



**IMO STATE MINISTRY OF BUDGET, ECONOMIC PLANNING AND
STATISTICS**

**BUDGET CLASSIFICATION AND
CHART OF ACCOUNTS FOR LOCAL
GOVERNMENTS IN IMO STATE,

USERS' MANUAL**

March, 2025

FOREWORD

The adoption of a standardized Budget Classification and Chart of Accounts (CoA) is an important part of public financial management reform and a requirement for enhancing transparency, accountability, efficiency, and fiscal discipline in the state Local Government system. The Imo State Government is committed to strengthening governance systems and ensuring that public resources are planned, managed, and reported in accordance with National Chart of Accounts (NCoA) and International Public Sector Accounting Standards (IPSAS)

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

The Manual will promote consistency in budgeting, accounting, financial reporting, expenditure control, and performance management across all twenty-seven (27) Local Government Areas in the State. By applying a uniform coding structure, Local Governments will be able to improve budget preparation, facilitate expenditure tracking, strengthen monitoring and evaluation, and generate reliable financial information for decision-making.

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

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

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

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1.0 INTRODUCTION

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

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

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

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

2.0 OBJECTIVES OF THE USERS' MANUAL

The objectives of this Manual are to:

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

3.0 STRUCTURE OF THE CHART OF ACCOUNTS

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

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

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

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

2.1 Administrative Classification (12 Digits)

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

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

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

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

Table 2 Structure of Administrative Segment

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

Table 3 Administrative Segment Coding

Code	Description	Level
010000000000	ADMINISTRATION SECTOR	1
011100000000	OFFICE OF THE LG CHAIRMAN	2
011100100100	OFFICE OF THE CHAIRMAN	3
011100100200	OFFICE OF THE DEPUTY CHAIRMAN	3
011118300100	INTERNAL AUDIT	3
011100200100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ DEPUTY CHAIRMAN	3
011200000000	LOCAL GOVERNMENT COUNCIL	2
011200300100	THE COUNCIL	3
011200500100	ASSISTANTS/AIDES/ADVISERS	3
011200700100	COUNCIL COMMITTEES	3
011202100100	OFFICE OF THE HOUSE LEADER	3
011202100200	OFFICE OF THE DEPUTY LEADER	3
011202100300	OFFICE OF THE MAJORITY LEADER	3
011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER	3
011202100500	OFFICE OF THE MINORITY LEADER	3
011202100600	OFFICE OF THE DEPUTY MINORITY LEADER	3
011202100700	OFFICE OF THE CHIEF WHIP	3
011202100800	OFFICE OF THE DEPUTY CHIEF WHIP	3
011202200100	CLERK TO THE HOUSE	3
012500000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	2
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	3
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	2
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	3
016200000000	ADMINISTRATION & GENERAL SERVICES	2
016200100100	ADMINISTRATION & GENERAL SERVICES	3
016300000000	PERSONNEL & MANAGEMENT DEPARTMENT	2
016300100100	PERSONNEL & MANAGEMENT DEPARTMENT	3
020000000000	ECONOMIC SECTOR	1
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	2
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	3
022000000000	DEPARTMENT OF FINANCE AND SUPPLIES	2
022000100100	DEPARTMENT OF FINANCE AND SUPPLIES	3
022100000000	REVENUE DEPARTMENT	2
022100100100	REVENUE DEPARTMENT	3
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	2
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	3
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	2
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	3
025200000000	WATER, SANITATION & HYGIENE (WASH)	2
025200100100	WATER, SANITATION & HYGIENE (WASH)	3
025200100200	ENVIRONMENTAL HEALTH UNIT	3
050000000000	SOCIAL SECTOR	1
051700000000	PRIMARY EDUCATION AUTHORITY DEPARTMENT	2
051700100100	PRIMARY EDUCATION AUTHORITY DEPARTMENT	3
051800000000	SOCIAL SERVICES DEPARTMENT	2
051800100100	SOCIAL SERVICE DEPARTMENT	3
052100000000	PRIMARY HEALTHCARE DEPARTMENT	2
052100100100	PRIMARY HEALTHCARE DEPARTMENT	3
055100000000	TRADITIONAL RULERS' COUNCIL	2
055100100100	TRADITIONAL RULERS' COUNCIL	3

Economic Segment

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

Table 4: Structure of the Economic Sector

<i>Level</i>	<i>Grouping Level</i>	<i>Digit</i>
<i>1</i>	<i>Account Type</i>	<i>1</i>
<i>2</i>	<i>Account Sub Type</i>	<i>1</i>
<i>3</i>	<i>Account Class</i>	<i>2</i>
<i>4</i>	<i>Account Sub-Class</i>	<i>2</i>
<i>5</i>	<i>Line Item</i>	<i>2</i>

Table 5 Economic Segment Coding – Revenue

Code	Description	Level
1	REVENUE	1
11	GOVERNMENT SHARE OF FAAC	2
1101	GOVERNMENT SHARE OF FAAC	3
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	4
11010101	STATUTORY ALLOCATION	5
110102	LOCAL GOVERNMENT SHARE OF VAT	4
11010201	SHARE OF VAT	5
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	4
11010301	Excess Crude	5
11010302	Excess Non-Oil	5
11010303	Exchange Gain	5
11010304	Ecological Fund	5
11010305	Electronic Money Transfer Levy (EMTL)	5
11010306	FOREX Equalisation Mineral	5
11010307	FOREX Equalisation Non-Mineral	5
11010308	Solid Mineral	5
11010309	Derivation Refunds	5
11010310	NNPC Refund	5
11010311	NLNG Dividend	5
11010312	Stabilization Funds	5
11010313	State Infrastructure & Security	5
11010314	Signature Bonus	5
11010399	Other FAAC Distribution	5
12	INDEPENDENT REVENUE	2
1201	TAX REVENUE	3
120101	PERSONAL TAXES	4
12010104	Community or Poll Taxes	5
120103	OTHER TAXES	4
12010301	Cattle Tax (Where Applicable)	5
12010304	STAMP DUTY	5
12010305	POOL BETTING TAX	5
12010306	DEVELOPMENT TAX/LEVY	5
12010307	CAPITAL GAIN TAX	5
12010308	LIVESTOCK TAX	5
12010311	Haulage Tax	5
12010313	Arrears of Community/ Poll Tax	5
12010314	Arrears of Development Tax or Levy	5
12010315	Primary Education Development Levy	5
12010316	Special Service Tax: Electricity, Sanitation, etc	5
12010317	Other Special Service Tax e.g. Electricity, Water, Night Guard, Entertainment, etc	5
1202	NON-TAX REVENUE	3
120201	LICENCES - GENERAL	4
12020101	Bicycle License	5
12020102	Canoe License	5
12020103	Dog/Cat License	5
12020104	Cart/Truck License	5
12020105	Hawker Permit License	5
12020106	Liquor License	5
12020107	Palm wine Tappers/Selling License	5

12020108	Learning Driving License	5
12020109	Native Liquor License	5
12020110	Bulk Cigarettes License	5
12020111	Squatters/Hawkers Permit	5
12020112	Toll Gate (Where applicable)	5
12020113	Motorcycle License	5
12020114	Warf/Canoe Landing License	5
12020115	Eating House License	5
12020116	Kiosk License	5
12020117	Bakery House License	5
12020118	Registration of Meat Van license	5
12020119	Cattle Dealers License	5
12020120	Dried Fish/Dried Meat License	5
12020121	Cold Room License	5
12020122	Butcher License	5
12020123	Auctioneer License	5
12020124	Goldsmith & Gold Sellers License	5
12020125	Dane Gun License	5
12020126	Hunting License	5
12020128	Control of Noise Permit	5
12020129	Cinematography License	5
12020131	Tent at Sea Beach Permit	5
12020132	Radio License	5
12020133	Television License	5
12020134	Road Closure Permit	5
12020135	Dislodging of Septic Tank Licence	5
12020136	Sand Dredging License	5
12020137	Trade License	5
12020138	Minor Industry License	5
12020139	Petty Trade License	5
12020140	Sand, Granite, Iron, Sellers License	5
12020141	Sawmill License	5
12020142	Milling License	5
12020143	Ingredient Grinding Mill License	5
12020144	Corn Grinding Mill License	5
12020145	Brown Sugar Machine License	5
12020146	Painting, Spraying and Sign writing Workshop License	5
12020147	Photo Studio License	5
12020148	Welding Machine License	5
12020149	Electronic Radio /TV Workshop License	5
12020150	Blacksmith Workshop License	5
12020151	Wood making/Carpentry Workshop License	5
12020152	Battery Charges License	5
12020153	Printing Press License	5
12020154	Panel Beater License	5
12020155	Vulgarizers License	5
12020156	Vehicle Spare parts License	5
12020157	Clock/Watch Repairers License	5
12020158	Cloth Driers License	5
12020159	Motor Mechanic & Car Wash Depo License	5
12020160	Building Materials Sellers License	5

12020108	Learning Driving License	5
12020109	Native Liquor License	5
12020110	Bulk Cigarettes License	5
12020111	Squatters/Hawkers Permit	5
12020112	Toll Gate (Where applicable)	5

12020161	Kerosene Sellers License	5
12020162	Photostat/Typing/Computer Institute License	5
12020163	Block making Machines License	5
12020164	Sewing Institute License	5
12020165	Hair Dressing/Barbing Salon License	5
12020166	Advertisement License (Sign Post)	5
12020167	Approval of Building Plan License	5
12020168	Laundry Service Licenses	5
12020169	Medicine Store Licenses	5
12020170	Vehicle Radio Permit	5
12020171	Poultry Trading	5
12020172	Pit sheading licenses	5
120204	FEES- GENERAL	4
12020401	Survey Fees	5
12020402	Slaughter/Abattoir Fees	5
12020403	Marriage Registration Fees	5
12020404	Naming of Streets Registration Fees	5
12020405	Night Soil Disposal/ Deposit Fees(Not applicable)	5
12020406	Registration of Septic Tank/Equipment Dislodging Fees	5
12020407	Registration of Effluent Disposal Fees	5
12020408	Burial Fees	5
12020409	Vault Fees	5
12020410	Maternity & Dispensary Fees	5
12020411	Laboratory Test Fees	5
12020412	Pest Control & Disinfectant Fees	5
12020413	Birth & Death Registration Fees	5
12020414	Impounding of Animal Fees	5
12020415	General Contractor Registration Fees	5
12020416	Tenders Fees	5
12020417	Forestry & Fuel Exploitation Fees	5
12020418	Felling of Trees Fees	5
12020419	Produce Buying/Haulage Fees	5
12020420	Refuse Disposal - Fee	5
12020421	Mortuary House & Cemetery Fees	5
12020422	Private borehole Operating fees	5
12020423	Haulage Fees	5
12020424	Motor Garage/Park Fees (As applicable)	5
12020425	Market Fees (As applicable)	5
12020426	Workshop Fees	5
12020427	Mortgage Sub -lease Approval Fees	5
12020428	Customary Right of Occupancy fees	5
12020430	Recovery of Loss & Overpayment (As applicable)	5
12020431	Payment in lieu of Resignation Notice (As applicable)	5
12020432	Age Declaration/Affidavit	5
12020433	Certificate of Origin/Affidavit	5
12020434	Registration of Cultural Organization	5
12020435	Towing of Vehicle Fees	5
12020436	Other Registration not Specified above (As applicable)	5
12020437	Entertainment, Drumming & Temporary Booth Fees	5
12020438	Mobile Sales Promotion Fees	5
12020439	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	5

