



Niger State Local Government Areas BUDGET MANUAL

Niger State Local Government Budget Manual

Preface

In the dynamic landscape of governance, the ability to effectively manage public resources is paramount to fostering transparency, accountability, and overall development. As the Commissioner for Local Government and Chieftaincy Affairs, it brings me great joy to present the Niger State Local Government Areas Budget Manual. This comprehensive document has been meticulously crafted to ensure that our Local Government Areas (LGAs) align with the International Public Sector Accounting Standards (IPSAS) and the National Chart of Accounts, reflecting our commitment to adopting global best practices in financial management.

Despite our ongoing efforts at the state level to implement these standards, it is evident that our Local Government Areas have faced challenges in fully integrating the National Chart of Accounts into their budget preparation processes. Recognizing this gap, our state government has taken the initiative to develop this manual, which serves as both a guide and a resource for LGA officials. By doing so, we aim to empower them with the knowledge and tools necessary to enhance their budgeting practices.

The contents of this manual provide a structured approach to budget preparation, emphasizing the principles of fiscal responsibility and prudent resource allocation. It details the necessary steps and considerations for creating budgets that are not only compliant with relevant regulations but also reflective of the unique needs and priorities of our communities.

As we embark on this journey toward better budgeting practices, I encourage all stakeholders within the Local Government Areas to embrace this manual as a vital resource. Let us work collaboratively to improve our budgeting processes, enhance service delivery, and ultimately uplift the lives of our citizens. Together, we can build a transparent and efficient government that responds effectively to the needs of all Niger State residents.

Thank you for your commitment and dedication to the advancement of our state.



Hon. Muazu Jantabo
Commissioner for Local Government and Chieftaincy Affairs
Niger State

Acknowledgement

The development of the Niger State Local Government Areas Budget Manual marks a significant milestone in our commitment to enhancing the financial management practices within our Local Government Areas. This document would not have been possible without the collaboration and input of numerous individuals and organizations who dedicated their time, expertise, and resources to this critical endeavor.

First and foremost, I would like to express my sincere gratitude to the Governor of Niger State for his unwavering support and vision in prioritizing the improvement of our budgeting processes. His leadership has been instrumental in empowering us to meet the challenges of financial management effectively.

I extend my appreciation to the members of the Budget and Planning, Local Government Planning & Budget Departments, whose tireless efforts and dedication have laid the foundation for this manual. Your commitment to excellence and attention to detail are evident in the quality of this document.

A heartfelt thank you goes to the representatives from the 25 Local Government Areas who contributed their insights and experiences during the drafting process. Your feedback has been invaluable in ensuring that this manual addresses the unique challenges faced by our local governments.

I also wish to acknowledge the role of our technical partners and financial experts who provided guidance and support throughout the development of this document. Your expertise has ensured that our manual aligns with the International Public Sector Accounting Standards (IPSAS) and the National Chart of Accounts, reinforcing our commitment to transparency and accountability.

Finally, my gratitude extends to all stakeholders, including civil society organizations and community members, whose voices enrich the fabric of our governance. We recognize that your involvement is crucial to the successful implementation of this manual and our shared mission of improving public service delivery.

Together, let us take the next steps toward enhancing our budgeting practices, promoting good governance, and ultimately, fostering sustainable development in Niger State.



Abubakar Aliyu
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Niger State

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Abbreviations and Acronyms

BCC	Budget Call Circular
COA	Chart of Accounts
FAAC	Federation Accounts Allocation Committee
GPFS	General Purpose of Financial Statements
IGR	Internally Generated Revenue
LG	Local Government
LGC	Local Government Councils
MTEF	Medium-Term Expenditure Framework
MTFF	Medium-Term Fiscal Framework
MTSS	Medium-Term Sector Strategy
NCOA	National Chart of Accounts
VAT	Value Added Tax
WDC	Ward Development Committee

1.0 Introduction

1.1 Background

This manual is designed to support Local Government Councils (LGCs) in Niger State to plan and prepare their budgets with practical step-by-step guidelines and tools to make the process easy and understandable. It is aimed at giving insight into addressing issues around: -

- 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 takes 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.

1.2 Local Government System in Nigeria



The local government system in Nigeria was designed to make the government more accessible to the people at the grassroots level and thus bridge the gap created by a centralized system of administration. Local Governments are established primarily to provide and sustain social services and infrastructure in their communities. They are sub-national governments that extend administrative and political control to the men and women in communities and have jurisdiction over a limited range of state functions. Niger State has 25 Local Government Areas viz: Niger State in Nigeria has 25 Local Government Areas (LGAs), including: Agaie, Agwara, Bida, Borgu, Bosso, Chanchaga, Edati, Gbako, Gurara, Katcha, Kontagora, Lapai, Lavun, Magama, Mariga, Mashegu, Mokwa, Munya, Paikoro, Rafi, Rijau, Shiroro, Suleja, Tafa, and Wushishi Local Governments.

Katcha, Kontagora, Lapai, Lavun, Magama, Mariga, Mashegu, Mokwa, Munya, Paikoro, Rafi, Rijau, Shiroro, Suleja, Tafa, and Wushishi Local Governments.

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 Niger State Local Government Law of 2001 as amended provides guidance for the functions and administration of the 25 Local Governments in the State.

2.0 Niger State Local Government Planning and Budgeting Practice

2.1 Institutional and Coordinating Arrangements for Planning and Budgeting Process

The Ministry for Local Government and Chieftaincy Affairs is saddled with the responsibility of supervising the Public Financial Management process of the 25 (twenty-five) LGCs in the State. It ensures that LGCs abide by the provisions of the Local Government Law and the Financial Memorandum and all matters relating to local government finances.

The State Planning Commission is responsible for

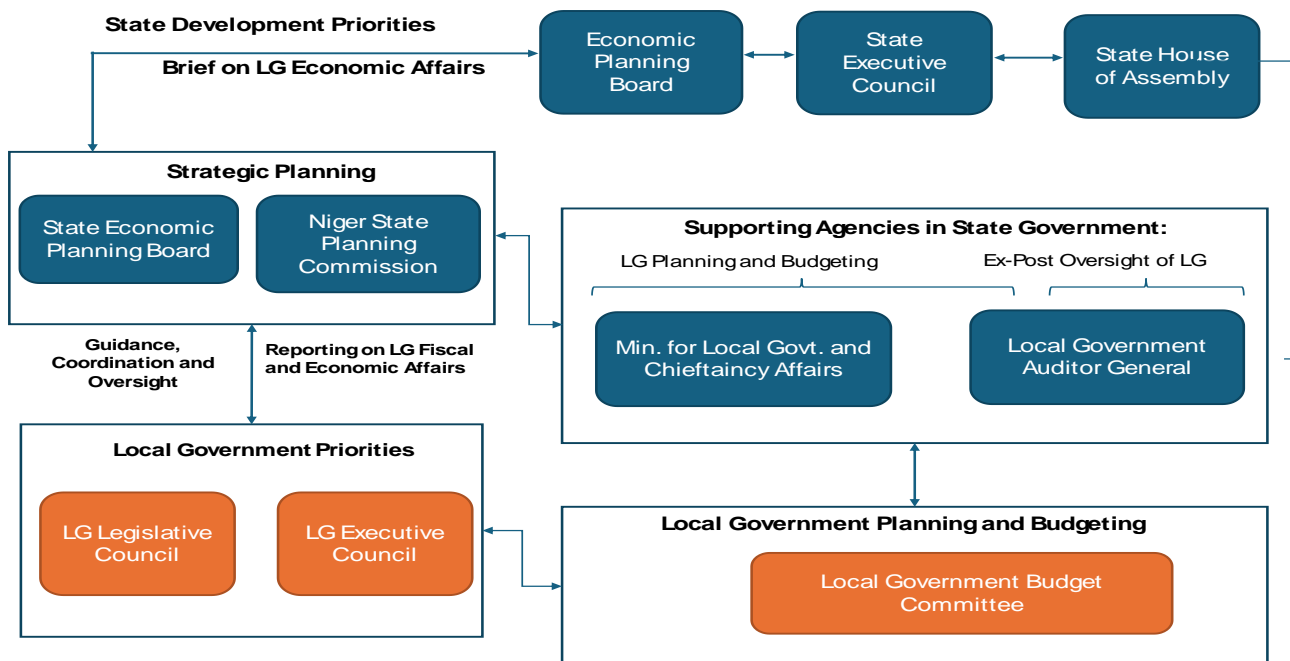
- Coordinating the planning of programmes of the State and Local Governments within the
- Implementing the framework of national objectives and priorities.
- Formulating and preparing long-term, medium-term, and short-term development plans for the State and Local Governments within the framework of the national objectives
- Advising the State Government on areas where the National Planning objectives and priorities are being seriously hampered or violated at the State or Local Government level
- Ensuring consistency in the programmes of the State and Local Government for medium-term plans and the annual budgets
- Assisting the Local Government in the formulation of their development plans and annual budgets.

