

Jigawa State Government
Administrative Chart of Account

Code	Description
010000000000	Administrative
011100000000	Government House
011100100100	Government House
011100100200	Deputy Governor's Office
011111300100	Directorate of Protocol
011101000100	Due Process & Project Monitoring Bureau
011103700100	Pilgrim Welfare Agency
011100800100	Jigawa State Agency for the Control of AIDS
011100900100	Jigawa State Public Complaints and Anti Corruption Commission
011100700100	Jigawa State Research Institute
016100000000	Office of the Secretary to the State Government
016100100100	Office of the SSG Admin & Finance Directorate
016100200100	Chieftaincy & Religious Affairs Department
016100300100	Research, Evaluation and Political Affairs Directorate
016100400100	Special Service Directorate
016100500100	Council Affairs Department
016100600100	Jigawa State Hisbah Board
016102100100	Liaison Office Kaduna
016102100200	Liaison Office Lagos
016102100300	Liaison Office Kano
016102100400	Liaison Office Abuja
016200000000	Ministry of Special Duties
016200100100	Ministry of Special Duties
016200200100	State Emergency Management Agency
016200300100	Guidance and Counselling Department
011200000000	State House of Assembly
011200300100	State House of Assembly
011200400100	Assembly Service Commission
012500000000	Office of the Head of State Civil Service
012500100100	Office of the Head of State Civil Service
012500100200	Establishment and Service Matters Directorate
012500100300	Manpower Development and Training Directorate
012500100500	Manpower Development Institute
012500200100	State Pension
014000000000	Office of the Auditor General
014000100100	Office of the State Auditor General
014000200100	Office of the Auditor General Local Government Audit
014000300100	Audit Service Commission
014700000000	Civil Service Commission
014700100100	Civil Service Commission
014800000000	State Independent Electoral Commission
014800100100	State Independent Electoral Commission
014900000000	Local Government Service Commission

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Code	Description
014900100100	Local Government Service Commission
020000000000	Economic
021500000000	Ministry of Agriculture & Natural Resources
021500100100	Ministry of Agriculture & Natural Resources
021510200100	Jigawa State Agricultural & Rural Development Authority (JARDA)
021510300100	Jigawa Agricultural Transformation Agency (JATA)
021511500100	Farmers and Herdsman Board
027000000000	Ministry of Livestock
027000100100	Ministry of Livestock
022000000000	Ministry of Finance
022000100100	Ministry of Finance
022000700100	Office of the State Accountant General
022000700200	Treasury Department (Stabilization Fund Provision)
022000700300	Debt Management Unit
022000700400	Directorate of Salary and Pension Administration
022000800100	Jigawa State Internal Revenue Service (JIRS)
022200000000	Ministry Of Commerce, Industries and Co-operatives
022200100100	Ministry of Commerce, Industries and Co-operatives
022200200100	Mineral Resources Development Agency
022200300100	Jigawa State Investment Promotion Agency
022200400100	Jigawa State Hotels and Tourism
022700000000	Jigawa State Agency for Youth Empowerment and Employment
022700100100	Jigawa State Agency for Youth Empowerment and Employment
023100000000	Ministry of Power and Renewable Energy
023100100100	Ministry of Power and Energy
023100200100	Rural Electricity Board
023100300100	Alternative Energy Agency
023400000000	Ministry of Works & Transport
023400100100	Ministry of Works & Transport
023400400100	Jigawa Roads Maintenance Agency
023400900100	Fire Service Directorate
023800000000	Ministry of Budget and Economic Planning
023800100100	Ministry of Budget and Economic Planning
023800200100	Jigawa State Bureau of Statistics (JSBS)
023800300100	Economic Planning Board
023800400100	Jigawa State Residents Identity Management Agency (JISRIMA)
023800500100	Jigawa State Social Investment Program Agency (JSSIPA)
025200000000	Ministry Of Water Resources
025200100100	Ministry of Water Resources
025210200100	Jigawa state Water Board
025210300100	Rural Water Supply and Sanitation Agency
025210400100	Small Town Water Supply Agency
026000000000	Ministry Of Land , Housing, Urban & Regional Development

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Code	Description
026000100100	Ministry of Lands, Housing, Urban & Regional Planning Development
026000200100	Jigawa State Housing Authority
026000300100	Urban Development Board
026000400100	Dutse Capital Development Authority (DCDA)
030000000000	Law & Justice
031800000000	Judiciary
031800500100	High Court of Justice
031800600100	Sharia Court of Appeal
031801100100	Judicial Service Commission
032600000000	Ministry of Justice
032600100100	Ministry of Justice
032600200100	Justice Sector and Law Reform Commission
050000000000	Social
051300000000	Ministry of Information, Youth, Sports & Culture
051300100100	Ministry of Information Youths, Sports and Culture
051300200100	Jigawa State History and Culture Bureau
051300300100	Jigawa State Television (JTV)
051300400100	Jigawa State Broadcasting Corporation (Radio)
051300500100	Jigawa State Printing Press
051300700100	Jigawa State Sports Council
051400000000	Ministry of Women Affairs
051400100100	Ministry of Women Affairs & Social Development
051400200100	Jigawa State Rehabilitation Board
051700000000	Ministry of Basic Education
051700100100	Ministry of Basic Education
051700200100	Agency for Mass Education
051700300100	Nomadic Education Agency
051700400100	Library Board
051700500100	State Universal Basic Education Board (SUBEB)
051700500200	Inspectorate Headquarters & Zones
051700500300	Local Education Authority (LEA)
051700600100	Jigawa State Tsangaya Education Board
056300000000	Ministry of Higher Education, Science & Technology
056300100100	Ministry of Higher Education, Science & Technology
056300200100	Jigawa State Educational Quality Assurance Agency (JISEQAA)
056301800100	Jigawa State Polytechnic Dutse
056301800200	Binyaminu Usman Polytechnic Hadejia
056301900100	Jigawa State College of Education
056302100100	Sule Lamido University Khafin Hausa
056305500100	Science & Technical Education Board
056305600100	Jigawa State Scholarship Board
056302600100	Dutse Model / Capital School
056306000100	Jigawa State College of Education and Legal Studies

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Code	Description
056306100100	Jigawa State Polytechnic for Information and Communication Technology
056306300100	Islamic Education Bureau
056306400100	Bamaina Academy
056306500100	Jigawa State College of Remedial and Advanced Studies
056306600100	Jigawa State Information Technology and Digital Economy Agency
056306700100	Jigawa State Senior Secondary Education Board (JSSSEB)
056306800100	Jigawa State Education Resources Agency (JSERD)
056306900100	Khadija University Majia
056307000100	Jigawa State Teachers Training and Education Leadership Agency
052100000000	Ministry of Health
052100100100	Ministry of Health
052100200100	JIMSO (Procurement & Supply)
052100300100	Babura General Hospital
052100400100	Birnin Kudu General Hospital
052100500100	Birniwa General Hospital
052100600100	Dutse General Hospital
052100700100	Gumel General Hospital
052100800100	Gwaram Cottage Hospital
052100900100	Hadejia General Hospital
052101000100	Hadejia Tuberculosis and Leprosy Hospital
052101100100	Jahun General Hospital
052101200100	Kafin Hausa (Bulangu) Cottage Hospital
052101300100	Kafin Hausa General Hospital
052101400100	Kazaure General Hospital
052101500100	Kazaure Psychiatric Hospital
052101600100	Ringim General Hospital
052101700100	Rasheed Shekoni Specialist Hospital
052101800100	Jigawa State Healthcare Management Agency
052101900100	Office of the Provost College of Nursing Science
052101900200	College of Nursing Science Birnin Kudu
052101900300	College of Nursing Science Hadejia
052101900400	College of Nursing Science Babura
052102300100	College of Health Science and Technology Jahun
052102400100	Primary Health Care Development Agency
052102400200	Primary Health Care Development LGA Management Office
053500000000	Ministry of Environment and Climate Change
053500100100	Ministry of Environment and Climate Change
053501600100	Jigawa State Environmental Protection Agency (JISEPA)
055100000000	Ministry for Local Government and Community Development
055100100100	Ministry for Local Government and Community Development