12020804	RENT ON CONFERENCE CENTRES/HALLS	5
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	5
12020807	Rent on Market Lets & Government Shops	5
12020811	Transfer of Ownership	5
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	5
12020813	Land Application Fee	5
12020819	Rent on School	5
12020820	Arrears of Tenement Rate (As applicable)	5
120209	RENT ON LAND & OTHERS - GENERAL	4
12020901	Rent on Govt. Lands	5
12020903	Rents and Premium on Allocation of Land	5
12020905	Lease Rental	5
12020913	Land Rent Temporary Right of Occupancy	5
12020917	Federal Govt. Grant in lieu of Tenement Rates	5
12020918	State Govt. Grant in lieu of Tenement Rates	5
12020919	Rent of Plot for Farming Activities	5
120210	REPAYMENTS - GENERAL	4
12021001	Interest/Repayment of Car Loan	5
12021002	REPAYMENT ON MOTOR VEHICLE ADVANCES	5
12021003	BICYCLE ADVANCES (PRINCIPAL)	5
12021004	MOTOR VEHICLE REFURBISHING LOAN	5
12021005	HOUSE REFURBISHING LOAN	5
12021006	REFUNDS	5
12021007	Refund of Compensation	5
12021008	Refund of Overpayment	5
12021009	Repayment of Furniture Loans	5
12021010	Repayment of Loan and Advances to Parastatals	5
12021011	Repayment of Motorcycle Loan	5
12021012	Repayment of Housing Loan	5
12021013	Repayment of Car Loan Political Office Holder	5
12021014	Re-Imbursement in Respect of Pension	5
120211	INVESTMENT INCOME	4
12021101	Dividends Receivable	5
12021103	OTHER INVESTMENT INCOME	5
120212	INTEREST EARNED	4
12021201	Interest on Motorcycle & Bicycles Advance /Receivables	5
12021202	Interest on Loans to other Local Governments (Receivable)	5
12021203	Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable)	5
12021204	Interest on Staff Housing & other Loans (Receivable)	5
12021205	Interest on Farmers Loan (Receivable)	5
12021206	Unclaimed Deposits (As applicable)	5
120213	RE-IMBURSEMENT GENERAL	4
12021303	Special Allocation / Reimburse (non-FAAC)	5
12021304	LG Share of State IGR	5
13	AID AND GRANTS	2
1301	AID	3
130101	DOMESTIC AIDS	4
13010101	CURRENT DOMESTIC AIDS	5
13010102	CAPITAL DOMESTIC AIDS	5
130102	FOREIGN AIDS	4

13010201	CURRENT FOREIGN AIDS	5
13010202	CAPITAL FOREIGN AIDS	5
1302	GRANTS	3
130201	DOMESTIC GRANTS	4
13020101	CURRENT GRANTS FROM FGN	5
13020102	CAPITAL GRANTS FROM FGN	5
13020103	CURRENT GRANTS FROM STATE	5
13020104	CAPITAL GRANTS FROM STATE	5
13020105	CURRENT GRANTS FROM OTHER SOURCES	5
13020106	CAPITAL GRANTS FROM OTHER SOURCES	5
130202	FOREIGN GRANTS	4
13020201	CURRENT FOREIGN GRANTS	5
13020202	CAPITAL FOREIGN GRANTS	5
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	2
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	3
140101	TRANSFER FROM CRF TO CDF GENERAL	4
1402	OTHER CAPITAL RECEIPTS	3
140201	OTHER CAPITAL RECEIPTS	4
14020101	OTHER CAPITAL RECEIPTS TO CDF	5
14020102	SALE OF FIXED ASSETS	5
1403	LOANS/ BORROWINGS RECEIPT	3
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	4
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	5
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	4
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	5
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
1404	DEBT FORGIVENESS	3
140401	FOREIGN DEBT FORGIVENESS	4
14040101	FOREIGN DEBT FORGIVENESS	5
140402	DOMESTIC DEBT FORGIVENESS	4
14040201	DOMESTIC DEBT FORGIVENESS	5
1405	GAIN ON DISPOSAL OF ASSET	3
140501	GAIN ON DISPOSAL OF ASSET - PPE	4
14050101	GAIN ON DISPOSAL OF ASSET - PPE	5
140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	4
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	5
140503	GAIN ON DISPOSAL OF ASSET - INTANGIBLE	4
14050301	GAIN ON DISPOSAL OF ASSET -INTANGIBLE	5
1406	MINORITY INTEREST SHARE OF SURPLUS	3
140601	MINORITY INTEREST SHARE OF SURPLUS	4
14060101	MINORITY INTEREST SHARE OF SURPLUS	5
1407	EXTRAORDINARY ITEMS	3
140701	EXTRAORDINARY ITEMS	4
14070101	EXTRAORDINARY ITEMS	5
14070102	UNSPECIFIED CAPTIAL REVENUE	5

1408	<i>GAIN ON SWAPPED ASSETS</i>	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	<i>GAIN ON SWAPPED SERVICES</i>	3
140901	GAIN ON SWAPPED SERVICES	4
14090101	GAIN ON SWAPPED SERVICES RENDERED	5
1410	<i>GAIN ON FOREIGN EXCHANGE</i>	3
141001	GAIN ON FOREIGN EXCHANGE	4
14100101	GAIN ON FOREIGN EXCHANGE	5

Table 6 Economic Segment Coding – Expenditure

Code	Description	Level
<u>2</u>	<i>EXPENDITURES</i>	1
<u>21</u>	<i>PERSONNEL COST</i>	2

2101	SALARY	3
210101	SALARIES AND WAGES	4
21010101	SALARIES	5
21010102	OVERTIME PAYMENT	5
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5
21010104	CLEARANCE OF SALARY ARREARS	5
21010105	PROMOTION ARREARS	5
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3
210201	ALLOWANCES	4
21020101	Housing /Rent Allowance	5
21020102	Transport Allowance	5
21020103	Meal Subsidy	5
21020104	Utility Allowance	5
21020105	Entertainment Allowance	5
21020106	Leave Transport Grant	5
21020107	Domestic Staff Allowance	5
21020108	Responsibility Allowance	5
21020109	Furniture Allowance	5
21020110	Shift Allowance	5
21020111	Motor Vehicle Allowance	5
21020112	Personal Assistance Allowance	5
21020113	Acting Allowance	5
21020114	Administrative Allowance	5
21020115	CONTRACT APPOINTMENT	5
21020116	Board Member Allowance	5
21020117	PART TIME LECTURE	5
21020118	Call Duty Allowance	5
21020119	Clinical Allowance	5
21020120	Exams Supervision Allowance	5
21020121	NON REGULAR ALLOWANCES	5
21020122	Hazard Allowance	5
21020123	Inducement Allowance	5
21020124	Journal Allowance	5
21020127	CRFC-Leave Grant	5
21020128	Local Society Allowance	5
21020129	Repatriation/Assistance to the Needy	5
21020130	Medical Allowance	5
21020131	Council Allowance	5
21020132	CRFC Allowance for Chairman	5
21020133	CRFC Allowance for Members	5
21020134	Research Academic Allowance	5
21020135	STUDENT ALLOWANCE	5
21020136	Rural Posting Allowance	5
21020137	Science Teachers Allowance	5
21020138	Teaching Allowance	5
21020139	Weighing Allowance	5
21020140	Part-Time Post Teach	5
21020141	Teaching Practice/SIWES Allowance	5
21020142	TSS Allowance	5
21020143	N.Y.S.C Allowances	5
21020144	Security Allowance	5
210202	SOCIAL CONTRIBUTIONS	4

21020201	NHIS CONTRIBUTION	5
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	5
21020203	GROUP LIFE INSURANCE	5
21020204	EMPLOYEES COMPENSATION FUND	5
21020205	HOUSING FUND CONTRIBUTION	5
21020206	REFUND OF 7.5% CONTRIBUTORY PENSION	5
2103	<i>SOCIAL BENEFITS</i>	3
210301	SOCIAL BENEFITS	4
21030101	GRATUITY	5
21030102	PENSION	5
21030103	DEATH BENEFITS	5
21030104	CLEARANCE OF GRATUITY ARREARS	5
21030105	CLEARANCE OF PENSION ARREARS	5
21030106	SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS	5
22	<u>OTHER RECURRENT COSTS</u>	2
2202	<i>OVERHEAD COST</i>	3
220201	TRAVEL & TRANSPORT - GENERAL	4
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	5
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	5
22020103	INT'L TRAVEL & TRANSPORT - TRAINING	5
22020104	INT'L TRAVEL & TRANSPORT - OTHERS	5
220202	UTILITIES - GENERAL	4
22020201	ELECTRICITY CHARGES	5
22020202	TELEPHONE CHARGES	5
22020203	INTERNET ACCESS CHARGES	5
22020204	SATELLITE BROADCAST CHARGES	5
22020205	WATER RATE	5
22020206	SEWERAGE CHARGES	5
22020207	LEASED COMMUNICATION LINES(S)	5
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	5
220203	MATERIALS & SUPPLIES - GENERAL	4
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	5
22020302	BOOKS	5
22020303	NEWSPAPERS	5
22020304	MAGAZINE AND PERIODICALS	5
22020305	PRINTING OF SECURITY DOCUMENTS	5
22020306	PRINTING OF NON - SECURITY DOCUMENTS	5
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	5
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	5
22020309	UNIFORM AND OTHER CLOTHING	5
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	5
22020312	CHEMICALS FOR WATER TREATMENT	5
22020313	PRODUCTION OF REPORTS	5
22020315	CHEMICALS/ANALYTICAL REAGENTS	5
22020316	START-UP PACKS & SKILL DEVELOPMENT CERTIFICATE	5
220204	MAINTENANCE SERVICES - GENERAL	4
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5
22020402	MAINTENANCE OF OFFICE FURNITURE	5
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	5
22020405	MAINTENANCE OF PLANTS / GENERATORS	5

