank Interest	5
12010309	Property Tax	5
12010310	Other Direct Tax	5
12010311	Pre-Operational Levy (N/A)	5
12010312	Capital Gain Tax	5
12010313	Restaurant and Entertainment Tax	5
1202	<i>NON-TAX REVENUE</i>	3
120201	LICENCES - GENERAL	4
12020101	Diamond Dealers License (N/A)	5
12020102	Gold Smiths & Gold Dealers License (N/A)	5
12020103	Silver Dealers License (N/A)	5
12020104	Platinum Dealers License (N/A)	5
12020105	Radio/Television Licenses	5
12020106	Arms And Ammunition License (N/A)	5
12020107	Boat & Canoe (small craft) Licenses	5
12020108	Naturalization and Citizenship (N/A)	5
12020109	Registration of Voluntary Organizations	5
12020110	Inland Water Way licenses	5
12020111	Bake House Licenses	5
12020112	Bicycles licenses & Hire Permit	5
12020113	Brickmaking, etc. licenses	5
12020114	Cart licenses	5
12020115	Dane Gun License	5
12020116	Cattle Dealer License	5
12020117	Dried Fish & Meat License	5
12020118	Pet (DOG) License	5
12020119	Fishing Permit	5
12020120	Hawker's Permit	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
12020131	Liquour Licenses	5
Code	Description	Level
12020133	Drivers' Licenses	5
12020134	Patent Medicine & Drug Stores Licenses	5
12020135	Private Schools License	5
12020136	Health Facilities Licenses	5
12020137	Trade Permit Licenses	5
12020138	Reg./Renewal of Private Refuse Collectors	5
12020139	Taxi Registration (side Badge)	5
12020140	Conductor's Badge	5
12020141	Driving Test	5
12020142	Driver's Badge	5
12020143	Learner's Permit	5
12020144	Taxi Registration	5
12020145	Vehicle Registration Weighting	5
12020146	Vehicle Registration	5
12020147	Motor Vehicle Plate Number	5
12020148	Certificate of Road Worthiness	5
12020149	Animal Import Licenses	5
12020150	Registration of Agro Chemical Shops	5
12020151	Auctioneer License/Renewal	5
12020152	Artisan Registration Licenses	5
12020153	Veterinary Drug Licenses	5
12020154	Business Premises Registration	5
12020155	Commercial Tricycle License	5
12020156	Registration for Ride Hailing Operation	5
12020157	Motor Cycle Registration	5
12020158	Motor Cycle Plate Number	5
12020160	Vehicle Stickers	5
120204	FEES – GENERAL	4
12020401	Court Fees	5
12020404	Trade Union Fees	5
12020409	Weight and Measure Fees	5
12020410	Electrical Inspection Fees	5
12020412	Research Testing Fees	5
12020413	Film censorship/ Production Fees	5
12020414	Information Communication Technology Services Fees	5
12020415	Trade Testing Fees	5
12020417	Contractor/Consultants Registration/Renewal Fees	5
12020418	Marriage/Divorce Fees	5
12020419	Attestation of Bachelorhood & Spinsterhood Fees	5
12020420	Pilgrims Welfare Fees	5
12020424	Accreditation Fees	5
12020425	Disinfection of Produce Fees	5
12020426	Court Sermons Fees	5
12020427	Tender Fees	5

12020428	Fire Safety Certificate Fees	5
12020429	Games Fees	5
12020430	Professional Registration Fees	5
12020431	Environmental Impact Assessment Fees	5
12020432	Livestock Products Certification Fees	5
12020433	B. Ed Programme/Postgraduate Processing Fees	5

Code	Description	Level
12020484	Registration Place Of Worship	5
12020485	Petro Filling Station Fees	5
12020486	Stadium Gate Fees	5
12020487	Refuse Collection and Disposal Fees	5
12020488	Boarding Fees	5
12020489	Interim Examiner Permit Fees	5
12020490	Cooperative Audit/Supervision Fees	5
12020491	Library/e-Library Fees	5
12020492	Training/Teaching Practise/SIWES/Rural Experience and Supervision Fees	5
12020493	Kiosk Renewal Fee	5
12020494	Caution/Maintenance Fees	5
12020495	Interview/Screening Fees	5
12020496	Registration Fee	5
12020497	Door to Door Solid Waste Collection Fees	5
12020499	Other Fees	5
120205	FINES – GENERAL	4
12020501	Court Order Fines	5
12020502	Firewood Trafficking Fines	5
12020503	Refuse Collection and Disposal Fines	5
12020504	Certificate of Judgment	5
12020505	Counter Affidavits	5
12020506	Loss and Replacement	5
12020507	Loss of Gate Pass	5
12020508	Road Cut Fines	5
12020509	Road Traffic Offence	5
12020510	Examination Malpractice Penalty	5
12020511	Forest Offence Fines	5
12020512	Stray Animal Fines	5
12020513	Conservation Fines	5
12020514	Penalty for Heavy Duty Vehicles	5
12020515	Penalties (General)	5
12020516	Gaseous Emission Fine	5
12020599	Miscellaneous Fines	5
120206	SALES – GENERAL	4
12020601	Sales of Journal & Publications Hand and Log Books	5
12020602	Sales of Shops	5
12020603	Sales of ID Cards	5
12020604	Sales of Stores/ Scraps/ Unserviceable Items	5
12020605	Sales of Vaccines	5
12020606	Sales of Bills of Entries/ Application Forms	5
12020607	Sales of Consultancy Registration Forms	5

12020608	Sales of Improved Seeds/Chemicals	5
12020609	Proceeds From Sales of Farm Produce	5
12020610	Proceeds From Sales of Goods by Publication Auction	5
12020611	Proceeds From Sales of Govt. Vehicles	5
12020612	Proceeds From Sales of Drugs and Medications	5
Code	Description	Level
12020434	Remedial/Preliminary Studies and Processing Fees	5
12020435	Examination 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
12020447	Land Use Fees	5
12020448	Development Levies	5
12020449	Business/Trade Operating Fees	5
12020450	Inspection/Evaluation/Quarantine Fees	5
12020451	Timber & Forest Fees	5
12020452	School/Tuition/Examination Fees	5
12020453	Application/Acceptance/Admission Letters Fees	5
12020454	Parking Fees	5
12020455	Vetting Fees	5
12020456	water rate/tariff Fees	5
12020457	Abattoir/Slaughter House/Meat Fee	5
12020458	Plot Allocation Fee	5
12020459	Right Of Occupancy Fees	5
12020460	Change of Purpose	5
12020461	Agricultural Show Fees	5
12020462	Document Registration	5
12020463	Water Connection Fees	5
12020464	Coop. Societies & Supervision Fees	5
12020465	Affidavits	5
12020466	Letter of Administration	5
12020467	Probate Fees	5
12020468	Signing of Forms Fees	5
12020469	Drafting Fees	5
12020470	Announcement Fees	5
12020471	Reg./Renewal of Environmental Dump Site	5
12020472	Reg./Renewal of Telecom System (Mast)	5
12020473	News Coverage & Promotion Fees	5
12020474	Power of Attorney Fees	5
12020475	Valuation Fees	5
12020476	Waste Primary Treatment Plant Fees	5