Jigawa State Government
Expenditure Chart of Account

Code	Description
2	EXPENDITURES
21	Personnel Cost
2101	SALARY
210101	Salaries and Wages
21010101	Salary
21010102	Overtime Payments
21010103	Consolidated Revenue Fund Charges - Salaries
21010104	Salary Arrears (Increment)
2102	ALLOWANCES AND SOCIAL CONTRIBUTION
210201	ALLOWANCES
21020103	Transport Allowance
21020104	Rent Supplement
21020105	Meal Subsidy
21020106	Utility Allowance
21020107	Entertainment
21020108	Peculiar Allowance
21020109	Leave Transport Grant
21020110	Overtime
21020111	In-lieu of Overtime / Agency Allowance
21020112	Inducement Allowance
21020113	Hazard / Hardship Allowance
21020114	Board Members Allowance
21020115	Journal Allowance
21020116	Academic Allowance
21020117	Domestic Staff Allowance
21020118	Personal Assistant Allowance
21020119	Call Duty Allowance
21020120	Shift Duty Allowance
21020121	Student / Trainee Allowance
21020122	Motor Vehicle Maintenance Allowance
21020123	Constituency Allowance
21020124	Newspaper Allowance
21020125	Accommodation Allowance
21020126	Members Recess Allowance
21020127	Players Monthly Allowance
21020128	Rural Posting Allowance
21020129	Contract Addition Allowance
21020130	Locum / Visiting Lecturers Allowance
21020131	Religious Aid Allowance
21020132	Hisbah & Council of Ulama Allowance
21020133	Security Allowance
21020134	Allowance for Committee Chairmen (LG Council)
21020135	Midwifery Service Scheme Allowance
21020136	Responsibility Allowance

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Code	Description
21020137	Medical Allowance
21020138	Furniture Allowance
21020139	Earned Responsibility Allowance
21020140	Outfit/Robe Allowance
21020141	Expatriate Allowance
21020142	Judges / Lawyers Consolidated Allowance
21020143	End Of Tenure benefit
21020144	Legislative Allowances
21020145	Weigh-in Allowance
21020146	Arrears of Allowances
21020147	Administrative Allowances
21020149	Consolidated Allowance
21020150	NYSC Allowance
21020151	Research Allowance
21020152	Baggage Allowance
21020153	Non Clinical Allowance
21020154	Project Allowance for Medical Students
21020155	Specialist Allowance (Medical Consultant)
21020156	Professional Teaching Allowance
21020157	Sabbatical Allowance
21020158	Disturbance / Relocation Allowance
21020159	Monitoring Allowance
21020160	J-Power Teachers Allowance
21020161	Non Clinical Duty Allowance
21020162	Lawyers Domestic staff Allowance
21020163	Medical Staff Teaching Allowance
21020164	Consequential Increase Allowance
21020165	Examination Supervision Allowance
21020166	Industrial Supervision Allowance
21020167	Field Trip Allowance
21020168	Postgraduate Supervision Allowance
21020169	Postgraduate Studies Allowance
21020170	Excess Workload Allowance
21020171	Driver Allowance
21020172	Other Sporting (indigenous Athletes) Allowance
21020173	Once-in-4-Years Furniture Allowance
21020176	Governor's Allowances
21020175	Personnel Protection Allowance
21020178	Casual Workers/Ad-hoc Staff Allowances
21020180	J-Cook Allowances
210202	Social Contributions
21020201	NHIS Contribution
21020202	17% Government Contributory Pension
21020203	Group Life Insurance

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Code	Description
21020204	Employee Compensation Fund
21020205	Housing Fund Contribution
21020206	Workers Health Insurance Cover
2103	SOCIAL BENEFITS
210301	Social Benefits
21030101	Gratuity
21030102	Pension
21030103	Death Benefits
21030104	Contract Staff Gratuity
21030105	Severance Gratuity
21030106	Bereaved Family Allowance
21030108	Social Security Benefits
21030109	Clearance of Gratuity Arrears
21030110	Clearance of Pension Arrears
22	Other Recurrent Costs
2202	OVERHEAD COST
220201	Transport & Travelling - General
22020101	Local Travel & Transport - Training
22020102	Local Travel & Transport - Others
22020103	International Travel & Transport - Training
22020104	International Travel & Transport - Others
220202	Utilities General
22020201	Electricity Charges
22020202	Telephone Charges
22020203	Internet Access Charges
22020204	Satellites Broadcasting Access Charges
22020205	Water rates & Charges
22020206	Sewage Charges
22020207	Leased Communication Line(s)
22020208	Multi Year Tariff Order
22020209	Interactive Learning Network
22020210	Other Utility Charges
22020212	Service-wide Internet Access Charges
220203	Materials and Supplies - General
22020301	Office Materials and Consumables
22020302	Books
22020303	Newspapers
22020304	Magazines & Periodicals
22020305	Printing of Non-security Documents
22020306	Printing of Security Documents
22020307	Drugs, Vaccines & Medical Supplies
22020308	Field & Camping Materials Supplies
22020309	Uniforms & Other Clothing
22020310	Teaching Aids, Laboratory and Instructional Materials

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Code	Description
22020311	Foodstuff / Catering Materials Supplies
22020312	Production , Publication and Circulation of Annual Financial Statement
22020313	Production of Reports to Public Account Committee (PAC)
22020314	Water Treatment Chemicals
22020315	Examinations / Examination Materials
22020316	Election Materials
22020317	Reagents Chemicals and Cleansing Materials
22020318	Disaster Relief Materials
22020319	Artefacts Materials
22020320	Purchase of non-perishable materials
22020321	Sanitation Materials
220204	Maintenance Services - General
22020401	Maintenance of Motor Vehicles / Transport Equipment
22020402	Maintenance of Office Furniture
22020403	Maintenance of Office Building / Residential Quarters
22020404	Maintenance of Office / IT Equipment
22020405	Maintenance of Plants / Generators
22020406	Other Maintenance Services
22020407	Maintenance of Airports
22020408	Maintenance of Sea Boats
22020409	Maintenance of Railways
22020410	Maintenance of Street Lightings
22020411	Maintenance of Communication Equipments
22020412	Maintenance of Markets / Public Places
22020413	Minor Road Maintenance
22020414	Maintenance of Industrial Buildings
22020415	Maintenance of Water Facilities
22020416	Maintenance of Parks / Gardens
22020417	Maintenance of Other Infrastructure
22020418	Maintenance of Educational Equipments
22020419	Maintenance of Educational Buildings
22020420	Maintenance of Medical Equipments
22020421	Maintenance of Health Institution Buildings
22020422	Maintenance of NYSC Orientation Camp & Sport Center
22020424	Maintenance of Guest Houses and Lodges
22020425	Maintenance of Lab/Workshop Tools and Instrument
22020426	Maintenance of Higher Institutions departments
22020427	Maintenance of Electricity/Solar Power
220205	Training - General
22020501	Local Training
22020502	International Training
22020503	Manpower Planning and Other Staff Development Expenses
22020504	Public Financial Management Core Group Activities
220206	Other Services - General