The Ministry for Local Government and Chieftaincy Affairs, in collaboration with the State Planning Commission, is responsible for

- Forecasting of Local Government Federation Account and State Share of Internal Revenue
- Identifying strategic objectives through stakeholder meetings at ward and zonal levels.
- Holding meetings with LGC departmental heads to apportion the strategic needs identified to the departments concerning projected resources.
- Issuance of LGC Budget call circular to LGCs.
- Initial review and bilateral discussion of the proposed budget with LGCs.
- Preparation of the consolidated Niger State LGCs proposed budgets.
- Forwarding of the LGCs Consolidated Budgets to the State House of Assembly for consideration, approval, and passage into law.
- Consolidation of approved LGC Budgets for circulation.
- Coordinating quarterly monitoring of budget implementation.

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

Niger State Local Government Budget Manual
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.

2.2 Planning and Budget Process Calendar

There are various activities to be performed in each stage of the annual budget process. Each activity must be performed by an entity within a fixed timeline for the appropriation bill to be approved by the LGC Legislative Council before the start of the fiscal year. The budget calendar states the stages and/or activities, the responsible entity or entities, and the timeline (i.e. period for performing each activity).

The Local Government calendar for planning and preparation of the annual budget is presented below:

Table 1: Budget Calendar

S/N	Stages	Dates	Responsibility
1.0	Preparation of Local Government Medium Fiscal Framework		
1.1	Setting up of Local Government Council (LGC) Budget Committee	May	Local Government Chairman
1.2	Consolidation of LGC budget performance and outturn for the preceding 5 years, first and second quarter current year, and 3-year projected revenue from internal sources.	May	LGC Budget Committee
1.3	Preparation of LGC Medium Term Fiscal Framework and accompanying policy Statement	June	State Ministry of Finance, State Planning Commission, in collaboration with the Ministry for Local Government & Chieftaincy Affairs, and LGC Budget Committees
1.4	Medium-Term Fiscal Framework Stakeholders Session	June	State Ministry of Finance, State Planning Commission, in collaboration with the

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			Ministry for Local Government & Chieftaincy Affairs
2.0	Budget Preparation and Approval		
2.1	Issuance of Budget Call Circular	July	Ministry for Local Government & Chieftaincy Affairs
2.2	Town Hall Meeting on Budget Policy Thrust and Stakeholders' Input on Projects/Activities	July - August	LGC Chairmen and LGC Budget Committee
2.3	Preparation of Budget Proposals by Departments	July - August	LGC Departments, Units and Offices
2.4	Budget Defence and Bilateral Discussions	September	LGC Planning, Research and Statistics Office and LGC Budget Committee
2.5	Consolidation of Local Government Budget	September	LGC Planning, Research, and Statistics Office
2.6	Review of Local Government Budget Estimates by Local Government Executive	September	LGC Executive
2.7	Submission of Draft LGC Budget to the Ministry of Local Government and Chieftaincy Affairs	September	LGC Executive
2.8	Bilateral Meetings with LGCs to review draft estimates	September - October	Ministry for Local Government & Chieftaincy Affairs, in collaboration with the State Planning Commission, LGSC, and the LGC Executive
2.10	Updating of LGC draft Budget	October	LGC Budget Committee and LGC Executive
2.11	Presentation of the draft Budget to the Local Government Legislative Council	October	LGC Chairman
2.12	Review and Approval of LGC Budget	October - December	LGC Legislative Council
2.12	Forward Approved LGC Budget to the Ministry of Local Government	December	LGC Chairman
2.13	Publication of LGC Budget	December	Local Government Budget Committee
3.0	Budget Performance Review and Reporting		
3.1	Produce first, second, third, and fourth quarter budget implementation reports	April, July, October, and January	LGC Planning, Research, and Statistics Department
3.2	Issue consolidated first, second, third and fourth quarter budget implementation reports	April, July, October, and January	Ministry for Local Government & Chieftaincy Affairs
3.3	Public dissemination of quarterly and consolidated annual budget implementation reports		Ministry for Local Government & Chieftaincy Affairs

3.0 Fiscal Forecasting

3.1 Overview

Fiscal Forecasting is the process of estimating aggregate LGC resources within a Medium-Term Fiscal Framework (MTFF). This is through an assessment of prior fiscal and economic performance (i.e., a backward-looking piece of analysis providing context for the future-looking fiscal and budget framework) and developing realistic macro-fiscal projections of total resources, both from federation accounts and the State's internal revenue, and LGC internal revenue.

The estimated LGC overall resources (from all sources over a medium-term timeframe, for example, 3 years) will be used to provide an aggregate resource constraint to guide the planning process, i.e., provide envelopes for the LGC to prepare a realistic annual budget.

3.2 Revenue Sources for Local Government Councils

There are two major sources of revenue for LGC: internal and external.

3.2.1 Internal Sources of Revenue

The 1999 Nigerian constitution made provisions for LGC to collect revenue from the following internal sources:

- Rates - which include property rates, tenement rates, education rates, street lighting, shops, and kiosks rates;
- Taxes and levies such as market taxes and levies, excluding any market where state finance is involved;
- Fines and fees, which include court fines and fees, motor park fees, forest fees, public advertisement fees, market fees, wheelbarrow and cart fees, other than a mechanically propelled truck;
- Regulated premises fees, registration of births and deaths, and licensing fees, permits, and fines charged by Customary Courts;
- On and off Liquor License fees, Slaughter slab fees, Marriage, birth, and death registration fees;
- Radio and Television licenses; and
- Miscellaneous sources such as rent on council estates, royalties, interest on investment, and proceeds from commercial activities.

3.2.2 External Sources of Revenue

The three main external sources of revenue are:

- Share of revenues that are collected nationally – Statutory Allocation, Value Added Tax (VAT), Other Federation account ad hoc distributions;
- Share of State's Internally Generated Revenue (IGR); and
- Aids and Grants to LGC.

3.3 Forecasting Federation Account Transfers, State IGR Share, and Internal Revenue

As noted in Section 3.2, the largest source of revenue for LGC is the transfers from the Federation Account and LGC's share of State Internally Generated Revenue (IGR).

The State Government will produce a Medium-Term Expenditure Framework document whose content includes a detailed Medium-Term Fiscal Framework (MTFF) – a three-year projection of aggregate revenues and expenditures based on a set of macro-economic and crude oil assumptions. This includes estimates for Statutory Allocation, VAT, other federation account transfers and IGR for the state.

The forecasting technique used for both Statutory Allocation, VAT and other Federation Account distributions in the State MTEF document estimates gross revenue accruals to the Federation Account (Mineral Revenues, Companies Income Tax and Customs and Excise for Statutory Allocation, and VAT) and then uses the sharing ratios (vertical and horizontal) to estimate the share to Niger State.

The same model can be used to estimate the shares to each of the 25 LGCs in Niger State. State IGR is also forecast for three years in the State MTEF document. As with the federation account transfers, the IGR will be forecast by the Niger State Government, and the percentage due the 21 LGCs will be calculated.

The LGC will use similar forecasting techniques to forecast the internally generated revenue.

3.4 State and LGCs Consultation on MTEF

Before finalizing the Medium-Term Fiscal Framework, the Ministry of Local Government and Chieftaincy Affairs, in collaboration with the Ministry of Finance and State Planning Commission will hold a session with the Chairmen, Treasurers of the LGC, and the LGC Budget Committee to explain macroeconomic indicators, benchmarks, and assumptions used in preparing the LGC Medium Term Fiscal Framework. The State Government will also use the session to obtain specific LGC information and socio-economic data (including data on internal revenue generation efforts and strategic priorities of the LGC) that will be useful in setting the Statewide overarching goals/objectives, and priorities that will guide the State and LGC's annual budgets.

3.5 Approval of LGC Medium Term Fiscal Framework and Accompanying Policy Statement

The Ministry of Finance and State Planning Commission will complete the State Medium Term Fiscal Framework (MTFF) and Budget Policy Statement (indicating the State objectives, priorities, and budget policy thrust) to guide the State and LGC annual budget.

The MTFF and Policy Statement, as well as other documents, will be reviewed and approved by the State Executive Council and subsequently forwarded to the State House of Assembly for review and approval in line with the provisions of Niger State Fiscal Responsibility Law, 2010.

The LGC's specific Medium Term Fiscal Forecasts will be extracted from the State's comprehensive MTEF as well as the LGC Budget Policy Statement.

3.6 Transmitting the LGC Medium Term Fiscal Framework and Accompanying Policy Statement to LGC

The Ministry of Local Government and Chieftaincy Affairs will transmit the LGC Medium Term Fiscal Framework and the accompanying Policy Statement to each LGC for preparation of the annual budget in the form of a Budget Call Circular (BCC). The BCC will, in addition to the MTFF and Policy Statement, contain detailed guidelines, templates, and timelines for the budget preparation.