12020477	C of O Processing Fees	5
12020478	Registration of Adult Education	5
12020479	Search Fees	5
12020480	Road Cut Fees	5
12020481	Filing Fees	5
12020482	Hide and Skin Fees	5
12020483	Accident Inspection Fees	5
Code	Description	Level
12020484	Registration Place Of Worship	5
12020485	Petro Filling Station Fees	5
12020486	Stadium Gate Fees	5
12020487	Refuse Collection and Disposal Fees	5
12020488	Boarding Fees	5
12020489	Interim Examiner Permit Fees	5
12020490	Cooperative Audit/Supervision Fees	5
12020491	Library/e-Library Fees	5
12020492	Training/Teaching Practise/SIWES/Rural Experience and Supervision Fees	5
12020493	Kiosk Renewal Fee	5
12020494	Caution/Maintenance Fees	5
12020495	Interview/Screening Fees	5
12020496	Registration Fee	5
12020497	Door to Door Solid Waste Collection Fees	5
12020499	Other Fees	5
120205	FINES – GENERAL	4
12020501	Court Order Fines	5
12020502	Firewood Trafficking Fines	5
12020503	Refuse Collection and Disposal Fines	5
12020504	Certificate of Judgment	5
12020505	Counter Affidavits	5
12020506	Loss and Replacement	5
12020507	Loss of Gate Pass	5
12020508	Road Cut Fines	5
12020509	Road Traffic Offence	5
12020510	Examination Malpractice Penalty	5
12020511	Forest Offence Fines	5
12020512	Stray Animal Fines	5
12020513	Conservation Fines	5
12020514	Penalty for Heavy Duty Vehicles	5
12020515	Penalties (General)	5
12020516	Gaseous Emission Fine	5
12020599	Miscellaneous Fines	5
120206	SALES – GENERAL	4
12020601	Sales of Journal & Publications Hand and Log Books	5
12020602	Sales of Shops	5
12020603	Sales of ID Cards	5
12020604	Sales of Stores/ Scraps/ Unserviceable Items	5
12020605	Sales of Vaccines	5
12020606	Sales of Bills of Entries/ Application Forms	5
12020607	Sales of Consultancy Registration Forms	5
12020608	Sales of Improved Seeds/Chemicals	5
12020609	Proceeds From Sales of Farm Produce	5

12020610	Proceeds From Sales of Goods by Publication Auction	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 Fertilizer	5

Code	Description	Level
12020617	Sales of Maps	5
12020618	Sales of Fishing Gear	5
12020619	Sales of Live stocks	5
12020620	Sales of Roofing sheets	5
12020621	Sales of Quarry Products	5
12020622	Sales of Water Pump	5
12020623	Sales of Wild Trophy	5
12020624	Sales of Blind Inmate Products	5
12020625	Sales of Building Plan	5
12020626	Sale of Bill of Quantity	5
12020627	Sales of Horticulture	5
12020628	Sales of Sprayers	5
12020629	Sales of Firewood	5
12020630	Sales of Solid Minerals	5
12020631	Sales of Out Patients Cards/Records	5
12020632	Sales of In Patients Cards/Records	5
12020633	Sales of Radio Airtime	5
12020634	Sales of TV Airtime	5
12020635	Sales of APER Forms	5
12020636	Sales of Waste	5
12020637	Sales of Pool Agent Forms	5
12020638	Sales of Motor Vehicle Registration Booklet	5
12020639	Sales of Reflection Jackets	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 Government Vehicles	5
12020705	Earnings From the use of Government Halls	5
12020706	Earnings From Tools of Expressway	5
12020707	Earnings From Medical Services	5
12020708	Earnings From Agricultural Produce	5
12020709	Earnings From Tourism/Culture/Arts Centers	5
12020710	Earnings From Guest Houses	5
12020711	Earnings From Commercial Activities	5
12020712	Earnings From Registration of Trainee	5
12020713	Garage Hire Services	5
12020714	Earning from VIO Charges	5
12020715	Earnings from Provision Store/Shop	5
12020716	Earning from Oil Mill	5
12020717	Earnings from Poverty Scheme (S&M Ent.)	5
12020718	Export of Gum Arabic	5
12020719	Workshop Wood/Mechanical/ Mechanical Earnings	5
12020720	Earning from Hire of Tractor/Harvesters/Agro Processing Equipment	5
12020721	Earnings from Public Toilets	5

12020732	Earning From Street Name And Others	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
Code	Description	Level
12020804	Rent on Conference Centers	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	Rent & Premium on the Allocation of Land	5
12020904	Rent of Plots & Sites Services Programmes	5
12020905	Lease Rentals	5
12020906	Rent on Government Properties	5
12020907	Rent Surface Mining/Sand/Laterite	5
12020908	Ground Rent	5
12020909	Rent of Shops, Warehouses, Expo-Hall and International Trade Fair Complex	5
12020920	Other Rent	5
120210	REPAYMENTS –GENERAL	4
12021002	Motor Vehicle Advances (Principal)	5
12021003	Bicycle Advances (Principal)	5
12021004	Motor Vehicle Refurbishing Loan	5
12021005	House Refurbishing Loan	5
12021006	Refunds	5
12021007	Animal Traction Repayment	5
12021008	Furniture Loan Repayment	5
12021009	Tricycle Advance/Repayment	5
12021010	Loan Recovery on (Tractors)	5
12021011	Recover of Overpayment	5
120211	INVESTMENT INCOME –MAIN	4
12021101	Operating Surplus	5
12021102	Dividend Received	5
12021103	Other Investment Income	5
120212	INTEREST – EARNED	4
12021201	Motor Vehicle Advances (Interest)	5
12021202	Bicycle Advances (Interest)	5
12021203	Refurbishing Loan (Interest)	5
12021204	Furniture Loan (Interest)	5
12021205	Interest on Housing Loan	5
12021206	Interest on Loans to States	5
12021207	Interest on Loans to LGAs	5
12021208	Interest on Loans to Government Owned Companies	5
12021209	Interest on Debenture Loans	5
12021210	Bank Interest	5
12021212	Other Interest	5
120213	RE-EMBUSEMENT GENERAL	4
12021301	Share of 10% State Government IGR	5

