



BORNO STATE LOCAL GOVERNMENT BUDGET MANUAL

Acknowledgement

This Harmonized Chart of Accounts for LGAs in Borno State has been jointly reviewed by the Borno State Ministry of Finance and Economic Development and the Office of Accountant General and is hereby approved for adoption for budgeting and accounting across the 27 LGAs in Borno State.



.....
*Honourable Commissioner,
Ministry of Finance and Economic Development
Borno State*

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Acronyms and Meanings

AIE	Authority to Incur Expenditure
BCC	Budget Call Circular
BP&DPCO	Budget, Planning & Development Partner Coordination Office
BPS	Budget Policy Statement
CCD	Community Charter of Demand
CDA	Community Development Association
COA	Chart of Accounts
COFOG	Classification by Function of Government
CMC	Cash Management Committee
CRF	Consolidated Revenue Fund
CSO	Civil Society Organisation
DVEA	Departmental Vote Expenditure Analysis
EFU	Economic and Fiscal Update
ExCo	State Executive Council
FAAC	Federation Account Allocation Committee
FRL	Fiscal Responsibility Law
FSP	Fiscal Strategy Paper
GDP	Gross Domestic Product
GFS	General Financial Statistics
BSHA	Borno State House of Assembly
IGR	Internally Generated Revenue
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
KPI	Key Performance Indicator
LGC	Local Government Council
M&E	Monitoring & Evaluation
MTBF	Medium Term Budget Framework
MTEF	Medium Term Expenditure Framework
MTFF	Medium Term Fiscal Framework
MTSS	Medium Term Sector Strategy
NCOA	National Chart of Accounts
NGO	Non-Governmental Organisation
PFM	Public Financial Management
SDP	State Development Plan
VAT	Value Added Tax
WDCs	Wards Development Committees

I.0 Introduction to the Budget Manual

I.1 The Definition of the Budget

A budget is a financial plan of action for a period that describes the sources and uses of funds, prepared before the period it relates to. It is also a process of translating the government's policies into programmes and a series of activities that are aimed at improving service delivery and socio-economic development. Budget is therefore an annual financial plan on how the government would manage anticipated public financial resources that would accrue during an incoming fiscal year for the benefit of the citizens.

The need for a Local Government Council (LGC) budget is an express requirement of the Borno State Local Government Law 2001 and its several amendments provides that "The Local Government Council shall in addition to any other powers conferred on it by the Law and any other Law, have the function of approving and amending the annual budget of the Local Government subject to the Chairman's veto which may be set aside by two-thirds majority of the Local Government Council.

I.2 Purpose of this Budget Manual

The Budget Manual sets out the annual budget processes of the Borno State LGCs. The manual defines the practices that the departments and/or budgetary units should adopt to plan and prepare annual budgets. The manual provides practical step-by-step guidelines and tools to make the process easy and understandable.

The Manual will be used in conjunction with extant laws, rules, regulations, and manuals guiding financial and budgeting management. The extant laws, rules, regulations, and manuals are:

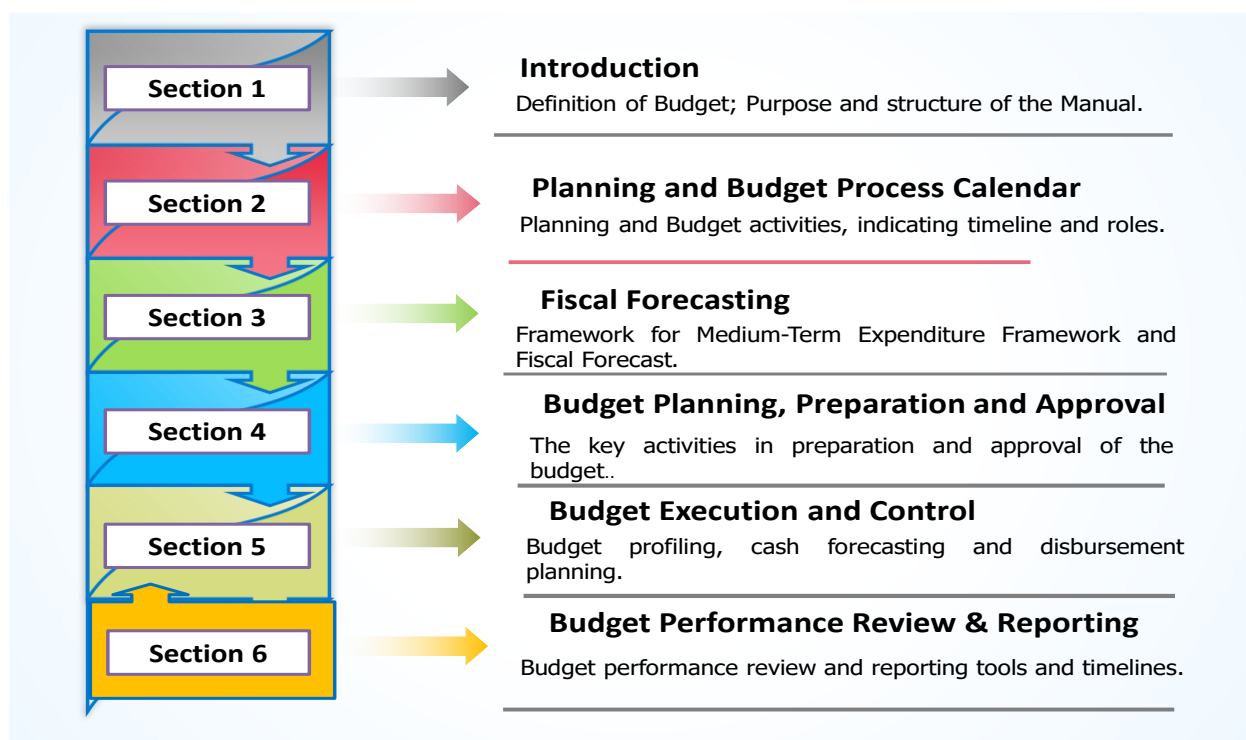
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- 1999 Constitution of the Federal Republic of Nigeria (as amended);
- Borno State Local Government Law, 2001 and its several amendments,
- Borno State Fiscal Responsibility Agency Law, 2020
- Borno State Bureau of Public Procurement Law, 2020,
- Borno State Board of Internal Revenue Service (Re-establishment, Harmonisation and Administration Law, 2020,
- A Law to Establish the Office of the Auditor General to the Local Government, 2021,
- Local Government Financial Memorandum 2001 and reviewed in 2009, and
- Local Government Budget Classification Codes and Chart of Accounts 2025.

I.3 Structure of the Budget Manual

The Budget Manual is divided into 6 (six) sections as indicated in Figure 1 below.

Figure I: Structure of the Manual



2.0 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 I: Budget Calendar

S/N	Stages	Dates	Responsibility
I.0	Preparation of Local Government Medium Fiscal Framework		
I.1	Setting up of Local Government Council (LGC) Budget Committee	May	Local Government Chairman
I.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

S/N	Stages	Dates	Responsibility
1.3	Medium-Term Fiscal Framework Stakeholders Session	June	State Ministry of Finance, Budget and Economic Planning, in collaboration with the Bureau for Local Government, Tradition & Chieftaincy Affairs, and LGC Budget Committees
1.4	Preparation of LGC Medium-Term Fiscal Framework and accompanying policy Statement	June	State Ministry of Finance, Budget and Economic Planning, in collaboration with the Bureau for Local Government, Tradition & Chieftaincy Affairs
2.0	Budget Preparation and Approval		
2.1	Issuance of Budget Call Circular	July	State Bureau for Local Government, Tradition & 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	July – August	LGC Departments, Units, and Offices
2.4	Budget Defence and Bilateral Discussions	September	LGC Planning, Research and Statistics and LGC Budget Committee
2.5	Consolidation of Local Government Budget	September	LGC Planning, Research, and Statistics Department
2.6	Review of Local Government Budget Estimates	September	LGC Executive
2.7	Submission of Draft LGC Budget to State Bureau for Local Government, Tradition & Chieftaincy Affairs	September	LGC Executive
2.8	Bilateral Meetings with LGCs to review draft estimates	September – October	State Bureau for Local Government, Tradition & Chieftaincy Affairs, in collaboration with the Ministry of Finance, Budget and Economic Planning, Local Government Service Commission, Auditor General of Local Government, Board of Internal Revenue, 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 State Planning Commission	December	Local Government Chairman

S/N	Stages	Dates	Responsibility
2.13	Publication of LGC Budget	December	Local Government Budget Committee
3.0	Budget Execution and Control		
3.1	Request for Work Plan	January	LGC Planning, Research and Statistics
3.2	Preparation and submission of Work Plan	January	LGC Departments
3.3	Preparation of LGC Budget Profile and Cash Plan	January	LGC Treasurer and Planning, Research and Statistics
3.4	Implementation of Budget	January – December	Departments
4.0	Budget Performance Review and Reporting		
4.1	Produce first, second, third, and fourth quarter budget implementation reports	April, July, October, and January	LGC Planning, Research, and Statistics Department
4.2	Issue consolidated first, second, third, and fourth quarter LGCs budget implementation reports	April, July, October, and January	State Bureau for Local Government, Tradition & Chieftaincy Affairs
4.3	Public dissemination of quarterly and consolidated annual budget implementation reports		State Bureau for Local Government, Tradition & 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 Borno State. The same model can be used to estimate the shares to each of the 16 LGCs in Borno 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 Borno State Government, and the percentage due to the 16 LGCs will be calculated.

