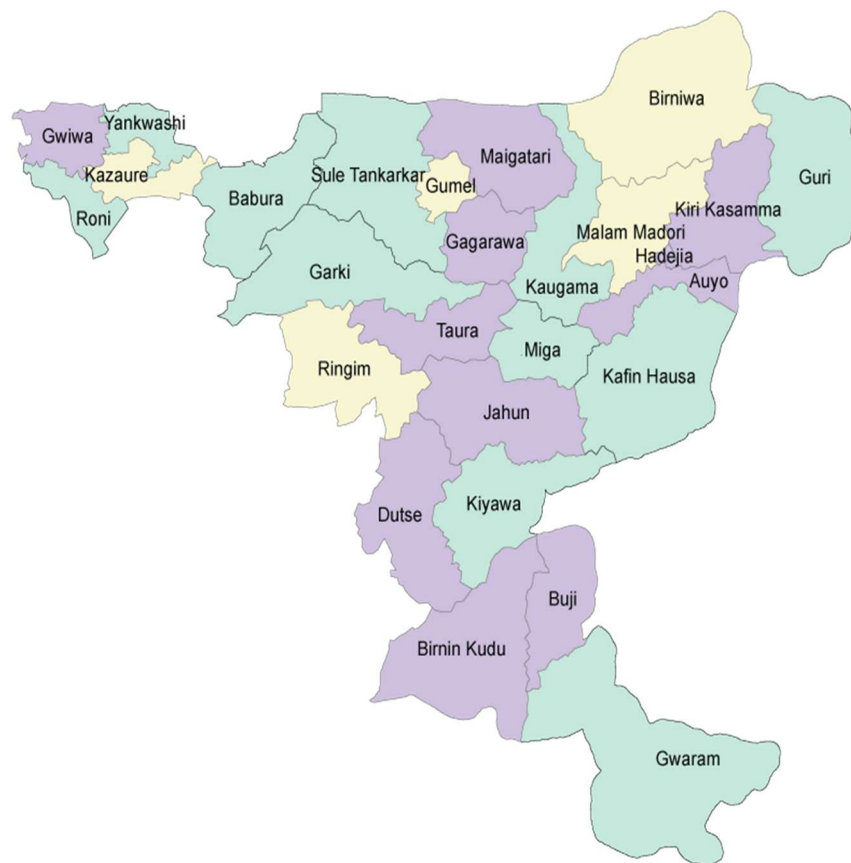


Jigawa State Local Government Annual Budget Calendar: Budget Development, Enactment and Implementation



Preface

The preparation of a local government budget is a critical process that ensures the effective allocation of resources to meet the needs of the people. A well-structured budget serves as a financial blueprint, guiding public expenditures, service delivery, and development initiatives while promoting transparency, accountability, and fiscal responsibility.

This Local Government Budget Preparation Manual is designed to provide clear, step-by-step guidance to budget officials and other critical stakeholders across the 27 Local Governments of Jigawa State.

This document outlines best practices, calendar, legal requirements, and procedural frameworks to facilitate the development of a comprehensive, realistic, and participatory budget in line with the National Chart of Accounts (NCoA). It incorporates the NCoA coding structure to facilitate proper recording, reporting, and auditing of financial transactions. Additionally, it emphasizes performance-based budgeting to enhance service delivery and fiscal accountability.

Our goal is to empower local governments to create budgets that reflect the priorities of their constituents, optimize resource utilization, and foster sustainable development. By following the guidelines in this manual, budget committees at the local governments can enhance financial management, improve service delivery, and strengthen public trust in governance.

It is our hope that this guide will serve as a reliable reference for local governments in their pursuit of fiscal excellence and community-centered governance.



Rt. Hon. Ahmad Garba
Honourable Commissioner,
Ministry for Local Government and Community Development.
Jigawa State.



Adoption/Acknowledgement

This manual demystifies the budget process by providing systematic guidance for budget preparation aligned with national fiscal frameworks and international best practices. It integrates legal mandates with practical tools, including customizable templates and workflow checklists, to institutionalize efficiency and compliance at every stage.

It provides an opportunity to improve governance and service delivery at the local government level through well-structured budgets that translate policy priorities into actionable plans, ensuring that public funds directly address community needs while upholding principles of transparency, fiscal responsibility, and inclusive participation.

Given the importance of this manual to enhancing governance at the grassroots, the 27 Local Governments in Jigawa State under the aegis of the Association of Local Governments of Nigeria (ALGON) hereby adopt this manual and the accompanying templates and Chart of Accounts for use in the preparation of our annual budgets.

Our sincere appreciation goes to the State Ministry for Local Governments and the Ministry for Budget and Economic Planning for coordinating the development of this important budget manual and accompanying tools. Special gratitude to the United Kingdom's Foreign Commonwealth and Development Office (FCDO) funded Partnership for Agile Governance and Climate Engagement (PACE) for the technical support provided while developing this budget manual.

May this guide ignite a new standard of excellence in local public financial management—where allocated resources reflect the aspirations of the communities we serve.



Prof. Salim Abdulrahman Isa
Chairman
Association of Local Governments of Nigeria (ALGON)
Jigawa State Chapter



1.1 Background

- How to provide sustainable and equitable social and economic services for the general well-being of men, women, and children,
- How to guarantee that economic and social development take place in a planned, equitable, and harmonious manner,
- How to ensure that activities undertaken are consistent with relevant government laws and policies,
- How to encourage the involvement of all stakeholders in the budgeting process, and,
- How to ensure programmes and activities are undertaken to address the needs of women, men, and people with special needs.

The Local Government System in Nigeria was designed to make the

[illegible]

political control to the men and women in communities and have jurisdiction over a limited range of state functions. Jigawa State has 27 Local Government Areas viz: Jigawa State in Nigeria has 27 Local Government Areas (LGAs), including Auyo, Babura, Birnin Kudu, Buji,



Dutse, Gagarawa, Garki, Gumel, Guri, Gwaram, Gwiwa, Hadejia, Jahun, Kafin Hausa, Kaugama, Kazaure, Kiri Kasama, Kiyawa, Maigatari, Malam Madori, Miga, Ringim, Roni, Sule Tankarkar, Taura, and Yankwashi Local Government.

Section 7(1) of the 1999 Constitution, as amended, states that “the system of Local Government by democratically elected local councils is, under this Constitution, guaranteed; and accordingly, the government of every State shall ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such council.

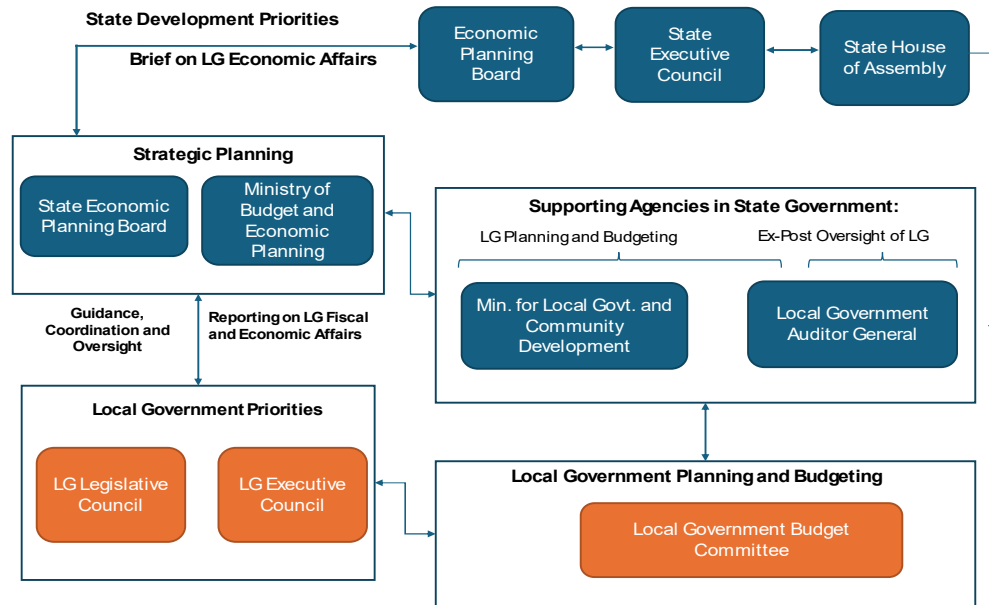
The Jigawa State Local Government Law of 2007 as amended provides guidance for the functions, administration and other related matters of the 27 Local Governments in the State. Similarly, the Economic Planning Board Law No. 8 of 2016, is consistent with Section 7(3) of the Constitution of the Federal Republic of Nigeria. Some of the functions of the EPB include:

- provide inputs into the short, medium and long-term development plans of the State and the LGCs in line with the State development objectives and priorities.
- examine the plans and budgets of the State and LGCs for consistency with each other and with the State development objectives and priorities.
- monitor and ensure compliance with provisions of the Economic Planning and Fiscal Responsibility Law by the relevant Government Agencies.

Presented in the chart below is the summary of the interrelationship between key institutions and frameworks for coordinating effective planning and budgeting at the local government level in Jigawa State.



Figure 1 Institutional Relationships for Planning and Budgeting



The requirements, processes, tools and timelines for planning and budgeting explained in this guideline are consistent with the provisions of the laws, regulations, memoranda, and development plans.

2.0 Jigawa State Local Government Planning and Budgeting Practice

The Ministry for Local Government & Community Development is saddled with the responsibility of supervising the Public Financial Management process of 27 (twenty-seven) LGCs in the State. It ensures that LGCs abide by the provisions of the Financial Memorandum and all matters relating to local government finances. Core processes

Step 1: Community Engagement and Needs Assessment

- **Ward Development Committees (WDCs) and traditional leaders** are consulted to identify **community needs** in health, education, infrastructure, water sanitation and hygiene, and community development.



- Local Government Councils conduct **town hall meetings** to ensure public participation in budget planning.

Step 2: Budget Preparation

- The **LGC Budget Committee** drafts the budget based on state fiscal policies and revenue projections based on the harmonized budget classification and the chart of account.
- Revenue sources include **Federation Allocations (FAAC), Internally Generated Revenue (IGR), and Grants** from federal, state and development partners.
- Expenditure is categorized into **recurrent** (salaries, overhead costs) and **capital** projects (i.e., basic education, primary healthcare, feeder roads, water sanitation and hygiene, community amenities, etc) clearly showing the spending entity, function, programme, fund and geo-location based on the harmonized Jigawa State LGCs budget classification and the chart of accounts.

Step 3: Budget Review and Approval by LGC Executive and Legislative Councils

- The LGC Executive will review the draft LGC budget for compliance with fiscal guidelines. The Chairman will present the draft budget to the LGC Legislative Council for review and approval. The LGC Chairman will endorse the LGC approved draft budget to the Ministry of Local Government and Community Development.

Step 4: Review, Bilateral Discussion and Consolidation of all LGCs Budgets by Ministry of Local Government and Community Development

- On receipt of the LGCs approved budgets, the Ministry should arrange for bilateral discussions with all LGCs to review the draft approved LGCs budgets. The Ministry should review the proposals with the various departments and ensure that the budgets are in line with the objectives of the State and LGCs as contained in the State Development Plan and LGCs



Development Plans, the LGC total budget size and departmental expenditures are consistent with the fiscal forecasts, and compliance with the requirements as provided in the budget call circular.

- After this, the budgets of all LGCs should be consolidated and forwarded to the Ministry of Budget and Economic Planning for final review by the State Economic Planning Board.

Step 5: Presentation of LGCs Consolidated Budgets to State House of Assembly

- The Economic Planning Board will review the LGC's budgets and endorse the budgets.
- The Ministry of Budget and Economic Planning will consolidate the LGCs budget with the State Budget for the Governor to present to the State House of Assembly (SHoA).

Step 6: Approval of the Budget by the State House of Assembly

- The SHoA LGC committees will review the LGC budgets and may hold public hearings with different interest groups for this purpose.
- Thereafter the LGC budgets will be approved by the SHoA and passed into Law.
- Finally, the Governor will assent to the Law.

3.0 Jigawa State Local Government Chart of Accounts

The Jigawa State Local Government's harmonised Chart of Accounts (COA) provided in Annex 1 shall serve as the standard framework for budget preparation, budget implementation, financial reporting, and accounting across all the 27 (twenty-seven) LGCs in the state. This shall promote and ensure uniformity, transparency, and compliance with relevant financial regulations, including the IPSAS (International Public Sector Accounting Standards).

The Jigawa State Local Government COA is consistent with the



National Chart of Accounts (NCOA). The various COAs of Federal, State, and Local Government Councils were harmonized in 2012 to the NCOA that are in line with international best practices. The NCOA comprises the coding of items used for classification, budgeting, accounting, and reporting within the financial year. Therefore, the Jigawa State Local Government COA serves to facilitate and systematise the recording of all transactions and is linked to General Purpose Financial Statements (GPFS).

The NCOA comprises the coding of items used for classification, budgeting, accounting, and reporting within the financial year. Therefore, the Jigawa State Local Government COA shall facilitate and systematise the recording of all transactions and is linked to GPFS.