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Code	Description
22020601	Security Services
22020602	Office/Store Rent
22020603	Residential Rent
22020604	Security Vote (Including Operations)
22020605	Cleaning and Fumigation Services
22020606	Land Use Charges
22020607	Rescues Services
22020608	Rental of Plants, Equipments & Machinaries
22020609	Guidance and Counselling Services
22020610	Environmental Services
22020611	Enumeration and Registration Exercises
22020612	Recruitment and Employment Activities
22020613	State Court Witnesses
22020614	Hotels and Temporary Accommodation
22020615	Monitoring/Inspection of Public/private Institutions & Other Activities
22020616	Casual Workers Services
22020617	Postage and Courier Payments & Services
220207	Consulting and Professional Services
22020701	Financial Consulting
22020702	Information Technology Consulting
22020703	Legal Service
22020704	Engineering Services
22020705	Architectural Services
22020706	Surveying Services
22020707	Agricultural Consulting
22020708	Medical Consulting
22020709	Auditing of Accounts
22020710	Research and Documentation
22020711	Supervision and Management Fees
22020712	Dock Brief Service
220208	Fuel and Lubricant - General
22020801	Motor Vehicle Fuel Cost
22020802	Other Transport Equipment Fuel Cost
22020803	Plant / Generator Fuel Cost
22020804	Aircraft Fuel Cost
22020805	Sea Boat Fuel Cost
22020806	Cooking Gas / Fuel Cost
22020807	Lubricants and Other Oils
220209	Financial Charges - General
22020901	Bank Charges (Other than Interest)
22020902	Insurance Premium
22020904	Other CRF Bank Charges
220210	Miscellaneous Expenses - General
22021001	Refreshment and Meals (Entertainment & Hospitality)

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Code	Description
22021002	Honorarium and Sitting Allowance Payments
22021003	Publicity and Advertisements
22021004	Medical Expenses
22021005	FAAC Meetings / Disbursement meetings
22021007	Welfare Packages
22021008	Subscription to Professional Bodies / National Council Registration
22021009	Sporting Activities
22021010	Direct Teaching & Laboratory Cost
22021014	Annual Planning/Budget Processes Expenses and Administration
22021020	Election Logistic Supports
22021041	Contingency Reserve - Recurrent
22021043	Official Presents and Souvenirs
22021044	Committees and Commissions
22021045	Institutional Feeding
22021046	Livestock feeding and Medicament
22021047	Community Engagement, Sensitization & Mobilization Activit
22021048	Religious Pilgrimage Operations
22021049	Special Health Programmes & Initiatives
22021050	Official Ceremonies and Celebrations
22021051	Special Education Programmes & Initiatives
22021052	Project Monitoring & Evaluation (M & E) Expenses
22021053	National Councils Meetings
22021054	Zonal Office Operational Expenses
22021055	Student Exchange Programme
22021056	Quranic Recitation and Other Religious Competitions
22021058	Public Service Reforms & SERVICOM Expenses
22021059	Council of Ulama, Hisba & Other Religious Groups Activities
22021060	Nutrition Activities
22021061	Juvenile Court Operational Expenses
22021062	Economic/Investment Promotion Activities
22021063	Accreditation Activities
22021064	Emergency Preparedness and Response
22021065	Awards and Prizes of Excellence
22021066	Operational Expenses of Special Advisers, Assistants & Other Aides
22021067	SOCU Social Investment Programme Interventions
22021068	Governing Council Expenses
22021069	Project / Programmes Coordination Expenses
22021071	Protocol Services & Expenses
22021072	School Clubs Activities
22021073	Guidance & Counselling Activities
22021074	Primary Healthcare (LGA & Wards) Operations
22021075	Extra-curricula Activities (Quiz, Debates, etc)
22021076	Girls Child Health-Education Programme
22021077	Sexual Assault Referral Centre Expenses

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Code	Description
22021080	Special Services & Other Security Expenses
22021081	Conferences and Seminars Expenses
22021082	Secondary School Operational Cost & Other Activities
22021083	Distribution of Instructional Materials & Other Activities
22021084	Performance Delivery Coordination Unit Operational Expenses
22021085	ODF Sustainability and Routine Immunization
2203	LOANS AND ADVANCES
220301	Staff Loans and Advances
22030101	Motor Cycle Advances
22030102	Bicycle Advances
22030103	Refurbishing Advances
22030104	Correspondence Advances
22030105	Spectacle Advances
22030106	Motor Vehicle Advance
22030107	Furnishing Advances
22030108	Housing Loans
22030109	Professional Advances Loan
22030110	Revolving Loan for Teachers (LEAs)
22030111	Revolving Loan for Top Government Officials
2204	GRANTS AND CONTRIBUTIONS - GENERAL
220401	Local Grants and Contributions
22040101	Grants to State Governments – PHCs Salary (60%)
22040102	Grants to State Governments – LEAs Salary
22040103	Grants to State Governments – Recurrent Security Support
22040104	Grants to State Governments – Contribution to LG Audit (0.5%)
22040105	Grants to State Governments – Contribution to LGSC Training (1%)
22040106	Grants to State Governments – Contribution to MLG (0.5%)
22040107	Grants to State Governments – Other Recurrent
22040108	Grants to Other Local Governments – Recurrent
22040109	Grants to Government Owned Companies – Recurrent
22040110	Grants to Private Companies - Recurrent
22040111	Grants to Communities and NGOs
22040112	Grant to Academic Institutions
22040113	Contribution to Traditional Councils
22040114	Grant to Professional Bodies
22040115	Assistance and Donations to Individual
22040116	Scholarships and Bursary Awards
22040117	National Endowment Fund
220402	FOREIGN GRANTS AND CONTRIBUTIONS
22040203	Grants and Contribution to International Organizations
22040204	External Financial Obligations
2205	SUBSIDIES GENERAL
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS
22050101	Subsidy To Government Owned Companies