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

3.4 State and LGCs Consultation on MTEF

Before finalising the Medium-Term Fiscal Framework, the State Ministry of Finance Budget and Economic Planning, in collaboration with the State Bureau for Local Government, Tradition & Chieftaincy Affairs, 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 LGCs' annual budgets.

3.5 LGC Medium Term Fiscal Framework and Accompanying Policy Statement

The State Ministry of Finance, Budget and Economic Planning will complete the State Medium Term Fiscal Framework and Fiscal Strategy Paper (MTFF/FSP) and Budget Policy Statement (indicating the State objectives, priorities, and budget policy thrust) to guide the State annual budget. The State Ministry of Finance, Budget and Economic Planning will transmit the State MTEF/FSP to the State Executive Council and the State House of Assembly for review and approval.

The State Bureau of Local Government, Tradition and Chieftaincy Affairs, in collaboration with the State Ministry of Finance, Budget and Economic will produce the LGC MTFF from the State MTEF/FSP. The State Bureau of Local Government, Tradition and Chieftaincy Affairs will also prepare the LGC Annual Budget Policy Statement (indicating the LGC priorities and budget policy thrust) to guide the LGC annual budget.

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

The State Bureau for Local Government, Tradition & 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 Planning, Preparation, and Approval

4.1 Overview of Key Activities in the Annual Budget Process

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 Endorsement by LGC Executive Councils

- The LGC Executive will review the draft LGC budget for compliance with fiscal guidelines. The LGC Chairman will endorse the LGC draft budget to the State Bureau for Local Government, Tradition & 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 State Bureau for Local Government, Tradition & Chieftaincy Affairs, should arrange for bilateral discussions with all LGCs to review the draft approved LGCs' budgets. The purpose is to 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 State Bureau for Local Government, Tradition & 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 Bureau for Local Government, Tradition & 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.

4.2 Local Government Chart of Accounts and Budget Preparation Template

4.2.1 Local Government Budget Classification Codes and Chart of Accounts

The Borno State Local Government's harmonised Chart of Accounts (COA) will serve as the standard framework for budget preparation, budget implementation, financial reporting, and accounting across all the LGCs in the state. The COA will promote and ensure uniformity, transparency, and compliance with relevant financial regulations, including the National Chart of Accounts (NCOA) and IPSAS (International Public Sector Accounting Standards).

The Borno 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, which is 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 Borno State Local Government COA serves to facilitate and systematise the recording of all transactions and is linked to General Purpose Financial Statements (GPFS).

The Borno State Local Government COA, as reflected in the NCOA, has the following key features:

- Each item has a unique code;
- Used for both budgeting and Accounting;
- IPSAS Cash and Accrual basis compliant;
- International Monetary Fund (IMF) Government Financial Statistics (GFS) 2014 compliant;
- In compliance with Classification by Functions of Government (COFOG).

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

Table 3: 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. Nsukka LGC, Enugu State
TOTAL		52	

4.2.2 LGC MS Excel Budget Preparation Template

The budget proposals from all departments and budgetary units will be produced using the approved MS Excel Local Government Budget Preparation Template (available from Borno State Ministry of Finance, Budget and Economic Planning).

The MS Excel Local Government Budget Preparation Template's structure is below.

Table 4: Structure of Budget Preparation 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)
I. 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

Worksheet	Input / Output	Description
		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, function, and fund segment coding.
5. Capital Receipts	Input	Provides columns to paste the Capital Receipts proposals from departments. A total of 500 rows for capturing all Department submissions. Requires administrative, economic, and fund segment coding.
A-C (various, 20 worksheets in total)	Output	<p>The template outputs the following Budget reports:</p> <p>A.0i – Budget Summary Tables</p> <p>A.0ii – Budget Summary Graphs</p> <p>A.1 – Budget Overview (Revenue and Expenditure)</p> <p>A.2 – Summary of Expenditure by Department split into Personnel, Overhead, and Capital</p> <p>B.0 – Total Revenue by Administrative Classification</p> <p>B.1 – Revenue by Economic Classification</p> <p>B.2 – Total Revenue by Fund</p> <p>B.3 – Capital Receipts by Item</p> <p>C.0 (and C.0i, ii, and iii) – Expenditure by Administrative Classification (total, then separately for Personnel, Overhead and Capital)</p> <p>C.1 – Expenditure by Economic Classification</p> <p>C.2 (and C.2i, ii, and iii) - Expenditure by Function Classification (total, then separately for Personnel, Overhead and Capital)</p> <p>C.3 (and C.3i, ii, and iii) - Expenditure by Location Classification (total, then separately for Personnel, Overhead, and Capital)</p> <p>C.5 – Capital Expenditure by Project</p>

Worksheet	Input / Output	Description
.c (6 worksheets)	Input	These worksheets are for entering the Borno 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.

5.0 Budget Execution and Control

5.1 Request for Work Plan

At the commencement of the fiscal year, the BPRS of the LGC should issue a circular to all departments of the LGC calling for monthly and quarterly capital budget work plans for execution, beginning with the first quarter. Details provided by the work plan should include the following:

- Schedule for implementation of recurrent expenditures
- Capital work programme including costing
- Funding requirements
- Work schedule
- Inputs and expected outputs and
- Percentage of completion within each quarter

5.2 Revenue, Expenditure, and Cash Plan

The Head/Department of Finance and Supply (Treasurer) should use the work plans submitted by the departments to prepare aggregate monthly expenditure projections for:

- Personnel costs
- Overhead costs
- Capital expenditure and
- Others

The Treasurer should facilitate the preparation of a realistic monthly revenue forecast for all sources of revenue. The information that should be included in the revenue forecast is as indicated below:

- Name of entity
- Entity code
- Sources of revenue as well as approved estimates and code and
- Monthly collection from each source

The revenue forecast should be consolidated to produce an aggregate revenue forecast. The aggregated cash forecast should be reviewed and compared with the cash requirements for the expenditure projections.

The LGC Treasury should use the aggregate revenue forecast and aggregate monthly expenditure projections to prepare a Consolidated Monthly Cash Plan or Cash Budget for the LGC. Then the Treasurer should review the monthly cash forecasts, monthly revenue forecast, and monthly expenditure projection and approve monthly cash requirement forecasts for each department.

The approved cash limits of the various departments should be formally communicated to the heads of department to enable them to be aware of the limit of their monthly cash expenditure and re-order their priorities as may be necessary.

5.3 Authority to Incur Expenditure

On the approval of the monthly cash requirement forecasts, the DFS shall prepare the following for the approval of the Chairman of the LGC:

- i. A general monthly Authority to Incur Expenditure (AIE) in accordance with the approved monthly cash requirement forecasts for each department for the approved recurrent expenditure; and
- ii A specific AIE for any capital expenditure item of the spending department in the approved budget of the LGC.

5.4 Vote Expenditure Book Management

Each officer controlling a vote is required by the Financial Memoranda for Local Governments to maintain a Departmental Vote Expenditure Account (DVEA) Book containing a separate account for each head or sub-head of the approved estimates for which the officer is responsible. The DVEA book should be used to record all payments made and chargeable to the head and sub-head, all liabilities incurred but not yet paid for, and the balance of funds unspent at any date. Payment vouchers and journal vouchers should be entered into the vote book immediately after they are authorised and accepted. The entries should be initialised by the officer controlling the vote.

At the end of each month, each vote account must be ruled off and the totals of expenditure, outstanding liabilities, and balance of fund available carried forward to the next month. The DVEA book should be reconciled with the daily abstracts and subsidiary ledgers kept in the Treasury. The Treasurer should fix a date for each officer controlling a vote to submit his DVEA book to the Department of Finance and Supply for monthly reconciliation. The Treasurer shall report to the LGC Executive every month on the following:

- i. Any over-expenditure on the vote or allocation;
- ii. Failure to reconcile a D.V.E.A. book with Treasury records; and
- iii. Failure on the part of the officer controlling a vote to submit his records to the Department of Finance and Supply on the appointed date.

In addition, DVEA books shall be maintained by officers controlling revenue votes. The Treasury should reconcile these books on a monthly basis.

5.5 Payment Procedures

The payment procedures of the LGC should involve a set of financial controls intended to enhance accountability of resource management. Therefore, the minimum requirements of the payment procedures are as follows:

- Payment from funds of the LGC should be made either by the Department of Finance and Supply or from an approved Imprest Account. No payment shall be made unless authorised funds are available.
- Each payment must be supported by a properly authorised payment voucher and shall show the relevant head or sub-head of expenditure to be charged.
- Payment vouchers must be authorised by:
 - i. An officer controlling a vote; or
 - ii. An officer to whom an AIE has been issued.
- All payments shall be made by cheque, as much as possible. The LGCs should set the rules specifying payments that can be made in cash.
- Payments for capital projects should involve the following:
 - i. Project Inspection;
 - ii. Pre-payment Inspection Certificate;
 - iii. Certificate of completion and stage-completion;
 - iv. Invoice Received;
 - v. Verification of Services or Goods Delivered;

- vi. Preparation of Payment Vouchers;
- vii. Payment Authorisation; and
- viii. Pre-Payment audit.