22020406	OTHER MAINTENANCE SERVICES	5
22020407	MAINTENANCE OF AIRCRAFTS	5
22020408	MAINTENANCE OF SEA BOATS	5
22020409	MAINTENANCE OF RAILWAY EQUIPMENT	5
22020410	MAINTENANCE OF STREET LIGHTING	5
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	5
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5
22020413	MINOR ROAD MAINTAINANCE	5
22020414	MAINTENANCE OF LIBRARY	5
220205	TRAINING - GENERAL	4
22020501	LOCAL TRAINING	5
22020502	INTERNATIONAL TRAINING	5
22020503	WORKSHOP / SEMINAR / CONFERENCES	5
22020504	PUPILAGE PROGRAMME FOR SCIENTIFIC OFFICERS	5
22020506	PROJECT SEED HOLIDAY PROGRAMME FOR (SS2-SS3) STUDENTS	5
22020507	E-LEARNING INTEGRATED IN SCHOOLS	5
22020509	SPECIALIZED TRAINING/SEMINARS AND CONFRENCES FOR MGT STAFF AND OTHER STAKE HOLDERS	5
22020510	CAPACITY BUILDING	5
22020511	CAPACITY BUILDING ON LACTATION MANAGEMENT	5
220206	OTHER SERVICES - GENERAL	4
22020601	SECURITY SERVICES	5
22020602	OFFICE RENT	5
22020603	RESIDENTIAL RENT	5
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5
22020605	CLEANING AND FUMIGATION SERVICES	5
22020606	INTERNAL AUDIT EXPENSES	5
22020607	RESCUE SERVICES	5
22020609	MONITORING / SUPERVISION	5
22020610	OTHER SERVICES	5
22020611	HOSTING/MOBILIZATION OF POLITICAL ASSOCIATIONS AND INTEREST GROUPS	5
22020612	BURIAL EXPENSES	5
22020613	SOFTWARE RENEWALS	5
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4
22020701	FINANCIAL CONSULTING	5
22020702	INFORMATION TECHNOLOGY CONSULTING	5
22020703	LEGAL SERVICES	5
22020704	ENGINEERING SERVICES	5
22020705	ARCHITECTURAL SERVICES	5
22020706	SURVEYING SERVICES	5
22020707	AGRICULTURAL CONSULTING	5
22020708	MEDICAL CONSULTING	5
22020709	RESEARCH SERVICES	5
220208	FUEL & LUBRICANTS - GENERAL	4
22020801	FUEL AND LUBRICANT - GENERAL	5
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5
22020803	PLANT / GENERATOR FUEL COST	5
22020805	SEA BOAT FUEL COST	5
22020806	COOKING GAS/FUEL COST	5
220209	FINANCIAL CHARGES - GENERAL	4
22020901	BANK CHARGES (OTHER THAN INTEREST)	5
22020902	INSURANCE PREMIUN	5

22020903	LOSS ON FOREIGN EXCHANGE	5
22020904	OTHER CRF BANK CHARGES	5
220210	MISCELLANEOUS EXPENSES GENERAL	4
22021001	REFRESHMENT AND MEALS	5
22021002	HONORARIUM AND SITTING ALLOWANCE	5
22021003	PUBLICITY AND ADVERTISEMENT	5
22021004	MEDICAL EXPENSES: LOCAL	5
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENTS	5
22021006	POSTAGES AND COURIER SERVICES	5
22021007	WELFARE PACKAGES	5
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5
22021009	SPORTING ACTIVITIES	5
22021010	DIRECT TEACHING & LABORATORY COST	5
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	5
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	5
22021013	PROMOTION (SERVICE WIDE)	5
22021017	ANTI-CORRUPTION	5
22021018	GENDER AND SOCIAL INCLUSION	5
22021019	MEDICAL EXPENSES-INTERNATIONAL	5
22021020	FOREIGN SCHOLARSHIP SCHEME	5
22021021	SPECIAL DAYS/CELEBRATIONS	5
22021022	SCHOOL EXPENSES	5
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	5
22021024	COMMITTEE & COMMISSION EXPENSES	5
22021025	SPECIAL ADVOCACY, SENSITIZATION AND CAMPAIGN	5
22021026	EXCO & TENDER EXPENSES	5
22021027	PROJECT MONITORING EXPENSES	5
22021028	DEVELOPMENT PLANNING COSTS	5
22021029	MICRO FINANCE BANKS OPERATIONS	5
22021030	TRADE FAIR EXPENSES	5
22021031	FESTIVAL AND CULTURAL ACTIVITIES EXPENSES	5
22021032	ACCREDITATION EXPENSES	5
22021033	OTHER MISC EXPENDITURE	5
22021034	EMPOWERMENT PROGRAMMES	5
22021035	ANNUAL BUDGET PREPARATION BONUS	5
2203	LOANS AND ADVANCES	3
220301	STAFF LOANS & ADVANCES	4
22030101	MOTOR CYCLE ADVANCES	5
22030102	BICYCLE ADVANCES	5
22030103	REFURBISHING ADVANCES	5
22030104	CORRESPONDENCE ADVANCES	5
22030105	SPECTACLE ADVANCES	5
22030106	MOTOR VEHICLE ADVANCE	5
22030107	FURNISHING ADVANCES	5
22030108	HOUSING LOANS	5
2204	GRANTS AND CONTRIBUTIONS GENERAL	3
220401	LOCAL GRANTS AND CONTRIBUTIONS	4
22040101	GRANTS TO STATE GOVERNMENT - RECURRENT	5
22040102	GRANTS TO STATE GOVERNMENT - CAPITAL	5
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	5
22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL	5
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	5

22040106	GRANT TO GOVERNMENT AGENCIES - CAPITAL	5
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	5
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL	5
22040109	GRANTS TO COMMUNITIES/NGOS	5
220402	FOREIGN GRANTS AND CONTRIBUTIONS	4
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
22050103	SUBVENTION	5
22050104	PETROLEUM/ ENERGY SUBSIDY	5
22050105	EDUCATIONAL SUBSIDY	5
22050106	HEALTH SUBSIDY	5
22050107	RELIGIOUS PILGRIMAGE SUBSIDY	5
220502	SUBSIDY TO PRIVATE COMPANIES	4
22050201	SUBSIDY TO PRIVATE COMPANIES	5
2206	PUBLIC DEBT CHARGES	3
220601	FOREIGN INTEREST / DISCOUNT	4
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
220602	DOMESTIC INTEREST / DISCOUNT	4
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
220603	FOREIGN PRINCIPAL	4
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	5
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	5
220604	DOMESTIC PRINCIPAL	4
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	5
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5
22060403	PAYMENT OF DEBT AND OTHER LIABILITIES	5
2207	TRANSFERS-PAYMENT	3
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	4
22070105	PAYMENT OF COST OF IGR COLLECTION	5
22070106	RETAINED REVENUE BY DEPT/AGENCY	5
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	3
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	4
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED	5
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	5
23	CAPITAL EXPENDITURE	2
2301	FIXED ASSETS PURCHASED	3
230101	PURCHASE OF FIXED ASSETS - GENERAL	4
23010101	PURCHASE / ACQUISITION OF LAND	5
23010102	PURCHASE OF OFFICE BUILDINGS	5
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	5
23010104	PURCHASE MOTOR CYCLES	5
23010105	PURCHASE OF MOTOR VEHICLES	5
23010106	PURCHASE OF VANS	5
23010107	PURCHASE OF TRUCKS	5
23010108	PURCHASE OF BUSES	5
23010109	PURCHASE OF SEA BOATS	5
23010110	PURCHASE OF SHIPS	5
23010111	PURCHASE OF TRAINS	5

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5
23010113	PURCHASE OF COMPUTERS	5
23010114	PURCHASE OF COMPUTER PRINTERS	5
23010115	PURCHASE OF PHOTOCOPYING MACHINES	5
23010116	PURCHASE OF TYPEWRITERS	5
23010117	PURCHASE OF SHREDDING MACHINES	5
23010118	PURCHASE OF SCANNERS	5
23010119	PURCHASE OF POWER GENERATING SET	5
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	5
23010121	PURCHASE OF RESIDENTIAL FURNITURE	5
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	5
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	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 TRANSFORMERS AND SPARE PARTS	5
23010140	PURCHASE OF CRANES VEHICLE	5
23010141	INSURANCE OF PUBLIC PROPERTY	5
23010142	PURCHASE OF INFORMATION EQUIPMENTS	5
23010143	PURCHASE OF MOBILE FILM EQUIPMENT CINTOVERS	5
23010144	PURCHASE OF REFUSE COLLECTION EQUIPMENT	5
23010145	PURCHASE OF ICT EQUIPMENTS	5
2302	CONSTRUCTION / PROVISION	3
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5
23020104	CONSTRUCTION / PROVISION OF HOUSING	5
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	5
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	5
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	5
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	5
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	5
23020114	CONSTRUCTION / PROVISION OF ROADS	5
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	5
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	5
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	5
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	5
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	5
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5