12021302	Audit Fees	5
13	<u>AID and GRANTS</u>	2
1301	<i>AID</i>	3
130101	DOMESTIC AID	4
13010101	CURRENT DOMESTIC AID	5
13010102	CAPITAL DOMESTIC AID	5
130102	FOREIGN AID	4
13010201	CURRENT FOREIGN AID	5
Code	Description	Level
13010202	CAPITAL FOREIGN AID	5
1302	<i>GRANTS</i>	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 GRANT FROM OTHER SOURCES	5
13020106	CAPITAL GRANT FROM OTHER SOURCES	5
130202	FOREIGN GRANTS	4
13020201	CURRENT FOREIGN GRANTS	5
13020202	CAPITAL FOREIGN GRANTS	5
14	<u>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</u>	2
1401	<i>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</i>	3
140101	TRANSFER FROM CRF TO CDF GENERAL	4
14010101	TRANSFER FROM CRF TO CDF GENERAL	5
1402	<i>OTHER CAPITAL RECEIPTS</i>	3
140201	OTHER CAPITAL RECEIPTS	4
14020101	OTHER CAPITAL RECEIPTS TO CDF	5
14020102	SALE OF FIXED ASSETS	5
1403	<i>LOANS/ BORROWINGS RECEIPT</i>	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
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	<i>DEBT FORGIVENESS</i>	3
140401	FOREIGN DEBT FORGIVENESS	4
14040101	FOREIGN DEBT FORGIVENESS	5
140402	DOMESTIC DEBT FORGIVENESS	4
14040201	DOMESTIC DEBT FORGIVENESS	5
1405	<i>GAIN ON DISPOSAL OF ASSET</i>	3

140501	GAIN ON DISPOSAL OF ASSET - PPE	4
14050101	GAIN ON DISPOSAL OF ASSET - 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
Code	Description	Level
14060101	MINORITY INTEREST SHARE OF SURPLUS	5
1407	EXTRAORDINARY ITEMS	3
140701	EXTRAORDINARY ITEMS	4
14070101	EXTRAORDINARY ITEMS	5
14070102	UNSPECIFIED REVENUE	5
14070103	TAX REFUND FROM FGN	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 ECONOMIC SEGMENT CODING – EXPENDITURE

Code	Description	Level
<u>2</u>	<u>EXPENDITURE</u>	1
<u>21</u>	<u>PERSONNEL COST</u>	2
<u>2101</u>	<u>SALARIES AND WAGES</u>	3
210101	SALARIES AND WAGES	4
21010101	Salary	5
21010102	Overtime Payments	5
21010103	Consolidated Revenue Fund Charge – Salary	5
21010104	Basic Wages	5
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3
210201	ALLOWANCES GENERAL	4
21020101	Housing/Rent Allowance	5
21020102	Transport Allowance	5

21020103	Meal Subsidy	5
21020104	Utility Allowance	5
21020105	Entertainment Allowance	5
21020106	Leave Allowance	5
21020107	Domestic Staff Allowance	5
21020108	Responsibility Allowance	5
21020109	Furniture Allowance	5
21020110	Shift Allowance	5
21020111	Motor Vehicle Maint & Fuelling Allowance	5
21020112	Personal Assistant Allowance	5
21020113	Acting Allowance	5
21020114	Administrative Allowance	5
21020115	Annual Allowance (Members)	5
21020116	Board Members Allowance	5
21020117	Incentive Allowance (Budget etc)	5
21020118	Call Duties Allowance	5
21020119	Clinical Allowance	5
21020120	Cold/Tea Allowance	5
21020121	Constituency Allowance	5
21020122	Exam Supervision Allowance	5
21020123	Field/Trip Allowance	5
21020124	Hazard Allowance	5
21020125	Inducement Allowance	5
21020126	Journal Allowance (Newspapers)	5
21020127	Learned Society Allowance	5
21020128	Local Society Allowance	5
21020129	Maintenance of Quarters Allowance	5
21020130	Medical Allowance	5
21020131	Performance Bonus	5
21020132	Professional Duty Allowance	5
21020133	Recess Allowance (Members)	5
21020134	Research/Academic Allowance	5
21020135	Robe & Outfit Allowances	5
21020136	Rural Posting Allowance	5
Code	Description	Level
21020137	Science Teachers Allowance	5
21020138	Teaching Allowance	5
21020139	Weigh-in Allowance	5
21020140	ADC/Orderlies Allowance	5
21020141	Overtime Allowance	5
21020142	TP/SIWES Allowance	5
21020143	TSS Allowance (Qualified Teachers)	5
21020144	TSS Allowance (Non Qualified Teachers)	5
21020145	Legislative Allowance	5
21020146	Chief Executive Allowance	5
21020147	Legislative Aides Allowance	5
21020148	Specialist Allowance	5
21020149	Relief Allowance	5
21020150	5% Teacher's Allowance	5