As required by the Financial Memoranda, every payment voucher and its supporting documents should be subjected to pre-payment audit carried out by the Internal Auditor, before payment is made. The pre-payment audit is to ensure that:

- i. The payment is properly authorised;
- ii. The payment is correctly charged to the stated sub-head or account; and
- iii. There is sufficient fund to meet it.

The checklist that should be reviewed by the pre-payment audit is:

- Project description;
- Budget control code;
- Organisation code;
- Sub-head code;
- Contractor name;
- Sub-contractor name;
- Tenders Board's minutes of meeting;
- Contract document;
- Certificate of completion;
- Percentage completed and value; and
- Contractor and subcontractor's invoice.

The Internal Auditor should record queries raised during pre-payment audit in a Register of Audit Correspondence maintained in the Department of Finance and Supplies.

6.0 Budget Performance Review, Monitoring and Evaluation

6.1 Overview of Budget Performance Review, Monitoring and Evaluation

The objective of this section is to provide tools and mechanisms to enhance capacity for budget performance reporting and monitoring.

6.2 Budget Performance Reporting

6.2.1 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.

6.2.2 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.

6.2.3 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.

6.3 Budget Performance Monitoring and Reporting

6.3.1 Objectives of Budget Performance Monitoring

Budget performance monitoring is required to determine how the budget is being implemented to address the following questions:

- Is the budget being implemented as intended?
- Are the right resources acquired at the lowest cost? (measure of input – Economy and value for money)
- Does output from any given activity achieve the set objectives and intended target groups? (a measure of outcomes and goal achievement - Effectiveness);
- Are minimum reasonable resources used to achieve maximum possible output? (a measure of productivity - Efficiency);
- Are the projects being implemented targeted at solving specific problems relating to men, women, and socially excluded groups within the LGC.

6.3.2 Performance Monitoring Tools

Budget performance monitoring and reporting should be carried out immediately after the approval of the budget. There are many basic tools available for effective Budget Performance Monitoring.

Revenue and Expenditure Variance Analysis – This examines the extent to which budgeted revenue and expenditure differ from the actual revenue and expenditure. This analysis is

important to discover negative or positive variances at the earliest possible time for quick and effective corrective measures and actions to be taken to ensure effective and focused implementation of the budget. When detected in time, a negative variance will allow the LGC to either cut back on expenditure or source additional funding, while a positive variance can allow the LGC to plan for additional capital expenditure or investment for future benefit.

Revenue variance analysis - Some key information is needed to be able to determine revenue performance, such as revenue targets by type of revenue source. Revenue performance analysis offers the LGC an adequate estimate of its budgetary revenue constraint, which is fundamental for planning the efficient and equitable allocation of its local public resources.

Expenditure variance analysis – The delivery of public goods and services by LGCs is of primary concern to every citizen in the community because of the expectation that public resources are to be used efficiently to provide the highest level of public services. This analysis compares budgeted expenditure to actual expenditure, especially regarding input i.e. amount of resources (e.g. equipment, labour, supplies and materials, etc.) used in providing a service compared to budgeted amount as well as the comparison of actual results (outputs and outcomes achieved) with planned results (outputs and outcome targets).

Expenditure variance analysis is useful in several ways, such as:

- It can enable LGC managers to identify costs that are much higher or lower than average and to determine why these differences exist;
- It allows for comparison of processes by analysing the performance of a service using a particular technology, approach, or procedure;
- It can be useful in assuring maintenance of standards through monitoring service performance against established performance targets or benchmarks to make internal or external comparisons; and
- Public and Private Sectors comparison – comparing the cost of public service sector delivery to the cost of private sector delivery of the same type of service.

6.3.4 Non-state actors monitoring of allocation, use, and accountability

Non-state actors (public) involvement in monitoring the budget is central to the issue of transparency and accountability. It is fundamental that the public views are correctly reflected in the budget and that the public (citizens) can then monitor whether money has been properly spent, as authorised in the budget. The public should therefore be given every opportunity to participate directly in different stages of the process. This is because the annual budget is the central instrument through which the people authorise the government to spend money on their behalf to achieve the desired socio-economic needs of the locality. Citizens should therefore be involved in monitoring budget performance to say whether their needs or expectations have been met or not.

The public should be involved in the process of drafting the budget as well as monitoring budget implementation performance. Key non-state actors that should be identified and engaged include:

- Civil Society Organisations (CSOs);
- Representatives of Community Development Associations (CDAs);
- Opinion Leaders of the communities that make up the LGC;
- Women's groups/Organizations;
- Traditional and Religious Leaders;
- Youth Leaders;

- Vulnerable groups (e.g., minority ethnic groups, IDPs, the elderly, etc.); and
- The news media.

For effective engagement of non-state actors, it is important to determine the specific type of data and information needed, e.g., overall budget or specific sectors (e.g., health, education, or environment). Sources of data include:

- budget proposals;
- legislative budget committee reports before budget approval;
- official budget documents following approval; and
- budget reports and audit reports during budget execution.

The following issues, among others, should be addressed by non-state actors during budget analysis:

- Appropriateness - are budget allocations in line with the government's stated policy priorities?
- Responsiveness - do they reflect the priorities of men and women priorities and excluded groups in the LGC area?
- Equity - are budget allocations fair and justified?
- Do they address or worsen social inequalities?
- Are allocated funds adequate to meet stated goals?

Annex 1: Borno 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. Wukari LGC, Taraba 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 expenditure 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

Level	Component	Digits	Description
5	Sub-Sub-Sub-Organization	2	Facilities

Administrative Segment Codes

Code	Description
010000000000	ADMINISTRATION SECTOR
011100000000	OFFICE OF THE LG CHAIRMAN
011100100100	OFFICE OF THE CHAIRMAN
011100100200	OFFICE OF THE VICE CHAIRMAN
011118300100	INTERNAL AUDIT
011100200100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN
011200000000	LOCAL GOVERNMENT COUNCIL
011200300100	THE COUNCIL
011200500100	ASSISTANTS/AIDES/ADVISERS
011200700100	COUNCIL COMMITTEES
011202100100	OFFICE OF THE HOUSE LEADER
011202100200	OFFICE OF THE DEPUTY LEADER
011202100300	OFFICE OF THE MAJORITY LEADER
011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER
011202100500	OFFICE OF THE MINORITY LEADER;
011202100600	OFFICE OF THE DEPUTY MINORITY LEADER
011202100700	OFFICE OF THE CHIEF WHIP
011202100800	OFFICE OF THE DEPUTY CHIEF WHIP
011202200100	CLERK TO THE HOUSE
012500000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT
016100100100	SECRETARY TO THE LOCAL GOVERNMENT
016200000000	ADMINISTRATION & GENERAL SERVICES
016200100100	ADMINISTRATION & GENERAL SERVICES
020000000000	ECONOMIC SECTOR
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT
022000000000	DEPARTMENT FINANCE AND SUPPLIES
022000100100	DEPARTMENT FINANCE AND SUPPLIES
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)
025200000000	WATER, SANITATION & HYGIENE (WASH)
025200100100	WATER, SANITATION & HYGIENE (WASH)
050000000000	SOCIAL SECTOR

Code	Description
051400000000	WOMEN DEVELOPMENT OFFICE
051400100100	WOMEN DEVELOPMENT OFFICE
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND CULTURE
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT, EDUCATION, INFORMATION, SPORTS AND CULTURE
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB) TEACHERS
052100000000	DEPARMENT OF MEDICAL & HEALTH SERVICE
052100100100	DEPARMENT OF MEDICAL & HEALTH SERVICE
052100100200	ENVIRONMENTAL HEALTH UNIT
055100000000	TRADITIONAL RULERS' COUNCIL
055100100100	TRADITIONAL RULERS' COUNCIL

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

Code	Description
I	REVENUE
II	GOVERNMENT SHARE OF FAAC
II01	GOVERNMENT SHARE OF FAAC
II0101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES
II010101	STATUTORY ALLOCATION
II0102	LOCAL GOVERNMENT SHARE OF VAT
II010201	SHARE OF VAT
II0103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES
II010301	Excess Crude
II010302	Excess Non-Oil
II010303	Exchange Gain
II010304	Ecological Fund
II010305	Electronic Money Transfer Levy (EMTL)
II010306	FOREX Equalisation Mineral
II010307	FOREX Equalisation Non-Mineral
II010308	Solid Mineral
II010309	Derivation Refunds
II010310	NNPC Refund
II010311	NLNG Dividend
II010312	Stabilization Funds
II010313	State Infrastructure & Security
II010314	Signature Bonus