The structure of the Jigawa State Local Government COA is as presented in the table below:

Table 1 Structure of the National Chart of Account

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

4.0 Local Government Chart of Account and Budget Preparation Template

The budget proposals from all budgetary units in each will be produced using the approved Local Government Chart of Accounts as discussed in Section 3 above (and attached as annex 1).



The MS Excel Local Government Budget template (available from Jigawa State Ministry of Budget and Economic Planning) will be used by all departments and/or budgetary units to prepare their budget proposals.

The MS Excel Local Government Budget Preparation Template's structure is presented in Table 2 below.

Table 2 Structure of Budget Template

| Worksheet | Input / Output | Description |
|----------------|----------------|---|
| 0. Calibration | Input | This section contains the options for choosing the State or local Government, budget year (the year for which the budget is being prepared), the period for current year budget performance, and budget status. Also requires identification of the code for LG Receipt of Share of State IGR. |
| X. Checks | Output | Check the integrity of the coding to ensure the summations across all reports are consistent and that there is no missing coding in the data worksheets (blue worksheet tabs as described below) |
| 1. Rec Revenue | Input | Provides columns to paste the revenue proposals from all departments. A total of 500 rows for capturing all MDA submissions. Requires administrative, economic and fund segment coding. |
| 2. Personnel | Input | Provides columns to paste the personnel proposals from all departments. A total of 500 rows for capturing all department submissions. Requires administrative, economic, function and fund segment coding. |
| 3. Overhead | Input | Provides columns to paste the overhead (all non-personnel recurrent expenditure) proposals from departments. A total of 2,000 rows for capturing all MDA submissions. Requires administrative, economic, function and fund segment coding. |
| 4. Capital | Input | Provides columns to paste the Capital Expenditure proposals from departments. A total of 500 rows for capturing all MDA submissions. Requires administrative, economic, function and fund segment coding. |



| | | |
|---------------------------------------|------------|--|
| 5. Capital Receipts | Input | Provides columns to paste the Capital Receipts proposals from departments. A total of 500 rows for capturing all MDA submissions. Requires administrative, economic and fund segment coding. |
| A-C (various, 20 worksheets in total) | Output | The template outputs the following Budget reports: A.0i – Budget Summary Tables A.0ii – Budget Summary Graphs A.1 – Budget Overview (Revenue and Expenditure) A.2 – Summary of Expenditure by MDA split into Personnel, Overhead and Capital B.0 – Total Revenue by Administrative Classification B.1 – Revenue by Economic Classification B.2 – Total Revenue by Fund B.3 – Capital Receipts by Item C.0 (and C.0i, ii, and iii) – Expenditure by Administrative Classification (total, then separately for Personnel, Overhead and Capital) C.1 – Expenditure by Economic Classification C.2 (and C.2i, ii, and iii) – Expenditure by Function Classification (total, then separately for Personnel, Overhead and Capital) C.3 (and C.3i, ii, and iii) – Expenditure by Location Classification (total, then separately for Personnel, Overhead and Capital) C.5 – Capital Expenditure by Project |
| .c (6 worksheets) | Input | These worksheets are for entering the Jigawa State Local Governments Chart of Accounts (code and description) for all segments bar the programme segment. Note economic codes are entered separately for Revenue (Account Class 1) and Expenditure (Account Class 2) |
| Hidden Worksheets | | |
| Various | Processing | Worksheets that generate the drop-down lists for the coding in worksheets 1-5. |



5.0 Jigawa State Local Government Annual Budget Calendar

In line with these 'best practice' requirements, the Jigawa State Local Government Generic Budget Calendar provides the sequence and timings for key activities/milestones in the annual budget process. The Generic Budget Calendar presents the general framework for the annual timetable and action plan that should guide budget preparation at the LGC.

The calendar specifies key activities and milestones that need to be accomplished within specified timelines to ensure that budget preparation and execution follow a smooth and predictable trajectory.

As per the Generic Budget Calendar, the process begins in early June of the preceding fiscal year in question, including over 19 different actions/milestones each with its desired date commencing early April with the preliminaries culminating in the enactment of Appropriation Law in December but extending up to early February of the fiscal year when budget implementation profiles are finalised and issued. There is also a need for regular (quarterly) budget implementation reporting (NCOA compliant), budget management (in-year budget adjustments) and end of year performance review. The Ministry of Budget and Economic Planning holds the appropriate templates and guidelines for these reports.

The calendar does not reflect details or every single action that the Departments in the LGC, the Ministry for Local Government and the Ministry of Budget and Economic Planning will take in preparing the budget proposals.



Table 3 Jigawa State Local Government Budget Calendar

A – Preparation of Local Government Budget Formulation Activities

| S/N | Activity /Milestones | Dates | Responsibility |
|-----|--|---------------------|---|
| 1 | Issue of budget call circular by the Ministry for Local Government and Community Development | July | Ministry for Local Government |
| 2 | Ward Development Committees (WDCs) and Traditional Leaders consultations | July | LGC Departments |
| 3 | Town Hall Meetings on the Budget Formulation | July | LGC Chairman supported by LGC Budget Committee |
| 4 | Preparation of draft budget by Departments supported by the LGC Budget Committee | July - August | Departments |
| 5 | Submission of LGC draft budget to Local Government Legislative Council for consideration | September | LG Executive Arm |
| 6 | Review and Approval of draft budget by LGC Legislative Council | September | LGC Legislative Council |
| 7 | Endorsement of Budget to Ministry of Local Government and Community Development | September | LGC Chairman |
| 8 | Budget Defense and Bilateral Discussions | September – October | Ministry for Local Government and Community Development |
| 9 | Consolidation of LGC’s Budgets | October | Ministry for Local Government and Community Development |
| 10 | Transmission of LGC’s Consolidated Budget to the Ministry of Budget and Economic Planning | October | Ministry for Local Government and Community |

| | | | |
|----|---|---------------------|--|
| 11 | Final Review of LGC's Consolidated Budget and Consolidation with State Budget | October | Development Ministry for Budget and Economic Planning |
| 12 | Presentation of LGC's Consolidated Budget to the State House of Assembly for Approval | October | Governor |
| 13 | Review and Approval of Consolidate Local Government Budgets | November – December | SHoA |
| 14 | Governors Assent to LGC Consolidated Appropriation Law | December | Governor |
| 15 | Conveyance of LGC's Approved Budgets to the LGCs | December – January | Ministry for Local Government and Community Development |
| 16 | Printing and uploading of the Approved LG Budget | January | Local Government Council |

B – Budget Performance Review and Reporting

| S/N | Activity /Milestones | Dates | Responsibility |
|-----|---|--|--|
| 1 | Quarterly LGC budget performance reports | April, July, October and January and January | Local Government Council PRS Dept |
| 2 | Consolidation and uploading of Quarterly Budget Performance Reports | April, July, October, and January and December | MFLG Planning Research and Statistics Dept |
| 3 | Local Government Performance Review | July | Ministry of Local Government and Community Development |

Annex 1: Jigawa State LGC Chart of Accounts

Administrative Segment Coding

| Code | Description | Level |
|---------------------|--|-------|
| 010000000000 | Administrative | 1 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 2 |
| 011100100100 | Chairman | 3 |
| 011100200100 | Vice-Chairman | 3 |
| 011105000100 | Adviser/Assistant to Chairman | 3 |
| 011106000100 | Adviser/Assistant to Vice Chairman | 3 |
| 011108000100 | Internal Audit Office | 3 |
| 011200000000 | LOCAL GOVT LEGISLATIVES COUNCIL | 2 |
| 011200100100 | Legislative Council | 3 |
| 016100000000 | Secretary to the Local Government Council | 2 |
| 016101000100 | Secretary to the Local Government Council | 3 |
| 014800000000 | Local Government Electoral Office | 2 |
| 014800100100 | Local Government Electoral Office | 3 |
| 012500000000 | ADMIN AND GENERAL SERVICES | 2 |
| 012500100100 | Office of the Director Admin and General Services | 3 |
| 020000000000 | Economic | 1 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 2 |
| 021500100100 | Agriculture Section | 3 |
| 021500200100 | Forestry Section | 3 |
| 021500300100 | Livestock Section (Veterinary) | 3 |
| 022000000000 | DEPARTMENT FINANCE AND SUPPLY (TREASURY) | 2 |
| 022001000100 | Account section | 3 |
| 022002000100 | Revenue Section | 3 |
| 023400000000 | DEPARTMENT OF WORKS & HOUSING | 2 |
| 023400100100 | Road & Communication Section | 3 |
| 023400200100 | Mechanical Section | 3 |
| 023400300100 | Electrical Section | 3 |
| 023400400100 | Land & Survey Section | 3 |
| 023400500100 | Building Section | 3 |
| 023800000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 2 |
| 023800100100 | Planning | 3 |
| 023800200100 | Research and Statistics | 3 |
| 023800300100 | Monitoring & Evaluation | 3 |
| 023800400100 | Procurement Section | 3 |
| 050000000000 | Social | 1 |
| 051700000000 | LOCAL EDUCATION AUTHORITY | 2 |
| 051700100100 | Education (Non-Teaching Staff) | 3 |



| Code | Description | Level |
|---------------------|--|-------|
| 051700200100 | Education (Teaching Staff) | 3 |
| 051700300100 | Adult Education | 3 |
| 051700400100 | Other Education | 3 |
| 052100000000 | PRIMARY HEALTH CARE | 2 |
| 052100100100 | Primary Health Care Manager | 3 |
| 052100200100 | Curative | 3 |
| 053500000000 | DEPARTMENT OF WATER, ENVIRONMENTAL SANITATION AND HYGIENE | 2 |
| 053500100100 | Preventive (Water, Sanitation and Hygiene) | 3 |
| 053500300100 | Rural Water Supply | 3 |
| 055100000000 | DEPARTMENT OF COMMUNITY AND SOCIAL DEVELOPMENT | 2 |
| 055100100100 | Community Development Section | 3 |
| 055100200100 | Information, Youth, Sport & Culture | 3 |
| 055100300100 | Social Welfare Section | 3 |
| 055100400100 | Trade Section and Cooperatives | 3 |
| 055100500100 | Traditional/Religious Affairs | 3 |



ECONOMIC SEGMENT CODES

Economic Segment - Revenue Codes

| Code | Description | Level |
|--------------------|--|-------|
| <u>I</u> | <u>Revenue</u> | 1 |
| <u>11</u> | <u>LOCAL GOVT. SHARE OF FAAC</u> | 2 |
| <u>1101</u> | <u>LOCAL GOVT. SHARE OF FAAC</u> | 3 |
| 110101 | LOCAL GOVT. SHARE OF STATUTORY REVENUES | 4 |
| 11010101 | Statutory Allocation | 5 |
| 11010102 | Arrears of Statutory Allocation | 5 |
| 110102 | LOCAL GOVT. SHARE OF VAT | 4 |
| 11010201 | Share of VAT | 5 |
| 11010202 | Arrears of VAT | 5 |
| 110103 | LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES | 4 |
| 11010301 | Excess Crude Oil Revenue | 5 |
| 11010302 | Excess Non-Oil | 5 |
| 11010303 | Exchange Gain | 5 |
| 11010304 | Ecological Fund | 5 |
| 11010305 | Electronic Money Transfer Levy (EMTL) | 5 |
| 11010306 | FOREX Equalization Mineral | 5 |
| 11010307 | FOREX Equalization Non-Mineral | 5 |
| 11010308 | Solid Mineral | 5 |
| 11010309 | Derivation Refund | 5 |
| 11010310 | NNPC Refund | 5 |
| 11010311 | NLNG Dividend | 5 |
| 11010312 | Stabilization Funds | 5 |
| 11010313 | State Infrastructure & Security | 5 |
| 11010314 | Signature Bonus | 5 |
| 11010399 | Other FAAC Distributions | 5 |
| <u>12</u> | <u>Independent Revenue</u> | 2 |
| <u>1201</u> | <u>TAX REVENUE</u> | 3 |
| 120101 | PERSONAL TAXES | 4 |
| 12010101 | Pay-As-You-Earn (Public Sector) | 5 |
| 12010112 | Pay-As-You-Earn (Non-Public-Sector) | 5 |
| 12010113 | Other Direct Assessment Tax | 5 |
| 12010114 | Direct Assessment on Mix-Income | 5 |
| 12010115 | Direct Assessment on Expatriates | 5 |
| 12010116 | Direct Assessment on Informal Sector | 5 |
| 12010117 | Direct Assessment on Affluent | 5 |
| 120103 | Other Taxes | 4 |
| 12010301 | Stamp Duty | 5 |
| 12010302 | Pool Betting Tax | 5 |
| 12010303 | Development Tax/Levy | 5 |