21020151	Provisional Sum for Recruitment/Appointment	5
21020152	Security Allowance	5
210202	SOCIAL CONTRIBUTION	4
21020201	NHIS Contribution	5
21020202	Government Contribution to LG Staff Pension	5
21020203	Group Life Insurance	5
21020204	Employees Compensation Fund	5
21020205	Housing Fund Contribution	5
21020206	Govt 10% Contribution to Pension Scheme	5
2103	SOCIAL BENEFITS	3
210301	SOCIAL BENEFITS	4
21030101	Gratuity	5
21030102	Pension	5
21030103	Death Benefits	5
21030104	Gratuity Areas	5
21030105	Pension Areas	5
21030106	Other Pension Allowance Ex Gratia	5
21030107	Contract Gratuities	5
21030108	Lump Sum Compensation	5
21030109	Severance Pay for Political office appointees	5
21030110	Severance Gratuity	5
21030111	Retirement/death Gratuity	5
21030112	Severance Allowance	5
21030113	Elected/Appointed Officials Remuneration Package	5
22	OTHER RECURRENT COSTS	2
2202	OVERHEAD COST	3
220201	TRANSPORT & TRAVELLING GENERAL	4
22020101	Local Transport and Traveling (Training)	5
22020102	Local Transport and Traveling (Others)	5
22020103	International Transport and Traveling(Training)	5
22020104	International Transport and Traveling(Others)	5
22020105	Duty tour Allowance-Civil Servant	5
22020106	International Transport and Travel-Estacodes	5
22020107	International Transport and Travel-Passage	5
Code	Description	Level
22020108	Local Transport and Travel-Civil Servants	5
22020109	Local Transport and Travelling (Training)-Passage	5
22020110	International Transport and Travelling (Training)-Passage	5
22020111	International Training (Regular)	5
22020112	International Training(Sem. Conf. and Workshop)	5
22020113	Local Training (Regular)	5
22020114	Local Training(Seminar,Conf. & Workshop)	5
22020115	Int'l & travelling (Muslim & Christian)	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 Lines(s)	5
22020208	Software Charges/ License Renewal	5
22020209	Postages and Courier Services	5
220203	MATERIALS AND SUPPLIES – GENERAL	4
22020301	Office Stationaries/Computer Consumables	5
22020302	Books	5
22020303	News Papers	5
22020304	Magazines and Periodicals	5
22020305	Printing of Non Security Documents	5
22020306	Printing of Security Documents	5
22020307	Drugs/Laboratory/Medical Supplies	5
22020308	Field & Camping Materials Supplies	5
22020309	Uniforms & other Clothing	5
22020310	Teaching Aids / Instruction Materials	5
22020311	Food Stuff / Catering Materials Supplies	5
22020312	Fire Fighting Materials	5
22020313	Government Funds & Store Losses	5
22020314	Robe & Outfit Allowance	5
22020315	Computer Materials & Supply	5
220204	MAINTENANCE SERVICES – GENERAL	4
22020401	Maintenance of Motor Vehicle/Transport Equipment	5
22020402	Maintenance of Office Furniture	5
22020403	Maintenance of Office Building/ Residential Qtrs	5
22020404	Maintenance of Office / IT Equipments	5
22020405	Maintenance of Plants & Generators	5
22020406	Other Maintenance Services	5
22020407	N/A	5
22020408	Maintenance of Sea Boats	5
22020409	Maintenance of Railway Equipments	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
Code	Description	Level
22020414	Maint. Of dumpsites & Evacuation of cacades	5
22020415	Upkeep of Govt. House/Cleaning Services	5
22020416	Upkeep of Offices /Cleaning Services	5
22020417	Maint. of Science Laboratory	5
22020418	Maint. of Classroom Furniture	5
22020419	Upkeep of Residential Quarters / Cleaninig Service	5
220205	TRAINING GENERAL	4
22020501	Local Training	5
22020502	International Training	5
22020503	Local Training (Regular)	5
22020504	Local Training (Seminars, Conf. & W/Shop	5
22020505	Professional Development Others	5
22020506	Practicing Licence Fee (Charges)	5
22020507	Seminars/Workshops for Traditional Institutions	5

22020508	Maintenance of Solar Light and Equipment	5
220206	OTHER SERVICES – GENERAL	4
22020601	Security Services	5
22020602	Office Rent	5
22020603	Residential Rent	5
22020604	Security Vote (Including Operations)	5
22020605	Cleaning & Fumigation Services	5
22020606	Security Vote (Preventive & Supportive Measure)	5
22020607	Overseas Medical Treatment & Expenses	5
22020608	ADC/Orderlies & Other Escort Expenditure	5
22020609	HIV Intervention Fund	5
22020610	Internal Examination Fees (Charges)	5
22020611	External Examination Fees (Charges)	5
22020612	Bill Verification	5
22020613	Inter House/Schools Competition	5
22020614	Science Practical	5
22020615	Knowledge Based Enhancement	5
22020616	Emergency Medical Services	5
22020617	Public Health Operations	5
22020618	Coordination of Food Safety	5
22020619	COVID-19 Intervention	5
22020620	Health Care Financing	5
22020621	Routine Immunization and System Strengthening	5
22020623	Family Planning (FP Programme)	5
22020624	Hosting of Conferences, Convention and Others	5
22020627	Projects Implementation and Results Delivery (PIRD)	5
22020628	Food and Nutrition Programme	5
22020629	Exams Supervision Expenses	5
22020631	Rehabilitation of PLWDs	5
22020632	Teaching Practise	5
22020633	Public Health Emergencies	5
22020634	Conduct of Examinations	5
22020635	Local Medical Treatment & Expenses	5
22020636	Court Process & Witnesses	5
Code	Description	Level
22020637	Sustenance of Mass Literacy	5
22020638	Control of Animal Diseases	5
220207	CONSULTING AND PROFESSIONAL SERVICES – GENERAL	4
22020701	Financial Consulting	5
22020702	Information Technology Consulting	5
22020703	Legal Services	5
22020704	Engineering Services	5
22020705	Architectural Services	5
22020706	Surveying Services	5
22020707	Agricultural Consulting	5
22020708	Health Consultancy Services	5
22020709	Audit Fees	5
22020710	Economic & fin. Consulting Services	5
22020711	Capacity Building (Part- time Services Delivery)	5

22020712	Design Services	5
22020799	Other Consultancy Service (N.E.C.)	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	Regional Water Plants Fuelling	5
220209	FINANCIAL CHARGES- GENERAL	4
22020901	Bank Charges (Other than Interest)	5
22020902	Insurance Premium	5
22020903	Loss on Foreign Exchange	5
22020904	Other CRF Bank Charges	5
22020905	National Health Insurance Scheme Contribution	5
22020906	Cost of Revenue Collection	5
22020907	Cost of Borrowing	5
22020908	National Social Insurance Scheme	5
22020909	Insurance on Capital Assets	5
220210	MISCELLANEOUS EXPENSES - GENERAL	4
22021001	Refreshment & Meals	5
22021002	Honorarium & Sitting Allowance/Legislative Oversight	5
22021003	Publicity & Advertisements	5
22021004	Medical Expenses	5
22021005	Service School Fees Payment	5
22021006	Postages & Courier Services	5
22021007	Welfare Packages	5
22021008	Subscription to Professional Bodies	5
22021009	Sporting Activities	5
22021010	Direct Teaching & Laboratory Cost	5
22021011	Recruitment and Appointment (Service Wide)	5
22021012	Discipline and Appointment (Service Wide)	5
22021013	Promotion (Service Wide)	5
Code	Description	Level
22021014	Annual Budget Expenses and Administration	5
22021015	Creche	5
22021016	Servicom	5
22021017	Anti-Corruption	5
22021018	Gender	5
22021019	Medical Expenses - International	5
22021020	Foreign Scholarship Scheme	5
22021021	Special Days/Celebrations	5
22021022	Donations to Institutions & Organisations	5
22021023	Final Accounts and Budget Preparation Expenses	5
22021024	Committees & Commissions Expenses	5
22021025	Compensations	5
22021026	Entertainment & Hospitality	5
22021027	Traditional Gifts	5