4.0 Budget Preparation and Approval Stages

The steps for LGC Budget Preparation and Approval are highlighted below.

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 accounts.
- 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 Niger 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 Chieftaincy Affairs.

Step 4: Review, Bilateral Discussion, and Consolidation of all LGCs' Budgets by the Ministry of Local Government and Chieftaincy Affairs

- 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.

Step 5: Transmission of LGC Budget to the Chairman of LGC

- The Ministry of Local Government and Chieftaincy Affairs will transmit the reviewed LGC Budget to the Chairman with comments for updating by the LGC.
- The LGC Executive will update the LGC Budget based on comments and input from the State Ministry of Local Government and Chieftaincy Affairs.

Step 6: Presentation of LGC draft Budget to LGC Legislative Council

- The Chairman of the LGC will present the draft budget to the LGC Legislative Council.

Step 7: Approval of the Budget by the LGC Legislative Council

- The LGC Legislative Council 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 LGC Legislative Council.

5.0 Local Government Chart of Accounts and Budget Preparation Template

5.1 Local Government Budget Classification Codes and Chart of Accounts

The Niger 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 25 (twenty-five) 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 Niger 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 Niger State Local Government COA shall facilitate and systematise the recording of all transactions and is linked to GPFS.

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

Table 1 Structure of the National Chart of Accounts

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. Bida LGC, Niger State
TOTAL		52	

5.2 Local Government Budget Preparation Template

The budget proposals from all departments and/or budgetary units 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 the Niger State Planning Commission and Ministry of Local Governments and Chieftaincy Affairs) 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 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 DEPARTMENT 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, functional, 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 DEPARTMENT submissions. Requires administrative, economic, functional, 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 DEPARTMENT submissions. Requires administrative, economic, functional, 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 DEPARTMENT 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 DEPARTMENT 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 Niger State Local Governments Chart of Accounts (code and description) for all segments bar the programme segment. Note that 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.

6.0 Budget Performance Reporting

6.1 Purpose of Budget Performance Reporting

The purpose of budget performance reporting is to ascertain the actual performance numbers achieved for revenue and expenditure at the end of every month, quarter, or financial year. In other words, a budget performance report is designed to compare how close the budgeted revenue and expenditure were to the actual performance.

6.2 Quarterly Budget Performance Reports

Each Local Government Council will produce a quarterly budget performance report within four weeks of the end of the quarter. The budget performance report will include variances, reasons for the major variances, and measures to be taken to maintain and/or ensure that the budget is implemented as intended. The quarterly budget performance report will be forwarded to the Ministry of Local Government for review and publication.

6.3 Annual Budget Performance Report

Each Local Government Council should also produce an annual budget performance report within four weeks of the end of the financial year. The annual budget performance report will show how much the approved budget was consistent with the implemented budget; how much the objectives of the budget were realized; and lessons learned.

The Local Government Council will, as a minimum, produce full-year function statistical reports as part of the economic and administrative segments' performance reports.

Annex 1: Niger State LGC Chart of Accounts

**Niger State Local Government Harmonised
Budget Classification Codes and Chart of
Accounts**

1.0 Structure of the Revised Chart of Accounts

The Chart of Accounts is made up of six (6) segments of 26 parts and 52 digits each, representing an essential detail of each transaction. The 6 segments and their parts are stated in the National Chart of Accounts. (NCOA) is shown below.

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. Bida LGC, Niger State
TOTAL		52	

2.0 Administrative Segment

Administrative segment or classification provides information on the public sector organizations that incur expenditures or receive revenues on behalf of the government. An administrative classification of expenditure is needed to identify responsibilities for the main blocks of public spending and day-to-day administration of the budget. The administrative classification identifies the entity that is responsible for managing the public funds concerned, such as the Treasury, Works & Housing Departments or at the lower level, Local Government Clinic and Internal Audit.

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

Structure of Administrative Segment

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

Administrative Segment Codes

Code	Description
010000000000	ADMINISTRATION SECTOR
011100000000	OFFICE OF THE LG CHAIRMAN

011100100100	CHAIRMAN
011100100200	VICE-CHAIRMAN
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN
011118300100	INTERNAL AUDIT
011200000000	LOCAL GOVT COUNCIL
011200100100	THE LEGISLATIVE COUNCIL
011200500100	ASSISTANTS/ AIDES/ADVISERS
011200700100	COUNCIL COMMITTEES
011202100100	OFFICE OF THE HOUSE LEADER
011202200100	CLERK TO THE HOUSE
016100000000	OFFICE OF THE SECRETARY TO LGC
016100100100	Office of the Secretary to LGC
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT
020000000000	ECONOMIC SECTOR
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE
023400000000	DEPARTMENT OF WORKS, LAND AND HOUSING
023400100100	DEPARTMENT OF WORKS, LAND AND HOUSING
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS
050000000000	SOCIAL SECTOR
051700000000	DEPARTMENT OF EDUCATION
051700100100	DEPARTMENT OF EDUCATION
051702600100	PRIMARY SCHOOLS
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE
052110500100	LOCAL GOVERNMENT PHCs
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION
055100000000	COUNCIL OF TRADITIONAL COUNCIL
055102000100	COUNCIL OF TRADITIONAL COUNCIL
055103000100	COMMUNITY DEVELOPMENT & CULTURE

3.0 Economic Segment

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

Structure of Economic Segment

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

Economic Segment Codes – Revenue

<u>1</u>	<u>REVENUE</u>
<u>11</u>	<u>GOVERNMENT SHARE OF FAAC</u>
<u>1101</u>	<u>GOVERNMENT SHARE OF FAAC</u>
<u>110101</u>	<u>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</u>
11010101	Statutory Allocation
<u>110102</u>	<u>LOCAL GOVERNMENT SHARE OF VAT</u>
11010201	Share of VAT
<u>110103</u>	<u>LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES</u>
11010301	Excess Crude
11010302	Excess Non-Oil
11010303	Exchange Rate Gain
11010304	Ecological Fund
11010305	Electronic Money Transfer Levy
11010306	Forex (Foreign Exchange) Equalization Mineral
11010307	Forex (Foreign Exchange) Equalization Non-Mineral
11010308	Solid Mineral
11010309	Derivation Refunds
11010310	Refund from NNPC
11010311	NLNG Dividend
11010312	Stabilization Fund
11010313	State Infrastructure and Security
11010314	Signature Bonus
11010399	Other Revenue from FAAC
<u>12</u>	<u>INDEPENDENT REVENUE</u>
<u>1201</u>	<u>TAX REVENUE</u>
<u>120101</u>	<u>PERSONAL TAXES</u>
<u>120103</u>	<u>OTHER TAXES</u>
12010302	Produce Sales Tax
12010303	Education Levy
12010304	Stamp Duty
12010305	Pool Betting Tax

12010306	Capital Project Developmental Taxes/Levy
12010307	Capital Gain Tax
12010308	Livestock Tax
12010309	Other Services Taxes
12010310	Cattle/Sheep and Goat Tax
12010324	Development Taxes
1202	NON-TAX REVENUE
120201	LICENCES - GENERAL
12020101	Learners Permit
12020102	Issuance of Veterinary Certificates/Movement Permit
12020103	Reg./Renewal of Feed mills & Feed Vendors
12020104	Reg./Renewal of Livestock Farms/Hatcheries
12020105	Radio/Television Station Licences
12020107	Boat & Canoe (Small Craft) Licence
12020108	Registration Of Voluntary Organisations
12020109	Inland Water-Way Licence
12020110	Bake House License
12020112	Brickmaking, Etc License
12020113	Cart Licenses
12020114	Dane Gun Licenses
12020115	Cattle Dealer Licenses
12020116	Dried Fish & Meat Licenses
12020118	Pet (Dog) Licenses
12020119	Fishing Licences/Permits
12020120	Hawker's Permits
12020121	Hunting Permits
12020122	Produce Buying Licenses
12020126	Tractor Hiring Services
12020127	Borehole Drilling Licenses
12020128	Pool Betting & Casino Licenses/Gaming
12020129	Cinematograph Licenses
12020130	Liquor Licences
12020131	Motor Vehicle Licenses
12020132	Drivers' Licenses
12020133	Patent Medicine & Drug Stores Licenses
12020134	Private Schools Licenses
12020136	Health Facilities Licenses
12020137	Trade Permit Licenses
12020139	Forestry/Timber License
12020140	Lottery Casino Licences/Permit
12020141	Promoters Licences
12020142	Non-Refundable Fixed Deposit on Pool, Lotto & Sport Betting Business
12020143	Registration/Renewal of Miners and Query Licences
12020144	Mining Rights/Renewal of Mining Rights
12020145	Renewal of Licences
120204	FEES - GENERAL
12020401	Court Fees (Probate, etc)
12020404	Trade Union Fees
12020409	Weights & Measure Fees
12020410	Electrical Inspectorate Fees
12020412	Research Testing Fees
12020413	Films Censorship/ Production Fees
12020415	Trade Testing Fees
12020417	Registration/ Renewal of Contractors/ Consultants
12020418	Marriage/ Divorce Fees
12020419	Attestation Of Bachelorhood & Spinsterhood Fees
12020420	Pilgrims Welfare Fees
12020424	Accreditation Fees