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Code	Description
22050102	Meal Subsidy To Government Schools
22050104	Petroleum Energy / Subsidy
220502	Subsidy to Private Companies
22050201	Subsidy To Private Companies
22050202	Subsidy To Private Schools
2206	PUBLIC DEBT CHARGES
220601	FOREIGN INTEREST / DISCOUNT
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS
220602	DOMESTIC INTEREST / DISCOUNT
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS
220603	FOREIGN PRINCIPAL
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS
220604	DOMESTIC PRINCIPAL
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS
2207	Transfers - Payments
220701	Transfer to Fund Recurrent Expenditure - Payments
22070101	Payment from CRF to Fund MDA Recurrent Expenditure
22070102	Payment to Other Agency to Fund Recurrent Expenditure
22070103	Payment of Share of State IGR (State Taxes) to Local Governments
22070104	CRF Revenue Remittance By PSEs
22070105	Stabilization Funds
2208	Transfers - Payment to Individuals
220801	Transfers - Payment to Individuals
22080101	Transfers - Payment to Unemployed
22080102	Transfers Payment to Aged/Vulnerable Groups
22080105	Education Subsidy
22080106	Agricultural Inputs Subsidy
22080107	Health Subsidy
22080108	Religious Pilgrimage Subsidy
22080109	Deferral and Exemption Expenses
2209	Loss on Foreign Exchange
220901	Loss on Foreign Exchange
22090101	Loss on Foreign Exchange
23	Capital Expenditure
2301	FIXED ASSETS PURCHASED
230101	Purchase of Fixed Assets - General
23010101	Purchase/Acquisition Of Land
23010102	Purchase of Office Buildings
23010103	Purchase of Residential Buildings
23010104	Purchase of Motor Cycles

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Code	Description
23010105	Purchase Of Motor Vehicles
23010106	Purchase Of Vans
23010107	Purchase Of Trucks
23010108	Purchase Of Buses
23010109	Purchase Of Sea Boats
23010110	Purchase Of Ships
23010111	Purchase Of Trains
23010112	Purchase Of Office Furniture and Fittings
23010113	Purchase Of Computers
23010114	Purchase Of Computer Printers
23010115	Purchase Of Photocopying Machines
23010116	Purchase Of Typewriters
23010117	Purchase Of Shredding Machines
23010118	Purchase Of Scanners
23010119	Purchase Of Power Generating Set
23010120	Purchase Of canteen / Kitchen Equipment
23010121	Purchase Of Residential Furniture
23010122	Purchase Of Health / Medical Equipment
23010123	Purchase Of Fire Fighting Equipment
23010124	Purchase Of Teaching / Learning Aid Equipment
23010125	Purchase Of Library Books & Equipment
23010126	Purchase Of Sporting / Gaming Equipment
23010127	Purchase Of Agricultural Equipment and Improved Inputs
23010128	Purchase Of Security Equipment
23010129	Purchase Of Industrial Equipment
23010130	Purchase Of Recreational Facilities
23010131	Purchase Of Air Navigational Equipment
23010133	Purchases Of Surveying Equipment
23010134	Purchase Of Diving Equipment
23010137	Purchase Of Ship Spare/Maintenance
23010138	Purchase Of Aero Spares/Maintenance
23010139	Purchase Of Tricycle
23010140	Purchase of Information / Communication Equipment
23010141	Purchase of School Furniture
23010142	Purchase of Laboratory Equipment
23010143	Purchase of Workshop Tools / Equipment
23010144	Purchase of Heavy Plants and Equipment
23010145	Acquisition of Tertiary Education Assets (Construction and Facilities)
23010146	Purchase of other ICT equipment
23010147	Purchase of Office Equipment
23010149	Purchase of Electronic Equipment and Fittings
23010150	Purchase of Livestocks
23010151	Purchase of veterinary Clinic Equipments
23010152	Purchase of Funmigration Equipment

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Expenditure Chart of Account

Code	Description
23010154	Purchase of Stamp Duty Machines
23010155	Purchase of Water Supply Equipment
2302	CONSTRUCTION / PROVISION
230201	Construction/Provision of Fixed Assets - General
23020101	Construction/Provision Of Office Buildings
23020102	Construction/Provision Of Residential Buildings
23020103	Construction/Provision Of Electricity / Solar Power
23020104	Construction/Provision Of Housing
23020105	Construction/Provision Of Water Facilities
23020106	Construction/Provision Of Hospitals/Health Centres
23020107	Construction/Provision Of Public Schools
23020110	Construction / Provision Of Fire Fighting Stations
23020111	Construction / Provision Of Libraries
23020112	Construction / Provision Of Sporting Facilities
23020113	Construction / Provision Of Agricultural Facilities
23020114	Construction / Provision Of Roads
23020115	Construction / Provision Of Rail-Ways
23020116	Construction / Provision Of Water-Ways
23020117	Construction / Provision Of Air-Port / Aerodromes
23020118	Construction / Provision Of Infrastructure
23020119	Construction / Provision Of Recreational Facilities
23020122	Construction Of Boundary Pillars/ Right Of Ways
23020123	Construction Of Traffic /Street Lights
23020124	Construction Of Markets/Parks
23020125	Construction Of Power Generating Plants
23020126	Construction/Provision Of Cemeteries
23020127	Construction Of ICT Infrastructures
23020128	Construction Of Dams
23020129	Construction Of Irrigation Facilities
23020130	Construction / Provision of Wall Fence/Boundary Pillars
23020131	Construction/Provision Of Religious Structures
23020132	Construction/Provision Of Other Institutional Structures
23020133	Construction/Provision Of Public Convenience
23020134	Grazing Reserves Development
23020139	Construction of Bridges and Culverts
23020140	Construction of Drainages, Barrages & other Erosion Control Structures
23020141	Development of Health Training Institutions
23020142	Construction of Sanitation Facilities
23020143	Construction of Fadama Lands
23020144	Construction of Agricultural Facilities
23020145	Construction of Vetenary Clinics
23020146	Construction of Lecture Hall/Theatre/Class Rooms
23020147	Construction/Provision of Workshops/Laboratories
23020148	Construction/Provision of Environment Facilities

Jigawa State Government
Expenditure Chart of Account

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

Jigawa State Government
Expenditure Chart of Account

Code	Description
23040107	Forests and Shelterbelts
23040108	Parks and Gardens
23040109	Alternative Energy Development
2305	OTHER CAPITAL PROJECTS
230501	Acquisition of Non-Tangible Asset
23050101	Research & Development and Census/Surveys
23050102	Computer Software Acquisition
23050103	Monitoring And Evaluation
23050104	Anniversaries/Celebrations
23050108	Special Intervention Programmes and Projects
23050137	Capital Project Historical Liabilities
23050138	Recapitalization and Investments
23050139	Grants to State Governments – Security
23050140	Grants to State Governments – Basic Education
23050141	Grants to State Governments – Primary Health Care
23050142	Grants to State Governments – Water and Sanitation
23050143	Grants to State Governments – 2% Contribution to SLU
23050144	Grants to State Governments – Other Capital
2306	DEPRECIATION CHARGES FOR THE YEAR
230601	Depreciation Charge for the Year - General
23060101	Depreciation Charge - Land And Buildings
23060102	Depreciation Charge - Plant & Machineries
23060103	Depreciation Charge - Motor Vehicle
23060104	Depreciation Charge - Office Equipment
23060105	Depreciation Charge - Furniture & Fittings