23020124	CONSTRUCTION OF MARKETS/PARKS	5
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	5
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	5
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5
23020128	CONSTRUCTION OF PILGRIMS CAMP	5
2303	REHABILITATION / REPAIRS	3
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5
23030102	REHABILITATION / REPAIRS - ELECTRICITY	5
23030103	REHABILITATION / REPAIRS - HOUSING	5
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	5
23030110	REHABILITATION / REPAIRS - LIBRARIES	5
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	5
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5
23030113	REHABILITATION / REPAIRS - ROADS	5
23030114	REHABILITATION / REPAIRS - RAILWAYS	5
23030115	REHABILITATION / REPAIRS - WATER-WAY	5
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	5
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	5
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	5
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	5
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	5
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	5
23030126	REHABILITATION/REPAIRS OF CEMETERIES	5
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5
23030128	REHABILITATION/REPAIRS- OFFICE EQUIPMENT	5
23030129	REHABILITATION/REPAIRS- MOSQUES	5
2304	PRESERVATION OF THE ENVIRONMENT	3
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	4
23040101	TREE PLANTING	5
23040102	EROSION & FLOOD CONTROL	5
23040103	WILDLIFE CONSERVATION	5
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	5
23040105	WATER POLLUTION PREVENTION & CONTROL	5
23040106	FISH PRESERVATION	5
2305	OTHER CAPITAL PROJECTS	3
230501	ACQUISITION OF NON TANGIBLE ASSETS	4
23050101	RESEARCH AND DEVELOPMENT	5
23050102	COMPUTER SOFTWARE ACQUISITION	5
23050103	MONITORING AND EVALUATION	5
23050104	ANNIVERSARIES/CELEBRATIONS	5
23050107	MARGIN FOR INCREASES IN COSTS	5
23050108	SPECIAL GRANTS AND INTERVENTION	5
23050109	PROVISION OF AGRICULTURAL INPUTS	5
23050199	CONTINGENCY FUND	5

Table 7 Economic Segment Coding – Assets (for Financial Statements only)

Code	Description	Level
3	<u>ASSETS</u>	1
31	<u>CURRENT ASSETS</u>	2
3101	<i>CASH / BANK BALANCES HELD BY TREASURY</i>	3
310101	CONSOLIDATED REVENUE FUND	4
31010101	Cash Balance: Consolidated Revenue Fund	5
310102	CAPITAL DEVELOPMENT FUND	4
31010201	Cash Balance: Capital Development Fund	5
310103	CONTINGENCY FUND	4
31010301	Cash Balance: Contingency Fund	5
3102	<i>CASH AND BANK BALANCES HELD BY LMPS</i>	3
310201	CASH AND BANK BALANCES HELD BY DEPARTMENTS	4
31020101	Cash Balance: Capital	5
31020102	Cash Balance: Personnel	5
31020103	Cash Balance: Overhead	5
31020104	Cash Balance: Revenue	5
31020105	Cash Balance: Consolidated Revenue Fund	5
31020106	Cash Balance: Aids & Grants	5
31020107	Cash Balance: Loans	5
31020108	Cash Balance: Other Funds	5
3103	<i>CASH TRANSFERS/CASH TRANSFERS FROM CRF</i>	3
310301	CASH TRANSFER - STATUTORY TRANSFERS	4
31030101	Cash Transfer - Statutory Transfers	5
310302	CASH TRANSFER – MAIN	4
31030201	Cash Transfer - Personnel Cost	5
31030202	Cash Transfer - Overhead Cost	5
31030203	Cash Transfer – Capital	5
31030204	Cash Transfer - MDG/DRG	5
31030205	Cash Transfer -JAAC Direct Allocation	5
31030206	Cash Transfer - Revolving Fund	5
31030207	N/A	5
310303	CASH TRANSFER - CONSOLIDATED REVENUE FUND CHARGES	4
31030301	Cash Transfer - Consolidated Revenue Fund Charges	5
3104	<i>INTERNAL CASH TRANSFERS</i>	3
310401	INTERNAL CASH TRANSFER – GENERAL	4
31040101	Cash Transfer to Outstations	5
31040102	Inter Account Transfers	5
31040103	Inter-MDA Cash Transfer	5
31040104	Revenue Remittance	5
3105	<i>INVENTORIES</i>	3
310501	INVENTORIES	4
31050101	Engineering Stores	5
31050102	Medical Stores	5

31050103	Industrial & Chemical Stores	5
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Code	Description	Level
31050104	Ammunitions	5
31050105	Fuel & Lubricants	5
31050106	Agricultural Inputs	5
31050107	Farm Stock	5
31050108	Scholastic Materials	5
31050109	Stationeries Stores	5
31050110	Printed Materials	5
31050111	Building Materials	5
31050112	Strategic Stock Piles	5
31050113	Unissued Currency	5
31050114	Stamps	5
31050115	Property Held for Sale	5
31050116	Other Stock	5
310502	WORK-IN-PROGRESS	4
31050201	Work-in-Progress	5
3106	ADVANCES	3
310601	PERSONAL ADVANCES	4
31060101	Personal Advances	5
310602	ADMINISTRATIVE ADVANCES	4
31060201	Administrative Advances	5
3107	IMPREST	3
310701	IMPREST	4
31070101	Imprest	5
3108	PREPAYMENT/ARREARS OF REVENUE	3
310801	PREPAYMENT- GENERAL	4
31080101	Prepayment	5
310802	ARREARS OF REVENUE-GENERAL	4
31080201	Arrears of Revenue	5
3109	INVESTMENTS	3
310901	LOCAL INVESTMENTS	4
31090101	Local Investments: Quoted Companies	5
31090102	Local Investments: Non-Quoted Companies	5
31090103	Investment in Nigerian Treasury Bills (NTBs)	5
31090104	Investment in Treasury Bills of Other Governments	5
31090105	Investment in Treasury Bonds	5
31090106	Investment in Derivatives	5
310902	FOREIGN INVESTMENTS	4
31090201	N/A	5
31090202	N/A	5
3110	LOANS GRANTED	3
311001	LOCAL LOANS	4
31100101	Loan to State Governments	5
31100102	Loan to Local Governments	5

31100103	Loan to Government Owned Companies	5
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Code	Description	Level
31100104	Loan to Small & Medium Scale Enterprises	5
311002	FOREIGN LOANS	4
31100201	N/A	5
31100202	N/A	5
31100203	N/A	5
32	FIXED ASSETS	2
3201	FIXED ASSETS - PROPERTY, PLANT & EQUIPMENT	3
320101	LAND & BUILDING – GENERAL	4
32010101	Land & Buildings – Office	5
32010102	Land & Buildings – Residential	5
32010103	Silos	5
32010104	Storage Facilities	5
320102	INFRASTRUCTURE – GENERAL	4
32010206	Security Installations/ Equipment	5
32010207	Electricity Transmission Network	5
32010208	Water Distribution Network	5
32010209	Sewage/ Drainage Network	5
32010210	Dams	5
32010211	Specialize Research Equipment (e.g. Satellite)	5
320103	PLANT & MACHINERY – GENERAL	4
32010301	Earth Moving Equipment - Bull Dozers etc.	5
32010302	Industrial Equipment	5
32010303	Navigational Equipment	5
32010304	Power Plants	5
32010305	Power Generating Sets	5
320104	FIXED ASSETS – GENERAL	4
32010405	Motor Vehicles	5
32010406	Tricycles	5
32010407	Motor Cycles	5
32010408	Bicycles	5
320105	OFFICE EQUIPMENT – GENERAL	4
32010501	Computers	5
32010502	Printers	5
32010503	Scanners	5
32010504	Fax Machines	5
32010505	Photocopiers	5
32010506	Type-Writers	5
32010507	Shredding Machines	5
32010508	Projectors	5
32010509	Binding Equipment	5
32010510	Air-Conditioner	5
32010511	Television Sets	5

32010512	Radio Sets	5
320106	FURNITURE & FITTINGS – GENERAL	4

Code	Description	Level
32010601	Chairs	5
32010602	Tables	5
32010603	File Cabinets/ Cupboards	5
32010604	Stools	5
32010605	Shelves	5
32010606	Ceiling Fans	5
3202	INVESTMENT PROPERTY	3
320201	INVESTMENT - LAND & BUILDING – GENERAL	4
32020101	Investment - Land & Buildings – Office	5
32020102	Investment - Land & Buildings – Residential	5
32020103	Investment – Silos	5
32020104	Investment - Storage Facilities	5
320202	Investment- Infrastructure – General	4
32020202	Investment - Roads & Bridges	5
32020205	Investment - Zoos, Parks & Reserves	5
32020206	Investment - Security Installations/ Equipment	5
32020207	Investment - Electricity Transmission Network	5
32020208	Investment - Water Distribution Network	5
32020209	Investment - Sewage/ Drainage Network	5
32020210	Investment – Dams	5
32020211	Investment - Specialized Research Equipment (e.g. Satellite)	5
320203	INVESTMENT - PLANT & MACHINERY - GENERAL	4
32020301	Investment - Earth Moving Equipment - Bull Dozers etc.	5
32020302	Investment - Industrial Equipment	5
32020304	Investment - Power Plants	5
32020305	Investment - Power Generating Sets	5
320204	INVESTMENT - TRANSPORTATION EQUIPMENT - GENERAL	4
32020401	Investment – Ships	5
32020404	Investment - Sea Boats	5
32020405	Investment - Motor Vehicles	5
32020406	Investment – Tricycle	5
32020407	Investment - Motor Cycles	5
32020408	Investment – Bicycle	5
320205	INVESTMENT - OFFICE EQUIPMENT – GENERAL	4
32020501	Investment – Computers	5
32020502	Investment – Printers	5
32020503	Investment – Scanners	5
32020504	Investment - Fax Machine	5
32020505	Investment – Photocopiers	5
32020506	Investment - Type-Writers	5
32020507	Investment - Shredding Machines	5

32020508	Investment - Television Sets	5
32020509	Investment - Radio Sets	5
32020510	Investment – Air-Conditioner	5

Code	Description	Level
32020511	Investment- Projectors	5
32020512	Investment - Binding Equipment	5
320206	INVESTMENT - FURNITURE & FITTINGS - GENERAL	4
32020601	Investment – Chairs	5
32020602	Investment – Tables	5
32020603	Investment - File Cabinets/ Cupboards	5
32020604	Investment – Stools	5
32020605	Investment – Shelves	5
32020606	Investment - Ceiling Fans	5
33	<u>INTANGIBLE ASSETS</u>	2
3301	<i>INTANGIBLE ASSETS</i>	3
330101	INTANGIBLE ASSETS	4
33010101	Goodwill	5
33010102	Patent Right	5
33010103	Copyright	5
33010104	Trade Mark	5
33010105	Franchise	5
33010106	Monument	5
33010107	Heritage	5
33010108	Assets Over Liabilities	5

Table 8 Economic Segment Coding – Liabilities (for Financial Statements only)