12020425	Disinfection of Produce Fees
12020426	Court Summon Fees
12020427	Tender Fees
12020428	Fire Safety Certificate Fees
12020430	Professional Registration/Renewal Fees
12020431	Environmental Impact Assessment Fees
12020436	Billboard/ Mobile Advertisement/ Sign Fees
12020437	Deeds Registration Fees
12020438	Survey/ Planning/ Building Fees and other Transactions on Landed Properties
12020439	Agency Fees
12020440	Medical Consultancy Fees
12020441	Laboratory Fees
12020442	Association Fees
12020443	Birth and Death Registration Fees
12020444	Burial Fees
12020445	Change Of Ownership/ Title Transfer Fees
12020446	Agricultural/Veterinary Services Fees
12020447	Land Use Fees
12020449	Business/Trade Operating Fees
12020450	Inspection Fees
12020451	Timber and Forest Fees
12020452	School Tuition/Registration/Examination Undergraduate
12020453	Applications and Registration Fees
12020454	Parking Fees
12020455	School Tuition/Registration/Examination Fees-Post Graduate
12020456	School Tuition/Registration/Examination Fees- Others
12020457	Affiliation Charges
12020458	Certificate Of Occupancy Fees and Associated Charges
12020459	Management/Administrative Fees
12020460	Service Transfers (Inter and Intra)
12020461	Waste Management Fees
12020462	Issuance and Re-Issuance of E-Card
12020463	Confirmation of Teaching Services
12020464	Clearance Fees
12020465	Legal Fees
12020466	Caution/Withdrawal of Caution
12020467	Premium on Land
12020468	Street Naming Approval Fees
12020469	Re-Certification of C of O
12020470	Ratification Fee
12020471	Petition, Appeal & Complaint Fee on Community Development Issues
12020472	Renovation/Redevelopment of Land Uses
12020474	Chieftaincy Fees
12020475	Haulage Fees on Scrap
12020477	Registration Private Driving Schools
12020478	Registration of Motor Vehicle
12020479	Commercial Vehicles Permit
12020480	Right of Way Fees (Access Permit Fees)
12020481	Registration Fees for Distributors
12020482	Registration/Renewal of Machines
12020483	Certificate Fees (Indigenship, Certified True Copy, etc)
120205	FINES - GENERAL
12020501	Fines/Penalties
12020502	Court Fines
12020503	Dislodging Of Effluent/Pollution Fine
12020504	Road Traffic Fines
12020505	Forest Offences & Fines
12020506	Damage to Road Furniture Fine

12020507	Fines from Law Court
12020508	Fines from Mobile Court
12020509	Fines from Courts
12020510	Customary Court Finest
12020511	Customary Courts Fines and Fees of Churches for Conduct of Marriage Ceremony
120206	SALES - GENERAL
12020601	Sales Of Journal & Publications
12020602	Sales Of Books
12020603	Sales Of Id Cards including Bio-data forms
12020604	Sales Of Stores/Scraps/Unservicable Items
12020605	Sales Of Vaccines
12020606	Sales Of Bills Of Entries/Application Forms
12020607	Sales Of Consultancy Registration Forms
12020608	Sales Of Improved Seeds/Chemical
12020609	Proceeds From Sales Of Agricultural Produce
12020610	Proceeds From Sales Of Goods By Public Auctions
12020611	Proceeds From Sales Of Govt. Vehicles
12020612	Proceeds From Sales Of Drugs And Medications
12020613	Proceeds From Sales Of Ships Scraps
12020614	Proceeds From Sales Of Govt. Buildings
12020615	Sales Of Uniforms
12020616	Sales Of Pension Forms
12020617	Sales Of Plan Photostat Print/Map
12020618	Sales Of Reagents & Chemicals
12020619	Sales Of Flags/Potraits (Panapharella)
12020620	Sales Of Other Government Property
12020621	Sales of Forms by Pilgrims Boards
12020622	Sales of Public Service Rules
12020623	Sales of Replacement of Authority Paper
12020624	Sales of Appointment Forms
12020625	Sales of Application Forms (Individuals, Institutions and Corporate Bodies)
120207	EARNINGS -GENERAL
12020701	Earnings From Consultancy/ Professional Services
12020702	Earnings From Laboratory Services
12020703	Earnings From Hire Of Plants & Equipment
12020704	Earnings From The Use Of Govt. Vehicles
12020705	Earnings From The Use Of Govt. Halls
12020706	Earnings From Tolls Of Expressway
12020707	Earnings From Medical Services
12020708	Earnings From Agricultural Produce
12020709	Earnings From Tourism/Culture/Arts Centres
12020710	Earnings From Guest Houses
12020711	Earnings From Commercial Activities
12020712	Earnings From Library Services
12020713	Earnings From ICT Services
12020714	Earnings from Maintenance/Repairs
12020715	Earnings from Sports/ Recreational Centres
12020716	Earnings from Number Plates
12020717	Earnings from Publications
12020718	Earnings from Markets
12020719	Earnings from Parks
12020720	Earnings from Cultural and other related Activities
12020721	Earnings from Use of School Premises
12020722	Earnings from Testing of Water
12020723	Earnings from Academic gowns
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL
12020801	Rent On Govt.Quarters
12020802	Rent On Govt.Offices

12020803	Rent On Govt Buildings
12020804	Rent On Conference Centres and Halls
12020805	Rent On Building At Aerodromes
120209	RENT ON LAND & OTHERS - GENERAL
12020901	Rent On Govt. Land
12020906	Rents On Govt. Properties
12020907	Rent On Industrial Estate
120210	REPAYMENTS - GENERAL
12021002	Motor Vehicle Advances (Principal)
12021003	Bicycle Advances (Principal)
12021004	Motor Vehicle Refurbishing Loan (Principal)
12021005	House Refurbishing Loan (Principal)
12021006	Other Refunds
12021007	Agric Loan (Principal)
12021008	MSME Loan (Principal)
120211	INVESTMENT INCOME
12021101	Operating Surplus
12021102	Dividend Received
12021103	Other Investment Income
120212	INTEREST EARNED
12021201	Motor Vehicle Advances
12021202	Bicycle Advances (Interest)
12021203	Interest on Refurbishing Loan
12021204	Interest on Furniture Loan
12021205	Interest On Housing Loan
12021210	Bank Interest
12021211	Interest On Treasury Bills & Fixed Deposits
12021212	Interest on Agric Loans
12021213	Interest on MSME Loans
120213	RE-IMBURSEMENT GENERAL
12021302	Audit Fees
13	<u>AID AND GRANTS</u>
1301	<i>AID</i>
130101	DOMESTIC AID
13010101	CURRENT DOMESTIC AID
13010102	CAPITAL DOMESTIC AID
130102	FOREIGN AID
13010201	CURRENT FOREIGN AID
13010202	CAPITAL FOREIGN AID
1302	<i>GRANTS</i>
130201	DOMESTIC GRANTS
13020101	CURRENT GRANTS FROM FGN
13020102	CAPITAL GRANTS FROM FGN
13020103	CURRENT GRANTS FROM State/Other LGAs
13020104	CAPITAL GRANTS FROM State/Other LGAs
13020105	CURRENT GRANTS FROM OTHER SOURCES
13020106	CAPITAL GRANTS FROM OTHER SOURCES
130202	FOREIGN GRANTS
13020201	CURRENT FOREIGN GRANTS
13020202	CAPITAL FOREIGN GRANTS
14	<u>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</u>
1401	<i>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</i>
140101	TRANSFER FROM CRF TO CDF GENERAL
1402	<i>OTHER CAPITAL RECEIPTS</i>
140201	OTHER CAPITAL RECEIPTS
14020101	Other Capital Receipts To Cdf
14020102	Refunds from FGN
1403	<i>LOANS/ BORROWINGS RECEIPT</i>