Jigawa State Government
Fucntional Classification Chart of Account

Code	Description
701	GENERAL PUBLIC SERVICES
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS
70111	EXECUTIVE AND LEGISLATIVE ORGANS
70112	FINANCIAL AND FISCAL AFFAIRS
70113	EXTERNAL AFFAIRS
7012	FOREIGN ECONOMIC AID
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS
7013	GENERAL SERVICES
70131	GENERAL PERSONNEL SERVICES
70132	OVERALL PLANNING AND STATISTICAL SERVICES
70133	OTHER GENERAL SERVICES
7014	BASIC RESEARCH
70141	BASIC RESEARCH
7015	R&D GENERAL PUBLIC SERVICES
70151	R&D GENERAL PUBLIC SERVICES
7016	GENERAL PUBLIC SERVICES N.E.C.
70161	GENERAL PUBLIC SERVICES N.E.C.
7017	PUBLIC DEBT TRANSACTIONS
70171	PUBLIC DEBT TRANSACTIONS
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
703	PUBLIC ORDER AND SAFETY
7031	POLICE SERVICES
70311	POLICE SERVICES
7032	FIRE PROTECTION SERVICES
70321	FIRE PROTECTION SERVICES
7033	LAW COURTS
70331	LAW COURTS
7034	PRISONS
70341	PRISONS
7035	R & D PUBLIC ORDER AND SAFETY
70351	R&D PUBLIC ORDER AND SAFETY
7036	PUBLIC ORDER AND SAFETY N.E.C.
70361	PUBLIC ORDER AND SAFETY N.E.C.
704	ECONOMIC AFFAIRS
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS
70412	GENERAL LABOUR AFFAIRS
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING
70421	AGRICULTURE
70422	FORESTRY
70423	FISHING AND HUNTING
7043	FUEL AND ENERGY
70431	COAL AND OTHER SOLID MINERAL FUEL
70432	PETROLUEM AND NATURAL GAS
70433	NUCLEAR FUEL
70434	OTHER FUELS
70435	ELECTRICITY
70436	NON ELECTRIC ENERGY
7044	MINING, MANUFACTURING, AND CONSTRUCTION

Jigawa State Government
Fucntional Classification Chart of Account

Code	Description
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS
70442	MANUFACTURING
70443	CONSTRUCTION
7045	TRANSPORT
70451	ROAD TRANSPORT
70452	WATER TRANSPORT
70453	RAILWAY TRANSPORT
70454	AIR TRANSPORT
70455	PIPELINE AND OTHER TRANSPORT
7046	COMMUNICATION
70461	COMMUNICATION
7047	OTHER INDUSTRIES
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING
70472	HOTELS AND RESTUARANTS
70473	TOURISM
70474	MULTIPURPOSE DEVELOPMENT PROJECTS
7048	R & D ECONOMIC AFFAIRS
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING
70483	FUEL AND ENERGY
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION
70485	R & D TRANSPORT
70486	R & D COMMUNICATION
70487	R & D OTHER INDUSTRIES
7049	ECONOMIC AFFAIRS N.E.C
70491	ECONOMIC AFFAIRS N.E.C.
705	ENVIRONMENTAL PROTECTION
7051	WASTE MANAGEMENT
70511	WASTE MANAGEMENT
7052	WASTE WATER MANAGEMENT
70521	WASTE WATER MANAGEMENT
7053	POLLUTION ABATEMENT
70531	POLLUTION ABATEMENT
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE
7055	R&D ENVIRONMENTAL PROTECTION
70551	R & D ENVIRONMENTAL PROTECTION
7056	ENVIRONMENTAL PROTECTION N.E.C.
70561	ENVIRONMENTAL PROTECTION N.E.C.
706	HOUSING AND COMMUNITY AMMENITIES
7061	HOUSING DEVELOPMENT
70611	HOUSING DEVELOPMENT
7062	COMMUNITY DEVELOPMENT
70621	COMMUNITY DEVELOPMENT
7063	WATER SUPPLY
70631	WATER SUPPLY
7064	STREET LIGHTING
70641	STREET LIGHTING
7065	R & D HOUSING AND COMMUNITY AMMENITIES
70651	R & D HOUSING AND COMMUNITY AMENITIES
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.

Jigawa State Government
Fucntional Classification Chart of Account

Code	Description
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.
707	HEALTH
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT
70711	PHARMACEUTICAL PRODUCTS
70712	OTHER MEDICAL PRODUCTS
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT
7072	OUTPATIENT SERVICES
70721	GENERAL MEDICAL SERVICES
70722	SPECIALIZED MEDICAL SERVICES
70723	DENTAL SERVICES
70724	PARAMEDICAL SERVICES
7073	HOSPITAL SERVICES
70731	GENERAL HOSPITAL SERVICES
70732	SPECIALIZED HOSPITAL SERVICES
70733	MEDICAL AND MATERNITY CENTRE SERVICES
70734	NURSING AND CONVALESCENT HOME SERVICES
7074	PUBLIC HEALTH SERVICES
70741	PUBLIC HEALTH SERVICES
7075	R & D HEALTH
70751	R & D HEALTH
7076	HEALTH N.E.C.
70761	HEALTH N.E.C.
708	RECREATION, CULTURE AND RELIGION
7081	RECREATIONAL AND SPORTING SERVICES
70811	RECREATIONAL AND SPORTING SERVICES
7082	CULTURAL SERVICES
70821	CULTURAL SERVICES
7083	BROADCASTING AND PUBLISHING SERVICES
70831	BROADCASTING AND PUBLISHING SERVICES
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES
7085	R & D RECREATION, CULTURE AND RELIGION
70851	R & D RECREATION, CULTURE AND RELIGION
7086	RECREATION, CULTURE AND RELIGION N.E.C.
70861	RECREATION, CULTURE AND RELIGION N.E.C.
709	EDUCATION
7091	PRE-PRIMARY AND PRIMARY EDUCATION
70911	PRE-PRIMARY EDUCATION
70912	PRIMARY EDUCATION
7092	SECONDARY EDUCATION
70921	LOWER SECONDARY EDUCATION
70922	UPPER-SECONDARY EDUCATION
7093	POSTSECONDARY NONTERTIARY EDUCATION
70931	POST-SECONDARY NON-TERTIARY EDUCATION
7094	TERTIARY EDUCATION
70941	FIRST STAGE OF TERTIARY EDUCATION
70942	SECOND STAGE OF TERTIARY EDUCATION
7095	EDUCATION NOT DEFINABLE BY LEVEL
70951	EDUCATION NOT DEFINABLE BY LEVEL
7096	SUBSIDIARY SERVICES TO EDUCATION
70961	SUBSIDIARY SERVICES TO EDUCATION

Jigawa State Government
Fucntional Classification Chart of Account

Code	Description
7097	R & D EDUCATION
70971	R & D EDUCATION
7098	EDUCATION N.E.C.
70981	EDUCATION N.E.C
710	SOCIAL PROTECTION
7101	SICKNESS AND DISABILITY
71011	SICKNESS
71012	DISABILITY
7102	OLD AGE
71021	OLD AGE
7103	SURVIVORS
71031	SURVIVORS
7104	FAMILY AND CHILDREN
71041	FAMILY AND CHILDREN
7105	UNEMPLOYMENT
71051	UNEMPLOYMENT
7106	HOUSING
71061	HOUSING
7107	SOCIAL EXCLUSSION N.E.C
71071	SOCIAL EXCLUSION N.E.C.
7108	R & D SOCIAL PROTECTION
71081	R & D SOCIAL PROTECTION
7109	SOCIAL PROTECTION N.E.C.
71091	SOCIAL PROTECTION N.E.C.