Code	Description
I1010399	Other FAAC Distribution
I2	INDEPENDENT REVENUE
I201	TAX REVENUE
I20101	PERSONAL TAXES
I2010104	Community or Poll Taxes
I20103	OTHER TAXES
I2010301	Cattle Tax (Where Applicable)
I2010304	STAMP DUTY
I2010305	POOL BETTING TAX
I2010306	DEVELOPMENT TAX/LEVY
I2010307	CAPITAL GAIN TAX
I2010308	LIVESTOCK TAX
I2010311	Haulage Tax
I2010313	Arrears of Community/ Poll Tax
I2010314	Arrears of Development Tax or Levy
I2010315	Arrears of Cattle Tax (Where Applicable)
I2010316	Other Special Service Tax e.g. Electricity, Water, Night Guard, Entertainment, etc
I2010317	Arrears of Special Service Tax: Electricity, Sanitation, etc
I202	NON-TAX REVENUE
I20201	LICENCES – GENERAL
I2020101	Bicycle License
I2020102	Canoe License
I2020103	Dog/Cat License
I2020104	Cart/Truck License
I2020105	Hawker Permit License
I2020106	Liquor License
I2020107	Palm wine Tappers/Selling License
I2020108	Learning Driving License
I2020109	Native Liquor License
I2020110	Bulk Cigarettes License
I2020111	Squatters/Hawkers Permit
I2020112	Toll Gate (Where applicable)
I2020113	Motorcycle License
I2020114	Warf/Canoe Landing License
I2020115	Eating House License
I2020116	Kiosk License
I2020117	Bakery House License
I2020118	Registration of Meat Van license
I2020119	Cattle Dealers License
I2020120	Dried Fish/Dried Meat License
I2020121	Cold Room License
I2020122	Butcher License
I2020123	Auctioneer License
I2020124	Goldsmith & Gold Sellers License
I2020125	Dane Gun License

Code	Description
I2020126	Hunting License
I2020128	Control of Noise Permit
I2020129	Cinematography License
I2020131	Tent at Sea Beach Permit
I2020132	Radio & Television License
I2020133	Road Closure Permit
I2020134	Open Air Preaching Permit
I2020135	Dislodging of Septic Tank Licence
I2020136	Sand Dredging License
I2020137	Trade License
I2020138	Minor Industry License
I2020139	Petty Trade License
I2020140	Sand, Granite, Iron, Sellers License
I2020141	Sawmill License
I2020142	Milling License
I2020143	Ingredient Grinding Mill License
I2020144	Corn Grinding Mill License
I2020145	Brown Sugar Machine License
I2020146	Painting, Spraying and Sign writing Workshop License
I2020147	Photo Studio License
I2020148	Welding Machine License
I2020149	Electronic Radio /TV Workshop License
I2020150	Blacksmith Workshop License
I2020151	Wood making/Carpentry Workshop License
I2020152	Battery Charges License
I2020153	Printing Press License
I2020154	Panel Beater License
I2020155	Vulgarizers License
I2020156	Vehicle Spare parts License
I2020157	Clock/Watch Repairers License
I2020158	Cloth Driers License
I2020159	Motor Mechanic & Car Wash Depo License
I2020160	Building Materials License
I2020161	Kerosene License
I2020162	Photostat/Typing/Computer Institute License
I2020163	Block making Machines License
I2020164	Sewing Institute License
I2020165	Hair Dressing/Barbing Salon License
I2020166	Advertisement License (Sign Post)
I2020167	Approval of Building Plan License
I2020168	Registration of Laundries
I2020169	Mortuary House & Cemetery Fees
I2020170	Vehicle Radio Permit
I2020171	Poultry Trading
I2020172	Pit sheading licenses

Code	Description
I20204	FEES- GENERAL
I2020401	Survey Fees
I2020402	Slaughter/Abattoir Fees
I2020403	Marriage Registration Fees
I2020404	Naming of Streets Registration Fees
I2020405	Night Soil Disposal/ Deposit Fees(Not applicable)
I2020406	Registration of Septic Tank/Equipment Dislodging Fees
I2020407	Registration of Effluent Disposal Fees
I2020408	Burial Fees
I2020409	Vault Fees
I2020410	Maternity & Dispensary Fees
I2020411	Laboratory Test Fees
I2020412	Pest Control & Disinfectant Fees
I2020413	Birth & Death Registration Fees
I2020414	Medicine Store Fees
I2020415	General Contractor Registration Fees
I2020416	Tenders Fees
I2020417	Forestry & Fuel Exploitation Fees
I2020418	Falling of Trees Fees
I2020419	Produce Buying/Haulage Fees
I2020420	Rice/Cassava Mill
I2020421	Laundry/Dry Cleaning Fees
I2020422	Private borehole Operating fees
I2020423	Haulage Fees
I2020424	Motor Garage/Park Fees (As applicable)
I2020425	Market Fees (As applicable)
I2020426	Workshop Fees
I2020427	Mortgage Sub -lease Approval Fees
I2020428	Customary Right of Occupancy fees
I2020430	Recovery of Loss & Overpayment (As applicable)
I2020431	Payment in lieu of Resignation Notice (As applicable)
I2020432	Age Declaration/Affidavit
I2020433	Certificate of Origin/Affidavit
I2020434	Registration of Cultural Organization
I2020435	Towing of Vehicle Fees
I2020436	Other Registration not Specified above (As applicable)
I2020437	Entertainment, Drumming & Temporary Booth Fees
I2020438	Mobile Sales Promotion Fees
I2020439	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees
I2020440	Sanitation/Pollution Fees
I2020441	Food selling Fees
I20205	FINES – GENERAL
I2020501	Towing of Vehicle Fines
I2020502	Fines on Overdue/Lost of library Books
I2020503	Towing of Vehicle Fee

Code	Description
I2020504	Impounding of Stray Animal Fine
I2020505	Penalty on Tenement Rate
I2020506	Penalty for Traffic Offences
I2020507	Land trespasses
I2020508	Court Fine
I2020509	Mobile Court Judgement
I20206	SALES – GENERAL
I2020601	Sales of Stores (As applicable)
I2020602	Sales of Unserviceable Stores (Refer to scrap value/auctioneer)
I2020603	Sales of Agricultural Produce (As applicable)
I2020604	Sales of Meat
I2020605	Sales of Fabrics
I2020606	Sales of Fishes
I2020607	Sales of Vegetables
I2020608	Sales of Forms
I2020609	Sales of Chemicals/Pesticides/Fungicides/Herbicides
I2020610	Sales of Hides and Skin
I2020611	Sales of Fertilizers
I20207	EARNINGS -GENERAL
I2020701	EARNINGS FROM CONSULTANCY SERVICES
I2020702	EARNINGS FROM LABORATORY SERVICES
I2020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT
I2020704	EARNINGS FROM THE USE OF GOVT. VEHICLES
I2020705	EARNINGS FROM THE USE OF GOVT. HALLS
I2020706	EARNINGS FROM TOLLS
I2020707	EARNINGS FROM MEDICAL SERVICES
I2020708	EARNINGS FROM AGRICULTURAL PRODUCE/COMMODITIES
I2020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES
I2020710	EARNINGS FROM HOTELS/GUEST HOUSES
I2020711	EARNINGS FROM COMMERCIAL ACTIVITIES
I2020713	Earning from Commercial Activities/Printing
I2020714	Earning from Workshops/Training Servises (Works School)
I2020715	Land Clearing Operation
I2020716	Earning from Pure Water Factories
I2020717	Earning from Bakery Industries
I2020718	Mechanical Cultivation/Tractor Hiring Services
I2020719	Commecial Public Toilet
I2020720	Royalties
I2020725	Earning from Environmental Sanitation Activities
I2020726	Commission on Transfer Plot
I2020727	Earnings from any other services
I20208	RENT ON GOVERNMENT BUILDINGS - GENERAL
I2020801	RENT ON LOCAL GOVERNMENT QUARTERS
I2020802	RENT ON LOCAL GOVERNMENT OFFICES
I2020804	RENT ON CONFERENCE CENTRES/HALLS

Code	Description
I2020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES
I2020807	Rent on Market Lets & Government Shops
I2020811	Transfer of Ownership
I2020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum
I2020813	Land Application Fee
I2020819	Rent on School
I2020820	Arrears of Tenement Rate (As applicable)
I20209	RENT ON LAND & OTHERS - GENERAL
I2020901	Rent on Govt. Lands
I2020903	Rents and Premium on Allocation of Land
I2020905	Lease Rental
I2020913	Land Rent Temporary Right of Occupancy
I2020917	Federal Govt. Grant in lieu of Tenement Rates
I2020918	State Govt. Grant in lieu of Tenement Rates
I2020919	Rent of Plot for Farming Activities
I20210	REPAYMENTS - GENERAL
I2021001	Interest/Repayment of Car Loan
I2021002	REPAYMENT ON MOTOR VEHICLE ADVANCES
I2021003	BICYCLE ADVANCES (PRINCIPAL)
I2021004	MOTOR VEHICLE REFURBISHING LOAN
I2021005	HOUSE REFURBISHING LOAN
I2021006	REFUNDS
I2021007	Refund of Compensation
I2021008	Refund of Overpayment
I2021009	Repayment of Furniture Loans
I2021010	Repayment of Loan and Advances to Parastatals
I2021011	Repayment of Motorcycle Loan
I2021012	Repayment of Housing Loan
I2021013	Repayment of Car Loan Political Office Holder
I2021014	Re-Imbursement in Respect of Pension
I20211	INVESTMENT INCOME
I2021101	Dividends Receivable
I2021103	OTHER INVESTMENT INCOME
I20212	INTEREST EARNED
I2021201	Interest on Motorcycle & Bicycles Advance /Receivables
I2021202	Interest on Loans to other Local Governments (Receivable)
I2021203	Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable)
I2021204	Interest on Staff Housing & other Loans (Receivable)
I2021205	Interest on Farmers Loan (Receivable)
I2021206	Unclaimed Deposits (As applicable)
I20213	RE-IMBURSEMENT GENERAL
I2021303	Special Allocation / Reimburse (non-FAAC)
I2021304	LG Share of State IGR
I3	AID AND GRANTS
I301	AID