22021029	Supplementary Support to NYSC	5
22021030	Third Party Funds	5
22021031	Student Allowance/Local Scholarship	5
22021032	Industrial Attachment Supervision	5
22021033	Trade Fair Exhibition & Shows	5
22021034	Technology Research & Development	5
22021035	Local Technology Support	5
22021036	Accreditation	5
22021037	Monitoring and Evaluation Overhead Cost	5
22021038	Local Government Reform Activities	5
22021039	Empowerment Programme Activities	5
22021040	Overhead Related Capital Expenditure	5
22021042	Female Education Expenses	5
22021043	Stakeholders Sensitization and Mobilization	5
22021044	Health Information Management System	5
22021045	Human Resources for Health	5
22021046	Citizens' Engagement Expenses	5
22021055	Ad-Hoc Staff Expenses	5
22021056	MNCH Week Expenses	5
22021057	Immunization Plus Day Expenses	5
22021063	Production of Regulations, Standards and Guidelines	5
22021064	Development and Production of Documents/Certificates	5
22021066	M & E and Sector Performance Report	5
22021068	Stakeholders Engagement on Budget Preparation and Implementation	5
2203	LOANS AND ADVANCES	3
220301	STAFF LOANS & ADVANCES	4
22030101	Motor Cycle Advances	5
22030102	Bicycle Advances	5
22030103	Refurbishing advances	5
22030104	Correspondence Advance	5
22030105	Spectacle Advances	5
22030106	Motor Vehicle Advance	5
22030107	Furnishing Advances	5
22030108	Housing Loans	5
Code	Description	Level
2204	GRANTS AND CONTRBUTIONS – GENERAL	3
220401	LOCAL GRANTS AND CONTRIBUTIONS	4
22040101	Grant to State Governments - Current	5
22040102	Grant to State Governments - Capital	5
22040105	Grant to Government Owned Companies - Current	5
22040106	Grant to Government Owned Companies - Capital	5
22040107	Grant to Private Companies - Current	5
22040108	Grant to Private Companies - Capital	5
22040109	Grant to Communities/NGOs	5
22040111	Contribution to Traditional Councils (Emirates & Chiefdoms)	5
22040113	Recurrent Grants to NYSC	5
22040115	Recurrent Grants to Nigerian Labour Congress	5
22040116	Recurrent Grants to Primary Education	5
22040119	Recurrent Grants to Other Org. & Agencies	5

22040127	Recurrent Counterpart Contribution by Government	5
220402	FOREIGN GRANTS AND CONTRIBUTIONS	4
22040201	Grants to Foreign Government	5
22040202	Grants to Foreign International Organizations	5
2205	SUBSIDIES GENERAL	3
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	4
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	5
22050102	MEAL SUBSIDY	5
22050103	Fertilizer Subsidy	5
22050104	PETROLEUM/ENERGY SUBSIDY	5
22050105	EDUCATION SUBSIDY	5
22050106	AGRICULTURAL INPUTS SUBSIDY	5
22050107	HEALTH SUBSIDY	5
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	5
220502	SUBSIDY TO PRIVATE COMPANIES	4
22050201	SUBSIDY TO PRIVATE COMPANIES	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-PAYMENT	3
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	4
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	5
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	5
Code	Description	Level
22070103	PAYMENT OF SHARE OF LOCAL GOVERNMENT IGR TO STATE GOVERNMENTS	5
22070106	Transfer to Contingency Fund	5
22070110	With-Holding Taxes due to FIRS	5
22070111	VAT Due to FIRS	5
22070112	Union Deductions	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 GROUP	5
22080103	Social Investment and CRS-CARES Social Transfer	5
22080104	Social Investment Programme	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 Typewriter	5
23010117	Purchase of Shredding Machines	5
23010118	Purchase of Scanners	5
23010119	Purchase of Powers 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/Games Equipment	5
23010127	Purchase of Fertilizer	5
23010128	Purchase of Agricultural Inputs	5
23010129	Purchase of Agriculture Equipment	5
23010130	Purchase of Security Equipment	5
23010131	Purchase of Industrial Equipment	5
23010132	Purchase of Recreational Facilities	5
23010133	Purchase of Air Navigational Equipment	5
Code	Description	Level
23010134	Purchase of Surveying Equipment	5
23010135	Purchase of Diving Equipment	5
23010136	Purchase of Ship Spare/Maintenance	5
23010137	Purchase of Aero Spares/Maintenance	5
23010138	Purchase of ICT Equipment	5
2302	CONSTRUCTION/PROVISION	3
230201	CONSTRUCTION/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	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 Railways	5
23020116	Construction/Provision of Water ways	5
23020117	Construction/Provision of Airport/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 Drainage Channels/Culverts	5
2303	REHABILITATION/REPAIR	3
230301	REHABILITATION/REPAIR OF FIXED ASSETS	4
23030101	Rehabilitation/Repairs of Residential Building	5
23030102	Rehabilitation/Repairs - Electricity	5
23030103	Rehabilitation/Repairs - Housing	5
23030104	Rehabilitation/Repairs - Water Facilities	5
23030105	Rehabilitation/Repairs - Hospital/Health Centers	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 - Waterway	5
23030116	Rehabilitation/Repairs - Airport/Aerodromes	5
23030118	Rehabilitation/Repairs - Recreational Facilities	5
Code	Description	Level
23030119	Rehabilitation/Repairs - Air Navigational Equipment	5
23030121	Rehabilitation/Repairs of Office Buildings	5
23030122	Rehabilitation/Repairs of Boundaries	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
2304	PRESERVATION OF THE ENVIRONMENT	3
230401	PRESERVATION OF THE ENVIRONMENT GENERAL	4
23040101	Tree Planting	5
23040102	Erosion & Flood Control	5
23040103	Wildlife Conservation	5
23040104	Industrial Pollution Preservation & Control	5

23040105	Water Pollution Prevention & Control	5
2305	<i>OTHER CAPITAL PROJECT</i>	3
230501	ACQUISITION OF NON TANGIBLE ASSETS	4
23050101	Research and Development	5
23050102	Computer Software Acquisition	5
23050103	Monitoring and Evaluation	5
23050104	Anniversaries/Celebration	5
23050107	Margin for Increase in Costs	5
23050108	Settlement of Capital Liabilities	5

TABLE 7 ECONOMIC SEGMENT CODING – ASSETS [FOR FINANCIAL STATEMENTS ONLY]

Code	Description	Level
3	<u>ASSETS</u>	1
31	<u>CURRENT ASSETS</u>	2
3101	<i>CASH / BANK BALANCES HELD BY TREASURY</i>	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	CONTINGENCY FUND	4
31010301	Cash Balance: Contingency Fund	5
3102	<i>CASH AND BANK BALANCES HELD BY LMPS</i>	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
31020108	Cash Balance: Other Funds	5
3103	<i>CASH TRANSFERS/CASH TRANSFERS FROM CRF</i>	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	<i>INTERNAL CASH TRANSFERS</i>	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	<i>INVENTORIES</i>	3
310501	INVENTORIES	4
31050101	Engineering Stores	5
31050102	Medical Stores	5