140301	DOMESTIC LOANS/ BORROWINGS RECEIPT
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
1404	DEBT FORGIVENESS
140401	FOREIGN DEBT FORGIVENESS
14040101	Foreign Debt Forgiveness
140402	DOMESTIC DEBT FORGIVENESS
14040201	Domestic Debt Forgiveness
1405	GAIN ON DISPOSAL OF ASSET
140501	GAIN ON DISPOSAL OF ASSET – PPE
14050101	Gain On Disposal Of Asset – Ppe
140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
14050201	Gain On Disposal Of Asset - Investment Property
140503	GAIN ON DISPOSAL OF ASSET - INTANGIBLE
14050301	Gain On Disposal Of Asset-Intangible
1406	MINORITY INTEREST SHARE OF SURPLUS
140601	MINORITY INTEREST SHARE OF SURPLUS
14060101	Minority Interest Share Of Surplus
1407	EXTRAORDINARY ITEMS
140701	EXTRAORDINARY ITEMS
14070101	Extraordinary Items
14070102	Unspecified Revenue
1408	GAIN ON SWAPPED ASSETS
140801	GAIN ON SWAPPED ASSETS - PPE
14080101	Gain On Swapped Assets-Ppe
140802	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
14080201	Gain On Swapped Assets-Investment Property
140803	GAIN ON SWAPPED ASSETS - INTANGIBLE
14080301	Gain On Swapped Assets-Intangible
140804	GAIN ON SWAPPED ASSETS - INVENTORY
14080401	Gain On Swapped Assets-Inventory
1409	GAIN ON SWAPPED SERVICES
140901	GAIN ON SWAPPED SERVICES
14090101	Gain On Swapped Services Rendered
1410	GAIN ON FOREIGN EXCHANGE
141001	GAIN ON FOREIGN EXCHANGE
14100101	Gain On Foreign Exchange

Economic Segment Codes - Expenditure

2	<i>EXPENDITURES</i>
21	PERSONNEL COST
2101	SALARY
210101	SALARIES AND WAGES
21010101	Basic SALARY
21010102	OVER TIME PAYMENTS
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES
2102	ALLOWANCES AND SOCIAL CONTRIBUTION
210201	ALLOWANCES
21020101	TRANSPORT
21020102	Housing/Rent Allowance
21020103	Transport Allowance
21020104	Meals Subsidy
21020105	Utility Allowance
21020106	Entertainment Allowance
21020107	Leave Allowance
21020108	Domestic Staff Allowance
21020109	Shift Allowance
21020110	Call Duty Allowance
21020111	Clinical Allowance
21020112	Hazard Allowance
21020113	Rural Posting Allowance
21020114	Teaching Allowance
210202	SOCIAL CONTRIBUTIONS
21020201	NHIS CONTRIBUTION
21020202	CONTRIBUTORY PENSION (13%)
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION
2103	SOCIAL BENEFITS
210301	SOCIAL BENEFITS
21030101	GRATUITY
21030102	PENSION
21030103	DEATH BENEFITS
21030104	GRATUITY TO CONTRACT OFFICERS
22	OTHER RECURRENT COSTS
2202	OVERHEAD COST
220201	TRAVEL & TRANSPORT - GENERAL
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS
220202	UTILITIES - GENERAL
22020201	ELECTRICITY CHARGES
22020202	TELEPHONE CHARGES
22020203	INTERNET ACCESS CHARGES
22020204	SATELLITE BROADCASTING ACCESS CHARGES
22020205	WATER RATES
22020206	SEWERAGE CHARGES
22020207	LEASED COMMUNICATION LINES(S)
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL
220203	MATERIALS & SUPPLIES - GENERAL
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES
22020302	BOOKS

22020303	NEWSPAPERS
22020304	MAGAZINES & PERIODICALS
22020305	PRINTING OF NON-SECURITY DOCUMENTS
22020306	PRINTING OF SECURITY DOCUMENTS
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES
22020308	FIELD & CAMPING MATERIALS SUPPLIES
22020309	UNIFORMS & OTHER CLOTHING
22020310	TEACHING AIDS / INSTRUCTION MATERIALS
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES
220204	MAINTENANCE SERVICES - GENERAL
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT
22020402	MAINTENANCE OF OFFICE FURNITURE
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS
22020405	MAINTENANCE OF PLANTS/GENERATORS
22020406	OTHER MAINTENANCE SERVICES
22020407	MAINTENANCE OF AIRCRAFTS
22020408	MAINTENANCE OF SEA BOATS
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS
22020410	MAINTENANCE OF STREET LIGHTINGS
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES
22020413	MINOR ROAD MAINTENANCE
220205	TRAINING - GENERAL
22020501	LOCAL TRAINING
22020502	INTERNATIONAL TRAINING
220206	OTHER SERVICES - GENERAL
22020601	SECURITY SERVICES
22020602	OFFICE RENT
22020603	RESIDENTIAL RENT
22020604	SECURITY VOTE (INCLUDING OPERATIONS)
22020605	CLEANING & FUMIGATION SERVICES
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL
22020701	FINANCIAL CONSULTING
22020702	INFORMATION TECHNOLOGY CONSULTING
22020703	LEGAL SERVICES
22020704	ENGINEERING SERVICES
22020705	ARCHITECTURAL SERVICES
22020706	SURVEYING SERVICES
22020707	AGRICULTURAL CONSULTING
22020708	MEDICAL CONSULTING
220208	FUEL & LUBRICANTS - GENERAL
22020801	MOTOR VEHICLE FUEL COST
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST
22020803	PLANT / GENERATOR FUEL COST
22020804	AIRCRAFT FUEL COST
22020805	SEA BOAT FUEL COST
22020806	COOKING GAS/FUEL COST
220209	FINANCIAL CHARGES - GENERAL
22020901	BANK CHARGES (OTHER THAN INTEREST)
22020902	INSURANCE PREMIUM
22020904	OTHER CRF BANK CHARGES
22020905	Charges on loans
220210	MISCELLANEOUS EXPENSES GENERAL
22021001	REFRESHMENT & MEALS
22021002	HONORARIUM & SITTING ALLOWANCE
22021003	PUBLICITY & ADVERTISEMENTS
22021004	MEDICAL EXPENSES-LOCAL

22021006	POSTAGES & COURIER SERVICES
22021007	WELFARE PACKAGES
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES
22021009	SPORTING ACTIVITIES
22021010	DIRECT TEACHING & LABORATORY COST
22021019	MEDICAL EXPENSES-INTERNATIONAL
22021020	FOREIGN SCHOLARSHIP SCHEME
22021021	SPECIAL DAYS/CELEBRATIONS
22021022	CONTINGENCY
2203	<i>LOANS AND ADVANCES</i>
220301	STAFF LOANS & ADVANCES
22030101	MOTORCYCLE ADVANCES
22030102	BICYCLE ADVANCES
22030103	REFURBISHING ADVANCES
22030104	CORRESPONDENCE ADVANCES
22030105	SPETACLE ADVANCES
22030106	MOTOR VEHICLE ADVANCE
22030107	FURNISHING ADVANCES
22030108	HOUSING LOANS
2204	<i>GRANTS AND CONTRIBUTIONS GENERAL</i>
220401	LOCAL GRANTS AND CONTRIBUTIONS
22040101	GRANT TO STATE GOVERNMENTS - CURRENT
22040102	GRANT TO STATE GOVERNMENTS - CAPITAL
22040103	GRANT TO OTHER LOCAL GOVERNMENTS -CURRENT
22040104	GRANT TO OTHER LOCAL GOVERNMENTS - CAPITAL
22040105	GRANTS TO GOVERNMENT-OWNED COMPANIES - CURRENT
22040106	GRANT TO GOVERNMENT-OWNED COMPANIES - CAPITAL
22040109	GRANTS TO COMMUNITIES/NGOs
220402	FOREIGN GRANTS AND CONTRIBUTIONS
2205	<i>SUBSIDIES GENERAL</i>
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS
220502	SUBSIDY TO PRIVATE COMPANIES
22050201	SUBSIDY TO PRIVATE COMPANIES
2206	<i>PUBLIC DEBT CHARGES</i>
220601	FOREIGN INTEREST / DISCOUNT
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS
220602	DOMESTIC INTEREST / DISCOUNT
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS
220603	FOREIGN PRINCIPAL
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS
220604	DOMESTIC PRINCIPAL
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS
2207	<i>TRANSFERS-PAYMENT</i>
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT
22070101	PAYMENT FROM CRF TO FUND DEPARTMENT RECURRENT EXPENDITURE
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE
2208	<i>TRANSFERS-PAYMENT TO INDIVIDUALS</i>
220801	TRANSFERS-PAYMENT TO INDIVIDUALS
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP
2209	<i>LOSS ON FOREIGN EXCHANGE</i>
220901	LOSS ON FOREIGN EXCHANGE
22090101	LOSS ON FOREIGN EXCHANGE