Code	Description
I30101	DOMESTIC AIDS
I3010101	CURRENT DOMESTIC AIDS
I3010102	CAPITAL DOMESTIC AIDS
I30102	FOREIGN AIDS
I3010201	CURRENT FOREIGN AIDS
I3010202	CAPITAL FOREIGN AIDS
I302	GRANTS
I30201	DOMESTIC GRANTS
I3020101	CURRENT GRANTS FROM FGN
I3020102	CAPITAL GRANTS FROM FGN
I3020103	CURRENT GRANTS FROM STATE
I3020104	CAPITAL GRANTS FROM STATE
I3020105	CURRENT GRANTS FROM OTHER SOURCES
I3020106	CAPITAL GRANTS FROM OTHER SOURCES
I30202	FOREIGN GRANTS
I3020201	CURRENT FOREIGN GRANTS
I3020202	CAPITAL FOREIGN GRANTS
I4	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS
I401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF
I4010101	TRANSFER FROM CRF TO CDF GENERAL
I402	OTHER CAPITAL RECEIPTS
I40201	OTHER CAPITAL RECEIPTS
I4020101	OTHER CAPITAL RECEIPTS TO CDF
I4020102	SALE OF FIXED ASSETS
I403	LOANS/ BORROWINGS RECEIPT
I40301	DOMESTIC LOANS/ BORROWINGS RECEIPT
I4030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
I4030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
I4030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET
I4030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
I40302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT
I4030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
I4030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
I4030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET
I4030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
I404	DEBT FORGIVENESS
I40401	FOREIGN DEBT FORGIVENESS
I4040101	FOREIGN DEBT FORGIVENESS
I40402	DOMESTIC DEBT FORGIVENESS
I4040201	DOMESTIC DEBT FORGIVENESS
I405	GAIN ON DISPOSAL OF ASSET
I40501	GAIN ON DISPOSAL OF ASSET - PPE
I4050101	GAIN ON DISPOSAL OF ASSET - PPE
I40502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
I4050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY

Code	Description
I40503	GAIN ON DISPOSAL OF ASSET - INTANGIBLE
I4050301	GAIN ON DISPOSAL OF ASSET -INTANGIBLE
I406	MINORITY INTEREST SHARE OF SURPLUS
I40601	MINORITY INTEREST SHARE OF SURPLUS
I4060101	MINORITY INTEREST SHARE OF SURPLUS
I407	EXTRAORDINARY ITEMS
I40701	EXTRAORDINARY ITEMS
I4070101	EXTRAORDINARY ITEMS
I4070102	UNSPECIFIED CAPTIAL REVENUE
I408	GAIN ON SWAPPED ASSETS
I40801	GAIN ON SWAPPED ASSETS - PPE
I4080101	GAIN ON SWAPPED ASSETS - PPE
I40802	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
I4080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
I40803	GAIN ON SWAPPED ASSETS - INTANGIBLE
I4080301	GAIN ON SWAPPED ASSETS - INTANGIBLE
I40804	GAIN ON SWAPPED ASSETS - INVENTORY
I4080401	GAIN ON SWAPPED ASSETS - INVENTORY
I409	GAIN ON SWAPPED SERVICES
I40901	GAIN ON SWAPPED SERVICES
I4090101	GAIN ON SWAPPED SERVICES RENDERED
I410	GAIN ON FOREIGN EXCHANGE
I41001	GAIN ON FOREIGN EXCHANGE
I4100101	GAIN ON FOREIGN EXCHANGE

Economic Segment Codes – Expenditure

Code	Description
2	EXPENDITURES
21	PERSONNEL COST
2101	SALARY
210101	SALARIES AND WAGES
21010101	SALARIES
21010102	OVERTIME PAYMENT
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES
21010104	CLEARANCE OF SALARY ARREARS
21010105	PROMOTION ARREARS
2102	ALLOWANCES AND SOCIAL CONTRIBUTION
210201	ALLOWANCES
21020101	Housing /Rent Allowance
21020102	Transport Allowance
21020103	Meal Subsidy
21020104	Utility Allowance
21020105	Entertainment Allowance
21020106	Leave Transport Grant
21020107	Domestic Staff Allowance
21020108	Responsibility Allowance
21020109	Furniture Allowance
21020110	Shift Allowance
21020111	Motor Vehicle Allowance
21020112	Personal Assistance Allowance
21020113	Acting Allowance
21020114	Administrative Allowance
21020115	CONTRACT APPOINTMENT
21020116	Board Member Allowance
21020117	PART TIME LECTURE
21020118	Call Duty Allowance
21020119	Clinical Allowance
21020120	Exams Supervision Allowance
21020121	NON REGULAR ALLOWANCES
21020122	Hazard Allowance
21020123	Inducement Allowance
21020124	Journal Allowance
21020127	CRFC-Leave Grant
21020128	Local Society Allowance
21020129	Repatriation/Assistance to the Needy
21020130	Medical Allowance
21020131	Council Allowance
21020132	CRFC Allowance for Chairman
21020133	CRFC Allowance for Members
21020134	Research Academic Allowance

Code	Description
21020135	STUDENT ALLOWANCE
21020136	Rural Posting Allowance
21020137	Science Teachers Allowance
21020138	Teaching Allowance
21020139	Weighing Allowance
21020140	Part-Time Post Teach
21020141	Teaching Practice/SIWES Allowance
21020142	TSS Allowance
21020143	N.Y.S.C Allowances
21020144	Security Allowance
210202	SOCIAL CONTRIBUTIONS
21020201	NHIS CONTRIBUTION
21020202	CONTRIBUTORY PENSION (EMPLOYERS)
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION
21020206	REFUND OF 7.5% CONTRIBUTORY PENSION
2103	SOCIAL BENEFITS
210301	SOCIAL BENEFITS
21030101	GRATUITY
21030102	PENSION
21030103	DEATH BENEFITS
21030104	CLEARANCE OF GRATUITY ARREARS
21030105	CLEARANCE OF PENSION ARREARS
21030106	SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS
22	OTHER RECURRENT COSTS
2202	OVERHEAD COST
220201	TRAVEL & TRANSPORT - GENERAL
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS
22020103	INT'L TRAVEL & TRANSPORT - TRAINING
22020104	INT'L TRAVEL & TRANSPORT - OTHERS
220202	UTILITIES - GENERAL
22020201	ELECTRICITY CHARGES
22020202	TELEPHONE CHARGES
22020203	INTERNET ACCESS CHARGES
22020204	SATELLITE BROADCAST CHARGES
22020205	WATER RATE
22020206	SEWERAGE CHARGES
22020207	LEASED COMMUNICATION LINES(S)
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL
220203	MATERIALS & SUPPLIES - GENERAL
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES
22020302	BOOKS
22020303	NEWSPAPERS

Code	Description
22020304	MAGAZINE AND PERIODICALS
22020305	PRINTING OF SECURITY DOCUMENTS
22020306	PRINTING OF NON - SECURITY DOCUMENTS
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES
22020308	FIELD AND CAMPING MATERIAL SUPPLIES
22020309	UNIFORM AND OTHER CLOTHING
22020310	TEACHING AIDS / INSTRUCTION MATERIALS
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES
22020312	CHEMICALS FOR WATER TREATMENT
22020313	PRODUCTION OF REPORTS
22020315	CHEMICALS/ANALYTICAL REAGENTS
22020316	START-UP PACKS & SKILL DEVELOPMENT CERTIFICATE
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 EQUIPMENT
22020405	MAINTENANCE OF PLANTS / GENERATORS
22020406	OTHER MAINTENANCE SERVICES
22020407	MAINTENANCE OF AIRCRAFTS
22020408	MAINTENANCE OF SEA BOATS
22020409	MAINTENANCE OF RAILWAY EQUIPMENT
22020410	MAINTENANCE OF STREET LIGHTING
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES
22020413	MINOR ROAD MAINTAINANCE
22020414	MAINTENANCE OF LIBRARY
220205	TRAINING - GENERAL
22020501	LOCAL TRAINING
22020502	INTERNATIONAL TRAINING
22020503	WORKSHOP / SEMINAR / CONFERENCES
22020504	PUPILAGE PROGRAMME FOR SCIENTIFIC OFFICERS
22020506	PROJECT SEED HOLIDAY PROGRAMME FOR (SS2-SS3) STUDENTS
22020507	E-LEARNING INTEGRATED IN SCHOOLS
22020509	SPECIALIZED TRAINING/SEMINARS AND CONFRENCES FOR MGT STAFF AND OTHER STAKE HOLDERS
22020510	CAPACITY BUILDING
22020511	CAPACITY BUILDING ON LACTATION MANAGEMENT
220206	OTHER SERVICES - GENERAL
22020601	SECURITY SERVICES
22020602	OFFICE RENT
22020603	RESIDENTIAL RENT
22020604	SECURITY VOTE (INCLUDING OPERATIONS)
22020605	CLEANING AND FUMIGATION SERVICES
22020606	INTERNAL AUDIT EXPENSES