| Code | Description | Level |
|---------------|--|----------|
| 12010304 | Capital Gain Tax | 5 |
| 12010305 | Other Service Taxes | 5 |
| 12010306 | Education Levy | 5 |
| 12010307 | Withholding Tax on Bank Deposits | 5 |
| 12010308 | Withholding Tax on Non-limited Liability Company/Contractors | 5 |
| 12010309 | Withholding Tax on Dividend | 5 |
| 12010310 | Withholding Tax on Rent | 5 |
| 12010311 | Withholding Tax on Bank Interest | 5 |
| 12010312 | Withholding Tax on Directors Fees | 5 |
| 12010313 | Withholding Tax on Contracts | 5 |
| 12010314 | Withholding Tax on Professional Fees | 5 |
| 12010315 | Withholding Tax on Management Fees | 5 |
| 12010316 | Other Withholding Tax | 5 |
| 12010317 | Capital Transfer Tax | 5 |
| 12010318 | Property Tax | 5 |
| 12010319 | Stamp Duties | 5 |
| 12010320 | Development Levy | 5 |
| 12010321 | Tax for Feeding from Contractors | 5 |
| 12010322 | Corporate Social Responsibility Contribution | 5 |
| 12010323 | Consumption Tax | 5 |
| 1202 | NON-TAX REVENUE | 3 |
| 120201 | Licenses – General | 4 |
| 12020105 | Radio / Television Station Licenses | 5 |
| 12020107 | Boats & Canoe (Small Craft) License | 5 |
| 12020109 | Registration of Voluntary Organization | 5 |
| 12020110 | Inland Water-way License | 5 |
| 12020111 | Bake House Licenses | 5 |
| 12020113 | Brickmaking, etc, Licenses | 5 |
| 12020114 | Cart Licenses | 5 |
| 12020115 | Dane Gun Licenses | 5 |
| 12020116 | Cattle Dealer Licenses | 5 |
| 12020117 | Dried Fish & Meat Licenses | 5 |
| 12020118 | Pet (Dog) Licenses | 5 |
| 12020119 | Fishing Permits | 5 |
| 12020120 | Hawker's Permits | 5 |
| 12020121 | Hunting Permits | 5 |
| 12020122 | Produce Buying Licenses | 5 |
| 12020126 | Tractor Hiring Services | 5 |
| 12020128 | Borehole Drilling Licenses | 5 |
| 12020129 | Pool Betting & Casino Licenses / Gaming | 5 |
| 12020130 | Cinematograph Licenses | 5 |
| 12020132 | Motor Vehicle Licenses | 5 |



| Code | Description | Level |
|---------------|--|----------|
| 12020133 | Drivers' Licenses | 5 |
| 12020134 | Patent Medicine & Drug Stores Licenses | 5 |
| 12020135 | Private School Licenses | 5 |
| 12020136 | Health Facilities Licenses | 5 |
| 12020137 | Trade Permit Licenses | 5 |
| 12020138 | Forestry / Timber Licence | 5 |
| 12020140 | Lottery Permit | 5 |
| 12020141 | Hide and Skin Buyers License | 5 |
| 12020142 | Hide and Skin Export Health Certificate | 5 |
| 12020143 | Other Animals Certificate | 5 |
| 12020144 | Animal Import Permit | 5 |
| 12020145 | Licence Renewal of Private Hospitals/Clinics | 5 |
| 12020146 | Fire Safety Licence | 5 |
| 12020147 | Licence of Hotels and Restaurants | 5 |
| 12020148 | Food and Water Processing Licence | 5 |
| 12020149 | Communication Equipment Installation Permit | 5 |
| 12020150 | Hides & Skin Export Premises License | 5 |
| 12020151 | Cattle Traders Certificate | 5 |
| 12020152 | Trophies Dealers Permit | 5 |
| 12020153 | Product Buyers Licenses and Registration of Stores | 5 |
| 12020156 | Petroleum License Permit | 5 |
| 12020157 | Wild Animals Trophy License | 5 |
| 12020158 | Mining Activities Licence | 5 |
| 12020159 | Public Convenience Permit | 5 |
| 12020161 | Minor Industrial Licence Fees | 5 |
| 12020162 | Welding Machine License | 5 |
| 12020163 | Auto Spare Parts | 5 |
| 12020164 | Building Materials / Block Making Licence Fees | 5 |
| 12020165 | Sewing / Tailoring Services | 5 |
| 12020166 | Barbing Salon / Boutique Services Fees | 5 |
| 120204 | Fees - General | 4 |
| 12020401 | Court Fees | 5 |
| 12020402 | Miscellaneous Road Traffic Registration Fees | 5 |
| 12020403 | Earning from Contract / Programme | 5 |
| 12020404 | Trade Union Fees | 5 |
| 12020405 | Student Bonding/Accommodation Fees | 5 |
| 12020406 | Inspection Fees Stores | 5 |
| 12020407 | Maintenance / Repairs Fees | 5 |
| 12020408 | Irrigation Water Charges | 5 |
| 12020409 | Weights & Measures Fees | 5 |
| 12020410 | Electrical Inspectorate Fees | 5 |
| 12020411 | Farm Plots and Land Charges | 5 |



| Code | Description | Level |
|----------|---|-------|
| 12020412 | Research Testing Fees | 5 |
| 12020413 | Films Censorship / Production Fees | 5 |
| 12020414 | Hire of Sump Lorry | 5 |
| 12020415 | Trade Testing Fees | 5 |
| 12020416 | Drug Revolving Fund | 5 |
| 12020417 | Contractor Registration Fees | 5 |
| 12020418 | Marriage Divorce Fees | 5 |
| 12020419 | Attestation of Bachelorhood & Spinsterhood Fees | 5 |
| 12020420 | Pilgrims Welfare Fees | 5 |
| 12020421 | Car Hire / SUV Services | 5 |
| 12020422 | Catering Services | 5 |
| 12020423 | Export Free Zone Proceeds | 5 |
| 12020424 | Accreditation Fees | 5 |
| 12020425 | Disinfection of Produce Fees | 5 |
| 12020426 | Court Summons Fees | 5 |
| 12020427 | Tender Fees | 5 |
| 12020428 | Fire Safety Fees | 5 |
| 12020429 | Proceeds from Number Plates | 5 |
| 12020430 | Professional Registration Fees | 5 |
| 12020431 | Environmental Impact Assessment Fees | 5 |
| 12020432 | Pharmaceutical Inspection Fees | 5 |
| 12020433 | Printing Revenue | 5 |
| 12020434 | Waste Disposal Fees | 5 |
| 12020436 | Billboard 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 | Gate Fees | 5 |
| 12020449 | Business/Trade Operating Fees | 5 |
| 12020450 | Inspection Fees | 5 |
| 12020451 | Timber & Forest Fees | 5 |
| 12020452 | School/ Tuition/ Examination Fees | 5 |
| 12020453 | Applications Fees | 5 |
| 12020454 | Parking Fees | 5 |



| Code | Description | Level |
|----------|--|-------|
| 12020455 | School/ Tuition/ Registration / Exam / Certificate Fees - Postgraduate | 5 |
| 12020456 | School/ Tuition/ Registration / Examination | 5 |
| 12020457 | Affiliation Charges | 5 |
| 12020458 | Unity/Staff/Other School Fees/Levies | 5 |
| 12020459 | Right Of Occupancy Fees | 5 |
| 12020460 | Building Plan Approval Fees | 5 |
| 12020461 | Title Transfer Fees | 5 |
| 12020462 | Publication Fees | 5 |
| 12020463 | Hospital Service Registration Fees | 5 |
| 12020464 | Hospital Service Charges | 5 |
| 12020465 | Sports/Recreational Facilities Fees | 5 |
| 12020466 | Indigenship Registration Fees | 5 |
| 12020467 | Training Fees | 5 |
| 12020468 | Milling Charges | 5 |
| 12020469 | Vaccination charges | 5 |
| 12020470 | Hide and Skin inspection charges | 5 |
| 12020471 | Private School Registration | 5 |
| 12020472 | Certificate of Road Worthiness | 5 |
| 12020473 | Non-refundable land application fees | 5 |
| 12020474 | Highways Fees | 5 |
| 12020475 | Heavy Duty Permit | 5 |
| 12020476 | Vehicle Inspection | 5 |
| 12020477 | Registration of Audit and Accounting Firm | 5 |
| 12020478 | Workshop Fees | 5 |
| 12020479 | Motor Vehicles, Taxi and Motorcycle Registration Fees | 5 |
| 12020480 | Co-Operative Societies, Audit and Supervision Fees | 5 |
| 12020481 | Registration of Business Names | 5 |
| 12020482 | Women Co-Operative Development Fees | 5 |
| 12020483 | Certificate of Occupancy | 5 |
| 12020484 | Registration of Private Medical Institutions | 5 |
| 12020485 | Consultancy Services Fees | 5 |
| 12020486 | Driving Test Certificate | 5 |
| 12020487 | Layout Designment Fees | 5 |
| 12020488 | Formalization Fees | 5 |
| 12020489 | Water Connection Fees | 5 |
| 12020490 | Water Reconnection Fees | 5 |
| 12020491 | Water Legalization Fees | 5 |
| 12020492 | Water Charges | 5 |
| 12020493 | Auto Mechanic Registration Fees | 5 |
| 12020494 | Annual Communication Equipment Installation/ Optic Fibre Laying Fees | 5 |
| 12020495 | Passenger Manifest and Waybill | 5 |



| Code | Description | Level |
|---------------|--|----------|
| 12020496 | Rent Tribunal Fees | 5 |
| 12020497 | Vetting of Contract Agreement | 5 |
| 12020498 | Meat Inspection Fees | 5 |
| 12020499 | Slaughter Stock Fees | 5 |
| 120205 | Fines – General | 4 |
| 12020501 | Fines | 5 |
| 12020502 | Court Fines | 5 |
| 12020503 | Dislodging of Effluent / Pollution Fine | 5 |
| 12020504 | Penalty for Offences | 5 |
| 120206 | Sales – General | 4 |
| 12020601 | Sales Of Journal & Publications | 5 |
| 12020602 | Sales of Books | 5 |
| 12020604 | Sales of Stores / Scraps / Unserviceable Items | 5 |
| 12020605 | Sales of Vaccines | 5 |
| 12020606 | Sales of Bills of Entries | 5 |
| 12020607 | Sales of Consultancy Registration Forms | 5 |
| 12020608 | Sales Of Improved Agric Inputs (Seeds, Pesticides, etc) | 5 |
| 12020609 | Proceeds from Sales of Farm Produce | 5 |
| 12020610 | Proceeds from Sales of Goods by Public Auctions | 5 |
| 12020611 | Proceeds from Sales of Govt. Vehicles | 5 |
| 12020612 | Proceeds from Sales of Drugs and Medications | 5 |
| 12020613 | Proceeds from Sales of Ships Scraps | 5 |
| 12020614 | Sales of Government Buildings | 5 |
| 12020615 | Sales of Uniforms | 5 |
| 12020616 | Sales of Application Forms | 5 |
| 12020617 | Sales Of Plan Photostat Print/Map | 5 |
| 12020618 | Sales Of Reagents & Chemicals | 5 |
| 12020619 | Sales Of Flags/Portraits | 5 |
| 12020620 | Sales Of Other Government Properties | 5 |
| 12020621 | Sales Of Government Panapharella (Flags, Portraits, Art Works Etc) | 5 |
| 12020622 | Sales of Photographs | 5 |
| 12020623 | Advertisement | 5 |
| 12020624 | Livestock Sales | 5 |
| 12020625 | Sales of Buffer Stored Grains | 5 |
| 12020626 | Sales of Fertilizer | 5 |
| 12020627 | Sales of Plantation Product | 5 |
| 12020628 | Sales of Condemned stores and Vehicles | 5 |
| 12020629 | Sales of finished Products | 5 |
| 12020630 | Sales of Women Centre Product and Hire of Equipment | 5 |
| 12020631 | Sales of Fishing Gears | 5 |
| 12020632 | Sales of Hansard and Gazette | 5 |
| 12020633 | Sale of Physical Assets (Plant, Machinery & Equipment) | 5 |



| Code | Description | Level |
|---------------|--|----------|
| 12020634 | Sale of Technical Know-how (Technology Process or Design) | 5 |
| 12020635 | Sale of Intellectual Property (Copy Right, Trademarks & Patents) | 5 |
| 12020636 | Sales of Cards | 5 |
| 120207 | Earnings - General | 4 |
| 12020701 | Earnings From Consultancy Services | 5 |
| 12020702 | Earnings From Laboratory Services | 5 |
| 12020703 | Earnings From Hire of Plants & Equipment | 5 |
| 12020704 | Earnings From the Use Of Govt. Vehicles | 5 |
| 12020705 | Earnings From the Use Of Govt. Halls | 5 |
| 12020706 | Earnings from Tolls of Expressway | 5 |
| 12020707 | Earnings from Medical Services | 5 |
| 12020708 | Earnings from Agricultural Produce | 5 |
| 12020709 | Earnings from Tourism/Culture/Arts Centres | 5 |
| 12020710 | Earnings from Guest Houses | 5 |
| 12020711 | Earnings from Commercial Activities | 5 |
| 12020712 | Hire of Academic Gown / Book of Preceedings / Others | 5 |
| 12020713 | Earnings From Library Services | 5 |
| 12020714 | Earnings From ICT Services | 5 |
| 12020716 | Earnings from Hire of Information Equipment | 5 |
| 12020717 | Earning from Shows and Exhibitions | 5 |
| 12020729 | Earning from Parks and Gardens | 5 |
| 12020732 | Earnings from Airport / Hajj Operation | 5 |
| 12020733 | Earnings from Hall Hire | 5 |
| 12020735 | Earnings from Soil Test Fees | 5 |
| 12020736 | Earnings from Environmental Sanitation Services | 5 |
| 120208 | Rent on Government Buildings - General | 4 |
| 12020801 | Rent on Government Quarters | 5 |
| 12020802 | Rent on Government Offices | 5 |
| 12020803 | Rent on Government Buildings | 5 |
| 12020804 | Rent on Conference Centres | 5 |
| 12020805 | Rent on Building at Aerodromes | 5 |
| 120209 | Rent on Land & Others - General | 4 |
| 12020901 | Rent on Government Land | 5 |
| 12020902 | Rent on Oil Plot & Aerodromes | 5 |
| 12020903 | Rents & Premium on the Allocation of Land | 5 |
| 12020904 | Rents of Plots & Sites Services Programme | 5 |
| 12020905 | Lease Rental | 5 |
| 12020906 | Rents on Government Properties | 5 |
| 12020907 | Rents On Industrial Estate | 5 |
| 12020908 | Ground Rent and Penalties | 5 |
| 12020909 | Rent from Food Sellers | 5 |
| 12020910 | Certificate of Temporary Permit | 5 |