23	CAPITAL EXPENDITURE
2301	FIXED ASSETS PURCHASED
230101	PURCHASE OF FIXED ASSETS - GENERAL
23010101	PURCHASE / ACQUISITION OF LAND
23010102	PURCHASE OF OFFICE BUILDINGS
23010103	PURCHASE OF RESIDENTIAL BUILDINGS
23010104	PURCHASE MOTORCYCLES
23010105	PURCHASE OF MOTOR VEHICLES
23010106	PURCHASE OF VANS
23010107	PURCHASE OF TRUCKS
23010108	PURCHASE OF BUSES
23010109	PURCHASE OF SEA BOATS
23010110	PURCHASE OF SHIPS
23010111	PURCHASE OF TRAINS
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS
23010113	PURCHASE OF COMPUTERS
23010114	PURCHASE OF COMPUTER PRINTERS
23010115	PURCHASE OF PHOTOCOPYING MACHINES
23010116	PURCHASE OF TYPEWRITERS
23010117	PURCHASE OF SHREDDING MACHINES
23010118	PURCHASE OF SCANNERS
23010119	PURCHASE OF POWER GENERATING SET
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT
23010121	PURCHASE OF RESIDENTIAL FURNITURE
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT
23010128	PURCHASE OF SECURITY EQUIPMENT
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT
23010130	PURCHASE OF RECREATIONAL FACILITIES
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT
23010133	PURCHASES OF SURVEYING EQUIPMENT
23010134	PURCHASE OF DIVING EQUIPMENT
23010137	PURCHASE OF SHIP SPARE/MAINTENANCE
23010138	PURCHASE OF AERO SPARES/MAINTENANCE
23010143	PURCHASE OF WATER PUMPING EQUIPMENTS
2302	CONSTRUCTION / PROVISION
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY
23020104	CONSTRUCTION / PROVISION OF HOUSING
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS
23020111	CONSTRUCTION / PROVISION OF LIBRARIES
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES
23020114	CONSTRUCTION / PROVISION OF ROADS
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES

23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS
23020124	CONSTRUCTION OF MARKETS/PARKS
23020125	CONSTRUCTION OF POWER GENERATING PLANTS
23020126	CONSTRUCTION/PROVISION OF CEMETERIES
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES
2303	REHABILITATION / REPAIRS
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING
23030102	REHABILITATION / REPAIRS - ELECTRICITY
23030103	REHABILITATION / REPAIRS - HOUSING
23030104	REHABILITATION / REPAIRS - WATER FACILITIES
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS
23030110	REHABILITATION / REPAIRS - LIBRARIES
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES
23030113	REHABILITATION / REPAIRS - ROADS
23030114	REHABILITATION / REPAIRS - RAILWAYS
23030115	REHABILITATION / REPAIRS - WATER-WAY
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS
23030122	REHABILITATION/REPAIRS OF BOUNDARIES
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS
23030126	REHABILITATION/REPAIRS OF CEMETERIES
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES
2304	PRESERVATION OF THE ENVIRONMENT
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL
23040101	TREE PLANTING
23040102	EROSION & FLOOD CONTROL
23040103	WILDLIFE CONSERVATION
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL
23040105	WATER POLLUTION PREVENTION & CONTROL
2305	OTHER CAPITAL PROJECTS
230501	ACQUISITION OF NON-TANGIBLE ASSETS
23050101	RESEARCH AND DEVELOPMENT
23050102	COMPUTER SOFTWARE ACQUISITION
23050103	MONITORING AND EVALUATION
23050104	ANNIVERSARIES/CELEBRATIONS
23050107	MARGIN FOR INCREASES IN COSTS
23050108	Skills Acquisition
23050109	Contingency
23050110	SPECIAL INTERVENTION FUND
23050111	Poverty Alleviation/Agriculture and Economic Value Chain Projects
2306	DEPRECIATION CHARGE FOR THE YEAR
230601	DEPRECIATION CHARGE FOR THE YEAR - GENERAL
23060101	DEPRECIATION CHARGE - LAND & BUILDINGS
23060102	DEPRECIATION CHARGE - PLANT & MACHINERIES
23060103	DEPRECIATION CHARGE - MOTOR VEHICLE
23060104	DEPRECIATION CHARGE - OFFICE EQUIPMENT
23060105	DEPRECIATION CHARGE - FURNITURE & FITTINGS

4.0 Functional Segment

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

Function Segment Structure

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

Function Segment

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

701	GENERAL PUBLIC SERVICES
70361	PUBLIC ORDER AND SAFETY N.E.C.
704	ECONOMIC AFFAIRS
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
70412	GENERAL LABOUR AFFAIRS
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING
70421	AGRICULTURE
70422	FORESTRY
70423	FISHING AND HUNTING
7043	FUEL AND ENERGY
70431	COAL AND OTHER SOLID MINERAL FUEL
70432	PETROLEUM AND NATURAL GAS
70433	NUCLEAR FUEL
70434	OTHER FUELS
70435	ELECTRICITY
70436	NON-ELECTRIC ENERGY
7044	MINING, MANUFACTURING, AND CONSTRUCTION
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS
70442	MANUFACTURING
70443	CONSTRUCTION
7045	TRANSPORT
70451	ROAD TRANSPORT
70452	WATER TRANSPORT
70453	RAILWAY TRANSPORT
70454	AIR TRANSPORT
70455	PIPELINE AND OTHER TRANSPORT
7046	COMMUNICATION
70461	COMMUNICATION
7047	OTHER INDUSTRIES
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING
70472	HOTELS AND RESTUARANTS
70473	TOURISM
70474	MULTIPURPOSE DEVELOPMENT PROJECTS
7048	R & D ECONOMIC AFFAIRS
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING
70483	FUEL AND ENERGY
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION
70485	R & D TRANSPORT
70486	R & D COMMUNICATION
70487	R & D OTHER INDUSTRIES
7049	ECONOMIC AFFAIRS N.E.C
70491	ECONOMIC AFFAIRS N.E.C.
705	ENVIRONMENTAL PROTECTION
7051	WASTE MANAGEMENT
70511	WASTE MANAGEMENT
7052	WASTE WATER MANAGEMENT
70521	WASTE WATER MANAGEMENT
7053	POLLUTION ABATEMENT
70531	POLLUTION ABATEMENT
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE
7055	R&D ENVIRONMENTAL PROTECTION
70551	R & D ENVIRONMENTAL PROTECTION
7056	ENVIRONMENTAL PROTECTION N.E.C.
70561	ENVIRONMENTAL PROTECTION N.E.C.
706	HOUSING AND COMMUNITY AMMENITIES
7061	HOUSING DEVELOPMENT
70611	HOUSING DEVELOPMENT
7062	COMMUNITY DEVELOPMENT

701	GENERAL PUBLIC SERVICES
70621	COMMUNITY DEVELOPMENT
7063	WATER SUPPLY
70631	WATER SUPPLY
7064	STREET LIGHTING
70641	STREET LIGHTING
7065	R & D HOUSING AND COMMUNITY AMMENITIES
70651	R & D HOUSING AND COMMUNITY AMENITIES
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.
707	HEALTH
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT
70711	PHARMACEUTICAL PRODUCTS
70712	OTHER MEDICAL PRODUCTS
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT
7072	OUTPATIENT SERVICES
70721	GENERAL MEDICAL SERVICES
70722	SPECIALIZED MEDICAL SERVICES
70723	DENTAL SERVICES
70724	PARAMEDICAL SERVICES
7073	HOSPITAL SERVICES
70731	GENERAL HOSPITAL SERVICES
70732	SPECIALIZED HOSPITAL SERVICES
70733	MEDICAL AND MATERNITY CENTRE SERVICES
70734	NURSING AND CONVALESCENT HOME SERVICES
7074	PUBLIC HEALTH SERVICES
70741	PUBLIC HEALTH SERVICES
7075	R & D HEALTH
70751	R & D HEALTH
7076	HEALTH N.E.C.
70761	HEALTH N.E.C.
708	RECREATION, CULTURE AND RELIGION
7081	RECREATIONAL AND SPORTING SERVICES
70811	RECREATIONAL AND SPORTING SERVICES
7082	CULTURAL SERVICES
70821	CULTURAL SERVICES
7083	BROADCASTING AND PUBLISHING SERVICES
70831	BROADCASTING AND PUBLISHING SERVICES
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES
7085	R & D RECREATION, CULTURE AND RELIGION
70851	R & D RECREATION, CULTURE AND RELIGION
7086	RECREATION, CULTURE AND RELIGION N.E.C.
70861	RECREATION, CULTURE AND RELIGION N.E.C.
709	EDUCATION
7091	PRE-PRIMARY AND PRIMARY EDUCATION
70911	PRE-PRIMARY EDUCATION
70912	PRIMARY EDUCATION
7092	SECONDARY EDUCATION
70921	LOWER SECONDARY EDUCATION
70922	UPPER-SECONDARY EDUCATION
7093	POSTSECONDARY NONTERTIARY EDUCATION
70931	POST-SECONDARY NON-TERTIARY EDUCATION
7094	TERTIARY EDUCATION
70941	FIRST STAGE OF TERTIARY EDUCATION
70942	SECOND STAGE OF TERTIARY EDUCATION
7095	EDUCATION NOT DEFINABLE BY LEVEL
70951	EDUCATION NOT DEFINABLE BY LEVEL
7096	SUBSIDIARY SERVICES TO EDUCATION
70961	SUBSIDIARY SERVICES TO EDUCATION
7097	R & D EDUCATION