Code	Description	Level
<u>4</u>	<u>LIABILITIES/ EQUITY</u>	1
<u>41</u>	<u>LIABILITIES/ EQUITY</u>	2
<u>4101</u>	<u>DEPOSITS – GENERAL</u>	3
410101	CONTRACT RETENTION FEES	4
41010101	Contract Retention Fees	5
410102	PRISON IN-MATES DEPOSITS	4
41010201	N/A	5
<u>4102</u>	<u>LOANS AND DEBTS</u>	3
410201	INTERNAL LOAN STOCK	4
41020101	Short Term Borrowings	5
<u>4103</u>	<u>UNREMITTED DEDUCTIONS</u>	3
410301	UNREMITTED TAXES	4
41030101	Unremitted Taxes: PAYE	5
41030102	Unremitted Taxes: Withholding Tax	5
41030103	Unremitted Taxes: Value Added Tax	5
410302	UNREMITTED DEDUCTIONS FROM SALARY	4
41030201	National Health Insurance Scheme	5
41030202	Contributory Pension Scheme	5
41030203	Union Dues	5
41030204	Housing Revolving Funds Deductions	5
41030205	Co-operative Society	5
41030206	Housing Fund	5
41030207	Insurance Programmes (superannuation)	5
41030208	Welfare Loan Scheme	5
41030209	Dependent Fund	5
41030210	Poverty Alleviation Scheme	5
41030214	Loan Deductions	5
41030215	Pay Cut Recovered	5
41030216	Overpayment Recoverable (Receipt)	5
<u>4104</u>	<u>ACCRUED EXPENSES</u>	3
410401	ACCRUED EXPENSES	4
41040101	Personnel Emoluments	5
41040102	Pension & Gratuity	5
41040103	Professional Fees	5
41040104	Goods & Services	5
41040105	Utilities	5
41040106	Staff Claims	5
<u>4105</u>	<u>RURRENT PORTION OF LONG-TERM BORROWINGS</u>	3
410501	CURRENT PORTION OF LONG-TERM BORROWINGS	4
41050101	N/A	5
<u>42</u>	<u>PROVISIONS</u>	2
4201	PROVISION FOR DEPRECIATION – PPE	3

420101	PROV. FOR DEP-LAND & BUILDINGS -GENERAL	4
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Code	Description	Level
42010101	Provision for Depreciation -Land & Buildings - Office	5
42010102	Provision for Depreciation -Land & Buildings – Residential	5
42010103	Provision for Depreciation –Silos	5
42010104	Provision for Depreciation -Storage Facilities	5
420102	PROV. FOR DEP - INFRASTRUCTURE - GENERAL	4
42010201	Provision for Depreciation –Rails	5
42010202	Provision for Depreciation - Roads & Bridges	5
42010204	Provision for Depreciation -Harbors/ Sea Ports	5
42010205	Provision for Depreciation -Zoos, Parks & Reserves	5
42010206	Provision for Depreciation -Security Installations/ Equipment	5
42010207	Provision for Depreciation -Electricity Transmission Network	5
42010208	Provision for Depreciation -Water Distribution Network	5
42010209	Provision for Depreciation -Sewage/ Drainage Network	5
42010210	Provision for Depreciation –Dams	5
42010211	Provision for Depreciation -Specialized Research Equipment (e.g. Satellite)	5
420103	PROV. FOR DEP - PLANT & MACHINERY - GENERAL	4
42010301	Provision for Depreciation -Earth Moving Equipment - Bull Dozers etc.	5
42010302	Provision for Depreciation -Industrial Equipment	5
42010303	Provision for Depreciation –Navigational Equipment	5
42010304	Provision for Depreciation -Power Plants	5
42010305	Provision for Depreciation -Power Generating Sets	5
420104	PROV. FOR DEP - TRANSPORTATION EQUIPMENT - GENERAL	4
42010405	Provision for Depreciation -Motor Vehicles	5
42010406	Provision for Depreciation –Tricycle	5
42010407	Provision for Depreciation -Motor Cycles	5
42010408	Provision for Depreciation –Bicycles	5
420105	PROV. FOR DEP - OFFICE EQUIPMENT - GENERAL	4
42010501	Provision for Depreciation –Computers	5
42010502	Provision for Depreciation –Printers	5
42010503	Provision for Depreciation –Scanners	5
42010504	Provision for Depreciation -Fax Machines	5
42010505	Provision for Depreciation –Photocopiers	5
42010506	Provision for Depreciation -Type-Writers	5
42010507	Provision for Depreciation -Shredding Machines	5
42010508	Provision for Depreciation -Television Sets	5
42010509	Provision for Depreciation -Radio Sets	5
42010510	Provision for Depreciation -Air -Conditioner	5
42010511	Provision for Depreciation –Projectors	5
42010512	Provision for Depreciation -Binding Equipment	5
420106	PROV. FOR DEP - FURNITURE & FITTINGS - GENERAL	4
42010601	Provision for Depreciation –Chairs	5
42010602	Provision for Depreciation –Tables	5

42010603	Provision for Depreciation -File Cabinets/ Cupboards	5
42010604	Provision for Depreciation –Stools	5

Code	Description	Level
42010605	Provision for Depreciation –Shelves	5
42010606	Provision for Depreciation -Ceiling Fans	5
4202	PROVISION FOR DEPRECIATION - INVESTMENT PROPERTY	3
420201	PROV. FOR DEP - INVESTMENT - LAND & BUILDING - GENERAL	4
42020101	Provision for Depreciation - Investment - Land & Buildings – Office	5
42020102	Provision for Depreciation - Investment - Land & Buildings - Residential	5
42020103	Provision for Depreciation - Investment - Silos	5
42020104	Provision for Depreciation -Investment - Storage Facilities	5
420202	PROV. FOR DEP - INVESTMENT - INFRASTRUCTURE - GENERAL	4
42020206	Provision for Depreciation - Investment - Security Installations/ Equipment	5
42020207	Provision for Depreciation - Investment - Electricity Transmission Network	5
42020208	Provision for Depreciation - Investment - Water Distribution Network	5
42020209	Provision for Depreciation - Investment - Sewage/ Drainage Network	5
42020210	Provision for Depreciation - Investment – Dams	5
42020211	Provision for Depreciation - Investment - Specialized Research Equipment (e.g. Satellite)	5
420203	PROV. FOR DEP - INVESTMENT - PLANT & MACHINERY – GENERAL	4
42020301	Provision for Depreciation - Investment - Earth Moving Equipment - Bull Dozers etc.	5
42020302	Provision for Depreciation - Investment - Industrial Equipment	5
42020303	Provision for Depreciation - Investment - Navigational Equipment	5
42020304	Provision for Depreciation - Investment - Power Plants	5
42020305	Provision for Depreciation - Investment - Power Generating Sets	5
420204	PROV. FOR DEP - INVESTMENT - TRANSPORTATION EQUIPMENT – GENERAL	4
42020405	Provision for Depreciation -Motor Vehicles	5
42020406	Provision for Depreciation –Tricycle	5
42020407	Provision for Depreciation -Motor Cycles	5
42020408	Provision for Depreciation –Bicycles	5
Code	Description	
420205	PROV. FOR DEP - INVESTMENT - OFFICE EQUIPMENT – GENERAL	4
42020501	Provision for Depreciation –Computers	5
42020502	Provision for Depreciation –Printers	5
42020503	Provision for Depreciation –Scanners	5
42020504	Provision for Depreciation -Fax Machines	5
42020505	Provision for Depreciation –Photocopiers	5
42020506	Provision for Depreciation -Type-Writers	5
42020507	Provision for Depreciation -Shredding Machines	5
42020508	Provision for Depreciation -Television Sets	5

42020509	Provision for Depreciation -Radio Sets	5
42020510	Provision for Depreciation -Air –Conditioner	5
42020511	Provision for Depreciation –Projectors	5
42020512	Provision for Depreciation -Binding Equipment	5

Code	Description	Level
420206	PROV. FOR DEP - INVESTMENT - FURNITURE & FITTINGS – GENERAL	4
42020601	Provision for Depreciation-Chairs	5
42020602	Provision for Depreciation-Tables	5
42020603	Provision for Depreciation-File Cabinets/ Cupboards	5
42020604	Provision for Depreciation –Stools	5
42020605	Provision for Depreciation –Shelves	5
42020606	Provision for Depreciation -Ceiling Fans	5
43	PROVISION FOR IMPAIRMENT	2
4301	PROVISION FOR IMPAIRMENT – PPE	3
430101	PROV. FOR IMPAIRMENT - LAND & BUILDINGS -GENERAL	4
43010101	Provision for Impairment- Land & Buildings - Office	5
43010102	Provision for Impairment- Land & Buildings - Residential	5
43010103	Provision for Impairment – Silos	5
43010104	Provision for Impairment - Storage Facilities	5
430102	PROV. FOR IMPAIRMENT - INFRASTRUCTURE - GENERAL	4
43010202	Provision for Impairment - Roads & Bridges	5
43010205	Provision for Impairment - Zoos, Parks & Reserves	5
43010206	Provision for Impairment - Security Installations/ Equipment	5
43010207	Provision for Impairment - Electricity Transmission Network	5
43010208	Provision for Impairment - Water Distribution Network	5
43010209	Provision for Impairment – Sewage / Drainage Network	5
43010210	Provision for Impairment – Dams	5
43010211	Provision for Impairment - Specialized Research Equipment (e.g. Satellite)	5
430103	PROV. FOR IMPAIRMENT - PLANT & MACHINERY - GENERAL	4
43010301	Provision for Impairment - Earth Moving Equipment - Bull Dozers etc.	5
43010302	Provision for Impairment - Industrial Equipment	5
43010304	Provision for Impairment - Power Plants	5
43010305	Provision for Impairment - Power Generating Sets	5
430104	PROV. FOR IMPAIRMENT - TRANSPORTATION EQUIPMENT – GENERAL	4
43010404	Provision for Impairment - Sea Boats	5
43010405	Provision for Impairment - Motor Vehicles	5
43010406	Provision for Impairment – Tricycles	5
43010407	Provision for Impairment - Motor Cycles	5
43010408	Provision for Impairment- Bicycles	5
430105	PROV. FOR IMPAIRMENT - OFFICE EQUIPMENT - GENERAL	4
43010501	Provision for Impairment – Computers	5

43010502	Provision for Impairment – Printers	5
43010503	Provision for Impairment – Scanners	5
43010504	Provision for Impairment - Fax Machines	5
43010505	Provision for Impairment - Photocopiers	5
43010506	Provision for Impairment - Type-Writers	5
43010507	Provision for Impairment - Shredding Machines	5
43010508	Provision for Impairment - Television Sets	5