Jigawa State Government
Fund Classification Chart of Account

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

Jigawa State Government
Fund Classification Chart of Account

Code	Description
08112	INTERNATIONAL FINANCE CORPORATION
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
08114	INTERNATIONAL MONETARY FUND
08115	NIGERIA TRUST FUND
08116	NORDIC DEVELOPMENT FUND
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
08121	WORLD BANK TRUST FUND
08122	WORLD FOOD PROGRAMME
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
08124	GLOBAL 2000
08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
08126	MULTI-DONOR BUDGET SUPPORT
082	BILATERAL AIDS AND GRANTS
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)
08205	SAUDI FUND FOR DEVELOPMENT
08206	ISLAMIC DEVELOPMENT BANK
08207	OTHER INTERNATIONAL DEVELOPMENT (LOANS)
083	LOCAL AIDS AND GRANTS
08301	DONATION BY LOCAL NGOS
08302	DONATION BY STATE GOVERNMENTS
08303	DONATION BY LOCAL GOVERNMENTS
08304	DONATIONS BY FED. GOVERNMENT
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS BY INDIVIDUALS
09	LOANS/DEBTS
091	MULTILATERAL LOANS/DEBTS
09101	AFRICAN DEVELOPMENT BANK
09102	AFRICAN DEVELOPMENT FUND
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
09105	ECOWAS FUND
09106	EUROPEAN DEVELOPMENT FUND
09107	EUROPEAN UNION
09108	EUROPEAN INVESTMENT BANK
09109	IDA - AFRICAN FACILITY
09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)

Jigawa State Government
Fund Classification Chart of Account

Code	Description
09112	INTERNATIONAL FINANCE CORPORATION
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09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
09120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
09121	WORLD BANK TRUST FUND
09122	WORLD FOOD PROGRAMME
09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
09124	GLOBAL 2000
09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
09126	MULTI-DONOR BUDGET SUPPORT
09127	ISLAMIC DEVELOPMENT BANK (LOAN)
09128	OTHER INTERNATIONAL DEVELOPMENT (LOANS)
092	BILATERAL LOANS/DEBTS
09201	BI-LATERAL LOANS
093	LOCAL LOANS/DEBTS
09301	FEDERAL GOVERNMENT
09302	CENTRAL BANK OF NIGERIA (CBN)
09303	BOND
09304	COMMERCIAL BANK
09305	OTHER BANKS
10	RETAINED INDEPENDENT REVENUE
101	RETAINED INDEPENDENT REVENUE
10101	RETAINED INTERNALLY GENERATED REVENUE
10102	PTA CONTRIBUTIONS
10103	SCHOOL LEVIES

Jigawa State Government
Location Classification Chart of Account

Code	Description
3	NORTH-WEST
317	JIGAWA STATE
3171	Jigawa State North West
31710200	BABURA
31710500	GAGARAWA
31710800	GARKI
31710900	GUMEL
31711200	GWIWA
31711700	KAZAURE
31712000	MAIGATARI
31712300	RINGIM
31712400	RONI
31712500	SULE TAKARKAR
31712600	TAURA
31712700	YANKWASHI
3172	Jigawa State North East
31720100	AUYO
31720400	BIRNIWA
31721000	GURI
31721300	HADEJIA
31721500	KAFIN HAUSA
31721600	KAUGAMA
31721800	KIRI-KASAMMA
31722100	MALAM MADORI
3173	Jigawa State South West
31730300	BIRNIN KUDU
31730600	BUJI
31730700	DUTSE
31731100	GWARAM
31731400	JAHUN
31731900	KIYAWA
31732200	MIGA
3174	Other
31742800	State Wide
31742900	Outside State

Jigawa State Government
Programme Classification Chart of Account

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

Jigawa State Government
Programme Classification Chart of Account

Code	Description
0401	Effective governance of the health system
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
040102	Human and institutional capacity performance management
040103	Health sector coordination mechanisms
040104	Integrated supportive supervision
0402	Community engagement and participation in health
040201	Community interventions
040202	Community structures
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens
040301	Reproductive, maternal and neonatal health
040302	Child health
040303	Adolescent health
040304	Communicable diseases
040305	Non-communicable diseases
040306	Nutrition
040307	Emergency services
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health
040401	Pre-service training
040402	HRH Performance management
040403	In service training (continuing education)
0405	Provision of adequate and modern health infrastructure for health services delivery
040501	Functional health facilities
040502	Planned Preventive Maintenance (PPM)
040503	Facility electrification, water and sanitation
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities
040601	Sustainable drug supply
040602	Vaccines supply chain
0407	Evidence generation and utilisation
040701	Routine information system
040702	Surveys and facility assessments
040703	Research and development (Institutional Review Board, Clinical Trials)
040704	Monitoring and Evaluation (M&E)
0408	Institution and maintenance of a responsive public health emergency preparedness system
040801	Integrated national disease surveillance
040802	Public health laboratories
040803	Emergency Operation Centres (EOC)
0409	Provision of universal health coverage and financial risk protection for citizens
040901	Mobilising equity contributions and vulnerable group funds
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme
0410	Health Sector Expenditures Not Elsewhere Classified
041001	Health Not Elsewhere Classified
05	Education
0501	Effective governance of the education system
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
050102	Human and institutional capacity performance management

Jigawa State Government
Programme Classification Chart of Account

Code	Description
050103	Education sector coordination mechanisms
050104	Integrated supportive supervision
0502	Increase in access, retention, and completion rate at all levels
050201	Early Childhood Care, Development and Education (ECCDE)
050202	Advocacy and sensitization
050203	School feeding
050204	School-based health
050205	Parental and community support
050206	Tertiary institutions' new courses accreditation
0503	Equity and inclusiveness in the provision of educational services
050301	Inclusive Education
050302	Special education
050303	Nomadic and migrants' education
050304	Second chance education
050305	Girls/Boys child education
050306	Emergency Response
0504	Improved quality of teaching and learning outcomes
050401	All levels of education quality assurance
050402	Instructional and learning materials
050403	Teaching and non-teaching staff capacity building
050404	Curriculum review and development
050405	Teachers' recruitment and deployment
050406	School examination and MLA
0505	Adequate infrastructure at all levels
050501	Schools' infrastructure construction and rehabilitation
050502	Furnishing
050503	Libraries and laboratories
050504	Water, sanitation and hygiene
050505	School safety
0506	Improved education information management system (EIMS)
050601	ICT equipment, software and expertise
050602	Research and development
050603	Data and data management
0510	Education Sector Expenditures Not Elsewhere Classified
051001	Education Not Elsewhere Classified
06	Housing and Urban Development
0610	Housing and Urban Development - General
061001	Housing and Urban Development - General
07	Gender
0710	Gender - General
071001	Gender - General
08	Youth
0810	Youth - General
081001	Youth - General
09	Environmental Improvement