31050103	Industrial & Chemical Stores	5
Code	Description	Level
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
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
Code	Description	Level
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
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
Code	Description	Level
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
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
Code	Description	Level
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	<u>INTANGIBLE ASSETS</u>	2
3301	<i>INTANGIBLE ASSETS</i>	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 ECONOMIC SEGMENT CODING – LIABILITIES (FOR FINANCIAL STATEMENTS ONLY)

Code	Description	Level
4	<u>LIABILITIES/ EQUITY</u>	1
41	<u>LIABILITIES/ EQUITY</u>	2
4101	<i>DEPOSITS – GENERAL</i>	3
410101	CONTRACT RETENTION FEES	4
41010101	Contract Retention Fees	5
410102	PRISON IN-MATES DEPOSITS	4
41010201	N/A	5
4102	<i>LOANS AND DEBTS</i>	3
410201	INTERNAL LOAN STOCK	4
41020101	Short Term Borrowings	5
4103	<i>UNREMITTED DEDUCTIONS</i>	3
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	<i>ACCRUED EXPENSES</i>	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	<i>CURRENT PORTION OF LONG-TERM BORROWINGS</i>	3
410501	CURRENT PORTION OF LONG-TERM BORROWINGS	4
41050101	N/A	5
42	<u>PROVISIONS</u>	2
4201	<i>PROVISION FOR DEPRECIATION – PPE</i>	3

420101	PROV. FOR DEP-LAND & BUILDINGS -GENERAL	4
Code	Description	Level
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
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
Code	Description	Level
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
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

Code	Description	Level
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	<u>PROVISION FOR IMPAIRMENT</u>	2
4301	<i>PROVISION FOR IMPAIRMENT – PPE</i>	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
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

Code	Description	Level
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
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 - TRANSPORTATION 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

Code	Description	Level
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
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

Code	Description	Level
4601	<i>PUBLIC FUNDS</i>	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	<i>LONG-TERM BORROWINGS</i>	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	<u>CAPITAL & RESERVES</u>	2
4701	<i>RESERVES</i>	3
470101	RESERVES	4
47010101	Reserves	5
47010102	Available for Sale Reserve	5
4702	<i>ACCUMMULATED SURPLUS</i>	3
470201	ACCUMMULATED SURPLUS	4
47020101	Accumulated Revenue/(Deficit)	5

FUNCTION SEGMENT

The Administrative Classification provides a framework for identifying the Ministries, Departments, Agencies (MDAs), and Local Government Councils responsible for the collection of revenue and execution of public expenditure in Cross River State. It promotes accountability by clearly assigning responsibility for budget implementation and financial management to specific government institutions and operational units.

The Administrative Segment consists of twelve (12) digits structured across five (5) levels. These levels are designed to capture the hierarchy of government institutions, from the State and Local Government level down to departments, units, and operational sections responsible for managing public resources.

Table 2 below presents the structure of the Administrative Segment, including its levels, components, digit allocation, and descriptions.

TABLE 9 FUNCTIONAL SEGMENT STRUCTURE

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

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 OF A 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
Code	Description	Level
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 COMMERCIAL AFFAIRS	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	PETROLEUM 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
Code	Description	Level
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 BIODIVERSITY AND 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 EQUIPMENT	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
Code	Description	Level
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 EXCLUSION 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

FUND SEGMENT

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 BELOW.

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

TABLE 11 FUND SEGMENT STRUCTURE

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TABLE 12 FUND SEGMENT CODING

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
Code	Description	Level
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
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 POPULATION 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
Code	Description	Level
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
09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	3
09120	UNITED NATIONS FUND FOR POPULATION 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

Location Segment

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 below.

Code	Description
1	<u>1</u> NORTH-CENTRAL
2	<u>123</u> KWARA STATE
3	<u>1231</u> KWARA CENTRAL
4	<u>123101</u> ASA
5	12310101 ADIGBONGBO / AWE / ORIMARO
6	12310102 AFON
7	12310103 AGO-OJA / OSHIN / SAPATI / LADUBA
8	12310104 BALLAH / OTTE
9	12310105 BUDO-EGBA
10	12310106 EFUE / BERIKODO
11	12310107 ELEBUE / AGBONA / FATA
12	12310108 GAMBARI / AIYEKALE
13	12310109 ILA-OJA
14	12310110 ODO-ODE / ABOTO
15	12310111 OGBONDOROKO / REKE
16	12310112 OGELE
17	12310113 OKESHO
18	12310114 ONIRE / ODEGIWA / ALAPA
19	12310115 OWODE / GBOGUN
20	12310116 YOWERE / SOSOKI
21	12310117 YOWERE II / OKEWERU
22	12310197 LG Wide - ASA LG
23	12310198 Outside ASA LG
24	12310199 Outside State - ASA LG
25	<u>123106</u> ILORIN EAST
26	12310601 AGBEYANGI / GBADAMU / OSIN
27	12310602 APADO
28	12310603 BALOGUN GAMBARI II
29	12310604 GAMBARI I
30	12310605 IBAGUN
31	12310606 IPONRIN
32	12310607 MAGAJI ARE I
33	12310608 MAGAJI ARE II
34	12310609 MARAFA / PEPELE
35	12310610 MAYA / ILE-APA
36	12310611 OKE-OYI / OKE-OSE / ALALUBOSA
37	12310612 ZANGO
38	12310697 LG Wide - ILORIN EAST LG
39	12310698 Outside ILORIN EAST LG
40	12310699 Outside State - ILORIN EAST LG

41	123107	ILORIN SOUTH
42	12310701	AKANBI I
43	12310702	AKANBI II
44	12310703	AKANBI III
45	12310704	AKANBI IV
46	12310705	AKANBI V
47	12310706	BALOGUN FULANI I
48	12310707	BALOGUN FULANI II
49	12310708	BALOGUN FULANI III
50	12310709	OKAKA I
51	12310710	OKAKA II
52	12310711	OKE-OGUN
53	12310797	LG Wide - ILORIN SOUTH LG
54	12310798	Outside ILORIN SOUTH LG
55	12310799	Outside State - ILORIN SOUTH LG
56	123108	ILORIN WEST
57	12310801	ADEWOLE
58	12310802	AJIKOBI
59	12310803	BABOKO
60	12310804	BADARI
61	12310805	BALOGUN ALANAMU CENTRAL
62	12310806	MAGAJI NGERI
63	12310807	OLOJE
64	12310808	OGIDI
65	12310809	OJUEKUN / ZARUMI
66	12310810	OKO-ERIN
67	12310811	UBANDAWAKI
68	12310812	WARRAH / EGBEJILA / OSIN
69	12310897	LG Wide - ILORIN WEST LG
70	12310898	Outside ILORIN WEST LG
71	12310899	Outside State - ILORIN WEST LG
72	1232	KWARA NORTH
73	123202	BARUTEN
74	12320201	BORIYA / SHIYA
75	12320202	GURE / GWASORO
76	12320203	GWEDEBERERU / BABANE
77	12320204	GWANARA
78	12320205	ILESHA
79	12320206	KENU / TABERU
80	12320207	KPAURA / YAKIRU
81	12320208	KIYORU / BWEN
82	12320209	OKUTA
83	12320210	SHINAWU / TUNBUYAN
84	12320211	YASHIKIRA
85	12320297	LG Wide - BARUTEN LG
86	12320298	Outside BARUTEN LG
87	12320299	Outside State - BARUTEN LG