Code	Description	Level
43010509	Provision for Impairment - Radio Sets	5
43010510	Provision for Impairment - Air -Conditioner	5
43010511	Provision for Impairment – Projectors	5
43010512	Provision for Impairment - Binding Equipment	5
430106	PROVISION FOR IMPAIRMENT- FURNITURE & FITTINGS – GENERAL	4
43010601	Provision for Impairment – Chairs	5
43010602	Provision for Impairment – Tables	5
43010603	Provision for Impairment - File Cabinets/ Cupboards	5
43010604	Provision for Impairment – Stools	5
43010605	Provision for Impairment – Shelves	5
43010606	Provision for Impairment- Ceiling Fans	5
4302	PROVISION FOR IMPAIRMENT - INVESTMENT PROPERTY	3
430201	PROV. FOR IMPAIRMENT - INVESTMENT - LAND & BUILDING – GENERAL	4
43020101	Provision for Impairment - Investment - Land & Buildings – Office	5
43020102	Provision for Impairment - Investment - Land & Buildings – Residential	5
43020103	Provision for Impairment - Investment - Silos	5
43020104	Provision for Impairment - Investment - Storage Facilities	5
430202	PROV. FOR IMPAIRMENT - INVESTMENT - INFRASTRUCTURE – GENERAL	4
43020202	Provision for Impairment - Investment - Roads & Bridges	5
43020205	Provision for Impairment- Investment - Zoos, Parks & Reserves	5
43020206	Provision for Impairment - Investment - Security Installations/ Equipment	5
43020207	Provision for Impairment - Investment - Electricity Transmission Network	5
43020208	Provision for Impairment - Investment- Water Distribution Network	5
43020209	Provision for Impairment - Investment - Sewage/ Drainage Network	5
43020210	Provision for Impairment - Investment – Dams	5
43020211	Provision for Impairment- Investment- Specialized Research Equipment (e.g. Satellite)	5
430203	PROV. FOR IMPAIRMENT - INVESTMENT - PLANT & MACHINERY – GENERAL	4
43020301	Provision for Impairment - Investment - Earth Moving Equipment - Bull Dozers, etc	5
43020302	Provision for Impairment - Investment - Industrial Equipment	5
43020304	Provision for Impairment - Investment - Power Plants	5

43020305	Provision for Impairment - Investment - Power Generating Sets	5
430204	PROV. FOR IMPAIRMENT - INVESTMENT - TRANSPORTATION EQUIPMENT - GENERAL	4
43020405	Provision for Impairment - Investment - Motor Vehicles	5
43020406	Provision for Impairment - Investment – Tricycles	5
430205	PROV. FOR IMPAIRMENT - INVESTMENT - OFFICE EQUIPMENT – GENERAL	4
43020501	Provision for Impairment - Investment - Computers	5
43020502	Provision for Impairment - Investment - Printers	5
43020503	Provision for Impairment - Investment - Scanners	5
43020504	Provision for Impairment - Investment - Fax Machine	5

Code	Description	Level
43020505	Provision for Impairment - Investment - Photocopiers	5
43020506	Provision for Impairment - Investment - Type-Writers	5
43020507	Provision for Impairment - Investment - Shredding Machines	5
43020508	Provision for Impairment - Investment - Television Sets	5
43020509	Provision for Impairment - Investment - Radio Sets	5
43020510	Provision for Impairment - Investment - Air -Conditioner	5
43020511	Provision for Impairment - Investment - Projectors	5
43020512	Provision for Impairment - Investment - Binding Equipment	5
430206	PROV. FOR IMPAIRMENT - INVESTMENT - FURNITURE & FITTINGS – GENERAL	4
43020601	Provision for Impairment - Investment - Chairs	5
43020602	Provision for Impairment - Investment - Tables	5
43020603	Provision for Impairment - Investment - File Cabinets/ Cupboards	5
43020604	Provision for Impairment - Investment - Stools	5
43020605	Provision for Impairment - Investment - Shelves	5
43020606	Provision for Impairment - Investment - Ceiling Fans	5
4303	PROVISION FOR IMPAIRMENT – INTANGIBLE	3
430301	PROVISION FOR IMPAIRMENT – INTANGIBLE	4
43030101	Provision for Impairment – Goodwill	5
43030102	Provision for Impairment - Patent Right	5
43030103	Provision for Impairment – Copyright	5
43030104	Provision for Impairment - Trade Mark	5
43030105	Provision for Impairment – Franchise	5
43030106	Provision for Impairment - Monument	5
43030107	Provision for Impairment - Heritage	5
44	PROVISION FOR DEBTS	2
4401	PROVISION FOR DEBTS	3
440101	PROVISION FOR FOREIGN DEBTS	4
44010101	Bilateral	5
440102	PROVISION FOR DOMESTIC DEBTS	4
44010201	Loans to States	5
44010202	Loans to Local Governments	5
44010203	Loans to Ministries, Departments & Agencies	5

44010204	Commercial Loans (e.g. Bail-Out Funds)	5
44010205	Other Loans	5
45	<u>PROVISION FOR AMMORTIZATION</u>	2
4501	<i>PROVISION FOR AMMORTIZATION</i>	3
450101	<u>PROVISION FOR AMMORTIZATION</u>	4
45010101	Provision for Amortization – Goodwill	5
45010102	Provision for Amortization - Patent Right	5
45010103	Provision for Amortization – Copyright	5
45010104	Provision for Amortization - Trade Mark	5
45010105	Provision for Amortization – Franchise	5
46	<u>NON-CURRENT ASSETS</u>	2

Code	Description	Level
4601	<i>PUBLIC FUNDS</i>	3
460101	<u>MAIN FUNDS/ CAPITAL RESERVES</u>	4
46010101	CRF/ Statement of Financial Performance - Surplus/(Deficit)	5
46010102	Capital Development Fund - Surplus/ (Deficit)	5
46010103	Revaluation Reserve	5
460102	<u>TRUST FUNDS</u>	4
46010201	Education Trust Fund	5
46010202	Petroleum Technology Development Fund	5
460103	<u>REVOLVING FUNDS</u>	4
46010301	Fertilizer Revolving Fund	5
460104	<u>OTHER FUNDS</u>	4
46010406	Other Revolving Fund	5
4602	<i>LONG-TERM BORROWINGS</i>	3
460201	<u>LONG-TERM BORROWINGS</u>	4
46020101	LG Bonds and Other Long-Term Borrowings	5
46020102	Bi-Lateral Loans	5
46020103	Multi-Lateral Loans	5
47	<u>CAPITAL & RESERVES</u>	2
4701	<i>RESERVES</i>	3
470101	<u>RESERVES</u>	4
47010101	Reserves	5
47010102	Available for Sale Reserve	5
4702	<i>ACCUMULATED SURPLUS</i>	3
470201	<u>ACCUMULATED SURPLUS</u>	4
47020101	Accumulated Revenue/(Deficit)	5

Function Segment

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

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

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

Table 9 Functional Segment Structure

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

Table 10 Functional Segment Coding

Code	Description	Level
701	GENERAL PUBLIC SERVICES	1
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3
70112	FINANCIAL AND FISCAL AFFAIRS	3
70113	EXTERNAL AFFAIRS	3
7012	FOREIGN ECONOMIC AID	2
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION	3
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	3
7013	GENERAL SERVICES	2
70131	GENERAL PERSONNEL SERVICES	3
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3
70133	OTHER GENERAL SERVICES	3
7014	BASIC RESEARCH	2
70141	BASIC RESEARCH	3
7015	R&D GENERAL PUBLIC SERVICES	2
70151	R&D GENERAL PUBLIC SERVICES	3
7016	GENERAL PUBLIC SERVICES N.E.C.	2
70161	GENERAL PUBLIC SERVICES N.E.C.	3
7017	PUBLIC DEBT TRANSACTIONS	2
70171	PUBLIC DEBT TRANSACTIONS	3
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	2
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	3

703	PUBLIC ORDER AND SAFETY	1
7031	POLICE SERVICES	2
70311	POLICE SERVICES	3
7032	FIRE PROTECTION SERVICES	2

Code	Description	Level
70321	FIRE PROTECTION SERVICES	3
7033	LAW COURTS	2
70331	LAW COURTS	3
7034	PRISONS	2
70341	PRISONS	3
7035	R & D PUBLIC ORDER AND SAFETY	2
70351	R&D PUBLIC ORDER AND SAFETY	3
7036	PUBLIC ORDER AND SAFETY N.E.C.	2
70361	PUBLIC ORDER AND SAFETY N.E.C.	3
704	ECONOMIC AFFAIRS	1
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2
70411	GENERAL ECONOMIC AND 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	PETROLUUM AND NATURAL GAS	3
70433	NUCLEAR FUEL	3
70434	OTHER FUELS	3
70435	ELECTRICITY	3
70436	NON ELECTRIC ENERGY	3
7044	MINING, MANUFACTURING, AND CONSTRUCTION	2
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3
70442	MANUFACTURING	3
70443	CONSTRUCTION	3
7045	TRANSPORT	2
70451	ROAD TRANSPORT	3
70452	WATER TRANSPORT	3
70453	RAILWAY TRANSPORT	3
70454	AIR TRANSPORT	3
70455	PIPELINE AND OTHER TRANSPORT	3
7046	COMMUNICATION	2
70461	COMMUNICATION	3
7047	OTHER INDUSTRIES	2
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	3
70472	HOTELS AND RESTUARANTS	3
70473	TOURISM	3
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	3
7048	R & D ECONOMIC AFFAIRS	2
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	3
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	3
70483	FUEL AND ENERGY	3

70484	R & D MINING, MANUFACTURING AND CONSTRUCTION	3
70485	R & D TRANSPORT	3
70486	R & D COMMUNICATION	3
70487	R & D OTHER INDUSTRIES	3
7049	ECONOMIC AFFAIRS N.E.C	2