Code	Description
22020607	RESCUE SERVICES
22020609	MONITORING / SUPERVISION
22020610	OTHER SERVICES
22020611	HOSTING/MOBILIZATION OF POLITICAL ASSOCIATIONS AND INTEREST GROUPS
22020612	BURIAL EXPENSES
22020613	SOFTWARE RENEWALS
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
22020709	RESEARCH SERVICES
220208	FUEL & LUBRICANTS - GENERAL
22020801	FUEL AND LUBRICANT - GENERAL
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST
22020803	PLANT / GENERATOR 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
22020903	LOSS ON FOREIGN EXCHANGE
22020904	OTHER CRF BANK CHARGES
220210	MISCELLANEOUS EXPENSES GENERAL
22021001	REFRESHMENT AND MEALS
22021002	HONORARIUM AND SITTING ALLOWANCE
22021003	PUBLICITY AND ADVERTISEMENT
22021004	MEDICAL EXPENSES: LOCAL
22021005	FOREIGN SERVICE SCHOOL FEES PAYMENTS
22021006	POSTAGES AND COURIER SERVICES
22021007	WELFARE PACKAGES
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES
22021009	SPORTING ACTIVITIES
22021010	DIRECT TEACHING & LABORATORY COST
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)
22021013	PROMOTION (SERVICE WIDE)
22021017	ANTI-CORRUPTION
22021018	GENDER AND SOCIAL INCLUSION
22021019	MEDICAL EXPENSES-INTERNATIONAL
22021020	FOREIGN SCHOLARSHIP SCHEME

Code	Description
22021021	SPECIAL DAYS/CELEBRATIONS
22021022	SCHOOL EXPENSES
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES
22021024	COMMITTEE & COMMISSION EXPENSES
22021025	SPECIAL ADVOCACY, SENSITIZATION AND CAMPAIGN
22021026	EXCO & TENDER EXPENSES
22021027	PROJECT MONITORING EXPENSES
22021028	DEVELOPMENT PLANNING COSTS
22021029	MICRO FINANCE BANKS OPERATIONS
22021030	TRADE FAIR EXPENSES
22021031	FESTIVAL AND CULTURAL ACTIVITIES EXPENSES
22021032	ACCREDITATION EXPENSES
22021033	OTHER MISC EXPENDITURE
22021034	EMPOWERMENT PROGRAMMES
22021035	ANNUAL BUDGET PREPARATION BONUS
2203	LOANS AND ADVANCES
220301	STAFF LOANS & ADVANCES
22030101	MOTOR CYCLE ADVANCES
22030102	BICYCLE ADVANCES
22030103	REFURBISHING ADVANCES
22030104	CORRESPONDENCE ADVANCES
22030105	SPECTACLE ADVANCES
22030106	MOTOR VEHICLE ADVANCE
22030107	FURNISHING ADVANCES
22030108	HOUSING LOANS
2204	GRANTS AND CONTRIBUTIONS GENERAL
220401	LOCAL GRANTS AND CONTRIBUTIONS
22040101	GRANTS TO STATE GOVERNMENT - RECURRENT
22040102	GRANTS TO STATE GOVERNMENT - CAPITAL
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT
22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT
22040106	GRANT TO GOVERNMENT AGENCIES - CAPITAL
22040107	GRANT TO PRIVATE COMPANIES - RECURRENT
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL
22040109	GRANTS TO COMMUNITIES/NGOS
220402	FOREIGN GRANTS AND CONTRIBUTIONS
22040201	FOREIGN GRANTS AND CONTRIBUTIONS
2205	SUBSIDIES GENERAL
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS
22050103	SUBVENTION
22050104	PETROLEUM/ ENERGY SUBSIDY
22050105	EDUCATIONAL SUBSIDY

Code	Description
22050106	HEALTH SUBSIDY
22050107	RELIGIOUS PILGRIMAGE SUBSIDY
220502	SUBSIDY TO PRIVATE COMPANIES
22050201	SUBSIDY TO PRIVATE COMPANIES
2206	PUBLIC DEBT CHARGES
220601	FOREIGN INTEREST / DISCOUNT
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS
220602	DOMESTIC INTEREST / DISCOUNT
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS
220603	FOREIGN PRINCIPAL
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS
220604	DOMESTIC PRINCIPAL
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS
22060403	PAYMENT OF DEBT AND OTHER LIABILITIES
2207	TRANSFERS-PAYMENT
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT
22070105	PAYMENT OF COST OF IGR COLLECTION
22070106	RETAINED REVENUE BY DEPT/AGENCY
2208	TRANSFERS-PAYMENT TO INDIVIDUALS
220801	TRANSFERS-PAYMENT TO INDIVIDUALS
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP
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 MOTOR CYCLES
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

Code	Description
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
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS
23010140	PURCHASE OF CRANES VEHICLE
23010141	INSURANCE OF PUBLIC PROPERTY
23010142	PURCHASE OF INFORMATION EQUIPMENTS
23010143	PURCHASE OF MOBILE FILM EQUIPMENT CINITOVERS
23010144	PURCHASE OF REFUSE COLLECTION EQUIPMENT
23010145	PURCHASE OF ICT 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

Code	Description
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS
23020124	CONSTRUCTION OF MARKETS/PARKS
23020125	CONSTRUCTION OF POWER GENERATING PLANTS
23020126	CONSTRUCTION/PROVISION OF CEMETERIES
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES
23020128	CONSTRUCTION OF PILGRIMS CAMP
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
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
23030128	REHABILITATION/REPAIRS- OFFICE EQUIPMENT
23030129	REHABILITATION/REPAIRS- MOSQUES
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
23040106	FISH PRESERVATION
2305	OTHER CAPITAL PROJECTS
230501	ACQUISITION OF NON TANGIBLE ASSETS
23050101	RESEARCH AND DEVELOPMENT
23050102	COMPUTER SOFTWARE ACQUISITION

Code	Description
23050103	MONITORING AND EVALUATION
23050104	ANNIVERSARIES/CELEBRATIONS
23050107	MARGIN FOR INCREASES IN COSTS
23050108	SPECIAL GRANTS AND INTERVENTION
23050109	PROVISION OF AGRICULTURAL INPUTS
23050199	CONTINGENCY FUND

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.

Functional Segment Structure

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

Function Segment

Code	Description
701	GENERAL PUBLIC SERVICES
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS
70111	EXECUTIVE AND LEGISLATIVE ORGANS
70112	FINANCIAL AND FISCAL AFFAIRS
70113	EXTERNAL AFFAIRS
7012	FOREIGN ECONOMIC AID
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS
7013	GENERAL SERVICES
70131	GENERAL PERSONNEL SERVICES
70132	OVERALL PLANNING AND STATISTICAL SERVICES
70133	OTHER GENERAL SERVICES
7014	BASIC RESEARCH
70141	BASIC RESEARCH

Code	Description
7015	R&D GENERAL PUBLIC SERVICES
70151	R&D GENERAL PUBLIC SERVICES
7016	GENERAL PUBLIC SERVICES N.E.C.
70161	GENERAL PUBLIC SERVICES N.E.C.
7017	PUBLIC DEBT TRANSACTIONS
70171	PUBLIC DEBT TRANSACTIONS
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
703	PUBLIC ORDER AND SAFETY
7031	POLICE SERVICES
70311	POLICE SERVICES
7032	FIRE PROTECTION SERVICES
70321	FIRE PROTECTION SERVICES
7033	LAW COURTS
70331	LAW COURTS
7034	PRISONS
70341	PRISONS
7035	R & D PUBLIC ORDER AND SAFETY
70351	R&D PUBLIC ORDER AND SAFETY
7036	PUBLIC ORDER AND SAFETY N.E.C.
70361	PUBLIC ORDER AND SAFETY N.E.C.
704	ECONOMIC AFFAIRS
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS
70411	GENERAL ECONOMIC AND 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

Code	Description
70454	AIR TRANSPORT
70455	PIPELINE AND OTHER TRANSPORT
7046	COMMUNICATION
70461	COMMUNICATION
7047	OTHER INDUSTRIES
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING
70472	HOTELS AND RESTUARANTS
70473	TOURISM
70474	MULTIPURPOSE DEVELOPMENT PROJECTS
7048	R & D ECONOMIC AFFAIRS
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING
70483	FUEL AND ENERGY
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION
70485	R & D TRANSPORT
70486	R & D COMMUNICATION
70487	R & D OTHER INDUSTRIES
7049	ECONOMIC AFFAIRS N.E.C
70491	ECONOMIC AFFAIRS N.E.C.
705	ENVIRONMENTAL PROTECTION
7051	WASTE MANAGEMENT
70511	WASTE MANAGEMENT
7052	WASTE WATER MANAGEMENT
70521	WASTE WATER MANAGEMENT
7053	POLLUTION ABATEMENT
70531	POLLUTION ABATEMENT
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE
7055	R&D ENVIRONMENTAL PROTECTION
70551	R & D ENVIRONMENTAL PROTECTION
7056	ENVIRONMENTAL PROTECTION N.E.C.
70561	ENVIRONMENTAL PROTECTION N.E.C.
706	HOUSING AND COMMUNITY AMMENITIES
7061	HOUSING DEVELOPMENT
70611	HOUSING DEVELOPMENT
7062	COMMUNITY DEVELOPMENT
70621	COMMUNITY DEVELOPMENT
7063	WATER SUPPLY
70631	WATER SUPPLY
7064	STREET LIGHTING
70641	STREET LIGHTING
7065	R & D HOUSING AND COMMUNITY AMMENITIES
70651	R & D HOUSING AND COMMUNITY AMENITIES
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.