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

5.0 Programme Segment

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

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

Programme Segment Structure

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

Programme Segment

Code	Description
01	Agriculture
0101	Effective governance of the Agriculture Sector
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
010102	Agriculture sector coordination mechanisms
0102	Development of the livestock value chain
010201	Ruminant (cattle, sheep & goats) production and marketing
010202	Meat processing and marketing
010203	Poultry, pig, and micro livestock production
010204	Dairy development
010205	Animal health and livestock disease management
010206	Livestock feeds development
0103	Enhancement of food production and productivity
010301	Crop value chains and food systems promotion (food and cash crops of the state’s comparative advantage)
010302	Intensive crop and vegetable production (irrigation, crop diversification, etc.)
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals, etc.)
0104	Reduction of post-harvest losses
010401	Modern technology for post-harvest storage and value addition
010402	Buffer stocking and commodity warehousing
010403	Market linkage
010404	Agricultural produce and quality control
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs, etc.)
010502	Commercial coastal and inland fishing
010503	Fish processing and post-harvest management
010504	Marine industrial fishing
0106	Promotion of forest resource conservation and preservation of biodiversity
010601	Forest regeneration and conservation
010602	Eco-tourism development
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture, etc.) programme
0107	Promotion of an enabling environment for increased agricultural development
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
010702	Youth and women in agriculture empowerment & smallholder agricultural credit strengthening
010703	Agricultural data and statistics management and institutionalisation of information and

Code	Description
	communication technology (ICT)
010704	Adaptive research, unified and all-inclusive extension services delivery
010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)
010706	Capacity building for stakeholders and professional human resources development
0110	<i>Agriculture Sector Expenditures Not Elsewhere Classified</i>
011001	Agriculture Programme Not Elsewhere Classified
02	<i>Societal Re-orientation</i>
0210	<i>Societal Re-orientation - General</i>
021001	Societal Re-orientation - General
03	<i>Poverty Alleviation</i>
0310	<i>Poverty Alleviation - General</i>
031001	Poverty Alleviation – General
04	<i>Health</i>
0401	<i>Effective governance of the health system</i>
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
040102	Human and institutional capacity performance management
040103	Health sector coordination mechanisms
040104	Integrated supportive supervision
0402	<i>Community engagement and participation in health</i>
040201	Community interventions
040202	Community structures
0403	<i>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</i>
040301	Reproductive, maternal and neonatal health
040302	Child health
040303	Adolescent health
040304	Communicable diseases
040305	Non-communicable diseases
040306	Nutrition
040307	Emergency services
0404	<i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i>
040401	Pre-service training
040402	HRH Performance management
040403	In service training (continuing education)
0405	<i>Provision of adequate and modern health infrastructure for health services delivery</i>
040501	Functional health facilities
040502	Planned Preventive Maintenance (PPM)
040503	Facility electrification, water and sanitation
0406	<i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i>
040601	Sustainable drug supply
040602	Vaccines supply chain
0407	<i>Evidence generation and utilisation</i>
040701	Routine information system
040702	Surveys and facility assessments
040703	Research and development (Institutional Review Board, Clinical Trials)
040704	Monitoring and Evaluation (M&E)
0408	<i>Institution and maintenance of a responsive public health emergency preparedness system</i>
040801	Integrated national disease surveillance
040802	Public health laboratories
040803	Emergency Operation Centres (EOC)
0409	<i>Provision of universal health coverage and financial risk protection for citizens</i>
040901	Mobilising equity contributions and vulnerable group funds
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme

Code	Description
0410	Health Sector Expenditures Not Elsewhere Classified
041001	Health Not Elsewhere Classified
05	Education
0501	Effective governance of the education system
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
050102	Human and institutional capacity performance management
050103	Education sector coordination mechanisms
050104	Integrated supportive supervision
0502	Increase in access, retention, and completion rate at all levels
050201	Early Childhood Care, Development and Education (ECCDE)
050202	Advocacy and sensitization
050203	School feeding
050204	School-based health
050205	Parental and community support
050206	Tertiary institutions' new courses accreditation
0503	Equity and inclusiveness in the provision of educational services
050301	Inclusive Education
050302	Special education
050303	Nomadic and migrants' education
050304	Second chance education
050305	Girls/Boys child education
050306	Emergency Response
0504	Improved quality of teaching and learning outcomes
050401	All levels of education quality assurance
050402	Instructional and learning materials
050403	Teaching and non-teaching staff capacity building
050404	Curriculum review and development
050405	Teachers' recruitment and deployment
050406	School examination and MLA
0505	Adequate infrastructure at all levels
050501	Schools' infrastructure construction and rehabilitation
050502	Furnishing
050503	Libraries and laboratories
050504	Water, sanitation and hygiene
050505	School safety
0506	Improved education information management system (EIMS)
050601	ICT equipment, software and expertise
050602	Research and development
050603	Data and data management
0510	Education Sector Expenditures Not Elsewhere Classified
051001	Education Not Elsewhere Classified
06	Housing and Urban Development
0610	Housing and Urban Development - General
061001	Housing and Urban Development - General
07	Gender
0710	Gender - General
071001	Gender - General
08	Youth
0810	Youth - General
081001	Youth - General
09	Environmental Improvement
0910	Environmental Improvement - General
091001	Environmental Improvement - General
10	Water Resources and Rural Development
1010	Water Resources and Rural Deve - General
101001	Water Resources and Rural Deve - General
11	Information Communication and Technology

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

5.0 Fund Segment

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

Fund Segment Structure

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

Fund Segment

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

Code	Description
08109	IDA - AFRICAN FACILITY
08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
08112	INTERNATIONAL FINANCE CORPORATION
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
08114	INTERNATIONAL MONETARY FUND
08115	NIGERIA TRUST FUND
08116	NORDIC DEVELOPMENT FUND
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
08121	WORLD BANK TRUST FUND
08122	WORLD FOOD PROGRAMME
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
08124	GLOBAL 2000
08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
08126	MULTI-DONOR BUDGET SUPPORT
082	BILATERAL AIDS AND GRANTS
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID) - FCDO
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)
08205	SAUDI FUND FOR DEVELOPMENT
083	LOCAL AIDS AND GRANTS
08301	DONATION BY LOCAL NGOs
08302	DONATION BY STATE GOVERNMENTS
08303	DONATION BY LOCAL GOVERNMENTS
08304	DONATIONS BY FEDERAL GOVERNMENT
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS BY INDIVIDUALS
08307	DONATIONS FROM OTHER SOURCES
09	LOANS/DEBTS
091	MULTILATERAL LOANS/DEBTS
09101	AFRICAN DEVELOPMENT BANK
09102	AFRICAN DEVELOPMENT FUND
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
09105	ECOWAS FUND
09106	EUROPEAN DEVELOPMENT FUND
09107	EUROPEAN UNION
09108	EUROPEAN INVESTMENT BANK
09109	IDA - AFRICAN FACILITY
09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
09112	INTERNATIONAL FINANCE CORPORATION
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
09114	INTERNATIONAL MONETARY FUND
09115	NIGERIA TRUST FUND
09116	NORDIC DEVELOPMENT FUND
09117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
09120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
09121	WORLD BANK TRUST FUND
09122	WORLD FOOD PROGRAMME
09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
09124	GLOBAL 2000
09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)

Code	Description
09126	MULTI-DONOR BUDGET SUPPORT
09127	ISLAMIC DEVELOPMENT BANK
092	BILATERAL LOANS/DEBTS
09201	BI-LATERAL LOANS
093	LOCAL LOANS/DEBTS
09301	FEDERAL GOVERNMENT
09302	CENTRAL BANK OF NIGERIA (CBN)
09303	BOND
09304	COMMERCIAL BANK
09305	OTHER BANKS
10	RETAINED INDEPENDENT REVENUE
101	RETAINED INDEPENDENT REVENUE
10101	RETAINED INTERNALLY GENERATED REVENUE
10102	PTA CONTRIBUTIONS
10103	SCHOOL LEVIES

6.0 Geo Location Segment

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

Geo Code Segment consists of 8 digits as shown below.