Code	Description	Level
70491	ECONOMIC AFFAIRS N.E.C.	3
705	ENVIRONMENTAL PROTECTION	1
7051	WASTE MANAGEMENT	2
70511	WASTE MANAGEMENT	3
7052	WASTE WATER MANAGEMENT	2
70521	WASTE WATER MANAGEMENT	3
7053	POLLUTION ABATEMENT	2
70531	POLLUTION ABATEMENT	3
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	2
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3
7055	R&D ENVIRONMENTAL PROTECTION	2
70551	R & D ENVIRONMENTAL PROTECTION	3
7056	ENVIRONMENTAL PROTECTION N.E.C.	2
70561	ENVIRONMENTAL PROTECTION N.E.C.	3
706	HOUSING AND COMMUNITY AMMENITIES	1
7061	HOUSING DEVELOPMENT	2
70611	HOUSING DEVELOPMENT	3
7062	COMMUNITY DEVELOPMENT	2
70621	COMMUNITY DEVELOPMENT	3
7063	WATER SUPPLY	2
70631	WATER SUPPLY	3
7064	STREET LIGHTING	2
70641	STREET LIGHTING	3
7065	R & D HOUSING AND COMMUNITY AMMENITIES	2
70651	R & D HOUSING AND COMMUNITY AMENITIES	3
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	2
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	3
707	HEALTH	1
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2
70711	PHARMACEUTICAL PRODUCTS	3
70712	OTHER MEDICAL PRODUCTS	3
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	3
7072	OUTPATIENT SERVICES	2
70721	GENERAL MEDICAL SERVICES	3
70722	SPECIALIZED MEDICAL SERVICES	3
70723	DENTAL SERVICES	3
70724	PARAMEDICAL SERVICES	3
7073	HOSPITAL SERVICES	2
70731	GENERAL HOSPITAL SERVICES	3
70732	SPECIALIZED HOSPITAL SERVICES	3
70733	MEDICAL AND MATERNITY CENTRE SERVICES	3
70734	NURSING AND CONVALESCENT HOME SERVICES	3
7074	PUBLIC HEALTH SERVICES	2
70741	PUBLIC HEALTH SERVICES	3
7075	R & D HEALTH	2

70751	R & D HEALTH	3
7076	HEALTH N.E.C.	2
70761	HEALTH N.E.C.	3
708	RECREATION, CULTURE AND RELIGION	1
7081	RECREATIONAL AND SPORTING SERVICES	2
70811	RECREATIONAL AND SPORTING SERVICES	3

Code	Description	Level
7082	CULTURAL SERVICES	2
70821	CULTURAL SERVICES	3
7083	BROADCASTING AND PUBLISHING SERVICES	2
70831	BROADCASTING AND PUBLISHING SERVICES	3
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3
7085	R & D RECREATION, CULTURE AND RELIGION	2
70851	R & D RECREATION, CULTURE AND RELIGION	3
7086	RECREATION, CULTURE AND RELIGION N.E.C.	2
70861	RECREATION, CULTURE AND RELIGION N.E.C.	3
709	EDUCATION	1
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2
70911	PRE-PRIMARY EDUCATION	3
70912	PRIMARY EDUCATION	3
7092	SECONDARY EDUCATION	2
70921	LOWER SECONDARY EDUCATION	3
70922	UPPER-SECONDARY EDUCATION	3
7093	POSTSECONDARY NONTERTIARY EDUCATION	2
70931	POST-SECONDARY NON-TERTIARY EDUCATION	3
7094	TERTIARY EDUCATION	2
70941	FIRST STAGE OF TERTIARY EDUCATION	3
70942	SECOND STAGE OF TERTIARY EDUCATION	3
7095	EDUCATION NOT DEFINABLE BY LEVEL	2
70951	EDUCATION NOT DEFINABLE BY LEVEL	3
7096	SUBSIDIARY SERVICES TO EDUCATION	2
70961	SUBSIDIARY SERVICES TO EDUCATION	3
7097	R & D EDUCATION	2
70971	R & D EDUCATION	3
7098	EDUCATION N.E.C.	2
70981	EDUCATION N.E.C.	3
710	SOCIAL PROTECTION	1
7101	SICKNESS AND DISABILITY	2
71011	SICKNESS	3
71012	DISABILITY	3
7102	OLD AGE	2
71021	OLD AGE	3
7103	SURVIVORS	2
71031	SURVIVORS	3
7104	FAMILY AND CHILDREN	2
71041	FAMILY AND CHILDREN	3
7105	UNEMPLOYMENT	2
71051	UNEMPLOYMENT	3
7106	HOUSING	2
71061	HOUSING	3

7107	SOCIAL EXCLUSION N.E.C	2
71071	SOCIAL EXCLUSION N.E.C.	3
7108	R & D SOCIAL PROTECTION	2
71081	R & D SOCIAL PROTECTION	3
7109	SOCIAL PROTECTION N.E.C.	2
71091	SOCIAL PROTECTION N.E.C.	3

Fund Segment

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

Table 11 Fund Segment Structure

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

Table 12 Fund segment Coding

Code	Description	Level
01	FEDERATION ACCOUNT	1
011	FAAC DIRECT ALLOCATION	2
01101	FAAC DIRECT ALLOCATION	3
02	CONSOLIDATED REVENUE FUND	1
021	MAIN ENVELOP	2
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	3
022	CRF CHARGES	2
02201	PENSION AND GRATUITIES	3
02202	SERVICE WIDE VOTE	3
02203	CAPITAL SUPPLEMENTATION	3
02204	OTHER CRF CHARGES	3
03	CAPITAL DEVELOPMENT FUND	1
031	CDF MAIN	2
03101	CAPITAL DEVELOPMENT FUND	3
04	CONTINGENCY FUND	1
041	CONTINGENCY FUND MAIN	2
04101	CONTINGENCY FUND	3
05	DEBT RELIEF GAINS	1
051	DEBT RELIEF FUND MAIN	2

05101	DEBT RELIEF GAINS	3
06	SPECIAL AND TRUST FUNDS	1
061	SPECIAL AND TRUST FUNDS	2
06103	PETROLEUM EQUALISATION FUND	3
07	OTHER PUBIC FUNDS	1
071	OTHER PUBLIC FUNDS	2
07102	FERTILIZER REVOLVING FUND	3
07106	NIGERIAN EX-SERVICEMEN REWARD FUND	3
07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND	3
07108	FERTILIZER REVOLVING FUND	3
07109	SINKING FUND FOR JUDGEMENT DEBT FUND	3
08	AIDS AND GRANTS	1
081	MULTILATERAL AIDS AND GRANTS	2

Code	Description	Level
08101	AFRICAN DEVELOPMENT BANK	3
08102	AFRICAN DEVELOPMENT FUND	3
08103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	3
08104	ARAB GRANT FUND FOR AFRICAN ARAB LEAGUE	3
08105	ECOWAS FUND	3
08106	EUROPEAN DEVELOPMENT FUND	3
08107	EUROPEAN UNION	3
08108	EUROPEAN INVESTMENT BANK	3
08109	IDA - AFRICAN FACILITY	3
08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)	3
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3
08112	INTERNATIONAL FINANCE CORPORATION	3
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	3
08114	INTERNATIONAL MONETARY FUND	3
08115	NIGERIA TRUST FUND	3
08116	NORDIC DEVELOPMENT FUND	3
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES	3
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	3
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	3
08120	UNITED NATIONS FUND FOR POPUPLATION ACTIVITIES	3
08121	WORLD BANK TRUST FUND	3
08122	WORLD FOOD PROGRAMME	3
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	3
08124	GLOBAL 2000	3
08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)	3
08126	MULTI-DONOR BUDGET SUPPORT	3
082	BILATERAL AIDS AND GRANTS	2
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)	3
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)	3
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID)	3
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)	3
08205	SAUDI FUND FOR DEVELOPMENT	3
08206	ISLAMIC DEVELOPMENT BANK	3
08207	OTHER INTERNATIONAL DEVELOPMENT (LOANS)	3
083	LOCAL AIDS AND GRANTS	2

08301	DONATION BY LOCAL NGOs	3
08302	DONATION BY STATE GOVERNMENTS	3
08303	DONATION BY LOCAL GOVERNMENTS	3
08304	DONATIONS BY FED. GOVERNMENT	3
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	3
08306	DONATIONS BY INDIVIDUALS	3
09	<i>LOANS/DEBTS</i>	1
091	MULTILATERAL LOANS/DEBTS	2
09101	AFRICAN DEVELOPMENT BANK	3
09102	AFRICAN DEVELOPMENT FUND	3
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)	3
09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE	3
09105	ECOWAS FUND	3
09106	EUROPEAN DEVELOPMENT FUND	3

Code	Description	Level
09107	EUROPEAN UNION	3
09108	EUROPEAN INVESTMENT BANK	3
09109	IDA - AFRICAN FACILITY	3
09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)	3
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3
09112	INTERNATIONAL FINANCE CORPORATION	3
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	3
09114	INTERNATIONAL MONETARY FUND	3
09115	NIGERIA TRUST FUND	3
09116	NORDIC DEVELOPMENT FUND	3
09117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES	3
09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	3
09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	3
09120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES	3
09121	WORLD BANK TRUST FUND	3
09122	WORLD FOOD PROGRAMME	3
09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	3
09124	GLOBAL 2000	3
09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)	3
09126	MULTI-DONOR BUDGET SUPPORT	3
09127	ISLAMIC DEVELOPMENT BANK (LOAN)	3
09128	OTHER INTERNATIONAL DEVELOPMENT (LOANS)	3
092	BILATERAL LOANS/DEBTS	2
09201	BI-LATERAL LOANS	3
093	LOCAL LOANS/DEBTS	2
09301	FEDERAL GOVERNMENT	3
09302	CENTRAL BANK OF NIGERIA (CBN)	3
09303	BOND	3
09304	COMMERCIAL BANK	3
09305	OTHER BANKS	3
10	RETAINED INDEPENDENT REVENUE	1
101	RETAINED INDEPENDENT REVENUE	2
10101	RETAINED INTERNALLY GENERATED REVENUE	3
10102	PTA CONTRIBUTIONS	3
10103	SCHOOL LEVIES	3

Location Segment

Geographic Codes (Geo Codes, for short) are used to identify the geographical location of the benefit of an expenditure so that an analysis of government budget and expenditure along the various Wards of the Local Government Areas in the State can be done. Geo Code Segment consists of 8 digits as shown below.