| Code | Description | Level |
|---------------|--|-------|
| 120210 | REPAYMENTS - GENERAL | 4 |
| 12021002 | Repayment of Motor Vehicle Advances | 5 |
| 12021003 | Repayment of Bicycle Advances (Principal) | 5 |
| 12021004 | Repayment of Motor Vehicle Refurbishing Loan | 5 |
| 12021005 | Repayment of House Refurbishing Loan | 5 |
| 12021006 | Refunds - PAYE for FG Staffs in the State | 5 |
| 12021007 | Repayment of Loan to Parastatals | 5 |
| 12021008 | Repayment of Agricultural Loans (Cluster, Ox/Bull Loan, etc) | 5 |
| 12021009 | Repayment of Motorcycle Loan | 5 |
| 12021010 | Repayment of Bicycle Loan | 5 |
| 12021011 | Repayment of Sundry Loan | 5 |
| 12021012 | Refund of Overpayment | 5 |
| 12021013 | Refund Sundries | 5 |
| 12021014 | Recovery of Public Funds | 5 |
| 12021015 | Repayment of Owner Occupier | 5 |
| 12021016 | Repayment / Recoveries of Economic Empowerment Loans | 5 |
| 12021017 | Repayment of Motor Vehicle Loan | 5 |
| 12021018 | Repayment of Professional Advances | 5 |
| 12021019 | Refunds from Federal Government | 5 |
| 12021020 | Repayment of from Individuals | 5 |
| 12021021 | Unclaimed Deposits | 5 |
| 120211 | Investment Income | 4 |
| 12021101 | Operating Surplus | 5 |
| 12021102 | Dividend on Investment | 5 |
| 12021103 | Other Investment Income | 5 |
| 120212 | Interest Earned | 4 |
| 12021201 | Motor Vehicle Advances (Interest) | 5 |
| 12021202 | Bicycle Advances (Interest) | 5 |
| 12021203 | Interest on Refurbishing Loan | 5 |
| 12021204 | Interest on Furniture Loan | 5 |
| 12021205 | Interest on Housing Loan | 5 |
| 12021206 | Interest on Loans to States | 5 |
| 12021207 | Interest on Loans to Local Governments | 5 |
| 12021208 | Interest on Loans to Government Owned Companies | 5 |
| 12021209 | Interest on Debenture Loans | 5 |
| 12021210 | Bank Interest | 5 |
| 12021212 | Interest on Treasury Bills and Fixed Deposit | 5 |
| 12021213 | Interest on Joint Consolidated Fund | 5 |
| 120213 | Reimbursement - General | 4 |
| 12021301 | Receipt of Local Government of State IGR Tax Revenues | 5 |
| 12021302 | Audit Fees | 5 |
| 12021305 | Federal Reimbursement for Pensions | 5 |



| Code | Description | Level |
|---------------|--|----------|
| 12021315 | Basic Healthcare Provision Fund Recurrent Receipts | 5 |
| 12021316 | PHCN Refund | 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 |
| 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 GRANTS FROM OTHER SOURCES | 5 |
| 13020106 | CAPITAL GRANTS FROM OTHER SOURCES | 5 |
| 130202 | FOREIGN GRANTS | 4 |
| 13020201 | CURRENT FOREIGN GRANTS | 5 |
| 13020202 | CAPITAL FOREIGN GRANTS | 5 |
| 14 | <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 |
| 1402 | <i>OTHER CAPITAL RECEIPTS</i> | 3 |
| 140201 | Other Capital Receipts | 4 |
| 14020102 | Sales of Fixed Assets and Condemned Stores | 5 |
| 14020103 | Other Capital Receipts to CDF (Receipt / Reimbursement from FG | 5 |
| 1403 | <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 |



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



Economic Segment Expenditure Codes

| Code | Description | Level |
|---------------|--|--------------|
| 2 | <u>EXPENDITURES</u> | 1 |
| 21 | <u>Personnel Cost</u> | 2 |
| 2101 | <u>SALARY</u> | 3 |
| 210101 | Salaries and Wages | 4 |
| 21010101 | Salary | 5 |
| 21010102 | Overtime Payments | 5 |
| 21010103 | Consolidated Revenue Fund Charges - Salaries | 5 |
| 21010104 | Salary Arrears (Increment) | 5 |
| 2102 | <u>ALLOWANCES AND SOCIAL CONTRIBUTION</u> | 3 |
| 210201 | <u>ALLOWANCES</u> | 4 |
| 21020103 | Transport Allowance | 5 |
| 21020104 | Rent Supplement | 5 |
| 21020105 | Meal Subsidy | 5 |
| 21020106 | Utility Allowance | 5 |
| 21020107 | Entertainment | 5 |
| 21020108 | Peculiar Allowance | 5 |
| 21020109 | Leave Transport Grant | 5 |
| 21020110 | Overtime | 5 |
| 21020111 | In-lieu of Overtime / Agency Allowance | 5 |
| 21020112 | Inducement Allowance | 5 |
| 21020113 | Hazard / Hardship Allowance | 5 |
| 21020114 | Board Members Allowance | 5 |
| 21020115 | Journal Allowance | 5 |
| 21020116 | Academic Allowance | 5 |
| 21020117 | Domestic Staff Allowance | 5 |
| 21020118 | Personal Assistant Allowance | 5 |
| 21020119 | Call Duty Allowance | 5 |
| 21020120 | Shift Duty Allowance | 5 |
| 21020121 | Student / Trainee Allowance | 5 |
| 21020122 | Motor Vehicle Maintenance Allowance | 5 |
| 21020123 | Constituency Allowance | 5 |
| 21020124 | Newspaper Allowance | 5 |
| 21020125 | Accommodation Allowance | 5 |
| 21020126 | Members Recess Allowance | 5 |
| 21020127 | Players Monthly Allowance | 5 |
| 21020128 | Rural Posting Allowance | 5 |
| 21020129 | Contract Addition Allowance | 5 |
| 21020130 | Locum / Visiting Lecturers Allowance | 5 |
| 21020131 | Religious Aid Allowance | 5 |
| 21020132 | Hisbah & Council of Ulama Allowance | 5 |
| 21020133 | Security Allowance | 5 |



| Code | Description | Level |
|----------|--|-------|
| 21020134 | Allowance for Committee Chairmen (LG Council) | 5 |
| 21020135 | Midwifery Service Scheme Allowance | 5 |
| 21020136 | Responsibility Allowance | 5 |
| 21020137 | Medical Allowance | 5 |
| 21020138 | Furniture Allowance | 5 |
| 21020139 | Earned Responsibility Allowance | 5 |
| 21020140 | Outfit/Robe Allowance | 5 |
| 21020141 | Expatriate Allowance | 5 |
| 21020142 | Judges / Lawyers Consolidated Allowance | 5 |
| 21020143 | End Of Tenure benefit | 5 |
| 21020144 | Legislative Allowances | 5 |
| 21020145 | Weigh-in Allowance | 5 |
| 21020146 | Arrears of Allowances | 5 |
| 21020147 | Administrative Allowances | 5 |
| 21020149 | Consolidated Allowance | 5 |
| 21020150 | NYSC Allowance | 5 |
| 21020151 | Research Allowance | 5 |
| 21020152 | Baggage Allowance | 5 |
| 21020153 | Non-Clinical Allowance | 5 |
| 21020154 | Project Allowance for Medical Students | 5 |
| 21020155 | Specialist Allowance (Medical Consultant) | 5 |
| 21020156 | Professional Teaching Allowance | 5 |
| 21020157 | Sabbatical Allowance | 5 |
| 21020158 | Disturbance / Relocation Allowance | 5 |
| 21020159 | Monitoring Allowance | 5 |
| 21020160 | J-Power Teachers Allowance | 5 |
| 21020161 | Non-Clinical Duty Allowance | 5 |
| 21020162 | Lawyers Domestic staff Allowance | 5 |
| 21020163 | Medical Staff Teaching Allowance | 5 |
| 21020164 | Consequential Increase Allowance | 5 |
| 21020165 | Examination Supervision Allowance | 5 |
| 21020166 | Industrial Supervision Allowance | 5 |
| 21020167 | Field Trip Allowance | 5 |
| 21020168 | Postgraduate Supervision Allowance | 5 |
| 21020169 | Postgraduate Studies Allowance | 5 |
| 21020170 | Excess Workload Allowance | 5 |
| 21020171 | Driver Allowance | 5 |
| 21020172 | Other Sporting (indigenous Athletes) Allowance | 5 |
| 21020173 | Once-in-4-Years Furniture Allowance | 5 |
| 21020176 | Governor's Allowances | 5 |
| 21020175 | Personnel Protection Allowance | 5 |
| 21020178 | Casual Workers/Ad-hoc Staff Allowances | 5 |



| Code | Description | Level |
|---------------|---|-------|
| 21020180 | J-Cook Allowances | 5 |
| 210202 | Social Contributions | 4 |
| 21020201 | NHIS Contribution | 5 |
| 21020202 | 17% Government Contributory Pension | 5 |
| 21020203 | Group Life Insurance | 5 |
| 21020204 | Employee Compensation Fund | 5 |
| 21020205 | Housing Fund Contribution | 5 |
| 21020206 | Workers Health Insurance Cover | 5 |
| 2103 | <i>SOCIAL BENEFITS</i> | 3 |
| 210301 | Social Benefits | 4 |
| 21030101 | Gratuity | 5 |
| 21030102 | Pension | 5 |
| 21030103 | Death Benefits | 5 |
| 21030104 | Contract Staff Gratuity | 5 |
| 21030105 | Severance Gratuity | 5 |
| 21030106 | Bereaved Family Allowance | 5 |
| 21030108 | Social Security Benefits | 5 |
| 21030109 | Clearance of Gratuity Arrears | 5 |
| 21030110 | Clearance of Pension Arrears | 5 |
| 22 | <u>Other Recurrent Costs</u> | 2 |
| 2202 | <i>OVERHEAD COST</i> | 3 |
| 220201 | Transport & Travelling - General | 4 |
| 22020101 | Local Travel & Transport - Training | 5 |
| 22020102 | Local Travel & Transport - Others | 5 |
| 22020103 | International Travel & Transport - Training | 5 |
| 22020104 | International Travel & Transport - Others | 5 |
| 220202 | Utilities General | 4 |
| 22020201 | Electricity Charges | 5 |
| 22020202 | Telephone Charges | 5 |
| 22020203 | Internet Access Charges | 5 |
| 22020204 | Satellites Broadcasting Access Charges | 5 |
| 22020205 | Water rates & Charges | 5 |
| 22020206 | Sewage Charges | 5 |
| 22020207 | Leased Communication Line(s) | 5 |
| 22020208 | Multi Year Tariff Order | 5 |
| 22020209 | Interactive Learning Network | 5 |
| 22020210 | Other Utility Charges | 5 |
| 22020212 | Service-wide Internet Access Charges | 5 |
| 220203 | Materials and Supplies - General | 4 |
| 22020301 | Office Materials and Consumables | 5 |
| 22020302 | Books | 5 |
| 22020303 | Newspapers | 5 |