Jigawa State Government
Programme Classification Chart of Account

Code	Description
0910	Environmental Improvement - General
091001	Environmental Improvement - General
10	Water Resources and Rural Development
1010	Water Resources and Rural Deve - General
101001	Water Resources and Rural Deve - General
11	Information Communication and Technology
1110	Information Communication and Technology - General
111001	Information Communication and Technology - General
12	Growing the Private Sector
1210	Growing the Private Sector - General
121001	Growing the Private Sector - General
13	Reform of Government and Governance
1310	Reform of Government and Governance - General
131001	Reform of Government and Governance - General
14	Power
1410	Power - General
141001	Power - General
15	Rail
1510	Rail - General
151001	Rail - General
16	Water Ways
1610	Water Ways - General
161001	Water Ways - General
17	Road
1710	Road - General
171001	Road - General
18	Airways
1810	Airways - General
181001	Airways - General
19	COVID-19
1910	COVID-19 - General
191001	COVID-19 - General
20	CLIMATE CHANGE
2010	CLIMATE CHANGE - General
201001	CLIMATE CHANGE - General
21	Oil and Gas Infrastructure
2110	Oil and Gas Infrastructure - General
211001	Oil and Gas Infrastructure - General

**Jigawa State Government
Revenue Chart of Account**

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

**Jigawa State Government
Revenue Chart of Account**

Code	Description
12010308	Withholding Tax on Non-limited Liability Company/Contractors
12010309	Withholding Tax on Dividend
12010310	Withholding Tax on Rent
12010311	Withholding Tax on Bank Interest
12010312	Withholding Tax on Directors Fees
12010313	Withholding Tax on Contracts
12010314	Withholding Tax on Professional Fees
12010315	Withholding Tax on Management Fees
12010316	Other Withholding Tax
12010317	Capital Transfer Tax
12010318	Property Tax
12010319	Stamp Duties
12010320	Development Levy
12010321	Tax for Feeding from Contractors
12010322	Corporate Social Responsibility Contribution
12010323	Consumption Tax
1202	NON-TAX REVENUE
120201	Licenses - General
12020105	Radio / Television Station Licenses
12020107	Boats & Canoe (Small Craft) License
12020109	Registration of Voluntary Organization
12020110	Inland Water-way License
12020111	Bake House Liicenses
12020113	Brick-making, etc, Licenses
12020114	Cart Licenses
12020115	Dane Gun Licenses
12020116	Cattle Dealler Licenses
12020117	Dried Fish & Meat Licenses
12020118	Pet (Dog) Licenses
12020119	Fishing Permits
12020120	Hawker's Permits
12020121	Hunting Permits
12020122	Produce Buying Licenses
12020126	Tractor Hiring Services
12020128	Borehole Drilling Licenses
12020129	Pool Betting & Casino Licenses / Gaming
12020130	Cinematograph Licenses
12020132	Motor Vehicle Licenses
12020133	Drivers' Licenses
12020134	Patent Medicine & Drug Stores Licenses
12020135	Private School Licenses
12020136	Health Facilities Licenses
12020137	Trade Permit Licenses

**Jigawa State Government
Revenue Chart of Account**

Code	Description
12020138	Forestry / Timber Licence
12020140	Lottery Permit
12020141	Hide and Skin Buyers License
12020142	Hide and Skin Export Health Certificate
12020143	Other Animals Certificate
12020144	Animal Import Permit
12020145	Licence Renewal of Private Hospitals/Clinics
12020146	Fire Safety Licence
12020147	Licence of Hotels and Restaurants
12020148	Food and Water Processing Licence
12020149	Communication Equipment Installation Permit
12020150	Hides & Skin Export Premises License
12020151	Cattle Traders Certificate
12020152	Trophies Dealers Permit
12020153	Product Buyers Licenses and Registration of Stores
12020156	Petroleum License Permit
12020157	Wild Animals Trophy License
12020158	Mining Activities Licence
12020159	Public Conveniences Permit
12020161	Minor Industrial Licence Fees
12020162	Welding Machine License
12020163	Auto Spare Parts
12020164	Building Materials / Block Making Licence Fees
12020165	Sewing / Tailoring Servces
12020166	Barbing Salon / Boutque Services Fees
120204	Fees - General
12020401	Court Fees
12020402	Mislleneous Road Traffic Registration Fees
12020403	Earning from Contract / Programme
12020404	Trade Union Fees
12020405	Student Bonding/Accommodation Fees
12020406	Inspection Fees Stores
12020407	Maintenance / Repairs Fees
12020408	Irrigation Water Charges
12020409	Weights & Measures Fees
12020410	Electrical Inspectorate Fees
12020411	Farm Plots and Land Charges
12020412	Research Testing Fees
12020413	Films Censorship / Production Fees
12020414	Hire of Sump Lorry
12020415	Trade Testing Fees
12020416	Drug Revolving Fund
12020417	Contractor Registration Fees

**Jigawa State Government
Revenue Chart of Account**

Code	Description
12020418	Marriage Divorce Fees
12020419	Attestation of Bachelorhood & Spinsterhood Fees
12020420	Pilgrims Welfare Fees
12020421	Car Hire / SUV Services
12020422	Catering Services
12020423	Export Free Zone Proceeds
12020424	Accreditation Fees
12020425	Disinfection of Produce Fees
12020426	Court Summons Fees
12020427	Tender Fees
12020428	Fire Safety Fees
12020429	Proceeds from Number Plates
12020430	Professional Registration Fees
12020431	Environmental Impact Assessment Fees
12020432	Pharmaceutical Inspection Fees
12020433	Printing Revenue
12020434	Waste Disposal Fees
12020436	Bill Board Advertisement Fees
12020437	Deeds Registration Fees
12020438	Survey / Planning / Building Fees
12020439	Agency Fees
12020440	Medical Consultancy Fees
12020441	Laboratory Fees
12020442	Association Fees
12020443	Birth & Death Registration Fees
12020444	Burial Fees
12020445	Change Of Ownership Fees
12020446	Agricultural / Veterinary Services Fees
12020447	Land Use Fees
12020448	Gate Fees
12020449	Business/Trade Operating Fees
12020450	Inspection Fees
12020451	Timber & Forest Fees
12020452	School/ Tuition/ Examination Fees
12020453	Applications Fees
12020454	Parking Fees
12020455	School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate
12020456	School/ Tuition/ Registration / Examination
12020457	Affiliation Charges
12020458	Unity/Staff/Other School Fees/Levies
12020459	Right Of Occupancy Fees
12020460	Building Plan Approval Fees
12020461	Title Transfer Fees

**Jigawa State Government
Revenue Chart of Account**

Code	Description
12020462	Publication Fees
12020463	Hospital Service Registration Fees
12020464	Hospital Service Charges
12020465	Sports/Recreational Facilities Fees
12020466	Indigenship Registration Fees
12020467	Training Fees
12020468	Milling Charges
12020469	Vaccination charges
12020470	Hide and Skin inspection charges
12020471	Private School Registration
12020472	Certificate of Road Worthness
12020473	Non refundable land application fees
12020474	High Ways Fees
12020475	Heavy Duty Permit
12020476	Vehicle Inspection
12020477	Registration of Audit and Accounting Firm
12020478	Workshop Fees
12020479	Motor Vehicles, Taxi and Motor Cycle Registration Fees
12020480	Co-Operative Societies, Audit and Supervision Fees
12020481	Registration of Business Names
12020482	Women Co-Operative Development Fees
12020483	Certificate of Occupancy
12020484	Registration of Private Medical Institutions
12020485	Consultancy Services Fees
12020486	Driving Test Certificate
12020487	Layout Designment Fees
12020488	Formalization Fees
12020489	Water Connection Fees
12020490	Water Reconnection Fees
12020491	Water Legalization Fees
12020492	Water Charges
12020493	Auto Mechanic Registration Fees
12020494	Annual Communication Equipment Installation/ Optic Fibre Laying Fees
12020495	Passenger Manifest and Way Bill
12020496	Rent Tribunal Fees
12020497	Vetting of Contract Agreement
12020498	Meat Inspection Fees
12020499	Slaughter Stock Fees
120205	Fines - General
12020501	Fines
12020502	Court Fines
12020503	Dislodging of Effluent / Pollution Fine
12020504	Penalty for Offencies