Code	Description
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

Code	Description
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
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 EXCLUSION 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 comprises 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 diseases management
010206	Livestock feeds development
0103	Enhancement of food production and productivity
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)
0104	Reduction of post-harvest losses
010401	Modern technology for post-harvest storage and value addition
010402	Buffer stocking and commodity warehousing
010403	Market linkage
010404	Agricultural produce and quality control
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)
010502	Commercial coastal and inland fishing
010503	Fish processing and post-harvest management

Code	Description
010504	Marine industrial fishing
0106	Promotion of forest resource conservation and preservation of biodiversity
010601	Forest regeneration and conservation
010602	Eco-tourism development
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
0107	Promotion of enabling environment for increased agricultural development
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening
010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)
010704	Adaptive research, unified and all-inclusive extension services delivery
010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)
010706	Capacity building for stakeholders and professional human resources development
0110	Agriculture Sector Expenditures Not Elsewhere Classified
011001	Agriculture Programme Not Elsewhere Classified
02	Societal Re-orientation
0210	Societal Re-orientation – General
021001	Societal Re-orientation – General
03	Poverty Alleviation
0310	Poverty Alleviation – General
031001	Poverty Alleviation – General
04	Health
0401	Effective governance of the health system
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
040102	Human and institutional capacity performance management
040103	Health sector coordination mechanisms
040104	Integrated supportive supervision
0402	Community engagement and participation in health
040201	Community interventions
040202	Community structures
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens
040301	Reproductive, maternal and neonatal health
040302	Child health
040303	Adolescent health
040304	Communicable diseases
040305	Non-communicable diseases
040306	Nutrition
040307	Emergency services
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)
040401	Pre-service training
040402	HRH Performance management
040403	In service training (continuing education)
0405	Provision of adequate and modern health infrastructure for health services delivery
040501	Functional health facilities

Code	Description
040502	Planned Preventive Maintenance (PPM)
040503	Facility electrification, water and sanitation
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities
040601	Sustainable drug supply
040602	Vaccines supply chain
0407	Evidence generation and utilisation
040701	Routine information system
040702	Surveys and facility assessments
040703	Research and development (Institutional Review Board, Clinical Trials)
040704	Monitoring and Evaluation (M&E)
0408	Institution and maintenance of a responsive public health emergency preparedness system
040801	Integrated national disease surveillance
040802	Public health laboratories
040803	Emergency Operation Centres (EOC)
0409	Provision of universal health coverage and financial risk protection for citizens
040901	Mobilising equity contributions and vulnerable group funds
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme
0410	Health Sector Expenditures Not Elsewhere Classified
041001	Health Not Elsewhere Classified
05	Education
0501	Effective governance of the education system
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
050102	Human and institutional capacity performance management
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

Code	Description
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
1110	Information Communication and Technology - General
111001	Information Communication and Technology - General
12	Growing the Private Sector
1210	Growing the Private Sector - General
121001	Growing the Private Sector - General
13	Reform of Government and Governance
1310	Reform of Government and Governance - General
131001	Reform of Government and Governance - General
14	Power
1410	Power - General
141001	Power - General
15	Rail
1510	Rail - General
151001	Rail - General
16	Water Ways

Code	Description
1610	Water Ways - General
161001	Water Ways - General
17	Road
1710	Road - General
171001	Road - General
18	Airways
1810	Airways - General
181001	Airways - General
19	COVID-19
1910	COVID-19 - General
191001	COVID-19 - General
20	CLIMATE CHANGE
2010	CLIMATE CHANGE - General
201001	CLIMATE CHANGE - General
21	Oil and Gas Infrastructure
2110	Oil and Gas Infrastructure - General
211001	Oil and Gas Infrastructure - General

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

Code	Description
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
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)
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 FED. GOVERNMENT OWNED COMPANIES
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS BY INDIVIDUALS
09	LOANS/DEBTS
091	MULTILATERAL LOANS/DEBTS

Code	Description
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)
09126	MULTI-DONOR BUDGET SUPPORT
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
3	North West
208	Borno State
2081	Zone I - Borno North
208101	ABADAM
20810101	BANOWA
20810102	YAWA KURA
20810103	YAU
20810104	YITUWA
20810105	JABULLAM
20810106	AREGE
20810107	FOGUWA
20810108	KESSA'A
20810109	BUSUNA
20810110	KUDO KURU
20810197	LG Wide - Abadam LG
20810198	Outside Abadam LG
20810199	Outside State - Abadam LG
208109	GUBIO
20810901	GUBIO I
20810902	GUBIO II
20810903	NJETRA
20810904	DABIRA
20810905	ARDINIMI
20810906	KINGOWA
20810907	FELO

Code	Description
20810908	ZOWO
20810909	GAMOWU
20810910	GAZABURE
20810997	LG Wide - Gubio LG
20810998	Outside Gubio LG
20810999	Outside State - Gubio LG
208110	GUZAMALA
20811001	GUWORAM
20811002	GARANDA
20811003	GUDUMBALI
20811004	KINGARWA
20811005	MODURI
20811006	MAIRARI
20811007	WAIRI
20811008	GUZANALA EAST
20811009	GUZANALA WEST
20811010	ADUWA
20811097	LG Wide - Guzamala LG
20811098	Outside Guzamala LG
20811099	Outside State - Guzamala LG
208114	KAGA
20811401	NGANDU
20811402	DOGOMA JALORI
20811403	MAINO
20811404	TOBOLO
20811405	WAJIRO BURGUMA
20811406	SHETTIMARI
20811407	BORGOZO
20811408	BENISHEIK
20811409	KARAGAWARU
20811410	GALANGI
20811411	MARGUBA
20811412	GUWO
20811413	WASSARAM
20811414	FAYAFA M'AUDORI
20811497	LG Wide - Kaga LG
20811498	Outside Kaga LG
20811499	Outside State - Kaga LG
208117	KUKAWA
20811701	DOROO/DUGURI
20811702	KUKAWA
20811703	DOGOSHI
20811704	ALAGARNO
20811705	MODU WARI/BURWATI
20811706	KEKENO

Code	Description
20811707	YOYO
20811708	BAGA
20811709	KAUWA
20811710	BUNDUR
20811797	LG Wide - Kakuwa LG
20811798	Outside Kakuwa LG
20811799	Outside State - Kakuwa LG
208120	MAGUMERI
20812001	NGAMMA
20812002	HAYO/CHINGAWA
20812003	BORNOYESU
20812004	KORERAM
20812005	MAGUMERI
20812006	KUPTI
20812007	GAJIGANNA
20812008	TITIWA
20812009	ARELERAM
20812010	KALISURAM/BANARAM
20812011	FURRAM
20812012	NGUBALA/BAMMA
20812013	AYI/YASKU
20812097	LG Wide - Magumeri LG
20812098	Outside Magumeri LG
20812099	Outside State - Magumeri LG
208122	MARTE
20812201	KIRENAWA
20812202	KULLI
20812203	MUWALLI
20812204	NGLEWA
20812205	ALLA LAWANTI
20812206	BORSORI
20812207	GUMNA
20812208	ZAGA NGALORI
20812209	MARTE
20812210	NJINE
20812211	MUSUNE
20812212	ALA
20812213	KABULAWA
20812297	LG Wide - Marte LG
20812298	Outside Marte LG
20812299	Outside State - Marte LG
208123	MOBBAR
20812301	KARETO
20812302	Z/UMARTI
20812303	CHAMBA

Code	Description
20812304	BUGUN
20812305	DAMASAK
20812306	LAYI
20812307	GASHIGAR
20812308	DUJI
20812309	ASAGA
20812310	ZARI
20812397	LG Wide - Mobbar LG
20812398	Outside Mobbar LG
20812399	Outside State - Mobbar LG
208124	MONGUNO
20812401	DAMAKULLI
20812402	YELE
20812403	MANDALA
20812404	MONGUNO
20812405	ZULUM
20812406	GAGURAM
20812407	KUMALIA
20812408	NGURNO
20812409	WULO
20812410	MOFIO
20812411	MINTAR
20812412	SURE
20812497	LG Wide - Monguno LG
20812498	Outside Monguno LG
20812499	Outside State - Monguno LG
208126	NGANZAI
20812601	SABSABUWA
20812602	MAIWA
20812603	GADAI
20812604	BADU
20812605	KURNAWA
20812606	DAMARAM
20812607	KUDA
20812608	MIYE
20812609	ALARGE
20812610	SUGUNDURE
20812611	JIGALTA
20812612	GAJIRAM
20812697	LG Wide - Nganzai LG
20812698	Outside Nganzai LG
20812699	Outside State - Nganzai LG
2082	CENTRAL SENATORIAL DISTRICT
208203	BAMA
20820301	ZANGERI KASH-KASH