| Code | Description | Level |
|---------------|--|----------|
| 22020304 | Magazines & Periodicals | 5 |
| 22020305 | Printing of Non-security Documents | 5 |
| 22020306 | Printing of Security Documents | 5 |
| 22020307 | Drugs, Vaccines & Medical Supplies | 5 |
| 22020308 | Field & Camping Materials Supplies | 5 |
| 22020309 | Uniforms & Other Clothing | 5 |
| 22020310 | Teaching Aids, Laboratory and Instructional Materials | 5 |
| 22020311 | Foodstuff / Catering Materials Supplies | 5 |
| 22020312 | Production , Publication and Circulation of Annual Financial Statement | 5 |
| 22020313 | Production of Reports to Public Account Committee (PAC) | 5 |
| 22020314 | Water Treatment Chemicals | 5 |
| 22020315 | Examinations / Examination Materials | 5 |
| 22020316 | Election Materials | 5 |
| 22020317 | Reagents Chemicals and Cleansing Materials | 5 |
| 22020318 | Disaster Relief Materials | 5 |
| 22020319 | Artefacts Materials | 5 |
| 22020320 | Purchase of non-perishable materials | 5 |
| 22020321 | Sanitation Materials | 5 |
| 220204 | Maintenance Services - General | 4 |
| 22020401 | Maintenance of Motor Vehicles / Transport Equipment | 5 |
| 22020402 | Maintenance of Office Furniture | 5 |
| 22020403 | Maintenance of Office Building / Residential Quarters | 5 |
| 22020404 | Maintenance of Office / IT Equipment | 5 |
| 22020405 | Maintenance of Plants / Generators | 5 |
| 22020406 | Other Maintenance Services | 5 |
| 22020407 | Maintenance of Airports | 5 |
| 22020408 | Maintenance of Sea Boats | 5 |
| 22020409 | Maintenance of Railways | 5 |
| 22020410 | Maintenance of Street Lightings | 5 |
| 22020411 | Maintenance of Communication Equipment | 5 |
| 22020412 | Maintenance of Markets / Public Places | 5 |
| 22020413 | Minor Road Maintenance | 5 |
| 22020414 | Maintenance of Industrial Buildings | 5 |
| 22020415 | Maintenance of Water Facilities | 5 |
| 22020416 | Maintenance of Parks / Gardens | 5 |
| 22020417 | Maintenance of Other Infrastructure | 5 |
| 22020418 | Maintenance of Educational Equipment | 5 |
| 22020419 | Maintenance of Educational Buildings | 5 |
| 22020420 | Maintenance of Medical Equipment | 5 |
| 22020421 | Maintenance of Health Institution Buildings | 5 |
| 22020422 | Maintenance of NYSC Orientation Camp & Sport Centre | 5 |
| 22020424 | Maintenance of Guest Houses and Lodges | 5 |



| Code | Description | Level |
|---------------|---|----------|
| 22020425 | Maintenance of Lab/Workshop Tools and Instrument | 5 |
| 22020426 | Maintenance of Higher Institutions departments | 5 |
| 22020427 | Maintenance of Electricity/Solar Power | 5 |
| 220205 | Training - General | 4 |
| 22020501 | Local Training | 5 |
| 22020502 | International Training | 5 |
| 22020503 | Manpower Planning and Other Staff Development Expenses | 5 |
| 22020504 | Public Financial Management Core Group Activities | 5 |
| 220206 | Other Services - General | 4 |
| 22020601 | Security Services | 5 |
| 22020602 | Office/Store Rent | 5 |
| 22020603 | Residential Rent | 5 |
| 22020604 | Security Vote (Including Operations) | 5 |
| 22020605 | Cleaning and Fumigation Services | 5 |
| 22020606 | Land Use Charges | 5 |
| 22020607 | Rescues Services | 5 |
| 22020608 | Rental of Plants, Equipment & Machinaries | 5 |
| 22020609 | Guidance and Counselling Services | 5 |
| 22020610 | Environmental Services | 5 |
| 22020611 | Enumeration and Registration Exercises | 5 |
| 22020612 | Recruitment and Employment Activities | 5 |
| 22020613 | State Court Witnesses | 5 |
| 22020614 | Hotels and Temporary Accommodation | 5 |
| 22020615 | Monitoring/Inspection of Public/private Institutions & Other Activities | 5 |
| 22020616 | Casual Workers Services | 5 |
| 22020617 | Postage and Courier Payments & Services | 5 |
| 220207 | Consulting and Professional Services | 4 |
| 22020701 | Financial Consulting | 5 |
| 22020702 | Information Technology Consulting | 5 |
| 22020703 | Legal Service | 5 |
| 22020704 | Engineering Services | 5 |
| 22020705 | Architectural Services | 5 |
| 22020706 | Surveying Services | 5 |
| 22020707 | Agricultural Consulting | 5 |
| 22020708 | Medical Consulting | 5 |
| 22020709 | Auditing of Accounts | 5 |
| 22020710 | Research and Documentation | 5 |
| 22020711 | Supervision and Management Fees | 5 |
| 22020712 | Dock Brief Service | 5 |
| 220208 | Fuel and Lubricant - General | 4 |
| 22020801 | Motor Vehicle Fuel Cost | 5 |
| 22020802 | Other Transport Equipment Fuel Cost | 5 |



| Code | Description | Level |
|---------------|---|-------|
| 22020803 | Plant / Generator Fuel Cost | 5 |
| 22020804 | Aircraft Fuel Cost | 5 |
| 22020805 | Sea Boat Fuel Cost | 5 |
| 22020806 | Cooking Gas / Fuel Cost | 5 |
| 22020807 | Lubricants and Other Oils | 5 |
| 220209 | Financial Charges - General | 4 |
| 22020901 | Bank Charges (Other than Interest) | 5 |
| 22020902 | Insurance Premium | 5 |
| 22020904 | Other CRF Bank Charges | 5 |
| 220210 | Miscellaneous Expenses - General | 4 |
| 22021001 | Refreshment and Meals (Entertainment & Hospitality) | 5 |
| 22021002 | Honorarium and Sitting Allowance Payments | 5 |
| 22021003 | Publicity and Advertisements | 5 |
| 22021004 | Medical Expenses | 5 |
| 22021005 | FAAC Meetings / Disbursement meetings | 5 |
| 22021007 | Welfare Packages | 5 |
| 22021008 | Subscription to Professional Bodies / National Council Registration | 5 |
| 22021009 | Sporting Activities | 5 |
| 22021010 | Direct Teaching & Laboratory Cost | 5 |
| 22021014 | Annual Planning/Budget Processes Expenses and Administration | 5 |
| 22021020 | Election Logistic Supports | 5 |
| 22021041 | Contingency Reserve - Recurrent | 5 |
| 22021043 | Official Presents and Souvenirs | 5 |
| 22021044 | Committees and Commissions | 5 |
| 22021045 | Institutional Feeding | 5 |
| 22021046 | Livestock feeding and Medicament | 5 |
| 22021047 | Community Engagement, Sensitization & Mobilization Activities | 5 |
| 22021048 | Religious Pilgrimage Operations | 5 |
| 22021049 | Special Health Programmes & Initiatives | 5 |
| 22021050 | Official Ceremonies and Celebrations | 5 |
| 22021051 | Special Education Programmes & Initiatives | 5 |
| 22021052 | Project Monitoring & Evaluation (M & E) Expenses | 5 |
| 22021053 | National Councils Meetings | 5 |
| 22021054 | Zonal Office Operational Expenses | 5 |
| 22021055 | Student Exchange Programme | 5 |
| 22021056 | Quranic Recitation and Other Religious Competitions | 5 |
| 22021058 | Public Service Reforms & SERVICOM Expenses | 5 |
| 22021059 | Council of Ulama, Hisba & Other Religious Groups Activities | 5 |
| 22021060 | Nutrition Activities | 5 |
| 22021061 | Juvenile Court Operational Expenses | 5 |



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



| Code | Description | Level |
|---------------|--|-------|
| 22040105 | Grants to State Governments - Contribution to LGSC Training (1%) | 5 |
| 22040106 | Grants to State Governments - Contribution to MLG (0.5%) | 5 |
| 22040107 | Grants to State Governments - Other Recurrent | 5 |
| 22040108 | Grants to Other Local Governments - Recurrent | 5 |
| 22040109 | Grants to Government Owned Companies - Recurrent | 5 |
| 22040110 | Grants to Private Companies - Recurrent | 5 |
| 22040111 | Grants to Communities and NGOs | 5 |
| 22040112 | Grant to Academic Institutions | 5 |
| 22040113 | Contribution to Traditional Councils | 5 |
| 22040114 | Grant to Professional Bodies | 5 |
| 22040115 | Assistance and Donations to Individual | 5 |
| 22040116 | Scholarships and Bursary Awards | 5 |
| 22040117 | National Endowment Fund | 5 |
| 220402 | FOREIGN GRANTS AND CONTRIBUTIONS | 4 |
| 22040203 | Grants and Contribution to International Organizations | 5 |
| 22040204 | External Financial Obligations | 5 |
| 2205 | SUBSIDIES GENERAL | 3 |
| 220501 | SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS | 4 |
| 22050101 | Subsidy To Government Owned Companies | 5 |
| 22050102 | Meal Subsidy to Government Schools | 5 |
| 22050104 | Petroleum Energy / Subsidy | 5 |
| 220502 | Subsidy to Private Companies | 4 |
| 22050201 | Subsidy To Private Companies | 5 |
| 22050202 | Subsidy To Private Schools | 5 |
| 2206 | PUBLIC DEBT CHARGES | 3 |
| 220601 | FOREIGN INTEREST / DISCOUNT | 4 |
| 22060101 | FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS | 5 |
| 22060102 | FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS | 5 |
| 220602 | DOMESTIC INTEREST / DISCOUNT | 4 |
| 22060201 | DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS | 5 |
| 22060202 | DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS | 5 |
| 220603 | FOREIGN PRINCIPAL | 4 |
| 22060301 | FOREIGN PRINCIPAL - SHORT TERM BORROWINGS | 5 |
| 22060302 | FOREIGN PRINCIPAL - LONG TERM BORROWINGS | 5 |
| 220604 | DOMESTIC PRINCIPAL | 4 |
| 22060401 | DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS | 5 |
| 22060402 | DOMESTIC PRINCIPAL - LONG TERM BORROWINGS | 5 |
| 2207 | Transfers - Payments | 3 |
| 220701 | Transfer to Fund Recurrent Expenditure - Payments | 4 |
| 22070101 | Payment from CRF to Fund MDA Recurrent Expenditure | 5 |
| 22070102 | Payment to Other Agency to Fund Recurrent Expenditure | 5 |



| Code | Description | Level |
|---------------|--|-------|
| 22070103 | Payment of Share of State IGR (State Taxes) to Local Governments | 5 |
| 22070104 | CRF Revenue Remittance By PSEs | 5 |
| 22070105 | Stabilization Funds | 5 |
| 2208 | <i>Transfers - Payment to Individuals</i> | 3 |
| 220801 | Transfers - Payment to Individuals | 4 |
| 22080101 | Transfers - Payment to Unemployed | 5 |
| 22080102 | Transfers Payment to Aged/Vulnerable Groups | 5 |
| 22080105 | Education Subsidy | 5 |
| 22080106 | Agricultural Inputs Subsidy | 5 |
| 22080107 | Health Subsidy | 5 |
| 22080108 | Religious Pilgrimage Subsidy | 5 |
| 22080109 | Deferral and Exemption Expenses | 5 |
| 2209 | <i>Loss on Foreign Exchange</i> | 3 |
| 220901 | Loss on Foreign Exchange | 4 |
| 22090101 | Loss on Foreign Exchange | 5 |
| 23 | <u>Capital Expenditure</u> | 2 |
| 2301 | <i>FIXED ASSETS PURCHASED</i> | 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 Motorcycles | 5 |
| 23010105 | Purchase Of Motor Vehicles | 5 |
| 23010106 | Purchase Of Vans | 5 |
| 23010107 | Purchase Of Trucks | 5 |
| 23010108 | Purchase Of Buses | 5 |
| 23010109 | Purchase Of Sea Boats | 5 |
| 23010110 | Purchase Of Ships | 5 |
| 23010111 | Purchase Of Trains | 5 |
| 23010112 | Purchase Of Office Furniture and Fittings | 5 |
| 23010113 | Purchase Of Computers | 5 |
| 23010114 | Purchase Of Computer Printers | 5 |
| 23010115 | Purchase Of Photocopying Machines | 5 |
| 23010116 | Purchase Of Typewriters | 5 |
| 23010117 | Purchase Of Shredding Machines | 5 |
| 23010118 | Purchase Of Scanners | 5 |
| 23010119 | Purchase Of Power Generating Set | 5 |
| 23010120 | Purchase Of canteen / Kitchen Equipment | 5 |
| 23010121 | Purchase Of Residential Furniture | 5 |
| 23010122 | Purchase Of Health / Medical Equipment | 5 |
| 23010123 | Purchase Of Fire Fighting Equipment | 5 |
| 23010124 | Purchase Of Teaching / Learning Aid Equipment | 5 |