**Jigawa State Government
Revenue Chart of Account**

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

**Jigawa State Government
Revenue Chart of Account**

Code	Description
12020707	Earnings from Medical Services
12020708	Earnings from Agricultural Produce
12020709	Earnings from Tourism/Culture/Arts Centres
12020710	Earnings from Guest Houses
12020711	Earnings from Commercial Activities
12020712	Hire of Academic Gown / Book of Preceedings / Others
12020713	Earnings From Library Services
12020714	Earnings From ICT Services
12020716	Earnings from Hire of Information Equipment
12020717	Earning from Shows and Exhibitions
12020729	Earning from Parks and Gardens
12020732	Earnings from Airport / Hajj Operation
12020733	Earnings from Hall Hire
12020735	Earnings from Soil Test Fees
12020736	Earnings from Environmental Sanitation Services
12020737	Earnings From Cattle Markets
12020738	Earnings From Markets
12020739	Earnings From Motor Parks
12020740	Abbatoir / Slaughter House
120208	Rent on Government Buildings - General
12020801	Rent on Government Quarters
12020802	Rent on Government Offices
12020803	Rent on Government Buildings
12020804	Rent on Conference Centres
12020805	Rent on Building at Aerodromes
120209	Rent on Land & Others - General
12020901	Rent on Government Land
12020902	Rent on Oil Plot & Aerodromes
12020903	Rents & Premium on the Allocation of Land
12020904	Rents of Plots & Sites Services Programme
12020905	Lease Rental
12020906	Rents on Government Properties
12020907	Rents On Industrial Estate
12020908	Ground Rent and Penalties
12020909	Rent from Food Sellers
12020910	Certificate of Temporary Permit
120210	REPAYMENTS - GENERAL
12021002	Repayment of Motor Vehicle Advances
12021003	Repayment of Bicycle Advances (Principal)
12021004	Repayment of Motor Vehicle Refurbishing Loan
12021005	Repayment of House Refurbishing Loan
12021006	Refunds - PAYE for FG Staffs in the State
12021007	Repayment of Loan to Parastatals

**Jigawa State Government
Revenue Chart of Account**

Code	Description
12021008	Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc)
12021009	Repayment of Motorcycle Loan
12021010	Repayment of Bicycle Loan
12021011	Repayment of Sundry Loan
12021012	Refund of Overpayment
12021013	Refund Sundries
12021014	Recovery of Public Funds
12021015	Repayment of Owner Occupier
12021016	Repayment / Recoveries of Economic Empowerment Loans
12021017	Repayment of Motor Vehicle Loan
12021018	Repayment of Professional Advances
12021019	Refunds from Federal Government
12021020	Repayment of from Individuals
12021021	Unclaimed Deposits
120211	Investment Income
12021101	Operating Surplus
12021102	Dividend on Investment
12021103	Other Investment Income
120212	Interest Earned
12021201	Motor Vehicle Advances (Interest)
12021202	Bicycle Advances (Interest)
12021203	Interest on Refurbishing Loan
12021204	Interest on Furniture Loan
12021205	Interest on Housing Loan
12021206	Interest on Loans to States
12021207	Interest on Loans to Local Governments
12021208	Interest on Loans to Government Owned Companies
12021209	Interest on Debenture Loans
12021210	Bank Interest
12021212	Interest on Treasury Bills and Fixed Deposit
12021213	Interest on Joint Consolidated Fund
120213	Reimbursement - General
12021301	Receipt of Local Government of State IGR Tax Revenues
12021302	Audit Fees
12021305	Federal Reimbursement for Pensions
12021315	Basic Healthcare Provision Fund Recurrent Receipts
12021316	PHCN Refund
13	AID AND GRANTS
1301	AID
130101	DOMESTIC AID
13010101	CURRENT DOMESTIC AID
13010102	CAPITAL DOMESTIC AID
130102	FOREIGN AID

**Jigawa State Government
Revenue Chart of Account**

Code	Description
13010201	CURRENT FOREIGN AID
13010202	CAPITAL FOREIGN AID
1302	GRANTS
130201	DOMESTIC GRANTS
13020101	CURRENT GRANTS FROM FGN
13020102	CAPITAL GRANTS FROM FGN
13020103	CURRENT GRANTS FROM STATES
13020104	CAPITAL GRANTS FROM STATES
13020105	CURRENT GRANTS FROM OTHER SOURCES
13020106	CAPITAL GRANTS FROM OTHER SOURCES
130202	FOREIGN GRANTS
13020201	CURRENT FOREIGN GRANTS
13020202	CAPITAL FOREIGN GRANTS
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF
140101	TRANSFER FROM CRF TO CDF GENERAL
1402	OTHER CAPITAL RECEIPTS
140201	Other Capital Receipts
14020102	Sales of Fixed Assets and Condemned Stores
14020103	Other Capital Receipts to CDF (Receipt / Reimbursement from FG
1403	LOANS/ BORROWINGS RECEIPT
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
1404	DEBT FORGIVENESS
140401	Foreign Debt Forgiveness
14040101	Foreign Debt Forgiveness
140402	Domestic Debt Forgiveness
14040201	Domestic Debt Forgiveness
1405	GAINS ON DISPOSAL OF ASSET
140501	Gain on Disposal of Assets - PPE
14050101	Gain on Disposal of Assets - PPE
140502	Gain On Disposal Of Asset - Investment Property
14050201	Gain On Disposal Of Asset - Investment Property
140503	Gain On Disposal Of Asset - Intangible
14050301	Gain On Disposal Of Asset - Intangible

**Jigawa State Government
Revenue Chart of Account**

Code	Description
1406	MINORITY INTEREST SHARE OF SURPLUS
140601	Minority Interest Share Of Surplus
14060101	Minority Interest Shares of Surplus
1407	EXTRA-ORDINARY ITEMS
140701	Extraordinary Items
14070101	Extraordinary Items
14070102	Unspecified Revenue
14070103	Capital Gain on Investment in Government Owned Companies
1408	GAIN ON SWAPPED ASSETS
140801	Gain On Swapped Assets - PPE
14080101	Gain On Swapped Assets - PPE
140802	Gain On Swapped Assets - Investment Property
14080201	Gain On Swapped Assets - Investment Property
140803	Gain On Swapped Assets - Intangible
14080301	Gain On Swapped Assets - Intangible
140804	Gain On Swapped Assets - Inventory
14080401	Gain On Swapped Assets - Inventory
1409	GAIN ON SWAPPED SERVICES
140901	Gain On Swapped Services
14090101	Gain On Swapped Services Rendered
1410	GAIN ON FOREIGN EXCHANGE
141001	Gain On Foreign Exchange
14100101	Gain On Foreign Exchange