Structure of Geo-location Segment

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

Location Segment

Code	Description
1	<u>NORTH CENTRAL</u>
126	<u>NIGER STATE</u>
1261	<i>ZONE A - NIGER SOUTH</i>
126101	AGAIE
12610101	BARO
12610102	BOKU
12610103	EKOBADEGI
12610104	ETSUGAIE
12610105	EKOSSA
12610106	EKOWUGI
12610107	EKOWUNA
12610108	MAGAJI
12610109	KUTIRIKO
12610110	EWUGI
12610111	TAGAGI
12610112	LGA WIDE
126103	BIDA
12610301	BARIKI
12610302	CENIYAN
12610303	DOKODZA
12610304	KYARI
12610305	LANDZU
12610306	MASABA I
12610307	MASABA II
12610308	MASAGA I
12610309	MASAGA II
12610310	MAIYAKI NDAJIYA
12610311	NASARAFU
12610312	UMARU MA'AJIGI I
12610313	UMARU MA'AJIGI II
12610314	WADATA
12610315	LGA WIDE
126106	EDATI
12610601	ROKOTA
12610602	GAZHE I

12610603	GAZHE II
12610604	GONAGI
12610605	ENAGI
12610606	SAKPE
12610607	GUZZAN
12610608	ETSU TASHA
12610609	FAZHI
12610610	GBAGBAN
12610611	LGA WIDE
126107	GBAKO
12610701	BATAKO
12610702	EDOZHIGI
12610703	ETSU-AUDU
12610704	GBADAFU
12610705	EDOKOTA
12610706	GOGATA
12610707	LEMU
12610708	NUWANKOTA
12610709	SOMMAJIKO
12610710	BATAGI
12610711	LGA WIDE
126109	KATCHA
12610901	BISANTI
12610902	BADEGGI
12610903	ESSA
12610904	KATAEREGI
12610905	SIDI-SABA
12610906	DZWAFU
12610907	BAKEKO
12610908	GBAKOGI
12610909	EDOTSU
12610910	KATCHA
12610911	LGA WIDE
126111	LAPAI
12611101	GUPA ABUGI
12611102	MUYE-EGBA
12611103	KUDU/KABE
12611104	AREWA/YAMMA
12611105	EVUTI/KPADA
12611106	BIRNI MAZA/TASHIBO
12611107	TAKUTI ISHAKU
12611108	EBBO/GBACINKU
12611109	DUMA/ZAGO
12611110	GULU ANGUWA /G.VATSA
12611111	LGA WIDE
126112	LAVUN
12611201	BUSU
12611202	BATATI
12611203	DASSUN
12611204	DOKO
12611205	DABBAN
12611206	EGBAKO
12611207	GABA
12611208	JIMA
12611209	KUTIGI
12611210	KUSOTACHI
12611211	LAGUN
12611212	MANBE
12611213	LGA WIDE
126117	MOKOWA
12611701	BOKANI

12611702	MUWO/GBAJIBO
12611703	GBARA
12611704	JA'AGI
12611705	JEBBA
12611706	KPAKI
12611707	KUDU
12611708	LABOZHI
12611709	MOKWA CENTRAL
12611710	MUREGI
12611711	RABBA/NDAYAKO
12611712	LGA WIDE
1262	ZONE B - NIGER EAST
126205	BOSSO
12620501	BEJI
12620502	BOSSO CENTRAL I
12620503	BOSSO CENTRAL II
12620504	CHANCHAGA
12620505	GARATU
12620506	KAMPALA
12620507	KODO
12620508	MAIKUNKELE
12620509	MAITUMBI
12620510	SHATTA
12620511	LGA WIDE
126208	GURARA
12620801	BONU
12620802	DIKO
12620803	GAWU
12620804	IZOM
12620805	KABO
12620806	KWAKA
12620807	LAMBATA
12620808	LEFU
12620809	SHAKO
12620810	TUFA
12620811	LGA WIDE
126216	CHANCHAGA
12621601	NASSARAWA 'A'
12621602	NASSARAWA 'B'
12621603	NASSARAWA 'C'
12621604	TUDUNWADA SOUTH
12621605	MAKERA
12621606	SABONGARI
12621607	MINNA CENTRAL
12621608	MINNA SOUTH
12621609	TUDUNWADA NORTH
12621610	LIMAWA 'A'
12621611	LIMAWA 'B'
12621612	LGA WIDE
126218	MUNYA
12621801	FUKA
12621802	DANGUNU
12621803	KABULA
12621804	KUNCHI
12621805	GINI
12621806	DAZA
12621807	BENI
12621808	WAZAI
12621809	GUNI
12621810	SARKIN-PAWA
12621811	DAN-DAUDU

12621812	LGA WIDE
126219	PAIKORO
12621901	ADUNU
12621902	CHIMBI
12621903	GWAM
12621904	ISHAN
12621905	JERE
12621906	KAFINKORO
12621907	KWANGANA
12621908	KWAKUTI
12621909	NIKUCHI/T/ MALLAM
12621910	PAIKO CENTRAL
12621911	TUTUNGO
12621912	LGA WIDE
126220	RAFI
12622001	KAGARA GARI
12622002	KAKURI
12622003	KONGOMA CENTRAL
12622004	KONGOMA WEST
12622005	KUSHERKI NORTH
12622006	KUSHERKI SOUTH
12622007	KUNDU
12622008	SABONDARI
12622009	TEGINA GARI
12622010	TEGINA WEST
12622011	YAKILA
12622012	LGA WIDE
126222	SHIRORO
12622201	GALKOGO
12622202	ERENA
12622203	KWAKI/CHUKUBA
12622204	GURMANA
12622205	ALLAWA
12622206	BANGAJIYA
12622207	GUSSORO
12622208	UBANDOMA
12622209	EGWA/GWADA
12622210	PINA
12622211	KATO
12622212	SHE
12622213	BASSA/KUKOKI
12622214	KUREBE/KUSHAKA
12622215	MANTA
12622216	LGA WIDE
126223	SULEJA
12622301	BAGAMA 'A'
12622302	BAGAMA 'B'
12622303	MAGAJIYA
12622304	IKU SOUTH I
12622305	IKU SOUTH II
12622306	HASHIMI 'A'
12622307	HASHIMI 'B'
12622308	MAJE
12622309	KURMIN SARKI
12622310	WAMBAI
12622311	LGA WIDE
126224	TAFA
12622401	DOGON KURMI
12622402	NEW BWARI
12622403	ZUMA WEST
12622404	ZUMA EAST

12622405	WUSE WEST
12622406	WUSE EAST
12622407	IKU
12622408	IJA KORO
12622409	IJA GBAGYI
12622410	GARAM
12622411	LGA WIDE
1263	ZONE C - NIGER NORTH
126302	AGWARA
12630201	ADAHE
12630202	AGWARA
12630203	BUNSURU
12630204	GALLAH
12630205	KASHINI
12630206	KOKOLI
12630207	MAGO
12630208	PAPIRI
12630209	ROFIA
12630210	SUTEKU
12630211	LGA WIDE
126304	BORGU
12630401	RAFI
12630402	KARABONDE
12630403	KONKOSO
12630404	BUSSA
12630405	MALALE
12630406	DUGGA
12630407	BABANNA
12630408	PISSA/KABE
12630409	SHAGUNU
12630410	WAWA
12630411	LGA WIDE
126310	KONTAGORA
12631001	MASUGA
12631002	AREWA
12631003	MADARA
12631004	NAGWAMATSE
12631005	CENTRAL
12631006	RAFIN GORA
12631007	KUDU
12631008	TUNGAN KAWO
12631009	TUNGAN WAWA
12631010	USALLE
12631011	MAGAJIYA
12631012	YAMMA
12631013	GABAS
12631014	LGA WIDE
126313	MAGAMA
12631301	NASKO
12631302	IBELU CENTRAL
12631303	IBELU NORTH
12631304	IBELU EAST
12631305	IBELU WEST
12631306	AUNA CENTRAL
12631307	AUNA EAST
12631308	SALKA CENTRAL
12631309	KAWO
12631310	NASSARAWA
12631311	TUNGA JIKA
12631312	LGA WIDE
126314	MARIGA

12631401	INKWAI
12631402	BERI
12631403	GALMA WAMBA
12631404	MABURYA
12631405	KUMBASHI
12631406	BANGI
12631407	BOBI
12631408	G/BOKA
12631409	KAKIHUM
12631410	KOTONKORO
12631411	IGWAMA
12631412	LGA WIDE
126315	MASHEGU
12631501	SAHON RAMI
12631502	MASHEGU
12631503	KASANGA
12631504	MAZAKUKA
12631505	KABOJI
12631506	IBBI
12631507	DAFAGI/MAKERA
12631508	KPATACHIN
12631509	BABBAN RAMI
12631510	KULHO
12631511	LGA WIDE
126321	RIJAU
12632101	DANRANGI
12632102	DUGGE
12632103	DUKKU
12632104	GENU
12632105	JAMA'ARE
12632106	RIJAU
12632107	SHAMBO
12632108	TUNGAN BUNU
12632109	TUNGAN MAGAJIYA
12632110	SABON GARIN USHE
12632111	WARARI
12632112	LGA WIDE
126325	WUSHISHI
12632501	SABON GARI
12632502	KWATA
12632503	BARWA
12632504	LOKOGOMA
12632505	MAITO
12632506	KODO
12632507	GWARJIKO
12632508	ZUNGERU
12632509	T/YAMIGI
12632510	AKARE
12632511	KANWURI
12632512	LGA WIDE