| Code | Description | Level |
|---------------|--|----------|
| 23010125 | Purchase Of Library Books & Equipment | 5 |
| 23010126 | Purchase Of Sporting / Gaming Equipment | 5 |
| 23010127 | Purchase Of Agricultural Equipment and Improved Inputs | 5 |
| 23010128 | Purchase Of Security Equipment | 5 |
| 23010129 | Purchase Of Industrial Equipment | 5 |
| 23010130 | Purchase Of Recreational Facilities | 5 |
| 23010131 | Purchase Of Air Navigational Equipment | 5 |
| 23010133 | Purchases Of Surveying Equipment | 5 |
| 23010134 | Purchase Of Diving Equipment | 5 |
| 23010137 | Purchase Of Ship Spare/Maintenance | 5 |
| 23010138 | Purchase Of Aero Spares/Maintenance | 5 |
| 23010139 | Purchase Of Tricycle | 5 |
| 23010140 | Purchase of Information / Communication Equipment | 5 |
| 23010141 | Purchase of School Furniture | 5 |
| 23010142 | Purchase of Laboratory Equipment | 5 |
| 23010143 | Purchase of Workshop Tools / Equipment | 5 |
| 23010144 | Purchase of Heavy Plants and Equipment | 5 |
| 23010145 | Acquisition of Tertiary Education Assets (Construction and Facilities) | 5 |
| 23010146 | Purchase of other ICT equipment | 5 |
| 23010147 | Purchase of Office Equipment | 5 |
| 23010149 | Purchase of Electronic Equipment and Fittings | 5 |
| 23010150 | Purchase of Livestock | 5 |
| 23010151 | Purchase of Veterinary Clinic Equipment | 5 |
| 23010152 | Purchase of Fumigation Equipment | 5 |
| 23010154 | Purchase of Stamp Duty Machines | 5 |
| 23010155 | Purchase of Water Supply 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 / Solar Power | 5 |
| 23020104 | Construction/Provision Of Housing | 5 |
| 23020105 | Construction/Provision Of Water Facilities | 5 |
| 23020106 | Construction/Provision Of Hospitals/Health Centres | 5 |
| 23020107 | Construction/Provision Of Public Schools | 5 |
| 23020110 | Construction / Provision Of Fire Fighting Stations | 5 |
| 23020111 | Construction / Provision Of Libraries | 5 |
| 23020112 | Construction / Provision Of Sporting Facilities | 5 |
| 23020113 | Construction / Provision Of Agricultural Facilities | 5 |
| 23020114 | Construction / Provision Of Roads | 5 |
| 23020115 | Construction / Provision Of Rail-Ways | 5 |
| 23020116 | Construction / Provision Of Water-Ways | 5 |



| Code | Description | Level |
|---------------|--|----------|
| 23020117 | Construction / Provision Of Air-Port / Aerodromes | 5 |
| 23020118 | Construction / Provision Of Infrastructure | 5 |
| 23020119 | Construction / Provision Of Recreational Facilities | 5 |
| 23020122 | Construction Of Boundary Pillars/ Right Of Ways | 5 |
| 23020123 | Construction Of Traffic /Street Lights | 5 |
| 23020124 | Construction Of Markets/Parks | 5 |
| 23020125 | Construction Of Power Generating Plants | 5 |
| 23020126 | Construction/Provision Of Cemeteries | 5 |
| 23020127 | Construction Of ICT Infrastructures | 5 |
| 23020128 | Construction Of Dams | 5 |
| 23020129 | Construction Of Irrigation Facilities | 5 |
| 23020130 | Construction / Provision of Wall Fence/Boundary Pillars | 5 |
| 23020131 | Construction/Provision Of Religious Structures | 5 |
| 23020132 | Construction/Provision Of Other Institutional Structures | 5 |
| 23020133 | Construction/Provision Of Public Convenience | 5 |
| 23020134 | Grazing Reserves Development | 5 |
| 23020139 | Construction of Bridges and Culverts | 5 |
| 23020140 | Construction of Drainages, Barrages & other Erosion Control Structures | 5 |
| 23020141 | Development of Health Training Institutions | 5 |
| 23020142 | Construction of Sanitation Facilities | 5 |
| 23020143 | Construction of Fadama Lands | 5 |
| 23020144 | Construction of Agricultural Facilities | 5 |
| 23020145 | Construction of Veterinary Clinics | 5 |
| 23020146 | Construction of Lecture Hall/Theatre/Class Rooms | 5 |
| 23020147 | Construction/Provision of Workshops/Laboratories | 5 |
| 23020148 | Construction/Provision of Environment Facilities | 5 |
| 2303 | REHABILITATION / REPAIRS | 3 |
| 230301 | Rehabilitation/Repairs of Fixed Assets - General | 4 |
| 23030101 | Rehabilitation/Repairs Of Residential Buildings | 5 |
| 23030102 | Rehabilitation/Repairs - Electricity | 5 |
| 23030103 | Rehabilitation/Repairs - Housing | 5 |
| 23030104 | Rehabilitation/Repairs - Water Facilities | 5 |
| 23030105 | Rehabilitation/Repairs-Hospitals/Health Centres | 5 |
| 23030106 | Rehabilitation/Repairs - Public Schools | 5 |
| 23030109 | Rehabilitation / Repairs - Fire Fighting Stations | 5 |
| 23030110 | Rehabilitation / Repairs - Libraries | 5 |
| 23030111 | Rehabilitation / Repairs - Sporting Facilities | 5 |
| 23030112 | Rehabilitation / Repairs - Agricultural Facilities | 5 |
| 23030113 | Rehabilitation / Repairs - Roads | 5 |
| 23030114 | Rehabilitation / Repairs - Railways | 5 |
| 23030115 | Rehabilitation / Repairs - Waterway | 5 |
| 23030116 | Rehabilitation / Repairs - Air-Port / A  rodromes | 5 |



| Code | Description | Level |
|---------------|---|----------|
| 23030118 | Rehabilitation / Repairs - Recreational Facilities | 5 |
| 23030119 | Rehabilitation / Repairs - Air Navigational Equipment | 5 |
| 23030121 | Rehabilitation / Repairs Of Office Buildings | 5 |
| 23030122 | Rehabilitation/Repairs of Wall Fence/Boundary Pillars | 5 |
| 23030123 | Rehabilitation/Repairs- Traffic /Street Lights | 5 |
| 23030124 | Rehabilitation/Repairs- Markets/Parks | 5 |
| 23030125 | Rehabilitation/Repairs- Power Generating Plants | 5 |
| 23030126 | Rehabilitation/Repairs Of Cemeteries | 5 |
| 23030127 | Rehabilitation/Repairs- ICT Infrastructures | 5 |
| 23030128 | Rehabilitation of Dams | 5 |
| 23030129 | Rehabilitation of Irrigation Facilities | 5 |
| 23030130 | Rehabilitation/Repairs of Other Institutional Buildings | 5 |
| 23030131 | Rehabilitation/Repairs of Other Infrastructure | 5 |
| 23030132 | Rehabilitation/Repairs of Other Plants & Machineries | 5 |
| 23030133 | Rehabilitation/Repairs of Other facilities | 5 |
| 23030134 | Rehabilitation/Repairs of Vehicles | 5 |
| 23030135 | Rehabilitation/Repairs of Veterinary Clinics | 5 |
| 23030136 | Rehabilitation/Repairs of Motor Vehicles & Other Utility Vehicles | 5 |
| 23030137 | Rehabilitation/Repairs of Lecture Theatre/Class Rooms | 5 |
| 23030138 | Rehabilitation/Repairs of Workshops/Laboratories | 5 |
| 2304 | PRESERVATION OF THE ENVIRONMENT | 3 |
| 230401 | Preservation of the Environment - General | 4 |
| 23040101 | Tree Planting | 5 |
| 23040102 | Erosion & Flood Control | 5 |
| 23040103 | Wildlife & Nature Conservation | 5 |
| 23040104 | Industrial Pollution Prevention & Control | 5 |
| 23040105 | Water and Environmental Pollution Prevention & Control | 5 |
| 23040106 | Nurseries and Seedlings | 5 |
| 23040107 | Forests and Shelterbelts | 5 |
| 23040108 | Parks and Gardens | 5 |
| 23040109 | Alternative Energy Development | 5 |
| 2305 | OTHER CAPITAL PROJECTS | 3 |
| 230501 | Acquisition of Non-Tangible Asset | 4 |
| 23050101 | Research & Development and Census/Surveys | 5 |
| 23050102 | Computer Software Acquisition | 5 |
| 23050103 | Monitoring And Evaluation | 5 |
| 23050104 | Anniversaries/Celebrations | 5 |
| 23050108 | Special Intervention Programmes and Projects | 5 |
| 23050137 | Capital Project Historical Liabilities | 5 |
| 23050138 | Recapitalization and Investments | 5 |



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 |
| 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 |



| Code | Description | Level |
|-------------|---|-------|
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 3 |
| 70412 | GENERAL LABOUR AFFAIRS | 3 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 2 |
| 70421 | AGRICULTURE | 3 |
| 70422 | FORESTRY | 3 |
| 70423 | FISHING AND HUNTING | 3 |
| 7043 | FUEL AND ENERGY | 2 |
| 70431 | COAL AND OTHER SOLID MINERAL FUEL | 3 |
| 70432 | PETROLUEM AND NATURAL GAS | 3 |
| 70433 | NUCLEAR FUEL | 3 |
| 70434 | OTHER FUELS | 3 |
| 70435 | ELECTRICITY | 3 |
| 70436 | NON-ELECTRIC ENERGY | 3 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 2 |
| 70441 | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS | 3 |
| 70442 | MANUFACTURING | 3 |
| 70443 | CONSTRUCTION | 3 |
| 7045 | TRANSPORT | 2 |
| 70451 | ROAD TRANSPORT | 3 |
| 70452 | WATER TRANSPORT | 3 |
| 70453 | RAILWAY TRANSPORT | 3 |
| 70454 | AIR TRANSPORT | 3 |
| 70455 | PIPELINE AND OTHER TRANSPORT | 3 |
| 7046 | COMMUNICATION | 2 |
| 70461 | COMMUNICATION | 3 |
| 7047 | OTHER INDUSTRIES | 2 |
| 70471 | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 3 |
| 70472 | HOTELS AND RESTUARANTS | 3 |
| 70473 | TOURISM | 3 |
| 70474 | MULTIPURPOSE DEVELOPMENT PROJECTS | 3 |
| 7048 | R & D ECONOMIC AFFAIRS | 2 |
| 70481 | R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS | 3 |
| 70482 | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING | 3 |
| 70483 | FUEL AND ENERGY | 3 |
| 70484 | R & D MINING, MANUFACTURING AND CONSTRUCTION | 3 |
| 70485 | R & D TRANSPORT | 3 |
| 70486 | R & D COMMUNICATION | 3 |
| 70487 | R & D OTHER INDUSTRIES | 3 |
| 7049 | ECONOMIC AFFAIRS N.E.C | 2 |
| 70491 | ECONOMIC AFFAIRS N.E.C. | 3 |
| 705 | ENVIRONMENTAL PROTECTION | 1 |
| 7051 | WASTE MANAGEMENT | 2 |



| Code | Description | Level |
|-------------|--|-------|
| 70511 | WASTE MANAGEMENT | 3 |
| 7052 | WASTE WATER MANAGEMENT | 2 |
| 70521 | WASTE WATER MANAGEMENT | 3 |
| 7053 | POLLUTION ABATEMENT | 2 |
| 70531 | POLLUTION ABATEMENT | 3 |
| 7054 | PROTECTION OF BIODIVERSITYAND LANDSCAPE | 2 |
| 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 3 |
| 7055 | R&D ENVIRONMENTAL PROTECTION | 2 |
| 70551 | R & D ENVIRONMENTAL PROTECTION | 3 |
| 7056 | ENVIRONMENTAL PROTECTION N.E.C. | 2 |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 3 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 1 |
| 7061 | HOUSING DEVELOPMENT | 2 |
| 70611 | HOUSING DEVELOPMENT | 3 |
| 7062 | COMMUNITY DEVELOPMENT | 2 |
| 70621 | COMMUNITY DEVELOPMENT | 3 |
| 7063 | WATER SUPPLY | 2 |
| 70631 | WATER SUPPLY | 3 |
| 7064 | STREET LIGHTING | 2 |
| 70641 | STREET LIGHTING | 3 |
| 7065 | R & D HOUSING AND COMMUNITY AMMENITIES | 2 |
| 70651 | R & D HOUSING AND COMMUNITY AMENITIES | 3 |
| 7066 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 2 |
| 70661 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 3 |
| 707 | HEALTH | 1 |
| 7071 | MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT | 2 |
| 70711 | PHARMACEUTICAL PRODUCTS | 3 |
| 70712 | OTHER MEDICAL PRODUCTS | 3 |
| 70713 | THERAPEUTIC APPLIANCES AND 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 |



| Code | Description | Level |
|-------------|---|-------|
| 70751 | R & D HEALTH | 3 |
| 7076 | HEALTH N.E.C. | 2 |
| 70761 | HEALTH N.E.C. | 3 |
| 708 | RECREATION, CULTURE AND RELIGION | 1 |
| 7081 | RECREATIONAL AND SPORTING SERVICES | 2 |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 3 |
| 7082 | CULTURAL SERVICES | 2 |
| 70821 | CULTURAL SERVICES | 3 |
| 7083 | BROADCASTING AND PUBLISHING SERVICES | 2 |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 3 |
| 7084 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 2 |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 3 |
| 7085 | R & D RECREATION, CULTURE AND RELIGION | 2 |
| 70851 | R & D RECREATION, CULTURE AND RELIGION | 3 |
| 7086 | RECREATION, CULTURE AND RELIGION N.E.C. | 2 |
| 70861 | RECREATION, CULTURE AND RELIGION N.E.C. | 3 |
| 709 | EDUCATION | 1 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 2 |
| 70911 | PRE-PRIMARY EDUCATION | 3 |
| 70912 | PRIMARY EDUCATION | 3 |
| 7092 | SECONDARY EDUCATION | 2 |
| 70921 | LOWER SECONDARY EDUCATION | 3 |
| 70922 | UPPER-SECONDARY EDUCATION | 3 |
| 7093 | POSTSECONDARY NONTERTIARY EDUCATION | 2 |
| 70931 | POST-SECONDARY NON-TERTIARY EDUCATION | 3 |
| 7094 | TERTIARY EDUCATION | 2 |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 3 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 3 |
| 7095 | EDUCATION NOT DEFINABLE BY LEVEL | 2 |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 3 |
| 7096 | SUBSIDIARY SERVICES TO EDUCATION | 2 |
| 70961 | SUBSIDIARY SERVICES TO EDUCATION | 3 |
| 7097 | R & D EDUCATION | 2 |
| 70971 | R & D EDUCATION | 3 |
| 7098 | EDUCATION N.E.C. | 2 |
| 70981 | EDUCATION N.E.C | 3 |
| 710 | SOCIAL PROTECTION | 1 |
| 7101 | SICKNESS AND DISABILITY | 2 |
| 71011 | SICKNESS | 3 |
| 71012 | DISABILITY | 3 |
| 7102 | OLD AGE | 2 |
| 71021 | OLD AGE | 3 |