Looku p	Code	Description	Level
1	416	Imo State	1
2	4161	Imo East	2
3	41610100	ABOH MBAISE	3
4	41610200	AHIAZU MBAISE	3
5	41610400	EZINIHITTE MBAISE	3
6	41610800	IKEDURU	3
7	41611100	MBAITOLI	3
8	41611200	NGOR/OKPALA	3
9	41612500	OWERRI MUNICIPAL	3
10	41612600	OWERRI NORTH	3
11	41612700	OWERRI WEST	3
12	4162	Imo North	2
13	41620300	EHIME MBANO	3
14	41620700	IHITTE UBOMA	3
15	41620900	ISIALA MBANO	3
16	41621600	OBOWO	3
17	41621900	OKIGWE	3
18	41622000	ONUIMO	3
19	4163	Imo West	2
20	41630500	IDEATO NORTH	3
21	41630600	IDEATO SOUTH	3
22	41631000	ISU	3
23	41631300	NJABA	3
24	41631400	NKWANGELE	3
25	41631500	NKWERRE	3
26	41631700	OGUTA	3
27	41631800	OHAJI/EGBEMA	3
28	41632100	ORLU	3
29	41632200	ORSU	3
30	41632300	ORU	3
31	41632400	ORU WEST	3
32	4164	Other	2
33	41642800	State Wide	3
34	41642900	Outside State	3
35	41643000	Outside Nigeria	3

Programme segment

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

The programme segment is made up of 14 digits which comprises of sectors, objectives, programmes, projects and activities as presented in error! reference source not found . below

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

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

Table 16 Programme Segment codes (Levels 1-3 Only)

Lookup	Code	Description	Level
1	01	Agriculture	1
2	0101	Effective governance of the Agriculture Sector	2
3	010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3
4	010102	Agriculture sector coordination mechanisms	3
5	0102	Development of the livestock value chain	2
6	010201	Ruminant (cattle, sheep & goats) production and marketing	3
7	010202	Meat processing and marketing	3
8	010203	Poultry, pig, and micro livestock production	3
9	010204	Dairy development	3
10	010205	Animal health and livestock diseases management	3
11	010206	Livestock feeds development	3
12	0103	Enhancement of food production and productivity	2
13	010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	3
14	010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	3
15	010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	3
16	0104	Reduction of post-harvest losses	2
17	010401	Modern technology for post-harvest storage and value addition	3

18	010402	Buffer stocking and commodity warehousing	3
19	010403	Market linkage	3
20	010404	Agricultural produce and quality control	3
21	0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	2
22	010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	3
23	010502	Commercial coastal and inland fishing	3
24	010503	Fish processing and post-harvest management	3
25	010504	Marine industrial fishing	3
26	0106	Promotion of forest resource conservation and preservation of biodiversity	2
27	010601	Forest regeneration and conservation	3
28	010602	Eco-tourism development	3
29	010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	3
30	0107	Promotion of enabling environment for increased agricultural development	2
31	010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	3
32	010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	3
33	010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	3
34	010704	Adaptive research, unified and all-inclusive extension services delivery	3
35	010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)	3
36	010706	Capacity building for stakeholders and professional human resources development	3
37	0110	Agriculture Sector Expenditures Not Elsewhere Classified	2
38	011001	Agriculture Programme Not Elsewhere Classified	3
39	02	<i>Societal Re-orientation</i>	1
40	0210	Societal Re-orientation - General	2
41	021001	Societal Re-orientation - General	3
42	03	<i>Poverty Alleviation</i>	1
43	0310	Poverty Alleviation - General	2
44	031001	Poverty Alleviation - General	3
45	04	<i>Health</i>	1
46	0401	Effective governance of the health system	2
47	040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3
48	040102	Human and institutional capacity performance management	3
49	040103	Health sector coordination mechanisms	3
50	040104	Integrated supportive supervision	3
51	0402	Community engagement and participation in health	2
52	040201	Community interventions	3
53	040202	Community structures	3

54	0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2
55	040301	Reproductive, maternal and neonatal health	3
56	040302	Child health	3
57	040303	Adolescent health	3
58	040304	Communicable diseases	3
59	040305	Non-communicable diseases	3
60	040306	Nutrition	3
61	040307	Emergency services	3
62	0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)	2
63	040401	Pre-service training	3
64	040402	HRH Performance management	3
65	040403	In service training (continuing education)	3
66	0405	Provision of adequate and modern health infrastructure for health services delivery	2
67	040501	Functional health facilities	3
68	040502	Planned Preventive Maintenance (PPM)	3
69	040503	Facility electrification, water and sanitation	3
70	0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	2
71	040601	Sustainable drug supply	3
72	040602	Vaccines supply chain	3
73	0407	Evidence generation and utilisation	2
74	040701	Routine information system	3
75	040702	Surveys and facility assessments	3
76	040703	Research and development (Institutional Review Board, Clinical Trials)	3
77	040704	Monitoring and Evaluation (M&E)	3
78	0408	Institution and maintenance of a responsive public health emergency preparedness system	2
79	040801	Integrated national disease surveillance	3
80	040802	Public health laboratories	3
81	040803	Emergency Operation Centres (EOC)	3
82	0409	Provision of universal health coverage and financial risk protection for citizens	2
83	040901	Mobilising equity contributions and vulnerable group funds	3
84	040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	3
85	0410	Health Sector Expenditures Not Elsewhere Classified	2
86	041001	Health Not Elsewhere Classified	3
87	05	Education	1
88	0501	Effective governance of the education system	2
89	050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3
90	050102	Human and institutional capacity performance management	3
91	050103	Education sector coordination mechanisms	3
92	050104	Integrated supportive supervision	3
93	0502	Increase in access, retention, and completion rate at all levels	2

94	050201	Early Childhood Care, Development and Education (ECCDE)	3
95	050202	Advocacy and sensitization	3
96	050203	School feeding	3
97	050204	School-based health	3
98	050205	Parental and community support	3
99	050206	Tertiary institutions' new courses accreditation	3
100	0503	Equity and inclusiveness in the provision of educational services	2
101	050301	Inclusive Education	3
102	050302	Special education	3
103	050303	Nomadic and migrants' education	3
104	050304	Second chance education	3
105	050305	Girls/Boys child education	3
106	050306	Emergency Response	3
107	0504	Improved quality of teaching and learning outcomes	2
108	050401	All levels of education quality assurance	3
109	050402	Instructional and learning materials	3
110	050403	Teaching and non-teaching staff capacity building	3
111	050404	Curriculum review and development	3
112	050405	Teachers' recruitment and deployment	3
113	050406	School examination and MLA	3
114	0505	Adequate infrastructure at all levels	2
115	050501	Schools' infrastructure construction and rehabilitation	3
116	050502	Furnishing	3
117	050503	Libraries and laboratories	3
118	050504	Water, sanitation and hygiene	3
119	050505	School safety	3
120	0506	Improved education information management system (EIMS)	2
121	050601	ICT equipment, software and expertise	3
122	050602	Research and development	3
123	050603	Data and data management	3
124	0510	Education Sector Expenditures Not Elsewhere Classified	2
125	051001	Education Not Elsewhere Classified	3
126	06	<i>Housing and Urban Development</i>	1
127	0610	Housing and Urban Development - General	2
128	061001	Housing and Urban Development - General	3
129	07	<i>Gender</i>	1
130	0710	Gender - General	2
131	071001	Gender – General	3
132	08	<i>Youth</i>	1
133	0810	Youth – General	2
134	081001	Youth – General	3
135	09	<i>Environmental Improvement</i>	1
136	0910	Environmental Improvement - General	2
137	091001	Environmental Improvement - General	3
138	10	<i>Water Resources and Rural Development</i>	1
139	1010	Water Resources and Rural Deve - General	2
140	101001	Water Resources and Rural Deve - General	3
141	11	<i>Information Communication and Technology</i>	1

142	1110	Information Communication and Technology - General	2
143	111001	Information Communication and Technology - General	3
144	12	<i>Growing the Private Sector</i>	1
145	1210	Growing the Private Sector - General	2
146	121001	Growing the Private Sector - General	3
147	13	<i>Reform of Government and Governance</i>	1
148	1310	Reform of Government and Governance - General	2
149	131001	Reform of Government and Governance - General	3
150	14	<i>Power</i>	1
151	1410	Power - General	2
152	141001	Power – General	3
153	15	<i>Rail</i>	1
154	1510	Rail – General	2
155	151001	Rail – General	3
156	16	<i>Water Ways</i>	1
157	1610	Water Ways - General	2
158	161001	Water Ways - General	3
159	17	<i>Road</i>	1
160	1710	Road – General	2
161	171001	Road – General	3
162	18	<i>Airways</i>	1
163	1810	Airways - General	2
164	181001	Airways – General	3
165	19	<i>COVID-19</i>	1
166	1910	COVID-19 - General	2
167	191001	COVID-19 - General	3
168	20	<i>CLIMATE CHANGE</i>	1
169	2010	CLIMATE CHANGE - General	2
170	201001	CLIMATE CHANGE - General	3
171	21	<i>Oil and Gas Infrastructure</i>	1
172	2110	Oil and Gas Infrastructure - General	2
173	211001	Oil and Gas Infrastructure - General	3



MoBEP/Adm/LGA/005

20th March, 2025

OFFICIAL CIRCULAR

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

Subject: Mandatory Implementation of the National Chart of Accounts (NCoA) across Imo State Local Government Councils

1. Directive and Objective

Consequent upon the subsisting Memorandum of Understanding (MOU) between the Imo State government, Ministry of Local government and Chieftaincy Affairs, and Local government Areas in the State on the above subject matter, all Local Government Areas in the state are therefore required to ensure strict compliance with the structure and coding framework of the National Chart of Accounts.

The implementation is aimed at strengthening transparency, accountability, fiscal discipline, uniformity in financial reporting, and alignment with International Public Sector Accounting Standards (IPSAS).

IMPLEMENTATION DIRECTIVES

Accordingly, all Local Government Areas in the State are hereby directed to:

1. Adopt the approved National Chart of Accounts coding structure in all budgeting, accounting records and financial transactions.
2. Ensure that all Treasury, Finance, Budget, Audit, and Accounts personnel are adequately trained on the NCoA framework.
3. Integrate the NCoA into budgeting, revenue management, expenditure control, and financial reporting systems.
4. Ensure that all monthly and annual financial reports conform strictly to the NCoA structure.
5. Collaborate with relevant State and Federal oversight institutions for effective implementation and compliance monitoring.

COMPLIANCE

The Ministry shall commence monitoring and compliance assessment across all Local Government Councils. Any Council found not complying with the implementation directives shall be appropriately sanctioned in line with extant financial regulations and public service rules.

All Executive Chairmen are requested to give this circular the widest circulation and ensure immediate compliance.



COMMISSIONER FOR BUDGET

Hon. Anselem Anyanwu

Commissioner for Budget and Economic Planning and Statistics
Imo State.