88	123203	EDU
89	12320301	LAFIAGI I
90	12320302	LAFIAGI II
91	12320303	LAFIAGI III
92	12320304	LAFIAGI IV
93	12320305	TSARAGI I
94	12320306	TSARAGI II
95	12320307	TSARAGI III
96	12320308	TSONGA I
97	12320309	TSONGA II
98	12320310	TSONGA III
99	12320397	LG Wide - EDU LG
100	12320398	Outside EDU LG
101	12320399	Outside State - EDU LG
102	123210	KAI AMA
103	12321001	ADENA
104	12321002	BANI
105	12321003	GWANABE I
106	12321004	GWANABE II
107	12321005	GWARI A (GWARIA)
108	12321006	KAIAMA I
109	12321007	KAIAMA II
110	12321008	KAIAMA III
111	12321009	KEMANJI
112	12321010	WAJIBE
113	12321097	LG Wide - KAI AMA LG
114	12321098	Outside KAI AMA LG
115	12321099	Outside State - KAI AMA LG
116	123211	MORO
117	12321101	ABATI / ALARA
118	12321102	AJANAKU
119	12321103	AROBADI
120	12321104	BABADUDU
121	12321105	BODE-SAADU
122	12321106	EJIDONGARI
123	12321107	JEBBA
124	12321108	LANWA
125	12321109	LOGUN / JEHUNKUNNU
126	12321110	MALETE / GBUGUDU
127	12321111	MEGIDA
128	12321112	OKEMI
129	12321113	OKUTALA
130	12321114	OLORU
131	12321115	PAKUNMO
132	12321116	SHAO
133	12321117	WOMI / AYAKI
134	12321197	LG Wide - MORO LG
135	12321198	Outside MORO LG
136	12321199	Outside State - MORO LG

137	123216	PATIGI
138	12321601	KPADA I
139	12321602	KPADA II
140	12321603	KPADA III
141	12321604	LADE I
142	12321605	LADE II
143	12321606	LADE III
144	12321607	PATIGI I
145	12321608	PATIGI II
146	12321609	PATIGI III
147	12321610	PATIGI IV
148	12321697	LG Wide - PATIGI LG
149	12321698	Outside PATIGI LG
150	12321699	Outside State - PATIGI LG
151	1233	KWARA SOUTH
152	123304	EKITI
153	12330401	ERUKU
154	12330402	ISAPA
155	12330403	KORO
156	12330404	OBBO-AIYEGUNLE I
157	12330405	OBBO-AIYEGUNLE II
158	12330406	OBBO-ILE
159	12330407	OKE-OPIN / ETAN
160	12330408	OPIN
161	12330409	OSI I
162	12330410	OSI II
163	12330497	LG Wide - EKITI LG
164	12330498	Outside EKITI LG
165	12330499	Outside State - EKITI LG
166	123305	IFELODUN
167	12330501	AGUNJIN
168	12330502	IDOFIAN I
169	12330503	IDOFIAN II
170	12330504	IGBAJA I
171	12330505	IGBAJA II
172	12330506	IGBAJA III
173	12330507	ILE-IRE
174	12330508	OKE-ODE I
175	12330509	OKE-ODE II
176	12330510	OKE-ODE III
177	12330511	OMUPO
178	12330512	ORA
179	12330513	ORO-AGO
180	12330514	SHARE I
181	12330515	SHARE II
182	12330516	SHARE III
183	12330517	SHARE IV
184	12330518	SHARE V
185	12330597	LG Wide - IFELODUN LG
186	12330598	Outside IFELODUN LG
187	12330599	Outside State - IFELODUN LG

188	123309	IREPODUN
189	12330901	AJASE IPO I
190	12330902	AJASE IPO II
191	12330903	ARANDUN
192	12330904	ESIE / IJAN
193	12330905	IPETU / RORE / ARAN-ORIN
194	12330906	OKO
195	12330907	OMU-ARAN I (ARAN)
196	12330908	OMU-ARAN II (IHAYE)
197	12330909	OMU-ARAN III (IFAJA)
198	12330910	ORO I
199	12330911	ORO II
200	12330997	LG Wide - IREPODUN LG
201	12330998	Outside IREPODUN LG
202	12330999	Outside State - IREPODUN LG
203	123312	OFFA
204	12331201	BALOGUN
205	12331202	ESSA - A
206	12331203	ESSA - B
207	12331204	ESSA - C
208	12331205	IGBOIDUN
209	12331206	OJOMU CENTRAL I
210	12331207	OJOMU CENTRAL II
211	12331208	OJOMU NORTH / NORTH WEST
212	12331209	OJOMU SOUTH EAST
213	12331210	SHAWO CENTRAL
214	12331211	SHAWO SOUTH EAST
215	12331212	SHAWO SOUTH WEST
216	12331297	LG Wide - OFFA LG
217	12331298	Outside OFFA LG
218	12331299	Outside State - OFFA LG
219	123313	OKE-ERO
220	12331301	AIYEDUN
221	12331302	EKAN
222	12331303	IDOFIN / ODO-ASHE
223	12331304	IDOFIN IGBANA I
224	12331305	IDOFIN IGBANA II
225	12331306	ILOFFA
226	12331307	IMODE / EGOSI
227	12331308	IMOJI / ILALE / ERINMOPE
228	12331309	ODO-OWA I
229	12331310	ODO-OWA II
230	12331397	LG Wide - OKE-ERO LG
231	12331398	Outside OKE-ERO LG
232	12331399	Outside State - OKE-ERO LG

233	123314	ISIN
234	12331401	ALLA
235	12331402	EDIDI
236	12331403	IJARA
237	12331404	ISANLU I
238	12331405	ISANLU II
239	12331406	IWO
240	12331407	OKE ABA
241	12331408	OKE ONIGBIN
242	12331409	OLLA
243	12331410	OWU ISIN
244	12331411	SABAJA / PAMO
245	12331497	LG Wide - ISIN LG
246	12331498	Outside ISIN LG
247	12331499	Outside State - ISIN LG
248	123315	OYUN
249	12331501	ERIN-ILE NORTH
250	12331502	ERIN-ILE SOUTH
251	12331503	IGBONA
252	12331504	IGOSUN
253	12331505	IJAGBO
254	12331506	IKOTUN
255	12331507	ILEMONA
256	12331508	INAJA / AHOGBADA
257	12331509	IPEE
258	12331510	IRRA
259	12331511	OJOKU
260	12331597	LG Wide - OYUN LG
261	12331598	Outside OYUN LG
262	12331599	Outside State - OYUN LG

Programme Segment

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 **Error! Reference source not found.** below.