| Code | Description | Level |
|-------------|------------------------------------|-------|
| 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 Codes

| 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 PUBLIC FUNDS | 1 |
| 071 | OTHER PUBLIC FUNDS | 2 |
| 07102 | FERTILIZER REVOLVING FUND | 3 |
| 07106 | NIGERIAN EX-SERVICEMEN REWARD FUND | 3 |
| 07107 | COCOA RESEARCH INSTITUTE OF NIGERIA FUND | 3 |
| 07108 | FERTILIZER REVOLVING FUND | 3 |
| 07109 | SINKING FUND FOR JUDGEMENT DEBT FUND | 3 |
| 08 | AIDS AND GRANTS | 1 |
| 081 | MULTILATERAL AIDS AND GRANTS | 2 |
| 08101 | AFRICAN DEVELOPMENT BANK | 3 |
| 08102 | AFRICAN DEVELOPMENT FUND | 3 |
| 08103 | ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA) | 3 |
| 08104 | ARAB GRANT FUND FOR AFRICAN ARAB LEAGUE | 3 |
| 08105 | ECOWAS FUND | 3 |
| 08106 | EUROPEAN DEVELOPMENT FUND | 3 |
| 08107 | EUROPEAN UNION | 3 |
| 08108 | EUROPEAN INVESTMENT BANK | 3 |
| 08109 | IDA - AFRICAN FACILITY | 3 |



| Code | Description | Level |
|------------|--|-------|
| 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 |
| 09107 | EUROPEAN UNION | 3 |



| Code | Description | Level |
|------------|--|-------|
| 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 |



Programme Segment levels 1-3

| Code | Description | Level |
|-------------|--|--------------|
| 01 | Agriculture | 1 |
| 0101 | Effective governance of the Agriculture Sector | 2 |
| 010101 | Legal, policy, regulations and standards, guidelines and protocols development and reviews | 3 |
| 010102 | Agriculture sector coordination mechanisms | 3 |
| 0102 | Development of the livestock value chain | 2 |
| 010201 | Ruminant (cattle, sheep & goats) production and marketing | 3 |
| 010202 | Meat processing and marketing | 3 |
| 010203 | Poultry, pig, and micro livestock production | 3 |
| 010204 | Dairy development | 3 |
| 010205 | Animal health and livestock diseases management | 3 |
| 010206 | Livestock feeds development | 3 |
| 0103 | Enhancement of food production and productivity | 2 |
| 010301 | Crop value chains and food systems promotion (food and cash crops of state's comparative advantage) | 3 |
| 010302 | Intensive crop and vegetable production (irrigation, crop diversification etc.) | 3 |
| 010303 | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro chemicals etc.) | 3 |
| 0104 | Reduction of post-harvest losses | 2 |
| 010401 | Modern technology for post-harvest storage and value addition | 3 |
| 010402 | Buffer stocking and commodity warehousing | 3 |
| 010403 | Market linkage | 3 |
| 010404 | Agricultural produce and quality control | 3 |
| 0105 | Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal) | 2 |
| 010501 | Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.) | 3 |
| 010502 | Commercial coastal and inland fishing | 3 |
| 010503 | Fish processing and post-harvest management | 3 |
| 010504 | Marine industrial fishing | 3 |
| 0106 | Promotion of forest resource conservation and preservation of biodiversity | 2 |
| 010601 | Forest regeneration and conservation | 3 |
| 010602 | Eco-tourism development | 3 |
| 010603 | Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme | 3 |
| 0107 | Promotion of enabling environment for increased agricultural development | 2 |
| 010701 | Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures | 3 |
| 010702 | Youth and women In agriculture empowerment & smallholder agricultural credit strengthening | 3 |



| Code | Description | Level |
|-------------|---|-------|
| 010703 | Agricultural data and statistic management and institutionalisation of information and communication technology (ICT) | 3 |
| 010704 | Adaptive research, unified and all-inclusive extension services delivery | 3 |
| 010705 | Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations) | 3 |
| 010706 | Capacity building for stakeholders and professional human resources development | 3 |
| 0110 | Agriculture Sector Expenditures Not Elsewhere Classified | 2 |
| 011001 | Agriculture Programme Not Elsewhere Classified | 3 |
| 02 | <i>Societal Re-orientation</i> | 1 |
| 0210 | Societal Re-orientation - General | 2 |
| 021001 | Societal Re-orientation - General | 3 |
| 03 | <i>Poverty Alleviation</i> | 1 |
| 0310 | Poverty Alleviation - General | 2 |
| 031001 | Poverty Alleviation - General | 3 |
| 04 | <i>Health</i> | 1 |
| 0401 | Effective governance of the health system | 2 |
| 040101 | Legal, policy, regulations and standards, guidelines and protocols development and reviews | 3 |
| 040102 | Human and institutional capacity performance management | 3 |
| 040103 | Health sector coordination mechanisms | 3 |
| 040104 | Integrated supportive supervision | 3 |
| 0402 | Community engagement and participation in health | 2 |
| 040201 | Community interventions | 3 |
| 040202 | Community structures | 3 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | 2 |
| 040301 | Reproductive, maternal and neonatal health | 3 |
| 040302 | Child health | 3 |
| 040303 | Adolescent health | 3 |
| 040304 | Communicable diseases | 3 |
| 040305 | Non-communicable diseases | 3 |
| 040306 | Nutrition | 3 |
| 040307 | Emergency services | 3 |
| 0404 | Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH) | 2 |
| 040401 | Pre-service training | 3 |
| 040402 | HRH Performance management | 3 |
| 040403 | In service training (continuing education) | 3 |
| 0405 | Provision of adequate and modern health infrastructure for | 2 |



| Code | Description | Level |
|-------------|--|-------|
| | health services delivery | |
| 040501 | Functional health facilities | 3 |
| 040502 | Planned Preventive Maintenance (PPM) | 3 |
| 040503 | Facility electrification, water and sanitation | 3 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities | 2 |
| 040601 | Sustainable drug supply | 3 |
| 040602 | Vaccines supply chain | 3 |
| 0407 | Evidence generation and utilisation | 2 |
| 040701 | Routine information system | 3 |
| 040702 | Surveys and facility assessments | 3 |
| 040703 | Research and development (Institutional Review Board, Clinical Trials) | 3 |
| 040704 | Monitoring and Evaluation (M&E) | 3 |
| 0408 | Institution and maintenance of a responsive public health emergency preparedness system | 2 |
| 040801 | Integrated national disease surveillance | 3 |
| 040802 | Public health laboratories | 3 |
| 040803 | Emergency Operation Centres (EOC) | 3 |
| 0409 | Provision of universal health coverage and financial risk protection for citizens | 2 |
| 040901 | Mobilising equity contributions and vulnerable group funds | 3 |
| 040902 | Mobilising employers' contributions to the State Social Health Insurance Scheme | 3 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 2 |
| 041001 | Health Not Elsewhere Classified | 3 |
| 05 | Education | 1 |
| 0501 | Effective governance of the education system | 2 |
| 050101 | Legal, policy, regulations and standards, guidelines and protocols development and reviews | 3 |
| 050102 | Human and institutional capacity performance management | 3 |
| 050103 | Education sector coordination mechanisms | 3 |
| 050104 | Integrated supportive supervision | 3 |
| 0502 | Increase in access, retention, and completion rate at all levels | 2 |
| 050201 | Early Childhood Care, Development and Education (ECCDE) | 3 |
| 050202 | Advocacy and sensitization | 3 |
| 050203 | School feeding | 3 |
| 050204 | School-based health | 3 |
| 050205 | Parental and community support | 3 |
| 050206 | Tertiary institutions' new courses accreditation | 3 |
| 0503 | Equity and inclusiveness in the provision of educational services | 2 |



| Code | Description | Level |
|-------------|--|-------|
| 050301 | Inclusive Education | 3 |
| 050302 | Special education | 3 |
| 050303 | Nomadic and migrants' education | 3 |
| 050304 | Second chance education | 3 |
| 050305 | Girls/Boys child education | 3 |
| 050306 | Emergency Response | 3 |
| 0504 | Improved quality of teaching and learning outcomes | 2 |
| 050401 | All levels of education quality assurance | 3 |
| 050402 | Instructional and learning materials | 3 |
| 050403 | Teaching and non-teaching staff capacity building | 3 |
| 050404 | Curriculum review and development | 3 |
| 050405 | Teachers' recruitment and deployment | 3 |
| 050406 | School examination and MLA | 3 |
| 0505 | Adequate infrastructure at all levels | 2 |
| 050501 | Schools' infrastructure construction and rehabilitation | 3 |
| 050502 | Furnishing | 3 |
| 050503 | Libraries and laboratories | 3 |
| 050504 | Water, sanitation and hygiene | 3 |
| 050505 | School safety | 3 |
| 0506 | Improved education information management system (EIMS) | 2 |
| 050601 | ICT equipment, software and expertise | 3 |
| 050602 | Research and development | 3 |
| 050603 | Data and data management | 3 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 2 |
| 051001 | Education Not Elsewhere Classified | 3 |
| 06 | <i>Housing and Urban Development</i> | 1 |
| 0610 | Housing and Urban Development - General | 2 |
| 061001 | Housing and Urban Development - General | 3 |
| 07 | <i>Gender</i> | 1 |
| 0710 | Gender - General | 2 |
| 071001 | Gender - General | 3 |
| 08 | <i>Youth</i> | 1 |
| 0810 | Youth - General | 2 |
| 081001 | Youth - General | 3 |
| 09 | <i>Environmental Improvement</i> | 1 |
| 0910 | Environmental Improvement - General | 2 |
| 091001 | Environmental Improvement - General | 3 |
| 10 | <i>Water Resources and Rural Development</i> | 1 |
| 1010 | Water Resources and Rural Deve - General | 2 |
| 101001 | Water Resources and Rural Deve - General | 3 |



| Code | Description | Level |
|-------------|---|-------|
| 11 | <i>Information Communication and Technology</i> | 1 |
| 1110 | Information Communication and Technology - General | 2 |
| 111001 | Information Communication and Technology - General | 3 |
| 12 | <i>Growing the Private Sector</i> | 1 |
| 1210 | Growing the Private Sector - General | 2 |
| 121001 | Growing the Private Sector - General | 3 |
| 13 | <i>Reform of Government and Governance</i> | 1 |
| 1310 | Reform of Government and Governance - General | 2 |
| 131001 | Reform of Government and Governance - General | 3 |
| 14 | <i>Power</i> | 1 |
| 1410 | Power - General | 2 |
| 141001 | Power - General | 3 |
| 15 | <i>Rail</i> | 1 |
| 1510 | Rail - General | 2 |
| 151001 | Rail - General | 3 |
| 16 | <i>Water Ways</i> | 1 |
| 1610 | Water Ways - General | 2 |
| 161001 | Water Ways - General | 3 |
| 17 | <i>Road</i> | 1 |
| 1710 | Road - General | 2 |
| 171001 | Road - General | 3 |
| 18 | <i>Airways</i> | 1 |
| 1810 | Airways - General | 2 |
| 181001 | Airways - General | 3 |
| 19 | <i>COVID-19</i> | 1 |
| 1910 | COVID-19 - General | 2 |
| 191001 | COVID-19 - General | 3 |
| 20 | <i>CLIMATE CHANGE</i> | 1 |
| 2010 | CLIMATE CHANGE - General | 2 |
| 201001 | CLIMATE CHANGE - General | 3 |
| 21 | <i>Oil and Gas Infrastructure</i> | 1 |
| 2110 | Oil and Gas Infrastructure - General | 2 |
| 211001 | Oil and Gas Infrastructure - General | 3 |