Code	Description
20820302	DIPCHARI/JERE/DARAL JAMAL
20820303	SHEHURI/MAIRI/HAUSARI
20820304	YABIRI GANA/YABIRI KURA/CHONGOLO
20820305	GULUMBA/JUKURI/BATARA
20820306	KASUGULA
20820307	ANDARA/AJIRI/WULBA
20820308	KUMSHE/NDUGUNO
20820309	MARKA/MALGE/AMCHAKA
20820310	BANKI/BUDUWA/BULA CHIRA
20820311	SOYE/SABSABBUWA/BULONGU
20820312	ABBARAM
20820313	GONIRI/MBULIYA/SIRA/ANGOLA
20820314	WULBARI/NDINE/CHACHILE
20820397	LG Wide - Bama LG
20820398	Outside Bama LG
20820399	Outside State - Bama LG
208208	DIKWA
20820801	BOBOSHE
20820802	DIKWA
20820803	MANGARTA
20820804	NGUDORAM
20820805	MULIYE
20820806	AFUYE SOGOMA
20820807	MALL MAJA
20820808	GAJIBO
20820809	MUDU/KAZA
20820810	UFUYE
20820897	LG Wide - Dikwa LG
20820898	Outside Dikwa LG
20820899	Outside State - Dikwa LG
208213	JERE
20821301	ALAU
20821302	GONGULON
20821303	MAIMUSARI
20821304	KHADDAMARI
20821305	NGOMARI
20821306	MAIRI
20821307	OLD MAIDUGURI
20821308	MASHAMARI
20821309	TUBA
20821310	DALA
20821311	BALE GALTIMARI
20821397	LG Wide - Jere LG
20821398	Outside Jere LG
20821399	Outside State - Jere LG

Code	Description
208215	KALA BALGE
20821501	DAIMA ABBORI
20821502	KOMA KAWDI
20821503	RAN
20821504	JARAWA/SANGAYA
20821505	JILBER
20821506	MOHOLO
20821507	KALA
20821508	SIGAL/KARCHE
20821509	MADA
20821510	KALMA/KUMAGA
20821597	LG Wide - Kala Balge LG
20821598	Outside Kala Balge LG
20821599	Outside State - Kala Balge LG
208216	KONDUGA
20821601	JIKANA/JEWU/LAMBOA
20821602	KAWURI WARD
20821603	DALORI/WANORI
20821604	KONDUGUA WARD I
20821605	YALE/KELLUMURI
20821606	SOJIRI/AJIRI
20821607	DALWA/MASBA
20821608	YABAI/BAZAMRI
20821609	MALARI/KAIGAMARI
20821610	YAJIWA/SANDIA
20821611	AUNO/CHABBAL
20821697	LG Wide - Konduga LG
20821698	Outside Konduga LG
20821699	Outside State - Konduga LG
208219	MAFA
20821901	LIMANTI
20821902	MAFA
20821903	AJIRI
20821904	LAJE
20821905	GAWA
20821906	KOSHEBE
20821907	T/NGADUWA
20821908	LOSKURI
20821909	MA'AFA
20821910	MUJIGINE
20821911	MASU
20821912	ABBARI/Z
20821997	LG Wide - Mafa LG
20821998	Outside Mafa LG
20821999	Outside State - Mafa LG

Code	Description
208221	MAIDUGURI METRO
20822101	S SOUTH
20822102	BOLORI II
20822103	S/NORTH
20822104	MAISANDARI
20822105	BOLORI III
20822106	BULA BULIN
20822107	FEZZAN
20822108	GOMBORU
20822109	GWAMGE I
20822110	GWANGE II
20822111	GWANGE III
20822112	HAUSARI
20822113	LAMISULA
20822114	LIMANT
20822115	MAFONI
20822197	LG Wide - Maiduguri Metro LG
20822198	Outside Maiduguri Metro LG
20822199	Outside State - Maiduguri Metro LG
208225	NGALA
20822501	SAGIR
20822502	NGALA
20822503	WARSHOLE
20822504	TUNO/KALIA
20822505	GOMBORU A
20822506	GOMBORU B
20822507	GOMBORU C
20822508	WULGO
20822509	LOGUMANE
20822510	FUYE
20822511	NDUFU
20822512	WURGE
20822597	LG Wide - Ngala LG
20822598	Outside Ngala LG
20822599	Outside State - Ngala LG
2083	SOUTHERN SENATORIAL DISTRICT
208302	ASKIRA UBA
20830201	LASSA
20830202	HAUSAR ZADAWA
20830203	UDA
20830204	NGHOHI
20830205	WANDER/GIWA
20830206	MUSSA
20830207	ASKIRA EAST
20830208	RUNIRGO CHUL

Code	Description
20830209	UBA
20830210	WULTAPHU/KOPPA
20830211	DILLE/HUYIM
20830212	NGULDE
20830213	TAMPUL/HUSARA
20830297	LG Wide - Askira LG
20830298	Outside Askira LG
20830299	Outside State - Askira LG
208304	BAYO
20830401	BALBAYA
20830402	GAMA DADI
20830403	JARAGOL
20830404	BRIYEL
20830405	WUYO
20830406	JARA DALI
20830407	FIKAHYEL
20830408	TELI
20830409	ZARA
20830410	LIMENTI
20830497	LG Wide - Bayo LG
20830498	Outside Bayo LG
20830499	Outside State - Bayo LG
208305	BIU
20830501	MANDARA GIRAW
20830502	YAWI
20830503	SIL-UMTHLA
20830504	GUNDA
20830505	BURATAI
20830506	DUGJA
20830507	GARUBULA
20830508	MIRGHA
20830509	GALTIMARE KEN KEN
20830510	GUR
20830511	ZARA WUYAKU
20830597	LG Wide - Biu LG
20830598	Outside Biu LG
20830599	Outside State - Biu LG
208306	CHIBOK
20830601	KORONGILIM
20830602	WHUMTAKU
20830603	KUBURMBULA
20830604	GARU
20830605	SHIN KARKIR
20830606	GATAMWARMA
20830607	KAUTI KARI

Code	Description
20830608	MBOA KURA
20830609	MBALALA
20830610	LIKAMA
20830611	PEMI
20830697	LG Wide - Chibok LG
20830698	Outside Chibok LG
20830699	Outside State - Chibok LG
208307	DAMBOA
20830701	AJIGIN "B" TALALA
20830702	DEGO YERWA NGIMA
20830703	DAMBOA CENTRAL
20830704	GUMSURI ISA KURBUTU
20830705	KORODE WARD
20830706	AZIR MULTE FOR FOR
20830707	NGUDA WUYARAM
20830708	AJIGIN "A"
20830709	KAFA MAFI
20830710	MULGOI KOFCHI
20830797	LG Wide - Danboa LG
20830798	Outside Damboa LG
20830799	Outside State - Danboa LG
208311	GWOZA
20831101	BULABULIN/GWOZA/WAKANE
20831102	HAUSARI/GADAMAYO
20831103	HAMBAGDA/LIMANKARA/JAJE
20831104	WALA/WARABE/DURE
20831105	GUDUF/NAGADIYO/BURA YAGWA
20831106	NGOSHE
20831107	ASHIGASHIYA
20831108	IZGE/BITA
20831109	KIRAWA/JIMINI
20831110	PULKA/BOKKO
20831111	GAVA/AGAPALAWA
20831112	CHIKIDE/JOHODE/KUGHUM
20831113	KURANABASA/NGOSHE SAMA
20831197	LG Wide - Gwoza LG
20831198	Outside Gwoza LG
20831199	Outside State - Gwoza LG
208312	HAWUL
20831201	GWANZHAN
20831202	HIZHI BWALA
20831203	SAKWA HEMA
20831204	MARAMA KIDANG
20831205	KWAJJABA HARANG
20831206	PAMA WITAMBAYA

Code	Description
20831207	GIRIM DOMCHABA
20831208	BULGWI
20831209	PUBA LOKOJA
20831210	KAWABURA
20831211	KIDA
20831212	SHAFFA
20831297	LG Wide - Hawul LG
20831298	Outside Hawul LG
20831299	Outside State - Hawul LG
208318	KWAYA KUSAR
20831801	GISI WARD
20831802	GUWAL
20831803	KWAYA KUSAR
20831804	KURBA WARD
20831805	PETA
20831806	GONDDI
20831807	KUBUKU
20831808	YIMIRDI LALANG
20831809	WAWA
20831810	WADA
20831897	LG Wide - Kwaya Kuzar LG
20831898	Outside Kwaya Kuzar LG
20831899	Outside State - Kwaya Kuzar LG
208327	SHANI
20832701	KOMBO WARD
20832702	GWALASHO
20832703	GWOSKARA
20832704	BUMA WARD
20832705	GASI WASI WARD
20832706	GORA WARD
20832707	SHANI WARD
20832708	BARGU WARD
20832709	LUKUDUM WARD
20832710	KUBO WARD
20832711	WALAMA WARD
20832797	LG Wide - Shani LG
20832798	Outside Shani LG
20832799	Outside State - Shani LG