Table 15 Programme Segment Structure

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

Level 4 (project) and level 5 (activity) levels codes are not defined in the NCOA beyond the number of digits and will be deployed based on state by state needs.

Table 16 Programme Segment Codes (Levels 1-3 only)

Code	Description
1 01	Agriculture
2 0101	Effective governance of the Agriculture Sector
3 010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
4 010102	Agriculture sector coordination mechanisms
5 0102	Development of the livestock value chain
6 010201	Ruminant (cattle, sheep & goats) production and marketing
7 010202	Meat processing and marketing
8 010203	Poultry, pig, and micro livestock production
9 010204	Dairy development
10 010205	Animal health and livestock diseases management
11 010206	Livestock feeds development
12 0103	Enhancement of food production and productivity
13 010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)
14 010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)
15 010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)
16 0104	Reduction of post-harvest losses
17 010401	Modern technology for post-harvest storage and value addition
18 010402	Buffer stocking and commodity warehousing
19 010403	Market linkage
20 010404	Agricultural produce and quality control
21 0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)
22 010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)
23 010502	Commercial coastal and inland fishing
24 010503	Fish processing and post-harvest management
25 010504	Marine industrial fishing
26 0106	Promotion of forest resource conservation and preservation of biodiversity
27 010601	Forest regeneration and conservation
28 010602	Eco-tourism development
29 010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
30 0107	Promotion of enabling environment for increased agricultural development
31 010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
32 010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening
33 010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)
34 010704	Adaptive research, unified and all-inclusive extension services delivery
35 010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)
36 010706	Capacity building for stakeholders and professional human resources development
37 0110	Agriculture Sector Expenditures Not Elsewhere Classified
38 011001	Agriculture Programme Not Elsewhere Classified
39 02	Societal Re-orientation
40 0210	Societal Re-orientation - General
41 021001	Societal Re-orientation - General
42 03	Poverty Alleviation
43 0310	Poverty Alleviation - General
44 031001	Poverty Alleviation - General
45 04	Health

45	04	Health			
46	0401	Effective governance of the health system			
47	040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews			
48	040102	Human and institutional capacity performance management			
49	040103	Health sector coordination mechanisms			
50	040104	Integrated supportive supervision			
51	0402	Community engagement and participation in health			
52	040201	Community interventions			
53	040202	Community structures			
54	0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens			
55	040301	Reproductive, maternal and neonatal health			
56	040302	Child health			
57	040303	Adolescent health			
58	040304	Communicable diseases			
59	040305	Non-communicable diseases			
60	040306	Nutrition			
61	040307	Emergency services			
62	0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)			
63	040401	Pre-service training			
64	040402	HRH Performance management			
65	040403	In service training (continuing education)			
66	0405	Provision of adequate and modern health infrastructure for health services delivery			
67	040501	Functional health facilities			
68	040502	Planned Preventive Maintenance (PPM)			
69	040503	Facility electrification, water and sanitation			
70	0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities			
71	040601	Sustainable drug supply			
72	040602	Vaccines supply chain			
73	0407	Evidence generation and utilisation			
74	040701	Routine information system			
75	040702	Surveys and facility assessments			
76	040703	Research and development (Institutional Review Board, Clinical Trials)			
77	040704	Monitoring and Evaluation (M&E)			
78	0408	Institution and maintenance of a responsive public health emergency preparedness system			
79	040801	Integrated national disease surveillance			
80	040802	Public health laboratories			
81	040803	Emergency Operation Centres (EOC)			
82	0409	Provision of universal health coverage and financial risk protection for citizens			
83	040901	Mobilising equity contributions and vulnerable group funds			
84	040902	Mobilising employers' contributions to the State Social Health Insurance Scheme			
85	0410	Health Sector Expenditures Not Elsewhere Classified			
86	041001	Health Not Elsewhere Classified			
87	05	Education			
88	0501	Effective governance of the education system			
89	050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews			
90	050102	Human and institutional capacity performance management			
91	050103	Education sector coordination mechanisms			
92	050104	Integrated supportive supervision			





27th March 2025

Ref No: KWSG/MOF/CIRCULAR/003

ADOPTION AND IMPLEMENTATION OF THE NATIONAL CHART OF ACCOUNTS (NCoA) AT LOCAL GOVERNMENT LEVELS IN KWARA STATE

To:

- All Local Government Chairmen
- All Heads of Local Government Administration
- All Directors of Finance and Supplies
- All Directors of Budget, Planning, Research, and Statistics
- The Auditor-General for Local Governments
- The Local Government Service Commission

The Kwara State Government, in its commitment to strengthening public financial management, promoting transparency and accountability, and ensuring compliance with national standards, hereby directs the adoption and implementation of the **National Chart of Accounts (NCoA)** by all sixteen (16) Local Government Councils in the State.

The National Chart of Accounts provides a uniform framework for budgeting, accounting, financial reporting, expenditure tracking, and performance monitoring across all tiers of government. Its implementation will enhance the quality, consistency, and comparability of financial information, improve budget preparation and execution, support evidence-based decision-making, and facilitate compliance with the International Public Sector Accounting Standards (IPSAS),

Fiscal Responsibility requirements, and other public financial management reforms.

Accordingly, all Local Government Councils are required to fully adopt the approved NCoA coding structure, including the Administrative, Economic, Functional, Programme, Fund, and Location Segments, for the preparation of budgets, recording of financial transactions, preparation of financial reports, and management of public resources. All budget officers, accountants, directors of finance and supply, directors of personnel management, internal auditors, and relevant officials shall ensure that all financial activities and reports are prepared in accordance with the approved NCoA framework.

To facilitate smooth implementation, the Ministry of Finance, in collaboration with the Ministry of Local Government, Chieftaincy Affairs and Community Development, the Planning and Budget Commission, and other relevant stakeholders, shall provide technical guidance, training, and oversight support to Local Government Councils. Local Government Chairmen and Heads of Administration are hereby directed to ensure full compliance with the provisions of this Circular.

This Circular takes immediate effect and shall apply to all budget preparation, financial reporting, and accounting activities at the Local Government level c

Please ensure strict compliance.



Dr. Hauwa Nuru
Honourable Commissioner for Finance
Kwara State