Geo-Location Segment codes for Jigawa State to Ward level

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



| Code | Description | Level |
|---------------|--------------------|-------|
| 317109 | GUMEL | 4 |
| 31710901 | Baikarya | 5 |
| 31710902 | Dan'ama | 5 |
| 31710903 | Dantanoma | 5 |
| 31710904 | Galagamma | 5 |
| 31710905 | Garin Gambo | 5 |
| 31710906 | Garin Alhaji Barka | 5 |
| 31710907 | Gusau | 5 |
| 31710908 | Hammado | 5 |
| 31710909 | Kofar Arewa | 5 |
| 31710910 | Kofar Yamma | 5 |
| 31710911 | Zango | 5 |
| 31710997 | LG Wide (GUMEL) | 5 |
| 317112 | GWIWA | 4 |
| 31711201 | Buntusu | 5 |
| 31711202 | Daabi | 5 |
| 31711203 | Darina | 5 |
| 31711204 | Firjin Yamma | 5 |
| 31711205 | Guntai | 5 |
| 31711206 | Gwiwa | 5 |
| 31711207 | Korayel | 5 |
| 31711208 | Rorau | 5 |
| 31711209 | Shafe | 5 |
| 31711210 | Yola | 5 |
| 31711211 | Zauma | 5 |
| 31711297 | LG Wide (GWIWA) | 5 |
| 317117 | KAZAURE | 4 |
| 31711701 | Ba'auzini | 5 |
| 31711702 | Daba | 5 |
| 31711703 | Dabaza | 5 |
| 31711704 | Dandi | 5 |
| 31711705 | Gada | 5 |
| 31711706 | Kanti | 5 |
| 31711707 | Maradawa | 5 |
| 31711708 | Sabaru | 5 |
| 31711709 | Unguwar Arewa | 5 |
| 31711710 | Unguwar Gabas | 5 |
| 31711711 | Unguwar Yamma | 5 |
| 31711797 | LG Wide (KAZAURE) | 5 |
| 317120 | MAIGATARI | 4 |
| 31712001 | Balarabe | 5 |
| 31712002 | Dankumbo | 5 |



| Code | Description | Level |
|---------------|----------------------|-------|
| 31712003 | Fulata | 5 |
| 31712004 | Galadi | 5 |
| 31712005 | Jajeri | 5 |
| 31712006 | Kukayasku | 5 |
| 31712007 | Madana | 5 |
| 31712008 | Maigatari Arewa | 5 |
| 31712009 | Maigatari Kudu | 5 |
| 31712010 | Matoya | 5 |
| 31712011 | Turbus | 5 |
| 31712097 | LG Wide (MAIGATARI) | 5 |
| 317123 | RINGIM | 4 |
| 31712301 | Chai-Chai | 5 |
| 31712302 | Dabi | 5 |
| 31712303 | Kafin Babushe | 5 |
| 31712304 | Karshi | 5 |
| 31712305 | Kyarama | 5 |
| 31712306 | Ringim | 5 |
| 31712307 | Sankara | 5 |
| 31712308 | Sintilmawa | 5 |
| 31712309 | Tofa | 5 |
| 31712310 | Yandutse | 5 |
| 31712397 | LG Wide (RINGIM) | 5 |
| 317124 | RONI | 4 |
| 31712401 | Amaryawa | 5 |
| 31712402 | Baragumi | 5 |
| 31712403 | Dansure | 5 |
| 31712404 | Fara | 5 |
| 31712405 | Gora | 5 |
| 31712406 | Kwaita | 5 |
| 31712407 | Roni | 5 |
| 31712408 | Sankau | 5 |
| 31712409 | Tunas | 5 |
| 31712410 | Yanzaki | 5 |
| 31712411 | Zugai | 5 |
| 31712497 | LG Wide (RONI) | 5 |
| 317125 | SULE TAKARKAR | 4 |
| 31712501 | Albasu | 5 |
| 31712502 | Amanga | 5 |
| 31712503 | Dangwanki | 5 |
| 31712504 | Danladi | 5 |
| 31712505 | Danzomo | 5 |
| 31712506 | Jeke | 5 |



| Code | Description | Level |
|---------------|--------------------------------|-------|
| 31712507 | Shabaru | 5 |
| 31712508 | Sule Tankarkar | 5 |
| 31712509 | Takatsaba | 5 |
| 31712510 | Yandamo | 5 |
| 31712597 | LG Wide (SULE TANKARKAR) | 5 |
| 317126 | TAURA | 4 |
| 31712601 | Ajaura | 5 |
| 31712602 | Chakwaikwaiwa | 5 |
| 31712603 | Chukuto | 5 |
| 31712604 | Gujungu | 5 |
| 31712605 | Kiri | 5 |
| 31712606 | Kwalam | 5 |
| 31712607 | Maje | 5 |
| 31712608 | Majiya | 5 |
| 31712609 | S/Garin Yaya | 5 |
| 31712610 | Taura | 5 |
| 31712697 | LG Wide (TAURA) | 5 |
| 317127 | YANKWASHI | 4 |
| 31712701 | Achilafiya | 5 |
| 31712702 | Belas | 5 |
| 31712703 | Dawan Gawo | 5 |
| 31712704 | Gwarta | 5 |
| 31712705 | Gurjiya | 5 |
| 31712706 | Karkarna | 5 |
| 31712707 | Kuda | 5 |
| 31712708 | Ringiim | 5 |
| 31712709 | Yankwashi | 5 |
| 31712710 | Zungumba | 5 |
| 31712797 | LG Wide (YANKWASHI) | 5 |
| 3172 | Jigawa State North East | 3 |
| 317201 | AUYO | 4 |
| 31720101 | Auyo | 5 |
| 31720102 | Auyakayi | 5 |
| 31720103 | Ayama | 5 |
| 31720104 | Ayan | 5 |
| 31720105 | Gamafoi | 5 |
| 31720106 | Gamsarka | 5 |
| 31720107 | Gatafa | 5 |
| 31720108 | Kafur | 5 |
| 31720109 | Tsidir | 5 |
| 31720110 | Unik | 5 |
| 31720197 | LG Wide (AUYO) | 5 |



| Code | Description | Level |
|---------------|--------------------|-------|
| 317204 | BIRNIWA | 4 |
| 31720401 | Batu | 5 |
| 31720402 | Birniwa | 5 |
| 31720403 | Dangwaleri | 5 |
| 31720404 | Diginsa | 5 |
| 31720405 | Fagi | 5 |
| 31720406 | Kachallari | 5 |
| 31720407 | Karanka | 5 |
| 31720408 | Kazura | 5 |
| 31720409 | Machinamari | 5 |
| 31720410 | Matamu | 5 |
| 31720411 | Nguwa | 5 |
| 31720497 | LG Wide (BIRNIWA) | 5 |
| 317210 | GURI | 4 |
| 31721001 | Abunabo | 5 |
| 31721002 | Adiyani | 5 |
| 31721003 | Dawa | 5 |
| 31721004 | Garbagal | 5 |
| 31721005 | Guri | 5 |
| 31721006 | Kadira | 5 |
| 31721007 | Lafiyaa | 5 |
| 31721008 | Margadu | 5 |
| 31721009 | Matara Babba | 5 |
| 31721010 | Musari | 5 |
| 31721097 | LG Wide (GURI) | 5 |
| 317213 | HADEJIA | 4 |
| 31721301 | Atafi | 5 |
| 31721302 | Dubantu | 5 |
| 31721303 | Gagulmari | 5 |
| 31721304 | Kasuwar Kuda | 5 |
| 31721305 | Kasuwar Kofa | 5 |
| 31721306 | Majema | 5 |
| 31721307 | Matsaro | 5 |
| 31721308 | Rumfa | 5 |
| 31721309 | Sabon Garu | 5 |
| 31721310 | Yankoli | 5 |
| 31721311 | Yayari | 5 |
| 31721397 | LG Wide (HADEJIA) | 5 |
| 317215 | KAFIN HAUSA | 4 |
| 31721501 | Bulangu | 5 |
| 31721502 | Dumadumin Toka | 5 |
| 31721503 | Gafaya | 5 |



| Code | Description | Level |
|---------------|--------------------------------|-------|
| 31721504 | Jabo | 5 |
| 31721505 | Kafin Hausa | 5 |
| 31721506 | Kazalewa | 5 |
| 31721507 | Majawa | 5 |
| 31721508 | Mezan | 5 |
| 31721509 | Ruba | 5 |
| 31721510 | Sarawa | 5 |
| 31721511 | Zago | 5 |
| 31721597 | LG Wide KAFIN HAUSA) | 5 |
| 317216 | KAUGAMA | 4 |
| 31721601 | Arbus | 5 |
| 31721602 | Askandu | 5 |
| 31721603 | Dabuwaran | 5 |
| 31721604 | Dakaiyawa | 5 |
| 31721605 | Hadin | 5 |
| 31721606 | Jae | 5 |
| 31721607 | Jarkasa | 5 |
| 31721608 | Kaugama | 5 |
| 31721609 | Marke | 5 |
| 31721610 | Unguwar Jibrin | 5 |
| 31721611 | Yalo | 5 |
| 31721697 | LG Wide (KAUGAMA) | 5 |
| 317221 | MALAM MADORI | 4 |
| 31722101 | Arki | 5 |
| 31722102 | Dunari | 5 |
| 31722103 | Fateka Akurya | 5 |
| 31722104 | Garin Gabas | 5 |
| 31722105 | Mairakumi | 5 |
| 31722106 | Makaddari | 5 |
| 31722107 | Malam Madori | 5 |
| 31722108 | Shayya | 5 |
| 31722109 | Tagwaro | 5 |
| 31722110 | Tashena | 5 |
| 31722111 | Toni Kutara | 5 |
| 31722197 | LG Wide (MALAM MADORI) | 5 |
| 3173 | Jigawa State South West | 3 |
| 317303 | BIRNIN KUDU | 4 |
| 31730301 | Birnin Kudu | 5 |
| 31730302 | Kantoga | 5 |
| 31730303 | Kiyako | 5 |
| 31730304 | Kwangwara | 5 |
| 31730305 | Lafiya | 5 |



| Code | Description | Level |
|---------------|-----------------------|-------|
| 31730306 | Sundimina | 5 |
| 31730307 | Surko | 5 |
| 31730308 | Unguwar 'ya | 5 |
| 31730309 | Wurno | 5 |
| 31730310 | Yalwan Damai | 5 |
| 31730397 | LG Wide (BIRNIN KUDU) | 5 |
| 317306 | BUJI | 4 |
| 31730601 | Ahoto | 5 |
| 31730602 | Buji | 5 |
| 31730603 | Churbun | 5 |
| 31730604 | Gantsa | 5 |
| 31730605 | Falageri | 5 |
| 31730606 | Kawaya | 5 |
| 31730607 | Kukuma | 5 |
| 31730608 | Lelen Kudu | 5 |
| 31730609 | Madabe | 5 |
| 31730610 | Yayarin Tukur | 5 |
| 31730697 | LG Wide (BUJI) | 5 |
| 317307 | DUTSE | 4 |
| 31730701 | Abaya | 5 |
| 31730702 | Chamo | 5 |
| 31730703 | Dundubus | 5 |
| 31730704 | Duru | 5 |
| 31730705 | Jigawar Tsada | 5 |
| 31730706 | Kachi | 5 |
| 31730707 | Karnaya | 5 |
| 31730708 | Kudai | 5 |
| 31730709 | Limawa | 5 |
| 31730710 | Madobi | 5 |
| 31730711 | Sakwaya | 5 |
| 31730797 | LG Wide (DUTSE) | 5 |
| 317311 | GWARAM | 4 |
| 31731101 | Basirka | 5 |
| 31731102 | Dingaya | 5 |
| 31731103 | Fagam | 5 |
| 31731104 | Farin Dutse | 5 |
| 31731105 | Gwaram Tsohuwa | 5 |
| 31731106 | Kila | 5 |
| 31731107 | Kwandiko | 5 |
| 31731108 | Maruta | 5 |
| 31731109 | Sara | 5 |
| 31731110 | Tsangarwa | 5 |



| Code | Description | Level |
|---------------|------------------|-------|
| 31731111 | Zandan Nagogo | 5 |
| 31731197 | LG Wide (GWARAM) | 5 |
| 317314 | JAHUN | 4 |
| 31731401 | Aujara | 5 |
| 31731402 | Gangawa | 5 |
| 31731403 | Gauza Tazara | 5 |
| 31731404 | Gunka | 5 |
| 31731405 | Harbo Sabuwa | 5 |
| 31731406 | Harbo Tsohuwa | 5 |
| 31731407 | Idanduna | 5 |
| 31731408 | Jabarna | 5 |
| 31731409 | Jahun | 5 |
| 31731410 | Kale | 5 |
| 31731411 | Kanwa | 5 |
| 31731497 | LG Wide (JAHUN) | 5 |
| 317319 | KIYAWA | 4 |
| 31731901 | Abalago | 5 |
| 31731902 | Andaza | 5 |
| 31731903 | Fake | 5 |
| 31731904 | Garko | 5 |
| 31731905 | Gurduba | 5 |
| 31731906 | Katanga | 5 |
| 31731907 | Katuka | 5 |
| 31731908 | Kiyawa | 5 |
| 31731909 | Kwanda | 5 |
| 31731910 | Majee | 5 |
| 31731911 | Tsurma | 5 |
| 31731997 | LG Wide (KIYAWA) | 5 |
| 317322 | MIGA | 4 |
| 31732201 | Dangyatin | 5 |
| 31732202 | Garbo | 5 |
| 31732203 | Hantsu | 5 |
| 31732204 | Koya | 5 |
| 31732205 | Miga | 5 |
| 31732206 | Sabon Gari | 5 |
| 31732207 | Sansani | 5 |
| 31732208 | Tsakuwawa | 5 |
| 31732209 | Yanduna | 5 |
| 31732210 | Zareku | 5 |
| 31732297 | LG Wide (MIGA) | 5 |

